

## LIBRARY JOINT POWERS AUTHORITY (LJPA)

On Thursday February 8, 2024 at 9:00 AM

All LJPA Board Meetings are held in-person and open to the public. Members of the public may also view and participate in the meetings via the alternative methods provided below as a courtesy. Please note that if the Zoom or YouTube connection malfunctions for any reason, and no Board Members are attending via teleconference, the meeting will continue in-person without remote access.

### **Public Viewing:**

The meeting will be broadcast through the Santa Cruz Libraries YouTube channel <https://www.youtube.com/user/SantaCruzPL> which you can access through the Santa Cruz Libraries website by scrolling to the bottom of the page and clicking on the YouTube icon.

### Public Participation via Zoom:

Please click the link below to join the webinar:

<https://us06web.zoom.us/j/82841966877>

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888 788 0099 US Toll Free or 833 548 0276 US Toll Free

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The meetings will be recorded and posted for viewing after the meetings on the Santa Cruz Public Libraries website

**Public comment:** There are three ways to comment during this meeting. All comments must be received prior to the close of public comment on that agenda item:

**1. How to comment on agenda items via email before the meeting begins:**

Members of the public may provide public comment by sending an email to the Library Board Clerk at [clerk@santacruzpl.org](mailto:clerk@santacruzpl.org)

- Identify the agenda item number in the subject line of the email
- Emailed comments should be a maximum of 500 words, which corresponds to approximately 3 minutes of speaking time.
- All correspondences received prior to 12:00 p.m. on the Wednesday preceding a LJPA Meeting will be distributed to Board members to review prior to the meeting. Information submitted after 12 p.m. on that Wednesday may not have time to reach Board members, nor be read by them prior to consideration of an item.

**2. How to comment on agenda items during the meeting and prior to the close of public comment on an item, using the Zoom Q&A feature:**

- Type your comment using the “Q&A” feature found on the Zoom control bar
- Identify the agenda item first, then type your comment
- Your comment will be read aloud

**3. How to comment aloud on agenda items, during the meeting and prior to the close of public comment on an item, via the Zoom “raise hand” feature:**

***If you are accessing the meeting using the Zoom app and using computer audio:***

- During the comment period for that agenda item, use the “raise hand” icon found on the Zoom control bar
- The moderator will announce your name or the last 3 digits of your phone number when it is your turn to speak
- Unmute yourself using the microphone icon
- Identify the agenda item
- Introduce yourself using your first and last name
- You will have three minutes of speaking time

***If you are accessing the meeting using telephone audio:***

- During the comment period for that agenda item, press \*9 to raise your hand
- The moderator will announce the last 3 digits of your phone number when it is your turn to speak
- Unmute yourself using \*6 – to toggle the mute/unmute feature
- Identify the agenda item
- Introduce yourself using your first and last name
- You will have three minutes of speaking time

Chair Carlos Palacios  
Vice Chair Jamie Goldstein  
Board Member Mali LaGoe  
Board Member Matt Huffaker



**SANTA CRUZ CITY/COUNTY  
LIBRARIES JOINT POWERS  
AUTHORITY BOARD  
REGULAR MEETING AGENDA**

**[IMMEDIATELY FOLLOWING THE SANTA CRUZ LIBRARIES FACILITIES  
FINANCING AUTHORITY (LFFA)]**

**THURSDAY FEBRUARY 8, 2024**

**9:00 A.M.**

**In-Person Location:**

**UPDATED: Scotts Valley Branch Library, Fireside Meeting Room  
251 Kings Village Road, Scotts Valley, CA 95066**

**PLEASE NOTE:**

The Santa Cruz City-County Library System does not discriminate against persons with disabilities. Out of consideration for people with chemical sensitivities, we ask that you attend fragrance free. Upon request, the agenda can be provided in a format to accommodate special needs. Additionally, if you wish to attend this public meeting and will require assistance such as an interpreter for American Sign Language, Spanish, or other special equipment please call the Library Administration Office at (831) 427-7706 at least five days in advance so that we can arrange for such special assistance, or email [library\\_admin@santacruzpl.org](mailto:library_admin@santacruzpl.org).

**Agenda and Agenda Packet Materials:** The LIPA agendas and the complete agenda packet containing public records, which are not exempt from disclosure pursuant to the California Public Records Act, are available for review on the website: [www.santacruzpl.org](http://www.santacruzpl.org) and at Library Headquarters, located at 117 Union Street, Santa Cruz, California, during normal business hours.

**Agenda Materials Submitted after Publication of the Agenda Packet:** Pursuant to Government Code §54957.5, public records related to an open session agenda item submitted after distribution of the agenda packet are available at the time they are distributed or made available to the legislative body on the website at: [www.santacruzpl.org](http://www.santacruzpl.org) and are also available for public inspection at Library Headquarters, 117 Union Street Santa Cruz, California, during normal business hours, and at the LIPA meeting.

Need more information? Contact clerk's office at 831-427-7700 ext. 7618.

**1. CALL TO ORDER / ROLL CALL**

Board Members Carlos Palacios, Matt Huffaker, Chloe Woodmansee, and Mali LaGoe

**2. ADDITIONAL MATERIALS**

**3. REPORT OUT FROM CLOSED SESSION OF JANUARY 11, 2024**

*Additional information submitted after distribution of the agenda packet.*

**4. ADDITIONS AND DELETIONS TO AGENDA**

**5. PUBLIC COMMENT**

*Any member of the community may address the Board during this Public Comment period on any matter included on today's agenda or on any topic not on today's agenda but within the subject matter jurisdiction of the Board. Please note, however, that for non-agendized items, the Board is not able to undertake extended discussion or take any action today without notice. Such items may be referred to staff for appropriate action, such as individual follow-up or placement on a future agenda. If you intend to address a subject or item that is on the Agenda, please hold your comments until that item is before the Board so that we may properly address all comments on that subject at the same time. In general, 3 minutes will be permitted per speaker during Public Comment; A MAXIMUM of 30 MINUTES is set aside for Public Comment at this time.*

**6. REPORT BY LIBRARY DIRECTOR**

A. Library Director's Report – February 2024 (p.7-9)

**7. REPORT BY FRIENDS OF THE SANTA CRUZ PUBLIC LIBRARIES (SCPL)**

A. Friends of SCPL – Report (oral)

**8. REPORT BY LIBRARY ADVISORY COMMISSION (LAC)**

A. Commissioners' Report (oral)

**9. CONSENT CALENDAR**

*All items listed in the "Consent Calendar" will be enacted by one motion in the form listed below. There will be no separate discussion on these items prior to the time the Board votes on the action unless members of the public or the Board request specific items to be discussed for separate review. Items pulled for separate discussion will be considered following General Business.*

- A. Consider the November 9, 2023 Board Meeting Minutes  
Staff Recommendation: Approve the November 9, 2023 Board Meeting Minutes (p.10-12)
- B. Analysis of Patron Count Data. 2<sup>nd</sup> Qtr. Report FY 2023  
Staff Recommendation: Accept and File Analysis of Patron Count Data from October to December 2023 (p.13-19)
- C. Community Impact Measures for 2<sup>nd</sup> Qtr. FY 2023  
Staff Recommendation: Accept and File 2<sup>nd</sup> Qtr. Community Impact Measures for FY 2023 (p.20-25)
- D. Financial Report for 2<sup>nd</sup> Qtr. FY 2023  
Staff Recommendation: Accept and File Financial Report for 2<sup>nd</sup> Qtr. FY 2023. (p.26-47)
- E. Incident Report for 2<sup>nd</sup> Qtr. FY 2023  
Staff Recommendation: Accept and File 2<sup>nd</sup> Qtr. Incident Report for FY 2023 (p.48-50)
- F. Work Plan for 2<sup>nd</sup> Qtr. FY 2023  
Staff Recommendation: Accept and File 2<sup>nd</sup> Qtr. Work Plan for FY 2023 (p.51-56)
- G. Annual Financial Report for FY 2021/22  
Staff Recommendation: Accept and File Annual Financial Report for the FY ended June 30, 2022. (p.57-92)
- H. County Reimbursement for Live Oak Gutter Replacement  
Staff Recommendation: Accept and amend the FY 24 Library Operating Budget to include a reimbursement from the County of Santa Cruz for the replacement of the Live Oak Library gutter replacement in the amount of \$55,480.66. (p.93-95)
- I. Approve FSCPL Funds Raised for the Garfield Park and Branciforte Library Construction Projects.  
Staff Recommendation: Approve transfer of funds from the Friends of the Santa Cruz Public Libraries to the City of Santa Cruz for the Garfield Park and Branciforte Building Projects in the amount of \$462,663. (p.96-98)
- J. LAC Commission Appointment Process/Procedures  
Staff Recommendation: For each jurisdiction to appoint someone within their jurisdiction to be responsible for updating LAC information on their jurisdiction's webpage to include how potential members can apply for a vacancy and the process for filing the vacancy. (p.99-100)
- K. Hybrid Meetings for LJPA  
Staff Recommendation: To end the practice of hybrid meetings for the LJPB meetings and move to in person meetings with the live streaming and recorded options. (p.101-102)

## 9. GENERAL BUSINESS

- A. Elect Chair and Vice Chair for 2024  
Staff Recommendation: Elect Chair and Vice Chair for 2024. (p.103)
- B. Update on Cost Benefit Analysis for Administrative Services  
Staff Recommendation: Motion to adopt the timeline provided below, and the actions required for it, in order to complete the cost benefit analysis of administrative services for the Library. (p.104-106)
- C. Budget Considerations for FY 24/25  
Staff Recommendation: Receive report on overall budget situation in preparation for FY 24/25 budget cycle. (p.107-109)

*Other Business items are intended to provide an opportunity for public discussion of each item listed. The following procedure is followed for each Business item: 1) Staff explanation; 2) Board questions; 3) Public comment; 4) Board deliberation; 5) Decision.*

## 10. COMMENTS BY BOARD MEMBERS

## 11. SCHEDULED UPCOMING MEETINGS

May 4, 2023	Aptos Branch Library	Anticipated Upcoming Agenda Items:
9:00 am	7695 Soquel Drive Aptos, CA 95003	<ul style="list-style-type: none"><li>• Preliminary Budget</li><li>• 3<sup>rd</sup> Quarter Reports</li></ul>

## 12. ADJOURNMENT

Adjourned to the next regular meeting of the LJPA to be held on Thursday, May 2, 2024 at 9:00 am [immediately following the LFFA meeting] at the Aptos Branch Library, 7695 Soquel Drive, Aptos, CA 95003.

## 13. WRITTEN CORRESPONDENCE

The Santa Cruz City-County Library System does not discriminate against persons with disabilities. Out of consideration for people with chemical sensitivities, we ask that you attend fragrance free. Upon request, the agenda can be provided in a format to accommodate special needs. Additionally, if you wish to attend this public meeting and will require assistance such as an interpreter for American Sign Language, Spanish, or other special equipment please call the Library Administration Office at (831) 427-7706 at least five days in advance so that we can arrange for such special assistance, or email [library\\_admin@santacruzpl.org](mailto:library_admin@santacruzpl.org).

## **Director's Report to the Library Joint Powers Authority Board**

### **Library Team**

This month's Library Joint Powers Board packet contains the second quarter workplan with highlights of the Library's successes from October through December. While the Library provided hundreds of events, from STEAM programs to author talks to a diverse array of storytimes; plus, art, history, science and civic engagement events, the workplan highlights only a few. Those highlights though help to illustrate how the Library is working to achieve its Strategic Plan to meet the needs of Santa Cruz County. The Library this past quarter has also been very busy training new staff and pursuing new recruitments. Eleven new Library Assistant IIs joined the Library team in December.

This past month, the Library team has been hard at work preparing the new Aptos Branch Library for its opening day. Staff, amidst ongoing construction work that lasted until nearly the last day before opening, sorted and organized over 23,000 books and made the final IT installations.

### **Current Vacancies**

Number of Vacancies	Title	Full/Part Time hours	Status
1	Library Director	1.0	Recruitment in progress
1	Library Assistant II BC	.50	Recruitment in progress
1	Library Assistant II CMS	1.0	Recruitment in progress
1	Information Specialist (DTN)	1.0	Recruitment in progress
3	Librarian I/II (CAP, SV, BC)	1.0	Recruitment in progress
1	Library Specialist/Volunteer Coordinator	1.0	Recruitment in progress
1	Library Specialist/Training Coordinator	1.0	Recruitment in progress
1	Accounting Assistant I	.50	Recruitment pending

### **LAC – Library Advisory Commission**

The City of Santa Cruz would like to announce a second term appointment for Rene Dubin as well as a newly appointed commissioner, Vivian Rogers. Both of these commissioners will serve until January 31, 2028.

The County of Santa Cruz Board of Supervisors approved the appointment of Nancy Gerdt as the Fifth District appointee to the LAC for a term to expire April 19, 2024.

## Facilities

Staff have been very busy sorting, processing and shelving over 24,000 books in preparation for the February 4<sup>th</sup> opening of the new Aptos Branch Library. The Aptos History Museum has also been very busy preparing their displays. The Live Oak Annex, with an expected opening in March and the Downtown branch library, with an expected ground breaking in December, will be the next, and last, library locations to open through Measure S funding.

## Featured Programs and Services

The Library is offering many excellent programs and services this winter and spring. We invite you to review them all on our calendar at [www.santacruzpl.org](http://www.santacruzpl.org). The Friends of the Santa Cruz Public Libraries Aptos chapter in partnership with the Library and other chapters launched its popular Our Community Reads program in January which features a diverse line up of activities around the book, the Monk of Mokha, by Dave Eggers. The program series runs to the end of February. Here are more upcoming events:

### Adult:

- The Library is proud to introduce a new English Language Learners Conversation Club at our Branciforte Branch. The new club is a welcoming place to practice conversation skills in English with a group leader.
- Aptos has an exciting array of new programs for adults already lined up including In-Person Tech Help, SciFi Flicks award-winning movies series, Mah Jongg Club, Bridge Club, Tai Chi, and the Aptos Writers Group.
- Project Scout returns to Capitola and Downtown to provide free income tax assistance to seniors, individuals with a disability, and low-income families during tax season February-April.

### Youth:

- The Library is partnering with State Parks to offer a monthly Junior Rangers program at the Garfield Park branch starting Feb. 15.

Junior Rangers (7-12-year old's) will receive a logbook, and earn stamps and rewards along the way as they participate in programs. The Feb. 15th program is:

*Ohlone Science: Pigments & Paint:* In this fun science and art activity, we'll explore the pigments and binding agents traditionally used by local indigenous people. Experiment with color and chemistry, and consider how these have been important cultural elements through time. Brought to you by the Santa Cruz Mission SHP.

- A new afternoon Guitar Club is taking off at Branciforte and is open to all ages. Bring your guitar and join our club to practice and play any style of music you want. Some instruction provided. We also provide guitars for use during the program.
- Join us for three special music performances for children and families to celebrate Black History Month:



On February 20th, Mr. Boom Boom's Music Play Patrol: African Drum Circle will perform at the Downtown Library and at Felton. Children will learn about a variety of West African hand drums including the djembe, talking drum, and more! Children will play authentic African drums and we will end the program with a dance and drum circle!

On February 21<sup>st</sup>, Garfield Park will host, "Are You Ready To Learn" with Andre Thierry. A music program for children combines traditional and newly composed music, exploring the French Creole culture and Zydeco Music of Southwest Louisiana.

- In addition to the adult line up of programming at the new Aptos Branch, youth services will be ushering in, among other youth programs, StoryTime, Chess Club, Minecraft, and R.E.A.D.

Chair Carlos Palacios  
Vice Chair Jamie Goldstein  
Board Member Mali LaGoe  
Board Member Matt Huffaker



**SANTA CRUZ CITY/COUNTY LIBRARIES  
JOINT POWERS AUTHORITY BOARD  
(LJPA)**

**REGULAR MEETING MINUTES  
THURSDAY NOVEMBER 9, 2023**

**9:00 A.M.**

**1. ROLL CALL**

**PRESENT:** Carlos Palacios, Mali LaGoe, Jamie Goldstein, Matt Huffaker  
**STAFF:** Eric Howard, Interim Library Director

**2. ADDITIONAL MATERIALS**

None

**3. ADDITIONS AND DELETIONS TO AGENDA**

The Agenda of November 9, 2023 was approved by consensus.

**4. ORAL COMMUNICATIONS**

None

**5. REPORT BY LIBRARY DIRECTOR**

Interim Library Director Eric Howard presented a report on the recent activities of the Library.

**6. FRIENDS OF THE SANTA CRUZ PUBLIC LIBRARIES REPORT**

Bruce Cotter, Executive Director, submitted his report on the recent activities and future plans of the Friends of the Santa Cruz Public Libraries.

## **7. REPORT BY LIBRARY ADVISORY COMMISSION (LAC)**

Mike Termini, Chair of the LAC, reported on the recent LAC meeting.

