

TO: Finance Committee- Library Joint Powers Authority Board
 FROM: Marcus Pimentel, City of Santa Cruz Finance Director (06/20/14)
 RE: Monthly Dashboard Report: Library's May 2014 financials



May 2014
 Preliminary,
 Unaudited

Contained herein is the preliminary, UNAUDITED May 2014 Dashboard summary report. In general, revenues remain ahead of our target by 2.7% and expenditures are slightly over-budget by 0.1% due to one-time payments. This has resulted in only a year-to-date net operating loss of \$80,449 and a projected annual loss of \$170,000. This is lower than the planned multi-year spending that would exceed current year revenue by \$455,497. This amount of prior year resources was intended to cover one-time payments like the retirement of debt and prior year costs, and Board approved projects, like self-check systems and new copiers.

Net operations (Major accounts)	Last 3-months Actual Results				Fiscal Year to Date	Percent of Budget Comparison	
	March	April	May	YTD Actuals		YTD Actuals	Months completed
Revenue:							
(2) Sales Tax	\$ 617,571	\$ 420,569	\$ 560,785	\$ 6,245,170	\$ 6,617,000	94.4%	91.7%
MOE- Member Contributions	426,225	426,225	426,225	4,686,310	5,135,000	91.3%	91.7%
Library Fines	14,005	11,510	14,335	163,854	200,000	81.9%	91.7%
Other Revenue	7,505	147,027	69,704	343,015	174,690	196.4%	91.7%
Subtotal Operating Revenue	1,065,307	1,005,331	1,071,049	11,438,349	12,126,690	94.3%	91.7%
(3) Budgetary Financing Sources	-	-	-	-	455,497		
TOTAL REVENUE	\$ 1,065,307	\$ 1,005,331	\$ 1,071,049	\$ 11,438,349	\$ 12,582,187		
Expenditures:							
(4) Payroll	\$ 613,545	\$ 604,113	\$ 551,152	\$ 7,073,009	7,703,251	91.8%	91.7%
(3) Books (w/Grants)	79,696	21,898	30,167	1,052,824	1,213,804	86.7%	91.7%
Janitorial Services	10,086	8,992	9,698	101,805	117,100	86.9%	91.7%
Building & Facility	45,952	19,230	35,701	293,189	496,743	59.0%	91.7%
Rent (Equip, Building, Land)	25,571	25,571	25,571	285,256	312,500	91.3%	91.7%
Utilities	47,151	41,659	36,890	393,688	430,000	91.6%	91.7%
(5) Other expenditures	144,901	339,203	343,859	2,319,028	2,308,789	100.4%	91.7%
TOTAL EXPENDITURES	\$ 966,902	\$ 1,060,666	\$ 1,033,038	\$ 11,518,799	\$ 12,582,187	91.5%	91.7%
Net Gain / (Loss)	\$ 98,405	\$ (55,335)	\$ 38,011	\$ (80,449)	\$ -		0.1%

Key Balance Sheet items	Trust Current Assets			Trust Current Assets (cont.)		
	March	April	May	Trust Balance	Trust Balance	Trust Balance
(6) Total pooled cash	2,297,769	2,448,760	2,571,510	240,013	Leet-Corday	93,224
(6) 2-month reserve target	2,014,833	2,014,833	2,014,833	222,298	Morely	12,505
(6) Excess cash/(reserve deficit)	282,936	433,927	556,677	9,208	Hale	44,723
(7) Total Current Assets	3,353,565	2,460,515	3,570,278	92,732	Gruber	27,974
Accounts Payable	81,863	91,056	316,705			

- Notes:**
- After budget adoption, changes were made to reflect new revenue of \$37,690 for grants and donations and new expenditures of \$168,976 for matching grant expenditures and prior-year projects rebudgeted in the current year. In addition, the initial budget for Member Contributions was overstated by a \$125k budget estimate increase intended for Sales Tax. This correction was made in March 2014.
 - For sales tax, September, December, March & June include the State's estimated revenue plus any balances for actuals vs. estimates for the prior 3-months (true-up).
 - The adopted budget included financing sources of an initial \$324k from board approved, one-time reserves to fund one-time payments (LLS, pay off debt, capital maintenance, materials, etc). The initial amount was increased for additional, prior-year projects re-budgeted in the current year using prior-year surpluses.
 - For the current year, August '13 and January'14 payroll costs included a third payroll cycle. For next year, August and January will also have a third payroll cycle.
 - In May, the four largest expenditures within 'Other expenditures' included: [Computer equipment at \$238k]; [Financial services - outside at \$40k]; [Software maintenance services at \$24k]; and [Other professional & technical services at \$18k].
 - Earlier this fiscal year, planned one-time costs temporarily reduced cash balances below the targeted, year-end reserve. For May, cash was above the reserve by \$556,677.
 - Prior monthly adjustments: March & April's "Other Revenue" were revised to reflect additional accruals of \$1,128 & 1,456 each. March's "Other Expenditures" was revised to reflect additional accrual of \$805.75.

