

## NOTES ON APPLS FINANCIALS

AUGUST 2018

### **Regarding Accounting Services**

*The Allegheny County Library Association (ACLA) is providing accounting services to APPLS utilizing a Blackbaud system. All APPLS funds are maintained in a restricted program, tracked separately from all other ACLA financial activity.*

### **Balance Sheet**

1. APPLS has a current cash balance of \$30,599.

### **Budget vs. Actual**

1. Dues revenue includes \$300 from Blair County for 2017. Two systems (Bedford and Bradford) have not paid dues for 2018. Clarion is not an APPLS member.
2. The negative income recorded for \$5,000 represents payment to the Pennsylvania Library Association for PA Forward expense in prior year (paid after ACLA assumed management of the APPLS account).
3. Other contracted services includes prorated payment for administrative secretary services for the month of June. Future payments will be made quarterly as agreed.
4. Program expense includes
  - \$1,000 for 2017 PaLA partnership (paid in 2018);
  - \$1,000 for 2018 PaLA general operating;
  - \$2,000 for 2018 PaLA conference sponsorship.
5. Continuing education budgeted is for APPLS training.