## **8. CONSENT CALENDAR**

### **RESULT: APPROVED CONSENT CALENDAR**

- A. Approved the August 3, 2023 Board Meeting Minutes.**
  - B. Accepted and Filed Analysis of Patron Count Data from July through September 2023.**
  - C. Accepted and Filed 1<sup>st</sup> Qtr. Community Impact Measures for FY 23/24.**
  - D. Accepted and Filed 4<sup>th</sup> Qtr. Financial Report for FY 22/23.**
  - E. Accepted and Filed 1<sup>st</sup> Qtr. Incident Report for FY 23/24.**
  - F. Accepted and Filed 1<sup>st</sup> Qtr. Work Plan for FY 223/24.**
  - G. Approved 2024 Holiday Closure Schedule.**
  - H. Approved 2024 Annual Meeting Schedule.**
  - I. Accepted and Filed Library Sales Tax Revenue Update for 1st Qtr. FY 23/24.**
  - J. Accepted and Filed Remote Work Policy. [UNANIMOUS]**
- MOVER:** Matt Huffaker  
**SECONDER:** Mali LaGoe  
**AYES:** Palacios, Goldstein, LaGoe, Huffaker

## **9. GENERAL BUSINESS**

- A. Summer Reading Recap – A Presentation by Jessica Goodman and Heather Norquist.**
- B. Cost Benefit Analysis for Library Administrative Services Contract.**  
The Board members asked a number of questions regarding the scope of work, budgeting and timing of the project. Until completion of the project in about ten months the status quo will continue.

### **RESULT:**

**Awarded a contract for Cost Benefit Analysis for Library Administrative Services to Matrix Consulting Group, LTD., San Mateo, California for a not-to-exceed amount of \$100,000, in a form approved by the LJPA Legal Counsel and provide direction for funding the contract. The Professional Services Agreement is included as attachment. [UNANIMOUS]**

**MOVER:** Jamie Goldstein  
**SECONDER:** Matt Huffaker  
**AYES:** Palacios, Goldstein, LaGoe, Huffaker

- C. Proposals for the Director of Libraries Executive Search.  
Sara de Leon, Chief People Officer of the City of Santa Cruz, explained the timeline from selection to finish of approx. 14-17 weeks.

**RESULT:**

**Elected Teri Black and Company LLC for the Director of Libraries executive recruitment. [UNANIMOUS]**

**MOVER: Jamie Goldstein**

**SECONDER: Mali LaGoe**

**AYES: Palacios, Goldstein, LaGoe, Huffaker**

**10. COMMENTS BY BOARD MEMBERS**

None

**11. WRITTEN CORRESPONDENCE**

**12. ADJOURNMENT**

Final adjournment at 9:55 am to the next regular meeting of the LJPA to be held on Thursday, February 8, 2024 at 9:00 am [immediately following the LFFA meeting] at the Aptos Branch Library, 7695 Soquel Drive, Aptos CA 95003.

ATTEST: \_\_\_\_\_  
Helga Smith, Clerk of the Board

All documents referred to in these minutes are available in the Santa Cruz Public Libraries – Library Headquarters Office, 117 Union Street, Santa Cruz, CA 95060.

Chair Carlos Palacios  
Vice Chair Jamie Goldstein  
Board Member Mali LaGoe  
Board Member Matt Huffaker



## STAFF REPORT

DATE: February 8, 2024  
TO: Library Joint Powers Authority Board  
FROM: Eric Howard, Interim Library Director  
RE: FY 24 2<sup>nd</sup> Qtr. Patron Count Data by Branch

### STAFF RECOMMENDATION

Accept and file the FY 24 2<sup>nd</sup> Qtr. patron count data by branch.

### DISCUSSION

This report provides patron count data by branch extracted from the SenSource People Counting System. The second quarter report quantifies the time period between October 1, 2023 to December 31, 2023.

#### Definition of Branches and Information on Sensors

Branch with less than 5,000 square feet of space (hereinafter “Small-Sized Branches”), are between 5001 – 10,000 square feet of space (hereinafter “Medium-Sized Branches”), and over 10,001 square feet of space (hereinafter “Large-Sized Branches”) were analyzed.

The following information pertains to the location of the sensors at each branch location. There are a total of 13 sensors for the system.

Sensor Name	Size Definition	Commissioned
Aptos Main	Large-Sized Branch	2/4/24
Boulder Creek Door 1	Small-Sized Branch	8/3/22
Branciforte Door 1	Medium-Sized Branch	1/12/23
Capitola Door 1	Large-Sized Branch	9/20/22
Capitola Door 2		8/2/22
Downtown Door 1	Large-Sized Branch	8/2/22
Downtown Door 2		8/2/22
Felton Door 1	Medium-Sized Branch	8/3/22
Garfield Park Door 1	Small-Sized Branch	9/13/22
Garfield Park Door 2		9/13/22
La Selva Door 1	Small-Sized Branch	3/8/23
La Selva Door 2		3/8/23
Live Oak Door 1	Medium-Sized Branch	9/13/22
Scotts Valley Main	Large-Sized Branch	9/13/22

During the 2<sup>nd</sup> Quarter period, library staff welcomed approximately 170K patrons at nine locations. The following describes noteworthy trends:

*Small-Sized Branches*

- Boulder Creek saw a 46% increase in patron visits from the same time last year.
- Garfield Park saw a 39% increase in patron visits from the same time last year.
- La Selva Beach was closed for construction last year during this quarter so we do not have comparison numbers to last year.

*Medium-Sized Branches*

- Branciforte saw roughly 13K visitors this quarter and opened in May 2023 so we do not have comparison numbers to last year.
- Felton saw a 17% increase in patron visits from the same time last year.
- Live Oak saw a 29% increase in patron visits from the same time last year.

*Large-Sized Branches*

- Capitola saw a 5% increase in patron visits from the same time last year.
- Downtown saw an 11% decrease in patron visits from the same time last year.
- Scotts Valley saw a 26% increase in patron visits from the same time last year.

**Day and Hour Heatmap**

Heatmapping is available through the patron count system. Heatmaps can illustrate patron visits by day and hour.

Most of the library branches are open from 10 a.m. to 6 p.m. Monday through Thursday and 10 a.m. to 5 p.m. Friday through Saturday. La Selva Beach Branch Library is closed on Mondays.

## Large-Sized Branches

Capitola- 2nd Qtr. Heatmap by Average Visitor











	10a	11a	12p	1p	2p	3p	4p	5p
Sunday				79	60	55	34	
Monday	74	47	51	52	47	63	53	29
Tuesday	62	52	53	55	53	86	59	37
Wednesday	80	64	58	51	58	63	54	31
Thursday	56	45	44	43	43	47	43	23
Friday	51	44	52	53	46	44	31	
Saturday	63	45	48	48	44	49	41	

Downtown- 2nd Qtr. Heatmap by Average Visitor

	10a	11a	12p	1p	2p	3p	4p	5p
Sunday				115	82	68	49	
Monday	74	57	64	78	68	81	64	38
Tuesday	92	69	74	80	88	87	69	40
Wednesday	92	67	73	98	96	86	69	45
Thursday	91	68	63	82	71	68	54	36
Friday	73	61	66	75	75	68	53	
Saturday	73	56	67	86	75	76	55	

Scotts Valley- 2nd Qtr. Heatmap by Average Visitor

	10a	11a	12p	1p	2p	3p	4p	5p
Sunday								
Monday	27	23	27	29	31	33	27	17
Tuesday	37	32	25	25	33	40	27	18
Wednesday	27	22	28	55	52	36	26	14
Thursday	24	18	18	25	24	32	22	10
Friday	33	28	20	23	28	29	23	
Saturday	38	33	23	28	26	21	15	

Key			
	≥1		≥50
	≥10		≥60
	≥20		≥70
	≥30		≥80
	≥40		≥90

## Medium-Sized Branches

Felton- 2nd Qtr. Heatmap by Average Visitor

	10a	11a	12p	1p	2p	3p	4p	5p
Sunday								
Monday	49	31	34	28	42	37	33	20
Tuesday	34	29	33	33	39	43	38	20
Wednesday	44	28	38	42	46	46	30	22
Thursday	36	33	32	28	37	39	33	17
Friday	26	27	24	24	26	28	25	
Saturday	26	32	29	28	26	27	22	

Live Oak- 2nd Qtr. Heatmap by Average Visitor

	10a	11a	12p	1p	2p	3p	4p	5p
Sunday								
Monday	24	20	21	25	28	23	21	11
Tuesday	33	36	24	25	26	26	26	14
Wednesday	34	21	22	22	24	23	23	11
Thursday	19	19	17	17	20	22	22	10
Friday	22	15	20	24	26	20	17	
Saturday	19	21	20	18	19	19	15	

Branciforte- 2nd Qtr. Heatmap by Average Visitor

	10a	11a	12p	1p	2p	3p	4p	5p
Sunday								
Monday	21	17	20	58	26	29	21	15
Tuesday	25	18	19	20	24	29	23	21
Wednesday	24	20	24	26	28	28	26	22
Thursday	19	18	18	19	19	19	17	15
Friday	19	15	22	22	19	22	21	
Saturday	24	15	17	21	17	18	17	

Key			
	≥1		≥50
	≥10		≥60
	≥20		≥70
	≥30		≥80
	≥40		≥90



## Small-Sized Branches

Boulder Creek- 2nd Qtr. Heatmap by Average Visitor

	10a	11a	12p	1p	2p	3p	4p	5p
Sunday								
Monday		7	10	9	9	11	13	9
Tuesday		8	8	9	10	8	13	12
Wednesday		11	15	10	12	16	17	10
Thursday		8	6	7	9	10	11	10
Friday		16	10	9	8	8	10	7
Saturday		12	7	11	10	8	9	5

La Selva Beach- 2nd Qtr. Heatmap by Average Visitor

	10a	11a	12p	1p	2p	3p	4p	5p
Sunday								
Monday								
Tuesday		20	15	17	16	16	23	13
Wednesday		23	33	17	17	19	17	16
Thursday		13	10	13	13	19	20	18
Friday		17	12	16	16	18	16	13
Saturday		16	14	18	19	14	13	11

Garfield Park- 2nd Qtr. Heatmap by Average Visitor

	10a	11a	12p	1p	2p	3p	4p	5p
Sunday								
Monday		11	17	14	15	16	17	23
Tuesday		10	17	15	15	18	16	23
Wednesday		8	6	21	17	17	20	21
Thursday		7	16	15	13	16	14	15
Friday		5	15	13	13	16	18	15
Saturday		5	14	13	11	15	15	16

Key			
	≥1		≥50
	≥10		≥60
	≥20		≥70
	≥30		≥80
	≥40		≥90

Attachment: FY 24 Patron Data County Comparison Report

Report Prepared by: Kira Henifin, Principal Management Analyst

Reviewed and Approved by: Eric Howard, Interim Library Director

# Visitor Count By Branch

Data Provided by SenSource

2nd Qtr. Report  
FY 24

	1st Qtr.		2nd Qtr.		3rd Qtr.		4th Qtr.		YTD	
	FY 23	FY 24 % Change	FY 23	FY 24 % Change	FY 23	FY 24 % Change	FY 23	FY 24 % Change	FY 23	FY 24 % Change
Aptos (Reopen 2/4/24)										
Boulder Creek (Reopened 5/7/22)		5,897	3,966	5,789 46%	4,661		5,330		13,957	11,686
Branciforte (Reopened 5/13/23)		13,303		13,220	358		8,349		8,707	26,523
Capitola		37,867	32,347	33,915 5%	35,532		35,603		103,482	71,782
Downtown		40,157	53,134	47,521 -11%	62,886		41,434		157,454	87,678
Felton		19,656	16,699	19,612 17%	19,394		18,223		54,316	39,268
Garfield Park (Reopened 6/1/22)		11,040	7,443	10,323 39%	10,020		10,381		27,844	21,363
La Selva Beach		9,798		9,118	3,195		10,189		13,384	18,916
Live Oak (Reopened 10/1/22)		14,316	10,111	13,087 29%	13,723		14,195		38,029	27,403
Scotts Valley (Reopened 8/6/22)		17,205	13,096	16,447 26%	17,650		15,413		46,159	33,652
<b>TOTAL</b>		169,239	136,796	169,032 24%	167,419		159,117		136,796	338,271

\*3rd Qtr FY 23: LSB was closed Jan. & Feb. 23 for HVAC construction project.

Chair Carlos Palacios  
Vice Chair Jamie Goldstein  
Board Member Mali LaGoe  
Board Member Matt Huffaker



## **STAFF REPORT**

DATE: February 8, 2024  
TO: Library Joint Powers Authority Board  
FROM: Eric Howard, Interim Library Director  
RE: 2<sup>nd</sup> Quarter Community Impact Measures

### **STAFF RECOMMENDATION**

Accept and File Community Impact Measures for 2<sup>nd</sup> Qtr. FY23/24

### **DISCUSSION**

This 2<sup>nd</sup> quarter report covers the time period of July 1, 2023 through December 31, 2023 and compares this data to the previous year.

- Total circulation system-wide increased by 13%.
- Total number of new registrations increased by 10%.
- Total hours of public internet computer use system-wide increased by 27%.
- Total sessions of public internet use increased by 27%.
- Total hours of meeting room use system-wide increased by 11%.
- The total number of programs held system-wide increased by 35%.
- The total number of program attendees system-wide increased by 100%.
- The total number of SCPL App circulation stayed the same.

Note: Wireless use statistics by branch are no longer available as of FY 22-23. We are in the process of replacing our current wireless controller with an updated system. The custom statistical reports which had been written for the old software are not compatible with the new system, so as branches have been migrated to the new controller it is no longer possible to generate monthly wireless usage reports.

Attachment:

2<sup>nd</sup> Quarter Community Impact Measures FY23/24

Report Prepared by: Kira Henifin, Principal Management Analyst  
Christine Campbell, Library Assistant IV

Reviewed and Forwarded by: Eric Howard, Interim Library Director

CIRCULATION BY BRANCH										
	1st Qtr.		2nd Qtr.		3rd Qtr.		4th Qtr.		YTD	
	FY22/23	FY23/24 % Change	FY22/23	FY23/24 % Change	FY22/23	FY23/24 % Change	FY22/23	FY23/24 % Change	FY22/23	FY23/24
Aptos	0	0	0	0	0	0	0	0	0	0
Boulder Cre	4,701	5,536	4,404	6,121	5,068	39%	5,396	0%	9,105	11,657
Branciforte	0	11,454	0	10,624	2	0%	7,006	0%	0	22,078
Capitola	56,372	43,548	43,569	37,586	44,553	-14%	43,364	0%	99,941	81,134
Downtown	42,357	32,033	34,241	28,768	37,979	-16%	34,291	0%	76,598	60,801
Felton	24,456	18,663	17,104	16,579	16,949	-3%	17,696	0%	41,560	35,242
Garfield Par	7,725	9,546	6,551	9,004	9,196	37%	9,495	0%	14,276	18,550
La Selva Bea	7,565	6,179	6,218	6,205	6,625	0%	6,467	0%	13,783	12,384
Live Oak	40	16,934	12,836	15,121	17,527	18%	16,686	0%	12,876	32,055
Scotts Valley	16,626	27,719	22,052	22,435	25,885	2%	24,985	0%	38,678	50,154
Outreach	5,906	4,547	4,654	5,014	5,062	8%	5,684	0%	10,560	9,561
<b>TOTAL</b>	165,748	176,159	151,629	157,457	168,846	4%	171,070	0%	317,377	333,616
<b>Digital Bran</b>	121,916	137,800	123,424	152,270	124,352	23%	127,695	0%	245,340	290,070
<b>Total incl. D</b>	287,664	313,959	275,053	309,727	293,198	13%	298,765	0%	562,717	623,686

SCPL APP CIRCULATION										
	1st Qtr.		2nd Qtr.		3rd Qtr.		4th Qtr.		YTD	
	FY22/23	FY23/24 % Change	FY22/23	FY23/24 % Change	FY22/23	FY23/24 % Change	FY22/23	FY23/24 % Change	FY22/23	FY23/24
Aptos	2	0	0	0	0	0%	0	0%	2	0
Boulder-Cre	148	150	188	142	170	-24%	223	0%	336	292
Branciforte	0	438	0	402	0	0%	153	0%	0	840
Capitola	2,074	1,852	1,681	1,365	2,002	-19%	1,832	0%	3,755	3,217
CMS	567	167	522	95	353	-82%	166	0%	1,089	262
Downtown	1,416	1,614	1,241	1,429	1,507	15%	1,618	0%	2,657	3,043
Felton	660	501	519	532	486	3%	509	0%	1,179	1,033
Garfield Par	184	277	183	278	337	52%	306	0%	367	555
La Selva Bea	538	446	572	567	522	-1%	448	0%	1,110	1,013
Live Oak	2	450	467	427	481	-9%	477	0%	469	877
Outreach	165	102	120	125	162	4%	127	0%	285	227
Scotts Valley	420	810	686	839	912	22%	976	0%	1,106	1,649
<b>TOTAL SYST</b>	6,176	6,807	6,179	6,201	6,932	0%	6,835	0%	12,355	13,008