Revenue Status Report

CITY OF SANTA CRUZ
5/1/2014 through 5/31/2014

Account Number	Adjusted Estimate	Revenues	Year-to-date Revenues	Balance	Prct Rcvd
41000 TAXES					
951-00-00-0000-41211 Sales and use tax	6,617,000.00	560,784.85	6,245,170.27	371,829.73	94.38
Total TAXES	6,617,000.00	560,784.85	6,245,170.27	371,829.73	94.38
43000 INTERGOVERNMENTAL					
951-36-00-0000-43310 Local operating grants and contributions	16,875.00	0.00	16,875.00	0.00	100.00
951-36-00-0000-43311 Maintenance of effort contributions	5,135,000.00	426,225.48	4,686,309.99	448,690.01	91.26
951-36-55-3531-43210 State operating grants and contributions	3,000.00	0.00	1,159.14	1,840.86	38.64
951-36-55-3560-43210 State operating grants and contributions	7,500.00	0.00	7,500.00	0.00	100.00
Total INTERGOVERNMENTAL	5,162,375.00	426,225.48	4,711,844.13	450,530.87	91.27
44000 CHARGES FOR SERVICES					
951-36-00-0000-44613 Internet use fee	4,730.00	154.50	1,653.88	3,076.12	34.97
951-36-00-0000-44630 Room rentals-library JPA	2,500.00	396.25	3,553.00	-1,053.00	142.12
951-36-00-0000-44901 Photocopy fee	8,500.00	1,001.68	12,996.47	-4,496.47	152.90
Total CHARGES FOR SERVICES	15,730.00	1,552.43	18,203.35	-2,473.35	115.72
45000 FINES AND FORFEITS					
951-36-00-0000-45131 Library fines	200,000.00	14,334.76	163,854.01	36,145.99	81.93
951-36-00-0000-45132 Lost library items	25,000.00	908.94	13,580.69	11,419.31	54.32
Total FINES AND FORFEITS	225,000.00	15,243.70	177,434.70	47,565.30	78.86

Revenue Status Report

CITY OF SANTA CRUZ

5/1/2014 through 5/31/2014

Account Number	Adjusted Estimate	Revenues	Year-to-date Revenues	Balance	Prcnt Rcvd
46000 MISCELLANEOUS REVENUES					
951-00-00-0000-46110 Pooled cash and investment interest	14,529.00	1,242.43	17,166.16	-2,637.16	118.15
951-00-00-0000-46190 Interest earnings - other	0.00	102.68	1,506.36	-1,506.36	0.00
951-00-00-0000-46620 Internal investment & loan int receipts	2,481.00	0.00	0.00	2,481.00	0.00
951-00-00-0000-46910 Miscellaneous operating revenue	8,500.00	400.00	10,043.60	-1,543.60	118.16
951-00-00-0000-46990 Miscellaneous non-operating revenue	0.00	0.00	27.02	-27.02	0.00
951-36-00-0000-46303 Donations - library	13,500.00	8,683.25	32,962.25	-19,462.25	244.16
951-36-00-0000-46309 Donations - library - Friends of the Lib	79,260.00	56,779.15	57,279.15	21,980.85	72.27
951-36-00-0000-46916 Cash over/short	0.00	35.23	112.64	-112.64	0.00
Total MISCELLANEOUS REVENUES	118,270.00	67,242.74	119,097.18	-827.18	100.70
49000 OTHER FINANCING SOURCES					
951-00-00-0000-49122 From Library Private Trust Fund	47,411.75	0.00	27,190.00	20,221.75	57.35
951-36-50-3510-49350 Capital lease proceeds	0.00	0.00	139,409.68	-139,409.68	0.00
Total OTHER FINANCING SOURCES	47,411.75	0.00	166,599.68	-119,187.93	351.39
Grand Total	12,185,786.75	1,071,049.20	11,438,349.31	747,437.44	93.87

Expenditure Status Report

CITY OF SANTA CRUZ

5/1/2014 through 5/31/2014

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
51000 PERSONNEL SERVICES						
951-36-50-3510-51110 Regular full time	496,078.00	33,672.46	452,615.04	0.00	43,462.96	91.24
951-36-50-3510-51111 Regular part time	48,676.00	3,952.23	45,887.24	0.00	2,788.76	94.27
951-36-50-3510-51122 Temporary	0.00	334.01	4,060.01	0.00	-4,060.01	0.00
951-36-50-3510-51132 Special vacation pay	2,606.00	0.00	4,554.77	0.00	-1,948.77	174.78
951-36-50-3510-51150 Vehicle-phone-data allowance	1,860.00	35.00	1,628.20	0.00	231.80	87.54
951-36-50-3510-51201 Retirement contribution	65,318.00	4,627.49	60,264.45	0.00	5,053.55	92.26
951-36-50-3510-51210 Group health insurance	108,931.00	-646.09	89,513.68	0.00	19,417.32	82.17
951-36-50-3510-51212 Group dental insurance	9,312.00	321.31	8,099.15	0.00	1,212.85	86.98
951-36-50-3510-51213 Vision insurance	1,460.00	50.90	1,273.97	0.00	186.03	87.26
951-36-50-3510-51214 Medicare insurance	6,346.00	444.34	5,979.00	0.00	367.00	94.22
951-36-50-3510-51220 Group life insurance	131.00	4.57	115.18	0.00	15.82	87.92
951-36-50-3510-51221 Disability insurance	6,026.00	201.52	2,616.39	0.00	3,409.61	43.42
951-36-50-3510-51230 Unemployment insurance	3,004.00	211.98	2,780.41	0.00	223.59	92.56
951-36-50-3510-51240 Workers' compensation	20,062.00	1,359.30	18,211.44	0.00	1,850.56	90.78
951-36-51-3520-51110 Regular full time	691,212.00	54,434.69	644,288.04	0.00	46,923.96	93.21
951-36-51-3520-51111 Regular part time	25,011.00	0.00	17,913.14	0.00	7,097.86	71.62
951-36-51-3520-51115 Termination pay	0.00	0.00	0.25	0.00	-0.25	0.00
951-36-51-3520-51122 Temporary	0.00	0.00	1,071.30	0.00	-1,071.30	0.00
951-36-51-3520-51132 Special vacation pay	1,043.00	0.00	1,830.24	0.00	-787.24	175.48
951-36-51-3520-51201 Retirement contribution	91,876.00	7,410.63	89,131.62	0.00	2,744.38	97.01
951-36-51-3520-51210 Group health insurance	170,965.00	6,822.25	150,485.97	0.00	20,479.03	88.02
951-36-51-3520-51212 Group dental insurance	13,787.00	521.77	11,963.77	0.00	1,823.23	86.78
951-36-51-3520-51213 Vision insurance	2,261.00	87.50	1,974.43	0.00	286.57	87.33
951-36-51-3520-51214 Medicare insurance	7,590.00	643.78	7,312.68	0.00	277.32	96.35
951-36-51-3520-51220 Group life insurance	221.00	8.86	194.32	0.00	26.68	87.93
951-36-51-3520-51221 Disability insurance	7,483.00	284.36	3,395.89	0.00	4,087.11	45.38
951-36-51-3520-51230 Unemployment insurance	4,266.00	309.10	3,767.77	0.00	498.23	88.32
951-36-51-3520-51240 Workers' compensation	30,369.00	2,308.03	27,878.85	0.00	2,490.15	91.80
951-36-52-3530-51110 Regular full time	1,291,622.00	97,175.46	1,178,300.74	0.00	113,321.26	91.23
951-36-52-3530-51111 Regular part time	638,634.00	47,484.29	567,846.51	0.00	70,787.49	88.92
951-36-52-3530-51114 Overtime	0.00	0.00	495.49	0.00	-495.49	0.00
951-36-52-3530-51115 Termination pay	0.00	0.00	9,843.68	0.00	-9,843.68	0.00
951-36-52-3530-51122 Temporary	687,597.00	59,551.89	707,516.50	0.00	-19,919.50	102.90