NEW REGISTRATIONS														
	1st Qtr.			2nd Qtr.			3rd Qtr.			4th Qtr.			YTD	
	FY22/23	FY23/24	% Chang	FY22/23	FY23/24	% Chang	FY22/23	FY23/24	% Chang	FY22/23	FY23/24	% Chang	FY22/23	FY23/24
Aptos	81	137	69%	64	122	91%	111		0%	107		0%	145	259
Boulder Creek	118	87	-26%	64	73	14%	91		0%	111		0%	182	160
Branciforte	22	237	N/A	20	130	N/A	31		0%	191		0%	42	367
Capitola	582	511	-12%	420	416	-1%	532		0%	515		0%	1,002	927
Downtown	720	677	-6%	563	598	6%	699		0%	553		0%	1,283	1,275
Felton	209	158	-24%	150	108	-28%	208		0%	212		0%	359	266
Garfield Park	135	119	-12%	74	102	38%	116		0%	115		0%	209	221
La Selva Beach	78	60	-23%	43	61	42%	57		0%	47		0%	121	121
Live Oak	56	221	N/A	215	201	-7%	280		0%	219		0%	271	422
Scotts Valley	384	279	-27%	267	256	-4%	130		0%	300		0%	651	535
Outreach	118	67	-43%	251	271	8%	381		0%	121		0%	369	338
TOTAL	2,503	2,553	2%	2,131	2,338	10%	2,636		0%	2,491		0%	4,634	4,891

HOURS OF PUBLIC INTERNET COMPUTER USE														
	1st Qtr.			2nd Qtr.			3rd Qtr.			4th Qtr.			YTD	
	FY22/23	FY23/24	% Chang	FY22/23	FY23/24	% Chang	FY22/23	FY23/24	% Chang	FY22/23	FY23/24	% Chang	FY22/23	FY23/24
Aptos	0	0	0%	0	0	0%	0		0%	0		0%	0	0
Boulder Creek	336	355	6%	251	499	99%	271		0%	451		0%	587	854
Branciforte	0	795	N/A	0	870	0%	0		0%	342		0%	0	1,665
Capitola	2,504	2,346	-6%	2,095	2,082	-1%	2,230		0%	2,540		0%	4,599	4,428
Downtown	7,873	8,744	11%	7,139	8,195	15%	7,288		0%	8,553		0%	15,012	16,939
Felton	775	866	12%	664	817	23%	813		0%	681		0%	1,439	1,683
Garfield Park	231	610	164%	229	475	107%	390		0%	382		0%	460	1,085
La Selva Beach	101	82	-19%	79	133	68%	115		0%	75		0%	180	215
Live Oak	5	1,266	N/A	796	1,205	51%	1,183		0%	1,474		0%	801	2,471
Scotts Valley	775	1,324	71%	1,065	1,316	24%	1,367		0%	1,234		0%	1,840	2,640
TOTAL SYST	12,600	16,388	30%	12,318	15,592	27%	13,657		0%	15,732		0%	24,918	31,980



SESSIONS OF PUBLIC INTERNET USE														
	1st Qtr.			2nd Qtr.			3rd Qtr.			4th Qtr.			YTD	
	FY22/23	FY23/24	% Chang	FY22/23	FY23/24	% Chang	FY22/23	FY23/24	% Chang	FY22/23	FY23/24	% Chang	FY22/23	FY23/24
Aptos	0	0	0%	0	0	0%	0		0%	0		0%	0	0
Boulder Creek	482	624	29%	363	774	113%	432		0%	581		0%	845	1,398
Branciforte	0	1,252	0%	0	1,270	0%	0		0%	634		0%	0	2,522
Capitola	3,521	3,272	-7%	2,991	2,837	-5%	3,155		0%	3,258		0%	6,512	6,109
Downtown	7,601	8,165	7%	6,532	7,308	12%	7,154		0%	8,460		0%	14,133	15,473
Felton	1,238	1,436	16%	1,026	1,306	27%	1,226		0%	1,175		0%	2,264	2,742
Garfield Park	419	865	106%	344	740	115%	610		0%	672		0%	763	1,605
La Selva Beach	202	138	-32%	164	193	18%	209		0%	153		0%	366	331
Live Oak	18	1,926	N/A	1,124	1,662	48%	1,776		0%	2,005		0%	1,142	3,588
Scotts Valley	1,233	2,071	68%	1,725	1,966	14%	2,133		0%	1,993		0%	2,958	4,037
TOTAL SYST	14,714	19,749	34%	14,269	18,056	27%	16,695		0%	18,931		0%	28,983	37,805

HOURS OF MEETING ROOM USE														
	1st Qtr.			2nd Qtr.			3rd Qtr.			4th Qtr.			YTD	
	FY22/23	FY23/24	% Chang	FY22/23	FY23/24	% Chang	FY22/23	FY23/24	% Chang	FY22/23	FY23/24	% Chang	FY22/23	FY23/24
Aptos	0	0	0%	0	0	0%	0		0%	0		0%	0	0
Boulder Creek	11	127	0%	137	146	7%	247		0%	116		0%	148	273
Branciforte	0	171	0%	0	256	0%	0		0%	38		0%	0	427
Capitola	268	1132	322%	1173	1254	7%	1399		0%	1155		0%	1,441	2,386
Downtown	98	431	340%	607	470	-23%	641		0%	476		0%	705	901
Felton	57	486	753%	400	539	35%	1011		0%	716		0%	457	1,025
Garfield Park	0	0	0%	0	0	0%	0		0%	0		0%	0	0
La Selva Beach	0	0	0%	0	0	0%	0		0%	0		0%	0	0
Live Oak Antelope	0	0	0%	0	0	0%	0		0%	0		0%	0	0
Scotts Valley	4	724	0%	821	823	0%	1017		0%	746		0%	825	1,547
TOTAL HOURS	438	3,071	601%	3138	3488	11%	4,315		0%	3247		0%	3,576	6,559



# NUMBER OF PROGRAMS

	1st Qtr.			2nd Qtr.			3rd Qtr.			4th Qtr.			YTD	
	FY22/23	FY23/24	% Change	FY22/23	FY23/24	% Change	FY22/23	FY23/24	% Change	FY22/23	FY23/24	% Change	FY22/23	FY23/24
Aptos	0	0	0%	0	0	0%	0	0	0%	0	0	0%	0	0
Boulder Cre	16	54	238%	24	64	167%	20	20	0%	39	39	0%	40	118
Branciforte	0	43	0%	0	58	0%	0	0	0%	30	30	0%	0	101
Capitola	80	91	14%	101	104	3%	100	100	0%	119	119	0%	181	195
Downtown	146	204	40%	187	205	10%	197	197	0%	205	205	0%	333	409
Felton	57	85	49%	80	76	-5%	73	73	0%	112	112	0%	137	161
Garfield Par	11	26	136%	21	31	48%	27	27	0%	30	30	0%	32	57
La Selva Bea	32	39	22%	44	48	9%	59	59	0%	53	53	0%	76	87
Live Oak	0	55	0%	40	72	80%	71	71	0%	79	79	0%	40	127
Scotts Valley	12	70	483%	51	68	33%	71	71	0%	74	74	0%	63	138
Outreach	53	121	128%	49	106	116%	61	61	0%	125	125	0%	102	227
Virtual	18	16	-11%	29	16	-45%	19	19	0%	25	25	0%	47	32
<b>TOTAL</b>	425	804	89%	626	848	35%	698	698	0%	891	891	0%	1,051	1,652

# PROGRAM ATTENDANCE

	1st Qtr.			2nd Qtr.			3rd Qtr.			4th Qtr.			YTD	
	FY22/23	FY23/24	% Change	FY22/23	FY23/24	% Change	FY22/23	FY23/24	% Change	FY22/23	FY23/24	% Change	FY22/23	FY23/24
Aptos	0	0	0%	0	0	0%	0	0	0%	0	0	0%	0	0
Boulder Cre	295	648	120%	297	788	165%	240	240	0%	795	795	0%	592	1,436
Branciforte	0	356	0%	0	360	0%	0	0	0%	1,157	1,157	0%	0	716
Capitola	1,295	1,382	7%	1,211	967	-20%	1623	2150	37%	1,851	1,851	0%	2,506	2,349
Downtown	861	1,398	62%	1,093	1,497	37%	2150	2150	0%	2,008	2,008	0%	1,954	2,895
Felton	527	1,142	117%	630	995	58%	826	826	0%	1,493	1,493	0%	1,157	2,137
Garfield Par	259	389	50%	295	396	34%	670	670	0%	632	632	0%	554	785
La Selva Bea	473	467	-1%	376	617	64%	746	746	0%	736	736	0%	849	1,084
Live Oak	0	712	0%	393	1,092	178%	871	871	0%	1,166	1,166	0%	393	1,804
Scotts Valley	202	1,093	441%	814	1,265	55%	1397	1397	0%	1,428	1,428	0%	1,016	2,358
Outreach	2,164	2,482	15%	955	4,326	353%	1,765	1,765	0%	4,784	4,784	0%	3,119	6,808
Virtual	136	207	52%	229	254	11%	311	311	0%	421	421	0%	365	461
<b>TOTAL</b>	6,212	10,276	65%	6,293	12,557	100%	10,599	10,599	0%	16,471	16,471	0%	12,505	22,833

Chair Carlos Palacios  
Vice Chair Jamie Goldstein  
Board Member Mali LaGoe  
Board Member Matt Huffaker



## **STAFF REPORT**

DATE: February 8, 2024  
TO: Library Joint Powers Authority Board  
FROM: Eric Howard, Interim Library Director  
RE: 2<sup>nd</sup> Quarter Financial Report

### **STAFF RECOMMENDATION**

Accept and File Financial Report for 2<sup>nd</sup> Qtr. FY 2023-2024.

### **DISCUSSION**

The second quarter financial report covers October 1, 2023 through December 31, 2023.  
All financial figures included in this report are unaudited.

Attachments: 2<sup>nd</sup> Quarter Financial Reports

TO: Library Joint Powers Authority Board  
FROM: Raudel Mendoza, City of Santa Cruz Accountant I 01/29/24

December Report FY24



Preliminary,  
Unaudited

RE: Library Financial Dashboard Report for the Quarter ended December 2023

Contained herein is the preliminary, UNAUDITED Library Financial Dashboard summary report for the Quarter ending December 2023. At Quarter's end, the NET operating results were \$871,976 with year-to-date net operating results of \$450,141. In general, preliminary revenues are behind the budget target by 0.7% and expenditures are under budget by 5.1%.

This "dashboard" summary includes only major revenue and expenditure lines items that are key to monitoring operating trends and allow us to provide a 1pg summary report. Items not reported individually but included in the "Other expenditures" line item below include contractually obligated accounts such as debt service, software licensing fees, and admin support (management, personnel, accounting, budgeting, payroll, etc.).

Net Operations (major accounts)		Fiscal Year to Date		Percent of Budget Comparison		
		2nd Quarter (Oct-Dec)		Annual Adj. Budget FY 2023/24	YTD Actuals	6 Months Completed Underspent / (Overspent)
<b>Revenue:</b>						
Sales Tax	\$	2,738,621	\$	5,516,169		
MOE - Member Contributions	\$	2,170,410	\$	4,090,506		
Other Revenue	\$	39,713	\$	137,841		
Budgetary Financing Sources	\$	-	\$	-		
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>4,948,745</b>	<b>\$</b>	<b>9,744,515</b>		
<b>Expenditures:</b>						
Payroll	\$	2,960,021	\$	6,243,285		
Books (w/Grants)	\$	342,880	\$	1,102,590		
Janitorial Services	\$	154,206	\$	159,503		
Building and Facility	\$	53,590	\$	104,924		
Rent (Equip, Building, Land)	\$	69,135	\$	139,973		
Utilities	\$	129,200	\$	237,965		
Other expenditures	\$	367,737	\$	1,306,134		
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>4,076,769</b>	<b>\$</b>	<b>9,294,375</b>		
<b>Net Gain / (Loss)</b>	<b>\$</b>	<b>871,976</b>	<b>\$</b>	<b>450,141</b>		

Key Balance Sheet items	2nd Quarter (Oct-Dec)		Trust Balances as of 12/31/2023	
	Trust	Balance	Trust	Balance
Equipment Reserve	807,814		Leet-Corday	100,382
20% Reserve	3,864,770		Morely	13,889
Fund Balance-Beginning Available	6,423,620		Hale	48,157
Net Change in Fund Balance	871,976		Carolyn Virginia Claeys	18,130
(1) Fund Balance-Ending Available	7,295,596			

Notes:

(1) Beginning & Ending Available Fund Balance is unaudited and before consideration of remaining contractual encumbrances (administrative support, legal, janitorial, equip & material purchases, etc.).

(2) Whalen trust balance was closed at the beginning of this fiscal year.

# Financial Status Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2023; Period = 0,1..12; Fund = 951

Acct	Title	10/31/2023 Month-To-Date Actual	11/30/2023 Month-To-Date Actual	12/31/2023 Month-To-Date Actual
<b>Expenditures</b>				
<b>Fund 951 -- Library Joint Powers Authority</b>				
<b>Object 51000 -- PERSONNEL SERVICES</b>				
51110	Regular full time	537,197.67	536,842.66	526,000.82
51111	Regular part time	75,899.57	73,644.92	88,175.57
51114	Overtime	607.46	514.49	285.66
51115	Termination pay	3,688.70	0.00	11,371.94
51122	Temporary	39,524.63	35,722.25	42,423.97
51130	Other pay	1,333.82	735.22	1,526.92
51132	Special vacation pay	1,999.57	0.00	14,254.46
51133	Special sick leave pay	0.00	0.00	313.07
51150	Vehicle-phone-data allowance	212.00	105.00	142.00
51201	Retirement contribution	43,751.97	43,237.09	44,419.35
51202	F.I.C.A.	1,926.91	1,769.04	2,072.48
51203	PERS unfunded liability	114,160.07	113,730.19	114,240.60
51210	Group health insurance	122,030.68	60,354.83	134,228.73
51212	Group dental insurance	7,624.61	3,784.94	7,546.60
51213	Vision insurance	1,289.09	644.53	1,283.94
51214	Medicare insurance	9,339.64	9,199.31	9,720.03
51215	Employee assistance program	340.84	333.88	368.48
51220	Group life insurance	159.64	79.71	159.18
51221	Disability insurance	3,882.46	3,874.82	3,955.09
51222	SDI	2,377.80	2,336.67	5,747.91
51230	Unemployment insurance	5,976.07	5,809.19	6,153.19
51240	Workers' compensation	26,504.59	26,200.33	26,883.80
<b>Total PERSONNEL SERVICES</b>		<b>999,827.79</b>	<b>918,919.07</b>	<b>1,041,273.79</b>
<b>Object 52000 -- SERVICES</b>				
52131	Claims management services - outside	663.74	593.44	529.48
52150	Merchant bank fees	40.42	55.79	0.00
52155	Courier services	127.60	0.00	253.55
52199	Other professional & technical services	1,518.60	11,256.40	7,516.36
52201	Water, sewer and refuse	11,009.07	7,346.54	4,672.28

# Financial Status Balances

Criteria: Summarize By = Report,Fund, Object, Account; As Of = 12/31/2023; Period = 0,1..12; Fund = 951

		10/31/2023	11/30/2023	12/31/2023
		Month-To-Date	Month-To-Date	Month-To-Date
Acct	Title	Actual	Actual	Actual
Expenditures				
Fund 951 -- Library Joint Powers Authority				
Object 52000 -- SERVICES				
52211	Janitorial services	542.38	153,663.38	0.00
52226	Vehicle work order charges - internal	2,938.52	0.00	0.00
52227	Vehicle fuel island charges - internal	1,653.47	0.00	0.00
52230	Vehicle pool car charges - internal	212.50	0.00	0.00
52240	Office equipment operation/maint	522.61	0.00	623.75
52246	Building and facility o & m - outside	19,982.38	16,177.85	17,430.07
52247	Landscaping maintenance services	4,558.00	0.00	2,279.00
52248	Software maintenance services	13,778.29	18,402.70	6,400.96
52249	Hardware maintenance services	167.26	2,707.63	0.00 <sup>4</sup>
52261	Equipment, building and land rentals	23,166.68	23,166.68	22,801.68
52269	Equipment lease-outside	2,579.58	2,087.95	2,579.58
52302	Travel and meetings.	194.39	69.44	50.50
52304	Training	4,563.72	2,938.99	564.50
52403	Telecommunications service - outside	12,601.11	14,233.80	28,187.23
52960	Advertising	0.00	2,486.55	0.00
52961	Dues and memberships	494.00	0.00	1,051.00
52972	Printing and binding-outside	1,306.15	0.00	7,490.34
Total SERVICES		102,620.47	255,187.14	102,430.28
Object 53000 -- SUPPLIES				
53101	Postage charges	1,255.17	816.24	21.00
53102	Office supplies	1,041.67	1,189.37	889.87
53106	Books and periodicals	156,089.34	116,893.06	68,897.18
53107	Books and periodicals-grants & donations	0.00	0.00	1,000.00
53108	Safety clothing and equipment	3,324.96	1,689.10	597.04
53109	Copier supplies	0.00	269.79	0.00
53112	Library functional supplies	16,927.66	8,754.04	4,451.83
53113	Janitorial supplies	1,171.58	3,352.08	897.77
53311	Electricity	22,064.76	15,964.69	10,304.86

## Financial Status Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2023; Period = 0,1..12; Fund = 951

Acct	Title	10/31/2023 Month-To-Date Actual	11/30/2023 Month-To-Date Actual	12/31/2023 Month-To-Date Actual
<b>Expenditures</b>				
<b>Fund 951 -- Library Joint Powers Authority</b>				
<b>Object 53000 -- SUPPLIES</b>				
53312	Natural gas	294.24	783.59	1,738.12
<b>Total SUPPLIES</b>		202,169.38	149,711.96	88,797.67
<b>Object 54000 -- OTHER MATERIALS AND SERVICES</b>				
54990	Miscellaneous supplies and services	12,012.98	22,913.41	9,999.49
<b>Total OTHER MATERIALS AND SERVICES</b>		12,012.98	22,913.41	9,999.49
<b>Object 56000 -- OTHER CHARGES</b>				
56960	Loans and grants	0.00	16,259.00	1,100.00
56995	Refunded fees and fines	24.99	21.99	14.90
<b>Total OTHER CHARGES</b>		24.99	16,280.99	1,114.90
<b>Object 57000 -- CAPITAL OUTLAY</b>				
57401	Office furniture/equipment	1,222.38	0.00	0.00
57409	Computer equipment	80,792.11	0.00	12,235.01
57990	Other capital outlay	10,711.51	30,724.66	17,798.88
<b>Total CAPITAL OUTLAY</b>		92,726.00	30,724.66	30,033.89
<b>Total Library Joint Powers Authority</b>		1,409,381.61	1,393,737.23	1,273,650.02
<b>Total Expenditures</b>		1,409,381.61	1,393,737.23	1,273,650.02
<b>Revenues</b>				
<b>Fund 951 -- Library Joint Powers Authority</b>				
<b>Object 41000 -- TAXES</b>				
41211	Sales and use tax	924,801.86	1,007,544.35	806,274.79
<b>Total TAXES</b>		924,801.86	1,007,544.35	806,274.79
<b>Object 43000 -- GRANTS</b>				
43311	Maintenance of effort contributions	817,986.10	676,212.17	676,212.17
<b>Total GRANTS</b>		817,986.10	676,212.17	676,212.17
<b>Object 45000 -- FINES AND FORFEITS</b>				
45131	Library fines	3,212.91	3,572.77	2,312.79
<b>Total FINES AND FORFEITS</b>		3,212.91	3,572.77	2,312.79

## Financial Status Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2023; Period = 0,1,12; Fund = 951

Acct	Title	10/31/2023 Month-To-Date Actual	11/30/2023 Month-To-Date Actual	12/31/2023 Month-To-Date Actual
<b>Revenues</b>				
<b>Fund 951 -- Library Joint Powers Authority</b>				
<b>Object 46000 -- MISCELLANEOUS REVENUES</b>				
46190	Interest earnings - other	5,547.18	4,565.07	4,948.55
46303	Donations - library	0.00	0.00	350.00
46910	Miscellaneous operating revenue	30.00	13,213.00	280.30
46990	Miscellaneous non-operating revenue	1,680.84	0.00	0.00
<b>Total MISCELLANEOUS REVENUES</b>		<b>7,258.02</b>	<b>17,778.07</b>	<b>5,578.85</b>
<b>Total Library Joint Powers Authority</b>		<b>1,753,258.89</b>	<b>1,705,107.36</b>	<b>1,490,378.60</b>
<b>Total Revenues</b>		<b>1,753,258.89</b>	<b>1,705,107.36</b>	<b>1,490,378.60</b>
<b>Total</b>		<b>343,877.28</b>	<b>311,370.13</b>	<b>216,728.58</b>

# General Ledger Balances

Criteria: Summarize By = Report,Fund, Object, Account; As Of = 12/31/2023; Period = 0,1,1,12; Fund = 93\*, 95\*, 96\*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
<b>Fund 931 -- McCaskill - Local History</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	230,106.24	0.00	1,366.37	228,739.87
11901	Allow for FV of invest w/City-cur unrstr	(6,375.91)	0.00	0.00	(6,375.91)
<b>Total Cash and investments</b>		223,730.33	0.00	1,366.37	222,363.96
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	446.36	0.00	0.00	446.36
<b>Total Receivables - current</b>		446.36	0.00	0.00	446.36
<b>Object 31000 -- Fund balance</b>					
31999	Budgetary fund balance	0.00	27,078.79	0.00	27,078.79
<b>Total Fund balance</b>		0.00	27,078.79	0.00	27,078.79
<b>Object 32000 -- Net assets</b>					
32311	Net assets held in trust-library prog.	(221,997.08)	0.00	0.00	(221,997.08)
<b>Total Net assets</b>		(221,997.08)	0.00	0.00	(221,997.08)
<b>Object 33000 -- Control accounts</b>					
33210	Expenditure/expense control	0.00	1,366.37	0.00	1,366.37
33410	Appropriations control	0.00	0.00	27,078.79	(27,078.79)
<b>Total Control accounts</b>		0.00	1,366.37	27,078.79	(25,712.42)
<b>Total McCaskill - Local History</b>		2,179.61	28,445.16	28,445.16	2,179.61
<b>Fund 932 -- McCaskill - Visually Impaired</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	184,947.85	0.00	3,407.35	181,540.50
11901	Allow for FV of invest w/City-cur unrstr	(5,124.64)	0.00	0.00	(5,124.64)
<b>Total Cash and investments</b>		179,823.21	0.00	3,407.35	176,415.86
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	358.76	0.00	0.00	358.76
<b>Total Receivables - current</b>		358.76	0.00	0.00	358.76
<b>Object 31000 -- Fund balance</b>					
31999	Budgetary fund balance	0.00	5,943.91	0.00	5,943.91
<b>Total Fund balance</b>		0.00	5,943.91	0.00	5,943.91



# General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2023; Period = 0,1,.12; Fund = 93\*,95\*,96\*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
<b>Fund 932 -- McCaskill - Visually Impaired</b>					
<b>Object 32000 -- Net assets</b>					
32311	Net assets held in trust-library prog.	(178,272.83)	0.00	0.00	(178,272.83)
<b>Total Net assets</b>		(178,272.83)	0.00	0.00	(178,272.83)
<b>Object 33000 -- Control accounts</b>					
33210	Expenditure/expense control	0.00	3,407.35	0.00	3,407.35
33410	Appropriations control	0.00	0.00	5,943.91	(5,943.91)
<b>Total Control accounts</b>		0.00	3,407.35	5,943.91	(2,536.56)
<b>Total McCaskill - Visually Impaired</b>		1,909.14	9,351.26	9,351.26	1,909.14
<b>Fund 933 -- Estate Proceeds - Finkeldey</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	9,389.65	0.00	230.23	9,159.42
11901	Allow for FV of invest w/City-cur unstr	(260.17)	0.00	0.00	(260.17)
<b>Total Cash and investments</b>		9,129.48	0.00	230.23	8,899.25
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	18.21	0.00	0.00	18.21
<b>Total Receivables - current</b>		18.21	0.00	0.00	18.21
<b>Object 31000 -- Fund balance</b>					
31999	Budgetary fund balance	0.00	230.23	0.00	230.23
<b>Total Fund balance</b>		0.00	230.23	0.00	230.23
<b>Object 32000 -- Net assets</b>					
32311	Net assets held in trust-library prog.	(9,059.60)	0.00	0.00	(9,059.60)
<b>Total Net assets</b>		(9,059.60)	0.00	0.00	(9,059.60)
<b>Object 33000 -- Control accounts</b>					
33210	Expenditure/expense control	0.00	230.23	0.00	230.23
33410	Appropriations control	0.00	0.00	230.23	(230.23)
<b>Total Control accounts</b>		0.00	230.23	230.23	0.00
<b>Total Estate Proceeds - Finkeldey</b>		88.09	460.46	460.46	88.09
<b>Fund 934 -- Whalen Estate - Felton Branch</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	3,702.25	0.00	3,598.90	103.35

# General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2023; Period = 0,1,..12; Fund = 93\*,95\*,96\*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
<b>Fund 934 -- Whalen Estate - Felton Branch</b>					
<b>Object 11000 -- Cash and investments</b>					
11901	Allow for FV of invest w/City-cur unstr	(103.35)	0.00	0.00	(103.35)
<b>Total Cash and investments</b>		3,598.90	0.00	3,598.90	0.00
<b>Object 32000 -- Net assets</b>					
32311	Net assets held in trust-library prog.	(3,626.35)	0.00	0.00	(3,626.35)
<b>Total Net assets</b>		(3,626.35)	0.00	0.00	(3,626.35)
<b>Object 33000 -- Control accounts</b>					
33210	Expenditure/expense control	0.00	3,598.90	0.00	3,598.90
<b>Total Control accounts</b>		0.00	3,598.90	0.00	3,598.90
<b>Total Whalen Estate - Felton Branch</b>		(27.45)	3,598.90	3,598.90	(27.45)
<b>Fund 935 -- Robert Leet-Corday Estate</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	103,036.90	0.00	0.00	103,036.90
11901	Allow for FV of invest w/City-cur unstr	(2,855.00)	0.00	0.00	(2,855.00)
<b>Total Cash and investments</b>		100,181.90	0.00	0.00	100,181.90
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	199.87	0.00	0.00	199.87
<b>Total Receivables - current</b>		199.87	0.00	0.00	199.87
<b>Object 32000 -- Net assets</b>					
32311	Net assets held in trust-library prog.	(99,414.86)	0.00	0.00	(99,414.86)
<b>Total Net assets</b>		(99,414.86)	0.00	0.00	(99,414.86)
<b>Total Robert Leet-Corday Estate</b>		966.91	0.00	0.00	966.91
<b>Fund 936 -- Morley Estate-La Selva Branch</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	14,255.88	0.00	0.00	14,255.88
11901	Allow for FV of invest w/City-cur unstr	(395.01)	0.00	0.00	(395.01)
<b>Total Cash and investments</b>		13,860.87	0.00	0.00	13,860.87
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	27.65	0.00	0.00	27.65
<b>Total Receivables - current</b>		27.65	0.00	0.00	27.65

# General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2023; Period = 0,1,12; Fund = 93\*,95\*,96\*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
<b>Fund 936 -- Morley Estate-La Selva Branch</b>					
<b>Object 32000 -- Net assets</b>					
32311	Net assets held in trust-library prog.	(13,754.75)	0.00	0.00	(13,754.75)
<b>Total Net assets</b>		(13,754.75)	0.00	0.00	(13,754.75)
<b>Total Morley Estate-La Selva Branch</b>		133.77	0.00	0.00	133.77
<b>Fund 937 -- Hale Trust-Scotts Valley Branch</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	49,430.29	0.00	0.00	49,430.29
11901	Allow for FV of invest w/City-cur unrstr	(1,369.64)	0.00	0.00	(1,369.64)
<b>Total Cash and investments</b>		48,060.65	0.00	0.00	48,060.65
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	95.88	0.00	0.00	95.88
<b>Total Receivables - current</b>		95.88	0.00	0.00	95.88
<b>Object 32000 -- Net assets</b>					
32311	Net assets held in trust-library prog.	(47,692.67)	0.00	0.00	(47,692.67)
<b>Total Net assets</b>		(47,692.67)	0.00	0.00	(47,692.67)
<b>Total Hale Trust-Scotts Valley Branch</b>		463.86	0.00	0.00	463.86
<b>Fund 951 -- Library Joint Powers Authority</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	9,515,247.65	10,168,892.58	9,747,607.55	9,936,532.68
11121	Change fund	100.00	0.00	0.00	100.00
11901	Allow for FV of invest w/City-cur unrstr	(267,568.00)	0.00	0.00	(267,568.00)
<b>Total Cash and investments</b>		9,247,779.65	10,168,892.58	9,747,607.55	9,669,064.68
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	17,880.84	0.00	0.00	17,880.84
12190	Other interest receivable	3,164.91	27,388.71	25,605.07	4,948.55
12201	Taxes receivable - current	801,416.50	5,516,168.66	5,511,310.37	806,274.79
12301	Accounts receivable - billed	484,585.00	0.00	484,585.00	0.00
12303	Accounts receivable - booked	570,522.27	4,090,506.06	3,984,816.16	676,212.17
12321	Utility accounts receivable - billed	0.00	18,135.88	18,135.88	0.00
12501	Grants receivable	43,160.29	0.00	43,160.29	0.00
<b>Total Receivables - current</b>		1,920,729.81	9,652,199.31	10,067,612.77	1,505,316.35

# General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2023; Period = 0,1..12; Fund = 93\*,95\*,96\*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
<b>Fund 951 -- Library Joint Powers Authority</b>					
<b>Object 21000 -- Payables</b>					
21101	Accounts payable	(514,436.21)	2,766,836.08	2,342,614.77	(90,214.90)
21105	Manual accounts payable	(20,047.78)	20,047.78	0.00	0.00
21201	Salaries and benefits payable	55.24	0.00	0.00	55.24
21504	Use tax payable	0.00	2,255.01	2,255.01	0.00
<b>Total Payables</b>		<b>(534,428.75)</b>	<b>2,789,138.87</b>	<b>2,344,869.78</b>	<b>(90,159.66)</b>
<b>Object 31000 -- Fund balance</b>					
31591	Committed - cash flow/unexpected expend	(3,413,688.80)	0.00	0.00	(3,413,688.80)
31701	Fund Balance - Unassigned	(5,883,744.24)	0.00	0.00	(5,883,744.24)
31998	Budgetary reserve for encumbrances	0.00	1,207,302.04	2,125,628.19	(918,326.15)
31999	Budgetary fund balance	0.00	841,485.02	294,078.19	547,406.83
<b>Total Fund balance</b>		<b>(9,297,433.04)</b>	<b>2,048,787.06</b>	<b>2,419,706.38</b>	<b>(9,668,352.36)</b>
<b>Object 33000 -- Control accounts</b>					
33110	Revenue control	0.00	10,070,658.60	19,815,173.84	(9,744,515.24)
33210	Expenditure/expense control	0.00	9,326,282.06	31,907.48	9,294,374.58
33310	Estimated revenue control	0.00	252,443.77	31,026.54	221,417.23
33410	Appropriations control	0.00	41,634.42	810,458.48	(768,824.06)
33510	Encumbrances control	0.00	2,125,628.19	1,207,302.04	918,326.15
<b>Total Control accounts</b>		<b>0.00</b>	<b>21,816,647.04</b>	<b>21,895,868.38</b>	<b>(79,221.34)</b>
<b>Object 39000 -- Other equity/net asset accounts</b>					
39110	General journal clearing	0.00	19,731,213.93	19,731,213.93	0.00
<b>Total Other equity/net asset accounts</b>		<b>0.00</b>	<b>19,731,213.93</b>	<b>19,731,213.93</b>	<b>0.00</b>
<b>Total Library Joint Powers Authority</b>		<b>1,336,647.67</b>	<b>66,206,878.79</b>	<b>66,206,878.79</b>	<b>1,336,647.67</b>
<b>Fund 956 -- Library JPA - Technology</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	263,345.76	0.00	0.00	263,345.76
11901	Allow for FV of invest w/City-cur unrstr	(7,296.93)	0.00	0.00	(7,296.93)
<b>Total Cash and investments</b>		<b>256,048.83</b>	<b>0.00</b>	<b>0.00</b>	<b>256,048.83</b>
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	510.84	0.00	0.00	510.84
<b>Total Receivables - current</b>		<b>510.84</b>	<b>0.00</b>	<b>0.00</b>	<b>510.84</b>

# General Ledger Balances

Criteria: Summarize By = Report, Fund, Object, Account; As Of = 12/31/2023; Period = 0,1,.12; Fund = 93\*,95\*,96\*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
<b>Fund 956 -- Library JPA - Technology</b>					
<b>Object 31000 -- Fund balance</b>					
31701	Fund Balance - Unassigned	(258,786.50)	0.00	0.00	(258,786.50)
<b>Total Fund balance</b>		(258,786.50)	0.00	0.00	(258,786.50)
<b>Total Library JPA - Technology</b>		(2,226.83)	0.00	0.00	(2,226.83)
<b>Fund 958 -- Library JPA - General Capital Assets</b>					
<b>Object 17000 -- Capital assets</b>					
17210	Infrastructure	579,683.02	0.00	0.00	579,683.02
17211	Accumulated depreciation - infrastructure	(398,868.01)	0.00	0.00	(398,868.01)
17320	Lease improvements - buildings	2,047,111.92	0.00	0.00	2,047,111.92
17321	Accumulated deprec - lease imp-buildings	(2,009,242.02)	0.00	0.00	(2,009,242.02)
17510	Machinery and equipment	2,621,723.04	0.00	0.00	2,621,723.04
17511	Accumulated depreciation - M&E	(2,160,856.39)	0.00	0.00	(2,160,856.39)
17710	Software	3,983.14	0.00	0.00	3,983.14
17711	Accumulated amortization-software	(3,983.14)	0.00	0.00	(3,983.14)
17720	Intangible leases	4,307,076.08	0.00	0.00	4,307,076.08
17722	Accumulated amortization - leases	(128,569.44)	0.00	0.00	(128,569.44)
17910	Construction in progress	71,353.85	0.00	0.00	71,353.85
<b>Total Capital assets</b>		4,929,412.05	0.00	0.00	4,929,412.05
<b>Object 21000 -- Payables</b>					
21613	Interest payable - leases	(11,304.82)	0.00	0.00	(11,304.82)
<b>Total Payables</b>		(11,304.82)	0.00	0.00	(11,304.82)
<b>Object 29000 -- Other noncurrent liabilities</b>					
29905	Lease liability	(3,870,100.70)	0.00	0.00	(3,870,100.70)
<b>Total Other noncurrent liabilities</b>		(3,870,100.70)	0.00	0.00	(3,870,100.70)
<b>Object 31000 -- Fund balance</b>					
31701	Fund Balance - Unassigned	18,163.50	0.00	0.00	18,163.50
<b>Total Fund balance</b>		18,163.50	0.00	0.00	18,163.50
<b>Object 32000 -- Net assets</b>					
32103	Invest in cap assets pr to 4/1/02-Librar	(1,291,588.96)	0.00	0.00	(1,291,588.96)
32106	Investment in capital assets - Library	522,520.05	0.00	0.00	522,520.05
<b>Total Net assets</b>		(769,068.91)	0.00	0.00	(769,068.91)
<b>Total Library JPA - General Capital Assets</b>		297,101.12	0.00	0.00	297,101.12