Expenditure Status Report
CITY OF SANTA CRUZ
5/1/2014 through 5/31/2014

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
951-36-52-3530-51130	0.00	0.00	828.52	0.00	-828.52	0.00
951-36-52-3530-51132	0.00	0.00	64.53	0.00	-64.53	0.00
951-36-52-3530-51133	0.00	0.00	130.97	0.00	-130.97	0.00
951-36-52-3530-51201	246,944.00	21,215.80	252,760.53	0.00	-5,816.53	102.36
951-36-52-3530-51202	69,579.00	2,749.18	33,424.00	0.00	36,155.00	48.04
951-36-52-3530-51202	478,060.00	20,756.02	422,280.41	0.00	55,779.59	88.33
951-36-52-3530-51210	39,456.00	1,589.24	34,441.71	0.00	5,014.29	87.29
951-36-52-3530-51212	6,238.00	246.08	5,343.14	0.00	894.86	85.65
951-36-52-3530-51213	26,900.00	2,933.02	35,153.34	0.00	-8,253.34	130.68
951-36-52-3530-51214	566.00	22.61	484.36	0.00	81.64	85.58
951-36-52-3530-51220	20,117.00	758.32	9,082.26	0.00	11,034.74	45.15
951-36-52-3530-51230	9,526.00	1,240.32	14,706.66	0.00	-5,180.66	154.38
951-36-52-3530-51240	81,694.00	8,724.81	104,119.47	0.00	-22,425.47	127.45
951-36-52-3530-51911	0.00	0.00	-174.11	0.00	174.11	0.00
951-36-53-3515-51110	172,449.00	14,715.75	167,235.66	0.00	5,213.34	96.98
951-36-53-3515-51114	0.00	84.23	1,531.33	0.00	-1,531.33	0.00
951-36-53-3515-51201	23,330.00	2,048.75	23,937.40	0.00	-607.40	102.60
951-36-53-3515-51210	29,147.00	1,891.96	34,242.98	0.00	-5,095.98	117.48
951-36-53-3515-51212	4,561.00	190.05	4,059.47	0.00	501.53	89.00
951-36-53-3515-51213	675.00	28.11	600.45	0.00	74.55	88.96
951-36-53-3515-51214	1,678.00	134.95	1,554.90	0.00	123.10	92.66
951-36-53-3515-51220	50.00	2.10	44.87	0.00	5.13	89.74
951-36-53-3515-51221	1,166.00	75.58	844.56	0.00	321.44	72.43
951-36-53-3515-51230	786.00	67.45	769.10	0.00	16.90	97.85
951-36-53-3515-51240	10,312.00	880.09	10,000.95	0.00	311.05	96.98
951-36-54-3550-51110	462,711.00	35,406.07	396,323.63	0.00	66,387.37	85.65
951-36-54-3550-51114	0.00	58.21	901.99	0.00	-901.99	0.00
951-36-54-3550-51122	12,000.00	1,440.00	5,402.25	0.00	6,597.75	45.02
951-36-54-3550-51130	0.00	0.00	611.72	0.00	-611.72	0.00
951-36-54-3550-51132	878.00	0.00	1,511.65	0.00	-633.65	172.17
951-36-54-3550-51150	0.00	105.00	105.00	0.00	-105.00	0.00
951-36-54-3550-51201	59,763.00	5,115.44	55,800.06	0.00	3,962.94	93.37
951-36-54-3550-51210	86,295.00	3,552.19	71,504.86	0.00	14,790.14	82.86
951-36-54-3550-51212	6,145.00	303.12	6,051.11	0.00	93.89	98.47
951-36-54-3550-51213	1,058.00	49.46	986.55	0.00	71.45	93.25
951-36-54-3550-51214	6,586.00	534.23	5,822.28	0.00	763.72	88.40