# General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2023; Period = 0,1,.12; Fund = 93\*,95\*,96\*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
<b>Fund 960 -- Felton Branch Reserve</b>					
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	(1.21)	0.00	0.00	(1.21)
<b>Total Receivables - current</b>		(1.21)	0.00	0.00	(1.21)
<b>Object 31000 -- Fund balance</b>					
31701	Fund Balance - Unassigned	(1,244.84)	0.00	0.00	(1,244.84)
<b>Total Fund balance</b>		(1,244.84)	0.00	0.00	(1,244.84)
<b>Total Felton Branch Reserve</b>		(1,246.05)	0.00	0.00	(1,246.05)
<b>Fund 961 -- Library JPA - Vehicle Replacement</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	524,009.28	0.00	28,500.00	495,509.28
11901	Allow for FV of invest w/City-cur unstr	(14,519.54)	0.00	0.00	(14,519.54)
<b>Total Cash and investments</b>		509,489.74	0.00	28,500.00	480,989.74
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	1,016.47	0.00	0.00	1,016.47
<b>Total Receivables - current</b>		1,016.47	0.00	0.00	1,016.47
<b>Object 31000 -- Fund balance</b>					
31701	Fund Balance - Unassigned	(505,588.91)	0.00	0.00	(505,588.91)
<b>Total Fund balance</b>		(505,588.91)	0.00	0.00	(505,588.91)
<b>Object 33000 -- Control accounts</b>					
33210	Expenditure/expense control	0.00	28,500.00	0.00	28,500.00
<b>Total Control accounts</b>		0.00	28,500.00	0.00	28,500.00
<b>Total Library JPA - Vehicle Replacement</b>		4,917.30	28,500.00	28,500.00	4,917.30
<b>Fund 962 -- Library JPA Trusts</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	18,609.95	0.00	0.00	18,609.95
11901	Allow for FV of invest w/City-cur unstr	(515.65)	0.00	0.00	(515.65)
<b>Total Cash and investments</b>		18,094.30	0.00	0.00	18,094.30
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	36.10	0.00	0.00	36.10
<b>Total Receivables - current</b>		36.10	0.00	0.00	36.10

# General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2023; Period = 0,1,.12; Fund = 93\*,95\*,96\*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
<b>Fund 962 -- Library JPA Trusts</b>					
<b>Object 31000 -- Fund balance</b>					
31701	Fund Balance - Unassigned	(17,955.75)	0.00	0.00	(17,955.75)
<b>Total Fund balance</b>		(17,955.75)	0.00	0.00	(17,955.75)
<b>Total Library JPA Trusts</b>		174.65	0.00	0.00	174.65
<b>Fund 963 -- Library JPA - Capital Equipment</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	71,080.19	0.00	0.00	71,080.19
11901	Allow for FV of invest w/City-cur unrstr	(1,969.53)	0.00	0.00	(1,969.53)
<b>Total Cash and investments</b>		69,110.66	0.00	0.00	69,110.66
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	137.88	0.00	0.00	137.88
<b>Total Receivables - current</b>		137.88	0.00	0.00	137.88
<b>Object 31000 -- Fund balance</b>					
31701	Fund Balance - Unassigned	(69,876.27)	0.00	0.00	(69,876.27)
<b>Total Fund balance</b>		(69,876.27)	0.00	0.00	(69,876.27)
<b>Total Library JPA - Capital Equipment</b>		(627.73)	0.00	0.00	(627.73)
<b>Total</b>		1,640,454.06	66,277,234.57	66,277,234.57	1,640,454.06

# Financial Status Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2023; Period = 0,1,..12; Fund = 951

Acct	Title	Year-To-Date Ado Budget	Year-To-Date Adj Budget	Year-To-Date Adjustments	Year-To-Date Actual	Year-To-Date Encumbrances	Bdgt. to Act. Variance	Pct. Spent
<b>Fund 951 – Library Joint Powers Authority</b>								
<b>Expenditures</b>								
<b>Object 51000 – PERSONNEL SERVICES</b>								
51110	Regular full time	7,701,794.00	7,743,549.79	41,755.79	3,382,393.57	0.00	4,361,156.22	43.7%
51111	Regular part time	1,233,990.00	1,233,990.00	0.00	490,157.78	0.00	743,832.22	39.7%
51114	Overtime	5,000.00	5,000.00	0.00	2,215.46	0.00	2,784.54	44.3%
51115	Termination pay	0.00	0.00	0.00	26,044.25	0.00	(26,044.25)	0.0%
51122	Temporary	480,000.00	488,834.00	8,834.00	230,457.29	0.00	258,376.71	47.1%
51130	Other pay	0.00	0.00	0.00	5,373.52	0.00	(5,373.52)	0.0%
51132	Special vacation pay	0.00	0.00	0.00	17,387.92	0.00	(17,387.92)	0.0%
51133	Special sick leave pay	0.00	0.00	0.00	313.07	0.00	(313.07)	0.0%
51150	Vehicle-phone-data allowance	2,544.00	2,544.00	0.00	1,148.50	0.00	1,395.50	45.1%
51199	Salary savings	(1,035,597.00)	(1,035,597.00)	0.00	0.00	0.00	(1,035,597.00)	0.0%
51201	Retirement contribution	656,268.00	656,268.00	0.00	275,853.65	0.00	380,414.35	42.0%
51202	F.I.C.A.	36,720.00	36,720.00	0.00	11,420.46	0.00	25,299.54	31.1%
51203	PERS unfunded liability	1,615,358.00	1,615,358.00	0.00	714,025.35	0.00	901,332.65	44.2%
51210	Group health insurance	1,927,365.00	1,927,365.00	0.00	727,134.75	0.00	1,200,230.25	37.7%
51212	Group dental insurance	113,169.00	113,169.00	0.00	43,801.46	0.00	69,367.54	38.7%
51213	Vision insurance	18,535.00	18,535.00	0.00	7,450.94	0.00	11,084.06	40.2%
51214	Medicare insurance	123,475.00	123,475.00	0.00	58,830.52	0.00	64,644.48	47.6%
51215	Employee assistance program	4,688.00	4,688.00	0.00	2,096.72	0.00	2,591.28	44.7%
51220	Group life insurance	2,071.00	2,071.00	0.00	934.00	0.00	1,137.00	45.1%
51221	Disability insurance	89,248.00	89,248.00	0.00	24,440.86	0.00	64,807.14	27.4%
51222	SDI	42,420.00	42,420.00	0.00	18,081.54	0.00	24,338.46	42.6%
51230	Unemployment insurance	77,638.00	77,638.00	0.00	37,654.77	0.00	39,983.23	48.5%
51240	Workers' compensation	349,419.00	349,419.00	0.00	166,068.53	0.00	183,350.47	47.5%
<b>Total PERSONNEL SERVICES</b>		13,444,105.00	13,494,694.79	50,589.79	6,243,284.91	0.00	7,251,409.88	46.3%
<b>Object 52000 – SERVICES</b>								
52131	Claims management services - outside	12,000.00	12,000.00	0.00	3,113.34	4,886.66	4,000.00	66.7%
52135	Financial services - outside	561,233.00	561,233.00	0.00	561,233.00	10,000.00	(10,000.00)	101.8%
52139	Medical services	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.0%
52150	Merchant bank fees	600.00	600.00	0.00	199.75	0.00	400.25	33.3%
52155	Courier services	2,000.00	2,000.00	0.00	631.40	1,368.60	0.00	100.0%
52199	Other professional & technical services	479,007.00	479,007.00	0.00	29,899.71	130,912.93	318,194.36	33.6%
52201	Water, sewer and refuse	92,235.00	92,235.00	0.00	41,472.58	5,318.53	45,443.89	50.7%
52202	Hazardous materials disposal	500.00	500.00	0.00	0.00	0.00	500.00	0.0%
52211	Janitorial services	444,500.00	444,500.00	0.00	159,503.12	293,368.96	(8,372.08)	101.9%
							7,251,409.88	



# Financial Status Balances

Criteria: Summarize By = Report,Fund,Objct,Account; As Of = 12/31/2023; Period = 0,1..12; Fund = 951

Acct	Title	Year-To-Date Ado Budget	Year-To-Date Adj Budget	Year-To-Date Adjustments	Year-To-Date Actual	Year-To-Date Encumbrances	Bdgt. to Act. Variance	Pct. Spent
<b>Fund 951 – Library Joint Powers Authority</b>								
<b>Expenditures</b>								
<b>Object 52000 – SERVICES</b>								
52223	Equip annual inventory charge - internal	3,600.00	3,600.00	0.00	3,600.00	0.00	0.00	100.0%
52226	Vehicle work order charges - internal	9,000.00	9,000.00	0.00	11,117.12	0.00	(2,117.12)	123.5%
52227	Vehicle fuel island charges - internal	20,794.00	20,794.00	0.00	6,880.79	0.00	13,913.21	33.1%
52230	Vehicle pool car charges - internal	0.00	0.00	0.00	212.50	0.00	(212.50)	0.0%
52240	Office equipment operation/maint	7,690.00	7,690.00	0.00	1,770.11	0.00	5,919.89	23.0%
52241	Vehicle maintenance costs - outside	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.0%
52244	Other equipment operation/maintenance	11,900.00	11,900.00	0.00	4,490.80	0.00	7,409.20	37.7%
52246	Building and facility o & m - outside	317,008.00	313,808.00	(3,200.00)	104,924.45	95,261.77	113,621.78	63.8%
52247	Landscaping maintenance services	55,950.00	55,950.00	0.00	11,395.00	15,953.00	28,602.00	48.9%
52248	Software maintenance services	461,376.00	461,376.00	0.00	91,484.42	66,157.00	303,734.58	34.2%
52249	Hardware maintenance services	15,000.00	15,000.00	0.00	3,979.69	0.00	11,020.31	26.5%
52261	Equipment, building and land rentals	284,204.00	284,204.00	0.00	139,972.76	6,688.40	137,542.84	51.6%
52269	Equipment lease-outside	28,000.00	28,000.00	0.00	14,985.85	15,522.52	(2,508.37)	109.0%
52302	Travel and meetings	5,950.00	5,950.00	0.00	688.60	0.00	5,261.40	11.6%
52304	Training	145,450.00	145,450.00	0.00	44,608.23	0.00	100,841.77	30.7%
52403	Telecommunications service - outside	349,845.00	374,660.50	24,815.50	78,192.77	113,164.17	183,303.56	51.1%
52932	Liability insurance/surety bonds-interna	43,170.00	43,170.00	0.00	0.00	0.00	43,170.00	0.0%
52933	Liability insurance/surety bonds-outside	103,000.00	103,000.00	0.00	107,798.88	0.00	(4,798.88)	104.7%
52960	Advertising	26,570.00	26,570.00	0.00	8,035.24	0.00	18,534.76	30.2%
52961	Dues and memberships	38,503.00	38,503.00	0.00	28,256.00	0.00	10,247.00	73.4%
52972	Printing and binding-outside	32,600.00	32,600.00	0.00	10,268.92	0.00	22,331.08	31.5%
<b>Total SERVICES</b>		3,555,185.00	3,576,800.50	21,615.50	1,468,715.03	758,602.54	1,349,482.93	62.3%
<b>Object 53000 – SUPPLIES</b>								
53101	Postage charges	7,000.00	7,000.00	0.00	5,092.53	0.00	1,907.47	72.8%
53102	Office supplies	28,150.00	28,150.00	0.00	6,550.88	0.00	21,599.12	23.3%
53106	Books and periodicals	1,656,131.00	1,855,630.57	199,499.57	1,101,348.70	68,552.39	685,729.48	63.0%
53107	Books and periodicals-grants & donations	25,148.00	152,966.01	127,818.01	1,241.73	0.00	151,724.28	0.8%
53108	Safety clothing and equipment	16,525.00	16,525.00	0.00	8,506.59	0.00	8,018.41	51.5%
53109	Copier supplies	8,530.00	8,530.00	0.00	548.33	0.00	7,981.67	6.4%
53112	Library functional supplies	121,377.00	121,377.00	0.00	54,067.80	0.00	67,309.20	44.5%
53113	Janitorial supplies	39,500.00	39,500.00	0.00	13,340.52	0.00	26,159.48	33.8%
53311	Electricity	241,475.00	241,475.00	0.00	114,553.01	0.00	126,921.99	47.4%
53312	Natural gas	46,350.00	46,350.00	0.00	3,746.45	0.00	42,603.55	8.1%
<b>Total SUPPLIES</b>		2,190,186.00	2,517,503.58	327,317.58	1,308,996.54	68,552.39	1,139,954.65	54.7%

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# Financial Status Balances

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Criteria: Summarize By = Report,Fund, Object, Account; As Of = 12/31/2023; Period = 0,1..12; Fund = 951

Acct	Title	Year-To-Date Ado Budget	Year-To-Date Adj Budget	Year-To-Date Adjustments	Year-To-Date Actual	Year-To-Date Encumbrances	Bdgt. to Act. Variance	Pct. Spent
<b>Fund 951 -- Library Joint Powers Authority</b>								
<b>Expenditures</b>								
<b>Object 54000 -- OTHER MATERIALS AND SERVICES</b>								
54990	Miscellaneous supplies and services	190,423.00	257,193.00	66,770.00	84,446.21	1,099.98	171,646.81	33.3%
<b>Total OTHER MATERIALS AND SERVICES</b>		190,423.00	257,193.00	66,770.00	84,446.21	1,099.98	171,646.81	33.3%
<b>Object 56000 -- OTHER CHARGES</b>								
56960	Loans and grants	0.00	263,424.74	263,424.74	17,359.00	8,486.50	237,579.24	9.8%
56995	Refunded fees and fines	2,000.00	2,000.00	0.00	320.23	0.00	1,679.77	16.0%
<b>Total OTHER CHARGES</b>		2,000.00	265,424.74	263,424.74	17,679.23	8,486.50	239,259.01	9.9%
<b>Object 57000 -- CAPITAL OUTLAY</b>								
57401	Office furniture/equipment	18,000.00	18,000.00	0.00	2,827.77	0.00	15,172.23	15.7%
57409	Computer equipment	225,000.00	231,149.33	6,149.33	96,178.87	1,697.47	133,272.99	42.3%
57990	Other capital outlay	250,000.00	282,957.12	32,957.12	72,246.02	79,887.27	130,823.83	53.8%
<b>Total CAPITAL OUTLAY</b>		493,000.00	532,106.45	39,106.45	171,252.66	81,584.74	279,269.05	47.5%
<b>Object 59000 -- OTHER FINANCING USES</b>								
59191	Intra-entity fund transfer out	54,999.00	54,999.00	0.00	0.00	0.00	54,999.00	0.0%
<b>Total OTHER FINANCING USES</b>		54,999.00	54,999.00	0.00	0.00	0.00	54,999.00	0.0%
<b>Total Expenditures</b>		19,929,898.00	20,698,722.06	768,824.06	9,294,374.56	918,326.15	10,486,021.33	49.3%
<b>Revenues</b>								
<b>Object 41000 -- TAXES</b>								
41211	Sales and use tax	10,928,986.00	10,928,986.00	0.00	5,516,168.66	0.00	5,412,817.34	50.5%
41993	Libraries parcel tax	110,000.00	110,000.00	0.00	0.00	0.00	110,000.00	0.0%
<b>Total TAXES</b>		11,038,986.00	11,038,986.00	0.00	5,516,168.66	0.00	5,522,817.34	50.0%
<b>Object 43000 -- GRANTS</b>								
43210	State operating grants and contributions	13,998.00	128,064.15	114,066.15	39,087.60	0.00	88,976.55	30.5%
43311	Maintenance of effort contributions	8,114,546.00	8,114,546.00	0.00	4,090,506.06	0.00	4,024,039.94	50.4%
<b>Total GRANTS</b>		8,128,544.00	8,242,610.15	114,066.15	4,129,593.66	0.00	4,113,016.49	50.1%
<b>Object 44000 -- CHARGES FOR SERVICES</b>								
44630	Room rentals-library JPA	4,640.00	4,640.00	0.00	0.00	0.00	4,640.00	0.0%
<b>Total CHARGES FOR SERVICES</b>		4,640.00	4,640.00	0.00	0.00	0.00	4,640.00	0.0%
<b>Object 45000 -- FINES AND FORFEITS</b>								
45131	Library fines	12,000.00	12,000.00	0.00	16,171.43	0.00	(4,171.43)	134.8%
<b>Total FINES AND FORFEITS</b>		12,000.00	12,000.00	0.00	16,171.43	0.00	(4,171.43)	134.8%

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# Financial Status Balances

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Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2023; Period = 0,1..12; Fund = 951

Acct	Title	Year-To-Date Ado Budget	Year-To-Date Adj Budget	Year-To-Date Adjustments	Year-To-Date Actual	Year-To-Date Encumbrances	Bdgt. to Act. Variance	Pct. Spent
<b>Fund 951 -- Library Joint Powers Authority</b>								
<b>Revenues</b>								
<b>Object 46000 -- MISCELLANEOUS REVENUES</b>								
46110	Pooled cash and investment interest	86,369.00	86,369.00	0.00	0.00	0.00	86,369.00	0.0%
46190	Interest earnings - other	12,288.00	12,288.00	0.00	27,388.71	0.00	(15,100.71)	222.9%
46303	Donations - library	13,100.00	36,350.31	23,250.31	350.00	0.00	36,000.31	1.0%
46309	Donations - library - Friends of the Lib	27,923.00	78,770.84	50,847.84	2,600.00	0.00	76,170.84	3.3%
46910	Miscellaneous operating revenue	0.00	0.00	0.00	13,523.30	0.00	(13,523.30)	0.0%
46990	Miscellaneous non-operating revenue	0.00	0.00	0.00	1,616.63	0.00	(1,616.63)	0.0%
<b>Total MISCELLANEOUS REVENUES</b>		139,680.00	213,778.15	74,098.15	45,478.64	0.00	168,299.51	21.3%
<b>Object 49000 -- OTHER FINANCING SOURCES</b>								
49122	From Library Private Trust Fund	204,769.00	238,021.93	33,252.93	8,602.85	0.00	229,419.08	3.6%
49191	Intra-entity fund transfer in	0.00	0.00	0.00	28,500.00	0.00	(28,500.00)	0.0%
<b>Total OTHER FINANCING SOURCES</b>		204,769.00	238,021.93	33,252.93	37,102.85	0.00	200,919.08	15.6%
<b>Total Revenues</b>		19,528,619.00	19,750,036.23	221,417.23	9,744,515.24	0.00	10,005,520.99	49.3%
<b>Total Library Joint Powers Authority</b>		(401,279.00)	(948,685.83)	(547,406.83)	450,140.66	(918,326.15)	(480,500.34)	49.4%
<b>Total</b>		(401,279.00)	(948,685.83)	(547,406.83)	450,140.66	(918,326.15)	(480,500.34)	49.4%

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# General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2023; Period = 0,1,.12; Fund = 93\*,95\*,96\*; Account = 11\*,12\*,13\*,14\*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
<b>Fund 931 -- McCaskill - Local History</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	230,106.24	0.00	1,366.37	228,739.87
11901	Allow for FV of invest w/City-cur unrstr	(6,375.91)	0.00	0.00	(6,375.91)
<b>Total Cash and investments</b>		223,730.33	0.00	1,366.37	222,363.96
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	446.36	0.00	0.00	446.36
<b>Total Receivables - current</b>		446.36	0.00	0.00	446.36
<b>Total McCaskill - Local History</b>		224,176.69	0.00	1,366.37	222,810.32
<b>Fund 932 -- McCaskill - Visually Impaired</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	184,947.85	0.00	3,407.35	181,540.50
11901	Allow for FV of invest w/City-cur unrstr	(5,124.64)	0.00	0.00	(5,124.64)
<b>Total Cash and investments</b>		179,823.21	0.00	3,407.35	176,415.86
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	358.76	0.00	0.00	358.76
<b>Total Receivables - current</b>		358.76	0.00	0.00	358.76
<b>Total McCaskill - Visually Impaired</b>		180,181.97	0.00	3,407.35	176,774.62
<b>Fund 933 -- Estate Proceeds - Finkeldey</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	9,389.65	0.00	230.23	9,159.42
11901	Allow for FV of invest w/City-cur unrstr	(260.17)	0.00	0.00	(260.17)
<b>Total Cash and investments</b>		9,129.48	0.00	230.23	8,899.25
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	18.21	0.00	0.00	18.21
<b>Total Receivables - current</b>		18.21	0.00	0.00	18.21
<b>Total Estate Proceeds - Finkeldey</b>		9,147.69	0.00	230.23	8,917.46
<b>Fund 934 -- Whalen Estate - Felton Branch</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	3,702.25	0.00	3,598.90	103.35

# General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2023; Period = 0,1,.12; Fund = 93\*,95\*,96\*; Account = 11\*,12\*,13\*,14\*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
<b>Fund 934 -- Whalen Estate - Felton Branch</b>					
<b>Object 11000 -- Cash and investments</b>					
11901	Allow for FV of invest w/City-cur unstr	(103.35)	0.00	0.00	(103.35)
<b>Total Cash and investments</b>		3,598.90	0.00	3,598.90	0.00
<b>Total Whalen Estate - Felton Branch</b>		3,598.90	0.00	3,598.90	0.00
<b>Fund 935 -- Robert Leet-Corday Estate</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	103,036.90	0.00	0.00	103,036.90
11901	Allow for FV of invest w/City-cur unstr	(2,855.00)	0.00	0.00	(2,855.00)
<b>Total Cash and investments</b>		100,181.90	0.00	0.00	100,181.90
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	199.87	0.00	0.00	199.87
<b>Total Receivables - current</b>		199.87	0.00	0.00	199.87
<b>Total Robert Leet-Corday Estate</b>		100,381.77	0.00	0.00	100,381.77
<b>Fund 936 -- Morley Estate-La Selva Branch</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	14,255.88	0.00	0.00	14,255.88
11901	Allow for FV of invest w/City-cur unstr	(395.01)	0.00	0.00	(395.01)
<b>Total Cash and investments</b>		13,860.87	0.00	0.00	13,860.87
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	27.65	0.00	0.00	27.65
<b>Total Receivables - current</b>		27.65	0.00	0.00	27.65
<b>Total Morley Estate-La Selva Branch</b>		13,888.52	0.00	0.00	13,888.52
<b>Fund 937 -- Hale Trust-Scotts Valley Branch</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	49,430.29	0.00	0.00	49,430.29
11901	Allow for FV of invest w/City-cur unstr	(1,369.64)	0.00	0.00	(1,369.64)
<b>Total Cash and investments</b>		48,060.65	0.00	0.00	48,060.65
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	95.88	0.00	0.00	95.88
<b>Total Receivables - current</b>		95.88	0.00	0.00	95.88
<b>Total Hale Trust-Scotts Valley Branch</b>		48,156.53	0.00	0.00	48,156.53

# General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2023; Period = 0,1,12; Fund = 93\*,95\*,96\*; Account = 11\*,12\*,13\*,14\*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
<b>Fund 951 -- Library Joint Powers Authority</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	9,515,247.65	10,168,892.58	9,747,607.55	9,936,532.68
11121	Change fund	100.00	0.00	0.00	100.00
11901	Allow for FV of invest w/City-cur unrstr	(267,568.00)	0.00	0.00	(267,568.00)
<b>Total Cash and investments</b>		9,247,779.65	10,168,892.58	9,747,607.55	9,669,064.68
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	17,880.84	0.00	0.00	17,880.84
12190	Other interest receivable	3,164.91	27,388.71	25,605.07	4,948.55
12201	Taxes receivable - current	801,416.50	5,516,168.66	5,511,310.37	806,274.79
12301	Accounts receivable - billed	484,585.00	0.00	484,585.00	0.00
12303	Accounts receivable - booked	570,522.27	4,090,506.06	3,984,816.16	676,212.17
12321	Utility accounts receivable - billed	0.00	18,135.88	18,135.88	0.00
12501	Grants receivable	43,160.29	0.00	43,160.29	0.00
<b>Total Receivables - current</b>		1,920,729.81	9,652,199.31	10,067,612.77	1,505,316.35
<b>Total Library Joint Powers Authority</b>		11,168,509.46	19,821,091.89	19,815,220.32	11,174,381.03
<b>Fund 956 -- Library JPA - Technology</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	263,345.76	0.00	0.00	263,345.76
11901	Allow for FV of invest w/City-cur unrstr	(7,296.93)	0.00	0.00	(7,296.93)
<b>Total Cash and investments</b>		256,048.83	0.00	0.00	256,048.83
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	510.84	0.00	0.00	510.84
<b>Total Receivables - current</b>		510.84	0.00	0.00	510.84
<b>Total Library JPA - Technology</b>		256,559.67	0.00	0.00	256,559.67
<b>Fund 960 -- Felton Branch Reserve</b>					
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	(1.21)	0.00	0.00	(1.21)
<b>Total Receivables - current</b>		(1.21)	0.00	0.00	(1.21)
<b>Total Felton Branch Reserve</b>		(1.21)	0.00	0.00	(1.21)

# General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2023; Period = 0,1..12; Fund = 93\*,95\*,96\*; Account = 11\*,12\*,13\*,14\*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
<b>Fund 961 -- Library JPA - Vehicle Replacement</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	524,009.28	0.00	28,500.00	495,509.28
11901	Allow for FV of invest w/City-cur unrstr	(14,519.54)	0.00	0.00	(14,519.54)
<b>Total Cash and investments</b>		509,489.74	0.00	28,500.00	480,989.74
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	1,016.47	0.00	0.00	1,016.47
<b>Total Receivables - current</b>		1,016.47	0.00	0.00	1,016.47
<b>Total Library JPA - Vehicle Replacement</b>		510,506.21	0.00	28,500.00	482,006.21
<b>Fund 962 -- Library JPA Trusts</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	18,609.95	0.00	0.00	18,609.95
11901	Allow for FV of invest w/City-cur unrstr	(515.65)	0.00	0.00	(515.65)
<b>Total Cash and investments</b>		18,094.30	0.00	0.00	18,094.30
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	36.10	0.00	0.00	36.10
<b>Total Receivables - current</b>		36.10	0.00	0.00	36.10
<b>Total Library JPA Trusts</b>		18,130.40	0.00	0.00	18,130.40
<b>Fund 963 -- Library JPA - Capital Equipment</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	71,080.19	0.00	0.00	71,080.19
11901	Allow for FV of invest w/City-cur unrstr	(1,969.53)	0.00	0.00	(1,969.53)
<b>Total Cash and investments</b>		69,110.66	0.00	0.00	69,110.66
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	137.88	0.00	0.00	137.88
<b>Total Receivables - current</b>		137.88	0.00	0.00	137.88
<b>Total Library JPA - Capital Equipment</b>		69,248.54	0.00	0.00	69,248.54
<b>Total</b>		12,602,485.14	19,821,091.89	19,852,323.17	12,571,253.86

Chair Carlos Palacios  
Vice Chair Jamie Goldstein  
Board Member Mali LaGoe  
Board Member Matt Huffaker



## **STAFF REPORT**

DATE: February 8, 2024  
TO: Library Joint Powers Authority Board  
FROM: Eric Howard, Interim Library Director  
RE: 2<sup>nd</sup> Qtr. SCPL Incident Report

### **STAFF RECOMMENDATION**

Accept and File Incident Report for 2<sup>nd</sup> Qtr. FY 2023-2024.

### **DISCUSSION**

The 2<sup>nd</sup> quarter incident report shows the number of incidents occurred system-wide by branch and the number of suspensions issued by branch.

Attachment: Incident Report for 2<sup>nd</sup> Qtr. FY 2023-2024

Prepared by: Kira Henifin,  
Principal Management Analyst  
Reviewed and forwarded by: Eric Howard, Interim Library Director



SCPL Incident Report by Branch - FY 23/24												
	QTR 1			QTR 2			QTR 3			QTR 4		
	FY 22/23	FY 23/24	% Change	FY 22/23	FY 23/24	% Change	FY 22/23	FY 23/24	% Change	FY 22/23	FY 23/24	% Change
Aptos	0	0	0%	Closed	Closed	0%	Closed	0	0%	Closed	0	0%
Boulder Creek	4	2	0%	3	3	0%	3	0	0%	2	0	0%
Branciforte	0	14	0%	Closed	5	0%	2	0	0%	6	0	0%
Capitola	5	6	20%	1	3	200%	2	0	0%	2	0	0%
Downtown	41	43	5%	30	34	13%	52	0	0%	54	0	0%
Felton	6	5	-17%	10	8	-20%	13	0	0%	2	0	0%
Garfield Park	1	1	0%	5	7	0%	1	0	0%	2	0	0%
La Selva Beach	0	0	0%	0	0	0%	0	0	0%	0	0	0%
Live Oak	4	6	50%	1	5	400%	5	0	0%	7	0	0%
Scotts Valley	0	5	0%	0	2	0%	2	0	0%	2	0	0%
TOTAL	61	82	34%	50	67	34%	80	0	0%	77	0	0%

Suspensions by Branch												
	QTR 1			QTR 2			QTR 3			QTR 4		
	FY 22/23	FY 23/24	% Change	FY 22/23	FY 23/24	% Change	FY 22/23	FY 23/24	% Change	FY 22/23	FY 23/24	% Change
Aptos	0	0	0%	Closed	Closed	0%	0	0	0%	Closed	0	0%
Boulder Creek	1	1	0%	0	2	0%	1	0	0%	0	0	0%
Branciforte	Closed	6	0%	Closed	4	0%	Closed	0	0%	2	0	0%
Capitola	1	3	0%	0	3	0%	1	0	0%	1	0	0%
Downtown	17	33	94%	18	28	56%	34	0	0%	29	0	0%
Felton	1	3	200%	4	3	-25%	2	0	0%	1	0	0%
Garfield Park	0	0	0%	1	0	0%	1	0	0%	0	0	0%
La Selva Beach	0	0	0%	0	0	0%	0	0	0%	0	0	0%
Live Oak	0	2	0%	1	2	0%	0	0	0%	2	0	0%
Scotts Valley	0	0	0%	0	0	0%	0	0	0%	2	0	0%
TOTAL	20	48	140%	24	42	75%	39	0	0%	37	0	0%

\* Reopenings

Felton 2/22/20, La Selva Beach 3/20/21, Capitola 6/12/21, Boulder Creek 5/7/22, Garfield Park 6/11/22, Scotts Valley 8/6/22, Live Oak 10/1/22, Branciforte 5/13/23

## SCPL Summary of Incident Infractions - FY 23/24

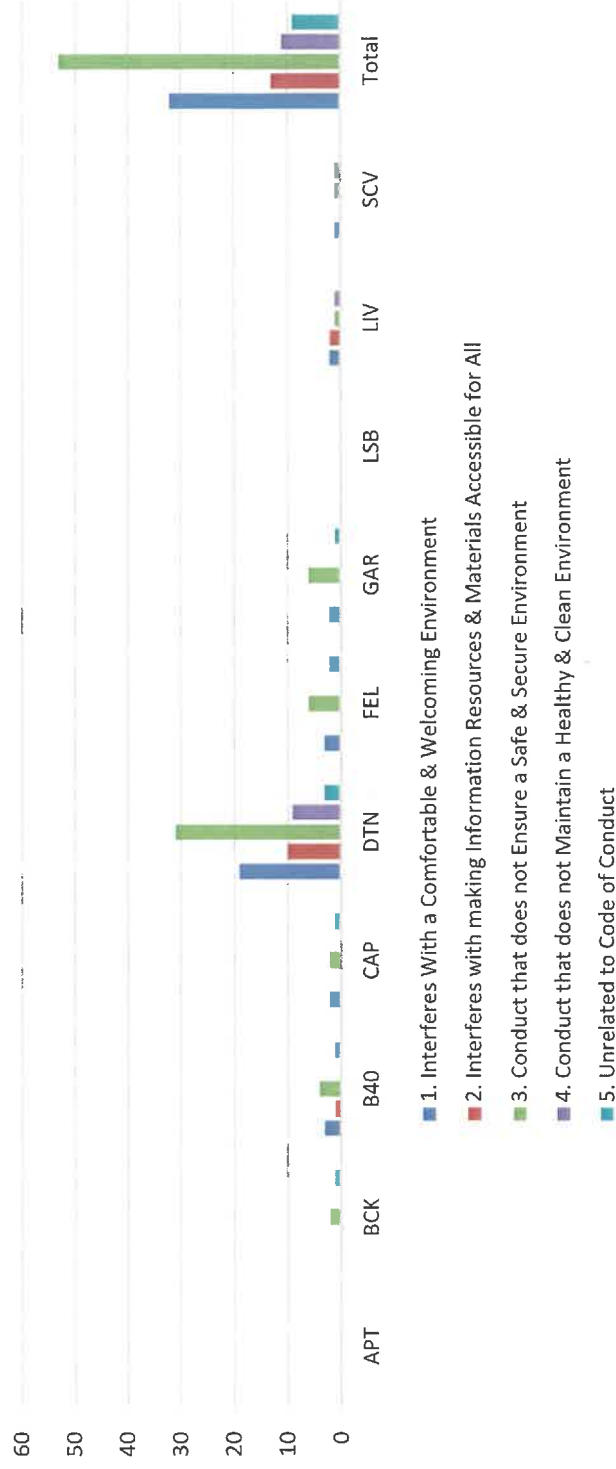
The Library's Patron Code of Conduct is comprised of 5 categories. Within each category, are multiple types of infractions (5 or more), that may occur. A single incident might begin with the violation of a single infraction and then escalate to a violation of several different infractions, potentially resulting in an ejection for the day or a suspension. As a result, the total number of infractions will be much higher than the number of total incidents.