Expenditure Status Report

CITY OF SANTA CRUZ

5/1/2014 through 5/31/2014

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
951-36-54-3550-51220	109.00	4.74	93.55	0.00	15.45	85.83
951-36-54-3550-51221	3,499.00	189.62	2,019.66	0.00	1,479.34	57.72
951-36-54-3550-51230	3,414.00	259.81	2,743.30	0.00	670.70	80.35
951-36-54-3550-51240	14,828.00	1,201.85	12,973.23	0.00	1,854.77	87.49
951-36-55-3560-51110	903,020.00	67,982.84	794,388.93	0.00	108,631.07	87.97
951-36-55-3560-51111	72,627.00	5,778.56	67,015.72	0.00	5,611.28	92.27
951-36-55-3560-51122	21,375.00	3,966.20	29,694.41	0.00	-8,319.41	138.92
951-36-55-3560-51130	0.00	0.00	55.72	0.00	-55.72	0.00
951-36-55-3560-51132	5,462.00	0.00	3,719.83	0.00	1,742.17	68.10
951-36-55-3560-51201	123,094.00	9,818.36	112,401.15	0.00	10,692.85	91.31
951-36-55-3560-51202	2,730.00	245.90	1,204.98	0.00	1,525.02	44.14
951-36-55-3560-51210	195,648.00	7,363.47	149,001.56	0.00	46,646.44	76.16
951-36-55-3560-51212	14,487.00	581.63	12,082.46	0.00	2,404.54	83.40
951-36-55-3560-51213	2,751.00	109.32	2,281.05	0.00	469.95	82.92
951-36-55-3560-51214	12,456.00	1,001.65	11,377.85	0.00	1,078.15	91.34
951-36-55-3560-51220	308.00	11.94	246.34	0.00	61.66	79.98
951-36-55-3560-51221	11,371.00	381.85	4,329.56	0.00	7,041.44	38.08
951-36-55-3560-51230	5,311.00	389.29	4,258.37	0.00	1,052.63	80.18
951-36-55-3560-51240	42,219.00	3,335.51	37,823.00	0.00	4,396.00	89.59
Total PERSONNEL SERVICES	7,727,126.00	551,152.31	7,073,009.35	0.00	654,116.65	91.53
52000						
SERVICES						
951-36-50-3510-52135	7,800.00	0.00	7,880.00	0.00	-80.00	101.03
951-36-50-3510-52199	133,619.24	10,000.00	79,734.27	31,491.49	22,393.48	83.24
951-36-50-3510-52240	4,100.00	535.00	3,706.18	0.00	393.82	90.39
951-36-50-3510-52248	18,490.00	0.00	13,910.00	0.00	4,580.00	75.23
951-36-50-3510-52302	4,000.00	138.32	1,828.09	0.00	2,171.91	45.70
951-36-50-3510-52304	34,400.00	2,110.24	31,904.00	0.00	2,496.00	92.74
951-36-50-3510-52933	16,800.00	0.00	13,003.00	0.00	3,797.00	77.40
951-36-50-3510-52961	27,100.00	133.00	26,641.00	0.00	459.00	98.31
951-36-50-3510-52971	100.00	3.56	20.16	0.00	79.84	20.16
951-36-50-3510-52972	5,000.00	0.00	2,259.28	0.00	2,740.72	45.19
951-36-50-3540-52135	570,000.00	39,666.92	557,404.20	0.00	12,595.80	97.79
951-36-51-3520-52131	17,000.00	630.36	9,987.81	6,012.19	1,000.00	94.12
951-36-51-3520-52244	2,500.00	0.00	0.00	0.00	2,500.00	0.00
951-36-51-3520-52248	41,029.00	360.98	39,915.56	0.00	1,113.44	97.29