### 2nd Qtr. Summary

Out of the 5 infraction categories, the highest infractions occurred within category 3.) Conduct that does not Ensure a Safe & Secure Environment at 53, followed by category 1.) Interferes With a Comfortable and Welcoming Environment with 32.

Infraction Categories - 2nd Qtr. FY 23/24	APT	BCK	B40	CAP	DTN	FEL	GAR	LSB	LIV	SCV	Total
1. Interferes With a Comfortable & Welcoming Environment	0	0	3	2	19	3	2	0	2	1	32
2. Interferes with making Information Resources & Materials Accessible for All	0	0	1	0	10	0	0	0	2	0	13
3. Conduct that does not Ensure a Safe & Secure Environment	0	2	4	2	31	6	6	0	1	1	53
4. Conduct that does not Maintain a Healthy & Clean Environment	0	0	0	0	9	0	0	0	1	1	11
5. Unrelated to Code of Conduct	0	1	1	1	3	2	1	0	0	0	9

### SCPL 2ND Qtr. 2023-2024



Chair Carlos Palacios  
Vice Chair Jamie Goldstein  
Board Member Mali LaGoe  
Board Member Matt Huffaker



**SANTA CRUZ  
PUBLIC LIBRARIES**

## **STAFF REPORT**

DATE: February 8, 2024  
TO: Library Joint Powers Authority Board  
FROM: Eric Howard, Interim Library Director  
RE: FY 2024 Second Quarter Workplan

### **RECOMMENDATION**

Accept and file FY 2024 Second Quarter Workplan.

### **DISCUSSION**

Attached, please find the second quarter workplan. The second quarter runs from October through the end of December. This report aligns programming and service outcomes with the main goals, strategies and objectives of the new Strategic Plan. Staff are still developing the format and aim to represent their work in an online dashboard that will be developed in approximately a year.

The report provides highlights from Adult and Youth Services as well as the Library's work in collections and information technology.

## Strategic Plan Successes

Youth Services	Adult Services
105 programs for ages 0-5 with 4,214 attendees	403 programs 3,392 attendees
196 programs for ages 6-11 with 1624 attendees	
28 programs for ages 12-18 with 333 attendees	

“After hearing feedback from participants that they want to improve their English vocabulary, I’ve been updating or creating vocabulary lists for the stories, which we read together before reading the story. This exercise has been wildly popular, eliciting cheers and clapping when I bring out the vocab list.”

- Librarian supporting services in the county correctional facilities

“I always learn something new!”

- Participant in last quarter’s Tech Talks

“My beginner students were excited to meet at Capitola library.... and delighted to get library cards!! They both have checked out books.... in Spanish AND English. They seemed to have made more of a commitment to branching out to other resources and their self confidence got a boost! THANKS so much for the space and collaboration between Literacy Program and SCPL.”

- Tutor at Capitola Branch Library

## Awards

Librarians Honored:

Librarians Susan Nilsson and Diane Cowen were honored to receive an “Inspirator Award” in October from the Resource Center for Nonviolence recognizing their work in co-creating and facilitating a series of Antiracism Book Circles. The award was given “for your extraordinary services and contributions to the Resource Center for Nonviolence and the Santa Cruz Community. Your lifelong dedication to nonviolence, antiracism and direct action to make the world a better place is an inspiration to us all.”

## City of Santa Cruz Carbon Fund Grant:

The Libraries' Outreach Department was awarded \$7000 funding for a bookbike to provide library services and resources to communities that are underserved by traditional branches due to physical, economic, social, geographic or other barriers. Additionally, we will use this bookbike as a community engagement tool to bring awareness of library resources and to promote bicycling as a sustainable, healthy, and fun mode of transportation. The bookbike will serve areas in and around downtown Santa Cruz. We have plans to equip it with electric assist, a hotspot, a laptop, and cargo space for books and resources.

**The following highlights provide a snapshot of the Library's work in the second quarter, which runs from October to the end of December. The highlights are organized under the three chapters of the Strategic Plan (Santa Cruz County Community; Library Services and Diversity, Equity and Inclusion):**

### The Santa Cruz County Community

#### *Create and support safe and friendly places*

"It has been so wonderful to have a monthly presence from the SCPL at the Live Oak Market. We've been seeing the market come to life on the third Sunday of each month with stories, music, art and the presence of the Live Oak Health Center and the Live Oak School District."

- Nicole Zahm, Communication Programs Manager for the Live Oak Farmers' Market

- New Teen Space
  - Building Maintenance staff worked with Youth Librarian Catherine Upton to create a more Teen-Friendly space in the Young People's room at Downtown. They added a divider that can also be used to display artwork, movable tables and furniture appealing to teens. We are very happy to see teens using the space after school.
- Trunk or Treat at Watsonville Fairgrounds
  - Youth Librarians interacted with 1,779 people at the Trunk or Treat, interacting with lots of happy people who were happy to see the Library at this COE-sponsored event.

#### *Foster Inclusion*

- Chinese Gold Multimedia Book Discussion
  - SCPL collaborated with artist and educator Rui Li to engage the community in preserving and disseminating the history of Chinese Americans in Santa Cruz. The event brought together Historian Emeritus and author Sandy Lydon in conversation with George Ow, one of the last residents of Santa Cruz's final Chinatown. Lydon's groundbreaking local history, Chinese Gold, was transformed into a multimedia book discussion, including additional interviews with Lydon and Ow in addition to a treasure-trove of images of old Chinatown. Read more in the Santa Cruz Sentinel - Sandy Lydon and George Ow Jr. talk 'Chinese Gold' (10/7/2023)

- United Against Hate Week
  - United Against Hate Week (Nov. 12-20, 2023) is a call for a week of local civic action by people in every community to stop the hate and implicit biases that are a dangerous threat to the safety and civility of our neighborhoods and community. Santa Cruz County United for Safe and Inclusive Communities (SCCUSIC) organizations collaborated to offer a series of more than seven programs.

### *Support all members of society*

- Veterans
  - Provided Veterans Information Center Pop Up events at Scotts Valley & Capitola and tabled at the Veterans Day celebration in Watsonville to connect veterans and their families with local, state and federal resources on education, employment, housing and health.
- Housing Matters Speakers Bureau
  - Housing Matters held a Speakers Bureau training series for people with lived experience of homelessness to work on their public speaking skills and rehearse telling their stories to a live audience in a safe and supportive space.
- Better Santa Cruz together with Housing Matters explored the connection between foster care and homelessness
- Power in Poetry books added to CCF and General Collections
  - We were excited to add the 2023 edition of the Power in Poetry anthology to the library. These anthologies, published by the Santa Cruz Poetry Project (SCPP) in partnership with the William James Association, are collections of poetry written by people who are incarcerated in the SC County Jails. The SCPP offers classes at the Blaine St. facility, Main Jail, and the Rountree facility. And, they offer a weekly workshop at our Downtown SC Branch. Check out the newest edition of Power in Poetry, or one of the many past editions, from the library today. Copies of the anthology were also added to the CCF Special Collection.
- Janus Library Services
  - This new service offered by the bookmobile began October 4th, and takes place every other week at Janus of Santa Cruz. Janus is a full-service substance use disorder (SUD) treatment center, serving over 2,500 clients and their families each year. As a Santa Cruz County contracted provider, Janus has funds to treat a limited number of Santa Cruz County residents who are uninsured and cannot afford to pay for treatment.
  - We created, updated, or renewed 57 registrations since we began services at Janus, approximately 1/3 of those were previously Correctional Facilities patrons. This service directly connects people who are reentering the community after incarceration to the library and its resources, bridging the gap between incarceration and community support. Janus staff are becoming patrons as well and are enthusiastic advocates for library services.
- Bridge Club (partnership with Santa Cruz County Parks and Recreation)
  - We are observing how bridge club is about forming stronger relationships within our community. Regular participants create social connections with each other, supporting each other through life's ups and downs. As one grows older it can become more difficult to make friends, it's easier to become isolated. Bridge club has become a social outlet for folks and a garden for growing friends.



- Neighbors for Neighbors
  - Monthly meetups continue to bring together people who want to learn how to take an active role in their neighborhood to bridge divides on the topic of homelessness

## Library Services

### *Promote diverse collections, including local history, music, and art, through programming and exhibits*

- Soundswell Live Music Series Featuring Mak Nova, DJ Father Taj and Alwa
  - The fourth installment of this homegrown live music series celebrated local music with a hip hop show featuring as headliner the reigning Musician of the Year, Mak Nova, and highlighted the library's local music digital collection, Soundswell. Read more on Lookout Santa Cruz - Quiet no more: Santa Cruz Public Library turns into unlikely live music venue (12/7/2023)
- Expanded Access through Inter-Library Loan
  - The Library borrowed 515 books from other libraries for our patrons through our partnerships with Inter-Library Loan.

### *Strengthen and support learning and measure the impact*

- Class Visits
  - Bay View's first grade class visited Garfield Park with 2 classes in attendance and positive feedback from students, teachers, and volunteers alike.
- Card Drives
  - Issued over 120 library cards for Scotts Valley High School freshman class.
  - Issued 268 library cards to students at Shoreline Middle School card drive.
  - Issued 259 library cards to students at Aptos High Students.
- Bridging the Digital Divide
  - Added 110 T-Mobile hotspots
  - Finalized deployment of new network switches and servers to Library Branches
  - Offered a 4-part series of Internet and Computer Basics workshops to provide practical knowledge and skills in a friendly and conversational environment. Workshops were funded by a PLA Digital Literacy Workshop Incentive grant. Over the course of 2 months, 42 attendees increased their digital literacy skills. Several completed the entire four classes of each workshop. Grant funding supported the creation of a Tech Toolbox for each participant, consisting of a laptop backpack, universal charging cable, journal, earbuds, power bank, and USB drive. These bags served to empower people to further their technology learning goals, and to encourage them to use what they learned in our lessons at home and on the go.
  - Advancing Ideas: Artificial Intelligence Monthly Meetup: This partnership with Idea Fab Lab explores the implementation and implications of this rapidly advancing field
  - AI & Society: Issues and Opportunities - AI and Creativity: This presentation and discussion explored concerns about Intellectual Property, Loss of Human Creativity, and Automation and Job Displacement
  - Tech Talks workshops

- Glimpses of World History, second series
  - These illustrated talks focused on major movements that have shaped global history over the past two centuries. Topics during this quarter covered Nationalism and Racism.
- Genealogical Society of Santa Cruz County lectures
  - Looked at all of the MyHeritage tools available for evaluating DNA test results
  - “Why Santa Cruz Isn't Los Angeles - YET” Ross Eric Gibson, County historian for the Santa Cruz Sentinel shared the story of how today’s quality of life in Santa Cruz County was due to hard-fought battles against freeway-centric planning, suburban sprawl, and over-development.
- Writers Programs
  - Poetry Circle workshops
  - Writing Workshops: Mind Your Metaphors and Re-Visioning
  - Writer's Working Group
  - Breaking Down the Short Story
  - Journal Your Way to NaNoWriMo Success through Writing Down the Bones

#### ***Support and prepare staff to meet organizational needs and ensure excellent customer service***

- Team members from multiple divisions came together to onboard and train eleven new Library Assistants.

#### **Diversity, Equity, and Inclusion (DEI)**

#### ***Create an organizational culture of equity and inclusion and provide equitable and relevant services to all***

- Early Literacy
  - The Library expanded its RE.A.D. program. The Library added the Garfield branch into the program.



Chair Carlos Palacios  
Vice Chair Jamie Goldstein  
Board Member Mali LaGoe  
Board Member Matt Huffaker



## **STAFF REPORT**

DATE: February 8, 2024  
TO: Library Joint Powers Authority Board  
FROM: Eric Howard, Interim Library Director  
RE: Annual Financial Report for FY 2021-22

### **STAFF RECOMMENDATION**

Review and accept prepared Annual Financial Report for FY 21/22

### **DISCUSSION**

Please review attached Annual Financial Report for the fiscal year 2021-2022 ending on June 30, 2022.

Reviewed and Forwarded by: Eric Howard, Interim Library Director

**Santa Cruz Public  
Libraries Joint Powers  
Authority**

**Santa Cruz, California**

**Annual Financial Report**

**For the Fiscal Year Ended June 30, 2022**

# Santa Cruz Public Libraries Joint Powers Authority

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June 30, 2022

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## **Independent Auditor's Report**

To the Administrative Board of the  
Santa Cruz Public Libraries Joint Powers Authority  
Santa Cruz, California

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities and the general fund information of the Santa Cruz Public Libraries Joint Powers Authority (Authority) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund information of the Authority, as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

## ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The combining schedule of balance sheets by program and the combining schedule of revenues, expenditures and changes in sub-fund balances by program are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining schedule of balance sheets by program and the combining schedule of revenues, expenditures and changes in sub-fund balances by program are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Eide Bailly LLP*

Menlo Park, California  
June 26, 2023

Management of the Santa Cruz Public Libraries Joint Powers Authority (Authority) provides this Management Discussion and Analysis (MD&A) for readers of the Authority's basic financial statements. This narrative overview and analysis of the financial activities of the Authority is for the fiscal year ended June 30, 2022.

### Financial Highlights

- Government-wide highlights:

The assets of the Authority exceeded its liabilities at the close of the fiscal year by \$10,812,520 (*Net Position*). A component of this balance represents \$632,117 of investment in capital assets; however, the remainder of net position consists of unrestricted net position of \$10,180,403. Unrestricted net position represents the amount normally used to meet the Authority's ongoing obligations.

*Changes in Net Position* - The Authority's total net position increased by \$2,362,036 in fiscal year 2022 mainly due to increase in sales tax revenue.

By the end of the fiscal year, the Authority's total assets increased by \$2,367,886. Current asset categories that experienced increases during the year include cash and cash equivalents of \$2,637,912, interest receivable of \$5,900, and the taxes receivable of \$54,308. Current asset categories that experienced decreases during the year include accounts receivable of \$25,559, prepaid expenses of \$9,803, and due from other governments of \$151,606. Capital assets decreases during the year were \$143,266.

The Authority's total liabilities sustained an increase of \$5,850 during the fiscal year primarily due to an increase in accounts payable.

- Fund highlights:

As of the close of the fiscal year, the Authority's general fund reported a fund balance of \$10,180,403 which is an increase of \$2,505,302 when compared with the prior year amount. The fund balance is a measure of whether the Authority will have sufficient resources to meet its near-term obligations.

The Authority's general fund total assets increased by \$2,511,152 and the total liabilities increased by \$5,850 during the fiscal year. The increases were primarily attributable to an increase in the Authority's pooled cash with the city receiving more sales tax revenue.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Authority's basic financial statements. The Santa Cruz Public Libraries Joint Powers Authority's basic financial statements comprise three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

## Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the Authority's finances, in a manner similar to a private-sector business. The *statement of net position* presents information on all of the Authority's assets and liabilities with the difference between the total assets and the total liabilities reported as *net position*.

The *statement of activities* presents information showing how the Authority's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., interest on long-term debt due but unpaid at the end of the fiscal year). The Authority's library services function is principally supported by taxes and intergovernmental revenues and is therefore considered a governmental activity. The government-wide financial statements can be found on pages 9-10 of this report.

## Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Authority, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund financial statements can be found on pages 11-14 of this report.

**Governmental funds** – *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. Unlike the government-wide financial statements, however, governmental fund statements focus on *near-term inflows and outflows of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Since the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. Readers will then be able to better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Authority has one governmental fund, the general fund, which is used to account for all of its activities.

## Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15-26 of this report.



### Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* providing a budgetary comparison schedule for the General Fund. Required supplementary information can be found on page 27-28 of this report.

### Government-Wide Financial Analysis

#### Analysis of Net Position

About 6% of the Authority's net position reflects its investment in capital assets, primarily machinery, furnishings, equipment and leasehold improvements. These assets are used to provide services to citizens; consequently, they are not available for future spending. The table below shows the components of the net position.