Expenditure Status Report
CITY OF SANTA CRUZ
5/1/2014 through 5/31/2014

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prc't Used
951-36-51-3520-52302	1,250.00	0.00	353.02	0.00	896.98	28.24
951-36-51-3520-52972	2,000.00	0.00	1,431.16	0.00	568.84	71.56
951-36-52-3530-52139	0.00	0.00	1,106.00	0.00	-1,106.00	0.00
951-36-52-3530-52240	800.00	0.00	0.00	0.00	800.00	0.00
951-36-52-3530-52244	1,000.00	0.00	0.00	0.00	1,000.00	0.00
951-36-52-3530-52302	980.00	0.00	0.00	0.00	980.00	0.00
951-36-53-3515-52201	59,500.00	4,390.68	55,124.75	0.00	4,375.25	92.65
951-36-53-3515-52211	117,100.00	9,697.67	101,805.00	0.00	15,295.00	86.94
951-36-53-3515-52223	5,250.00	697.10	4,449.10	0.00	800.90	84.74
951-36-53-3515-52226	16,250.00	681.02	16,403.14	0.00	-153.14	100.94
951-36-53-3515-52227	12,500.00	1,373.58	14,939.55	0.00	-2,439.55	119.52
951-36-53-3515-52246	187,800.00	16,106.06	129,296.75	17,948.53	40,554.72	78.41
951-36-53-3515-52247	16,700.00	1,449.05	14,975.55	0.00	1,724.45	89.67
951-36-53-3515-52261	312,500.00	25,571.31	285,256.41	0.00	27,243.59	91.28
951-36-53-3515-52302	150.00	0.00	0.00	0.00	150.00	0.00
951-36-53-3515-52932	17,050.00	1,420.83	15,629.13	0.00	1,420.87	91.67
951-36-53-3515-52933	36,550.00	0.00	26,408.00	0.00	10,142.00	72.25
951-36-54-3550-52199	107,287.48	7,717.75	98,268.25	15,583.75	-6,564.52	106.12
951-36-54-3550-52248	358,377.00	23,079.74	313,848.55	36,431.66	8,096.79	97.74
951-36-54-3550-52249	6,300.00	0.00	19,724.19	133.87	-13,558.06	315.21
951-36-54-3550-52302	2,170.00	376.88	1,243.35	0.00	926.65	57.30
951-36-54-3550-52403	167,900.00	18,740.23	150,673.27	18,176.65	-949.92	100.57
951-36-55-3560-52199	5,000.00	0.00	0.00	0.00	5,000.00	0.00
951-36-55-3560-52248	10,704.00	625.00	8,013.99	625.00	2,065.01	80.71
951-36-55-3560-52302	6,450.00	400.96	3,708.99	0.00	2,741.01	57.50
951-36-55-3560-52960	8,400.00	106.72	6,203.38	0.00	2,196.62	73.85
951-36-55-3560-52972	10,000.00	2,529.49	11,928.74	0.00	-1,928.74	119.29
Total SERVICES	2,351,906.72	168,542.45	2,068,983.82	126,403.14	156,519.76	93.34
53000						
	SUPPLIES					
951-36-50-3510-53101	3,500.00	73.20	1,401.50	0.00	2,098.50	40.04
951-36-50-3510-53102	3,900.00	280.17	4,406.12	0.00	-506.12	112.98
951-36-51-3520-53106	1,105,163.74	29,136.43	968,483.45	0.00	136,680.29	87.63
951-36-51-3520-53107	118,640.15	1,030.62	84,340.37	0.00	34,299.78	71.09
951-36-51-3520-53112	188,500.00	585.13	94,458.91	0.00	94,041.09	50.11
951-36-52-3530-53102	15,000.00	921.89	10,264.27	0.00	4,735.73	68.43

Expenditure Status Report

CITY OF SANTA CRUZ
5/1/2014 through 5/31/2014

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
951-36-52-3530-53109 Copier supplies	7,200.00	0.00	4,476.00	0.00	2,724.00	62.17
951-36-53-3515-53108 Safety clothing and equipment	4,710.00	338.76	1,193.71	0.00	3,516.29	25.34
951-36-53-3515-53113 Janitorial supplies	18,500.00	1,526.28	17,647.02	0.00	852.98	95.39
951-36-53-3515-53311 Electricity	173,400.00	12,885.30	166,667.87	0.00	6,732.13	96.12
951-36-53-3515-53312 Natural gas	29,200.00	873.94	21,221.69	0.00	7,978.31	72.68
951-36-55-3560-53102 Office supplies	500.00	0.00	528.10	0.00	-28.10	105.62
Total SUPPLIES	1,668,213.89	47,651.72	1,375,089.01	0.00	293,124.88	82.43
54000 OTHER MATERIALS AND SERVICES						
951-36-50-3510-54990 Miscellaneous supplies and services	7,200.00	132.87	3,694.37	0.00	3,505.63	51.31
951-36-53-3515-54108 Bldg repairs-Library	308,943.10	10,361.00	155,463.73	17,752.54	135,726.83	56.07
951-36-54-3550-54990 Miscellaneous supplies and services	24,000.00	1,363.83	16,592.24	0.00	7,407.76	69.13
951-36-55-3531-54990 Miscellaneous supplies and services	3,000.00	942.97	2,102.11	0.00	897.89	70.07
951-36-55-3560-54990 Miscellaneous supplies and services	33,690.00	3,617.35	21,084.46	0.00	12,605.54	62.58
Total OTHER MATERIALS AND SERVICES	376,833.10	16,418.02	198,936.91	17,752.54	160,143.65	57.50
56000 OTHER CHARGES						
951-36-52-3530-56995 Refunded fees and fines	2,000.00	10.50	1,149.00	0.00	851.00	57.45
Total OTHER CHARGES	2,000.00	10.50	1,149.00	0.00	851.00	57.45
57000 CAPITAL OUTLAY						
951-36-50-3510-57401 Office furniture/equipment	28,221.75	2,010.89	148,640.91	0.00	-120,419.16	526.69
951-36-52-3530-57401 Office furniture/equipment	21,500.00	9,461.19	18,400.35	917.55	2,182.10	89.85
951-36-54-3550-57409 Computer equipment	285,000.00	237,791.33	285,362.39	175.76	-538.15	100.19
Total CAPITAL OUTLAY	334,721.75	249,263.41	452,403.65	1,093.31	-118,775.21	135.48
58000 DEBT SERVICE						
951-36-50-3540-58140 Loan principal	268,561.00	0.00	262,010.74	0.00	6,550.26	97.56
951-36-50-3540-58240 Loan interest	0.00	0.00	6,550.27	0.00	-6,550.27	0.00
Total DEBT SERVICE	268,561.00	0.00	268,561.01	0.00	-0.01	100.00
59000 OTHER FINANCING USES						
951-00-00-0000-59191 Intra-entity fund transfer out	80,700.00	0.00	80,666.00	0.00	34.00	99.96
Total OTHER FINANCING USES	80,700.00	0.00	80,666.00	0.00	34.00	99.96

Expenditure Status Report
CITY OF SANTA CRUZ
5/1/2014 through 5/31/2014

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
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Grand Total

12,810,062.46 1,033,038.41 11,518,798.75 145,248.99 1,146,014.72 91.05

LIBRARY JOINT POWERS AUTHORITY	
COMBINED BALANCE SHEET	
JPA FUND AND ACCOUNT GROUPS	
MAY 2014	
	PRELIMINARY
	UNAUDITED
	JPA
	Total
Assets	
Pooled cash	2,570,267.46
Pooled cash interest receivable	4,382.99
Other interest receivable	102.68
Taxes receivable - current	560,784.85
Accounts receivable	-
Grants receivable	426,524.70
Internal investment & loan receivable	-
Infrastructure	579,683.02
Accumulated depreciation - infrastructure	(268,713.75)
Lease improvements - buildings	2,018,031.67
Accumulated depreciation - lease imp-buildings	(1,333,371.07)
Machinery and equipment	1,630,552.10
Accumulated depreciation - machinery & equip	(1,570,540.27)
Software	3,983.14
Accumulated depreciation-software	(3,983.14)
Construction in progress	71,353.85
Amount to be provided for long-term debt	139,409.68
Total Assets	4,828,467.91
Liabilities	
Accounts payable	316,061.82
Salaries and benefits payable	-
ePayments payable	-
Sales tax payable	166.43
Deferred grant revenue - unearned	-
Unclaimed funds	477.00
Cash loan from city	-
Pooled cash interest payable	-
Leases Payable - noncurrent	-
Payable to the County - noncurrent	-
Other intergovernmental payable-noncurrent	-
Total Liabilities	456,114.93
Equities	
Unreserved, undesignated fund balance	1,332,452.60
Committed - cash flow/unexpected expenditures	1,912,904.83
Investment in capital assets - Library	1,126,995.55
Reserved for long-term debt	-
Total Equities	4,372,352.98
Total Liabilities and Equities	4,828,467.91

LIBRARY JOINT POWERS AUTHORITY							
COMBINED BALANCE SHEET							
SPECIAL FUNDS							PRELIMINARY
MAY 2014							UNAUDITED
	Fund #	956	960	961	Spec Funds		
Fund Description		Technology	Felton	Vehicle Replacement	Total		
Assets							
Pooled cash		4,900.01	1,165.13	237,206.37	243,271.51		
Pooled cash interest receivable		7.31	1.73	353.71	362.75		
Total Assets		4,907.32	1,166.86	237,560.08	243,634.26		
Equities							
Unreserved, undesignated fund balance		4,907.32	1,166.86	237,560.08	243,634.26		
Total Equities		4,907.32	1,166.86	237,560.08	243,634.26		