**Santa Cruz Public Libraries  
Net Position  
At June 30, 2022**

	<u>2022</u>	<u>2021</u>
<b>Total assets</b>	<u>\$11,095,259</u>	<u>\$8,727,373</u>
<b>Total liabilities</b>	<u>282,739</u>	<u>276,889</u>
<b>Net Position</b>		
Investment in Capital Assets	632,117	775,383
Unrestricted	<u>10,180,403</u>	<u>7,675,101</u>
<b>Total Net Position</b>	<u><u>\$10,812,520</u></u>	<u><u>\$8,450,484</u></u>

The figure in *Unrestricted Net Position* represents the balance in the amounts normally used to meet the Authority's ongoing obligations. At June 30, 2022, the Authority had a balance of \$10,180,403 in unrestricted net position which is an increase of \$2,505,302 from \$7,675,101 prior fiscal year end. Total net position increased \$2,362,036 to \$10,812,520 from \$8,450,484 in prior fiscal year end.

## Governmental Activities

All the activities of the Authority are governmental, so it has no business-type activities:

**Santa Cruz Public Libraries  
Changes in Net Position  
Fiscal year ended June 30, 2022**

	2022	2021
<b>General Revenues</b>		
Sales Tax	\$10,677,936	\$9,176,532
Unrestricted Investment Earnings	(146,370)	41,143
Miscellaneous Revenue	22,247	26,000
<b>Total General Revenues</b>	<b>10,553,813</b>	<b>9,243,675</b>
<b>Program Revenues</b>	<b>6,546,751</b>	<b>6,539,564</b>
<b>Total revenues</b>	<b>17,100,564</b>	<b>15,783,239</b>
<b>Expenditures</b>	<b>14,738,528</b>	<b>13,105,627</b>
<b>Changes in Net Position</b>	<b>2,362,036</b>	<b>2,677,612</b>
<b>Net Position - beginning of year</b>	<b>8,450,484</b>	<b>5,772,872</b>
 <b>Net Position - End of Year</b>	 <b>\$10,812,520</b>	 <b>\$8,450,484</b>

The Authority's net position increased \$2,362,036 during the fiscal year due to increase in sales tax revenue partly offset by increased expense for personnel services.

## Financial Analysis of the General Fund

As noted earlier, the Authority uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds** – The focus of the Authority's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Authority's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the close of the fiscal year 2022, the Authority's general fund reported an ending fund balance of \$10,180,403, an increase of \$2,505,302 (32.6%) in comparison with the prior fiscal year. This is due to an increase in tax revenues.

### **General Fund Budgetary Highlights**

The final amended budget is more than the original budget for revenues and other financing sources by \$1,450,351 primarily due to an increase in taxes and intergovernmental revenues.

The final amended budget is more than the original budget for expenditures and other financing uses by \$532,790 primarily due to increases in services, supplies and other.

The actual revenues and other financing sources were more than the final amended budget by \$246,577. The actual expenditures and other financing uses were less than the final amended budget by \$1,810,071.

### **Capital Assets and Debt Administration**

As of June 30, 2022, the Authority's investment in capital assets was \$632,117 (net of accumulated depreciation), which is \$143,266 less than the prior year. The decrease was attributed to depreciation. Information about capital assets can be found in note 3.

At the end of the current fiscal year, the Authority had no long-term debt outstanding.

### **Economic Factors and Next Year's Budgets and Rates**

The budget for fiscal year 2022-23 builds on the priorities established through the various plans that are now in place: Strategic Plan, Service Model/Staffing Plan, Facilities Master Plan, and Technology Plan.

The library system maintains a healthy and stable financial position. There is adequate, stable and diverse funding to finance ongoing operations, key strategic initiatives and capital projects. Of the Authority's fiscal year 2021-22 revenues (excluding other financing sources), 62% came from a dedicated quarter cent sales tax approved by the voters in 1996 and was made permanent in 2008. The balance of the Authority's revenues come from local contributions, bequest income, donations and fees and fines. Sales tax revenues are driven by the general health of the local economy. Sales tax revenue increased by \$1,501,403 (16.36%) in fiscal year 2021-22 in line with the improved economy.

### **Requests for Information**

This financial statement is designed to provide a general overview of the fund's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Director of Libraries, 117 Union Street, Santa Cruz, California, 95060.

Santa Cruz Public Libraries Joint Powers Authority  
Statement of Net Position  
June 30, 2022

	Governmental Activities
<b>Assets</b>	
Current assets	
Cash and cash equivalents	\$ 9,262,775
Interest receivable	9,153
Taxes receivable	845,292
Prepaid expenses	400
Due from other governments	345,522
Total current assets	<u>10,463,142</u>
Noncurrent assets	
Capital assets, net of accumulated depreciation	<u>632,117</u>
<b>Total assets</b>	<u><u>11,095,259</u></u>
<b>Liabilities</b>	
Current liabilities	
Accounts payable and other current liabilities	<u>282,739</u>
<b>Total liabilities</b>	<u><u>282,739</u></u>
<b>Net Position</b>	
Investment in capital assets	632,117
Unrestricted	<u>10,180,403</u>
<b>Total Net Position</b>	<u><u>\$ 10,812,520</u></u>

Santa Cruz Public Libraries Joint Powers Authority  
Statement of Activities  
For the Year Ended June 30, 2022

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Function/Program	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities				
Library services	\$ 14,738,528	\$ 22,444	\$ 6,501,465	\$ (8,214,619)
<b>Total governmental activities</b>	<b>\$ 14,738,528</b>	<b>\$ 22,444</b>	<b>\$ 6,501,465</b>	<b>(8,214,619)</b>

**General Revenues**

Sales taxes	10,677,936
Unrestricted investment earnings	(146,370)
Unrestricted donations	22,842
Miscellaneous	22,247
<b>Total general revenues</b>	<b>10,576,655</b>
<b>Change in Net Position</b>	<b>2,362,036</b>
<b>Net Position - beginning of year</b>	<b>8,450,484</b>
<b>Net Position - end of year</b>	<b>\$ 10,812,520</b>

Santa Cruz Public Libraries Joint Powers Authority  
Governmental Fund Balance Sheet  
June 30, 2022

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	<u>General</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 9,262,775
Interest receivable	9,153
Taxes receivable	845,292
Prepaid expenses	400
Due from other governments	345,522
<b>Total assets</b>	<u><u>\$ 10,463,142</u></u>
<b>Liabilities and Fund Balances</b>	
<b>Liabilities</b>	
Accounts payable and other current liabilities	\$ 282,739
<b>Total liabilities</b>	<u>282,739</u>
<b>Fund Balance</b>	
Nonspendable	400
Unassigned	10,180,003
<b>Total fund balance</b>	<u>10,180,403</u>
<b>Total liabilities and fund balance</b>	<u><u>\$ 10,463,142</u></u>

Santa Cruz Public Libraries Joint Powers Authority  
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position  
June 30, 2022

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<b>Total Fund Balance - Governmental Fund</b>	<b>\$ 10,180,403</b>
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Amounts reported for governmental activities in the Statement of Net Position were different because:

Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet. The capital assets were adjusted as follows:

Infrastructure	579,683
Lease Improvements	2,103,369
Machinery and equipment	2,361,777
Software	3,983
Construction in progress	71,353
Less accumulated depreciation	<u>(4,488,048)</u>
Total capital assets	<u>632,117</u>
<b>Net Position of Governmental Activities</b>	<b><u><u>\$ 10,812,520</u></u></b>

Santa Cruz Public Libraries Joint Powers Authority  
Statement of Revenues, Expenditures and Change in Fund Balance  
For the Year Ended June 30, 2022

	General Fund
<b>Revenues</b>	
Taxes	\$ 10,677,936
Intergovernmental	6,194,446
Charges for services	2,320
Fines and forfeitures	20,124
Use of money and property	(146,370)
Donations	318,448
Other revenues	32,777
<b>Total revenues</b>	<u>17,099,681</u>
<b>Expenditures</b>	
Current	
Contracted personnel services	10,159,186
Services, supplies, and other charges	4,423,347
Capital outlay	12,729
<b>Total expenditures</b>	<u>14,595,262</u>
<b>Excess of Revenues over Expenditures</b>	2,504,419
<b>Other Financing Sources</b>	
Sale of surplus equipment	883
<b>Total other financing sources</b>	<u>883</u>
<b>Net change in fund balance</b>	2,505,302
<b>Fund Balance</b>	
Beginning of year	7,675,101
End of year	<u>\$ 10,180,403</u>



Santa Cruz Public Libraries Joint Powers Authority  
Reconciliation of the Statement of Revenues, Expenditures and Change in Fund Balance to the Statement of  
Activities  
For the Year Ended June 30, 2022

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<b>Net Change in Fund Balance - Governmental Fund</b>	<b>\$ 2,505,302</b>
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Amounts reported for governmental activities in the Statement of Activities were different because:

Governmental funds reported capital outlay as expenditures. However, in the Government-Wide Statement of Activities and Changes in Net Position, the cost of those assets was allocated over their estimated useful lives as depreciation expense. This is the amount of capital outlay recorded as capital assets in the current period.	12,729
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Depreciation expense on capital assets was reported in the Government-Wide Statement of Activities and Changes in Net Position, but did not require the use of current financial resources. Therefore, depreciation expense was not reported as an expenditure.	<u>(155,995)</u>
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<b>Change in Net Position of Governmental Activities</b>	<b><u>\$ 2,362,036</u></b>
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## **Note 1 - Summary of Significant Accounting Policies**

The basic financial statements of the Santa Cruz Public Libraries Joint Powers Authority ("Authority") have been prepared in conformity with Generally Accepted Accounting Principles ("GAAP") as applied to governmental agencies. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The Authority's significant accounting policies are described below.

### **Reporting Entity**

In May 1996 the County of Santa Cruz (County), City of Santa Cruz (City), City of Watsonville, City of Capitola, and the City of Scotts Valley entered into a joint exercise of powers agreement to provide library services to their respective jurisdictions representing the entire incorporated and unincorporated areas of Santa Cruz County. On November 5, 1996, the voters approved an additional one-quarter percent increase in the sales tax to fund the library system. This revenue is collected by the County Library Financing Authority, and is subsequently passed through to the Authority. In addition to the sales tax funding, under the joint powers agreement, each entity has maintenance of effort requirements based on the respective entities' previous funding levels.

The Authority is a separate entity with a nine member board consisting of two members of the County Board of Supervisors, two members of the City of Santa Cruz City Council, one member each of the City Councils of Capitola and Scotts Valley, and three at-large citizens appointed by the Board. The City of Santa Cruz (the City) administers the library system.

### **Basis of Accounting and Measurement Focus**

The accounts of the Authority are organized on the basis of funds. Each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The Authority uses only one fund, General Fund, to record the results of its operations.

### **Government-Wide Financial Statements**

Government-Wide Financial Statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Authority's assets and liabilities, including capital assets, and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Certain types of transactions are reported as program revenues for the City. These transactions include:

- Charges for services,
- Operating grants and contributions, and
- Capital grants and contributions.

#### Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all governmental funds aggregated. The Authority has presented one major fund which is the general fund. The General Fund is used to account for sources and uses of financial resources traditionally associated with governments, and which are not required to be accounted for in another fund.

Governmental funds are accounted for on a spending or "*current financial resources*" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current resources. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Generally, revenues are considered available if they are collected within 60 days after fiscal year end. If revenues are not subject to accrual, they are recorded when received in cash. The primary revenue sources, which have been treated as susceptible to accrual by the City, are property tax, sales tax, intergovernmental revenues, and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Unavailable revenues arise when potential revenues do not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues arise when the government receives resources before it has a legal claim to them, as when grant monies are received prior to incurring qualifying expenditures. In subsequent periods when both revenue recognition criteria are met or when the government has a legal claim to the resources, these amounts are removed from the balance sheet and the revenues are recognized.

An accompanying schedule is presented to reconcile and explain the differences in fund balance as presented in the Fund Financial Statements to the net position presented in the Government-Wide Financial Statements.

### *Use of Restricted Fund Balance*

#### Net Position Flow Assumptions

Sometimes the Authority will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Authority's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

#### Fund Balance Flow Assumptions

Sometimes the Authority will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Authority's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first. Unassigned fund balance is applied last.

### *Cash, Cash Equivalents, and Investments*

For purposes of the Balance Sheet, cash and cash equivalents include currency on hand and deposits in the City's cash and investment pool. These deposits have the same characteristics for the participating funds as demand deposit accounts, in that the funds may deposit additional cash at any time and also effectively withdraw cash at any time without prior notice or penalty. The City's cash and investments are stated at fair value, which is based on a quoted market price. This includes all investments except the City's investment in the California Local Agency Investment Fund ("LAIF"). The balance is available for withdrawal on demand, and is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. The City valued its investments in LAIF at June 30, 2022, by multiplying its balance by a fair value factor determined by LAIF (0.987125414). This fair value factor was calculated by dividing the total fair value for all participants by the total amortized cost.

### ***Capital Assets***

#### *Government-Wide Financial Statements*

Capital assets are defined by the Authority as assets having an estimated useful life in excess of one year, and an initial, individual cost in excess of the capitalization thresholds described below:

Infrastructure	\$25,000
Buildings and Lease Improvement	10,000
Machinery and Equipment	5,000
Software (if qualified)	5,000

All capital assets are valued at historical cost or estimated historical cost if historical cost is not available. Donated capital assets are valued at their acquisition value on the date donated. Assets acquired under capital leases are capitalized in accordance with GAAP. Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's useful life are not capitalized. Depreciation is recorded on a straight-line basis over the useful lives of the assets as follows:

Infrastructure	20 years
Buildings and Lease Improvements	15-50 years
Machinery and Equipment	5-20 years
Software (if qualified)	5 years

Assets are grouped by asset type into one of the following accounts: land, land improvements, buildings (and improvements), machinery and equipment, lease improvements, and software.

#### *Fund Financial Statements*

Capital assets are not presented in the governmental fund financial statements; consequently, capital assets are shown as a reconciling item in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.

### ***Leases***

#### *As lessee*

At the commencement of a lease, the Authority initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

*As lessor*

At the commencement of a lease, the Authority initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

***Program Revenues***

Amounts reported as program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided or fines imposed by a given function or segment, and (2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

***Property Taxes***

Assessed property values are determined annually by the County Assessor as of March 1, and become a lien on real property at January 1. Taxes are levied on July 1 and are payable in two installments on November 1 and February 1, and are delinquent if not paid by December 10 and April 10, respectively.

The County bills and collects property taxes and remits them to the Authority under the State-authorized method of apportioning taxes whereby all local agencies, including cities, receive from the county their respective shares of the amount of ad valorem taxes collected. Property tax revenues are recognized when levied, provided the measurement and availability criteria have been met.

***Net Position***

In the Government-Wide Financial Statements, net position is classified in the following categories:

*Investment in Capital Assets* – This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction, or improvement of the assets, as applicable.

*Restricted Net Position* – This amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments.

Unrestricted Net Position – This amount is the portion that does not meet the definition of “net investment in capital assets” or “restricted net position.”

### ***Fund Balances***

Nonspendable – This category consists of amounts that are either not in spendable form or are legally or contractually required to maintain intact.

Restricted – This category consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the City to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

Committed – This category consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City Council through approval of Resolutions. Formal action is taken with the passage of a simple majority vote at or prior to the last meeting for the applicable fiscal year. It also includes contractual obligations for which existing resources have been committed. Those committed amounts cannot be used for any other purpose unless the City removes or changes the specified use by taking the same type of action it employed previously to commit those amounts.

Assigned – This category consists of amounts that are intended to be used by the Authority for specific purposes, but do not meet the criteria to be classified as committed.

Unassigned – This category represents amounts that have not been restricted, committed, or assigned to specific purposes.

### ***Use of Estimates***

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions. These estimates and assumptions affect the amounts reported and the disclosure of contingent assets, liabilities, and deferred inflows and outflows. In addition, estimates affect the reported amount of revenues, expenditures/expenses, and disclosures. Actual results could differ from these estimates and assumptions.

## **Note 2 - Cash Deposits and Investments**

Cash and investments held by the Authority at June 30, 2022, consisted of \$9,262,775 in cash pooled with the City's Cash and Investments.

Investments authorized by the California Government Code and the City of Santa Cruz's investment policy:

Allowable investment instruments are defined in the California Government Code Section 53600, et. seq., as amended. If the Code is further revised to allow additional investments or is changed regarding the limits on certain categories of investments, the City is authorized to conform to these changes, excluding those changes that may be prohibited by this policy. Where the Government Code specifies a percentage limitation for a particular category of investments, that percentage is applicable only at the date of purchase. The City's pool is not rated and is not registered with the SEC. The City's average maturity of its investments is less than one year.

California Local Agency Investment Fund – The City is a participant in LAIF, which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the City's investment in the LAIF pool is reported in the statements provided at amounts based on the City's pro-rata share of the fair value provided by LAIF, for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdraw is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis, which is different from the fair value of the City's position in the LAIF pool. The fund is subject to regulatory oversight by the State of California and is not registered with the SEC.



*Fair Value Hierarchy* – The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 2 – Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. Level 3 inputs are significant unobservable inputs. Investments in LAIF are uncategorized as deposits and withdrawals are made on the basis of \$1 and not fair value.

### ***Risk Disclosures***

*Interest Rate Risk* - In accordance with its investment policy, the City manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to two and one-half (2½) years or less. The City is in compliance with this provision of the investment policy with a weighted average maturity of 81 days at June 30, 2022.

*Credit Risk* – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City manages credit risk by evaluating and pre-qualifying banks and primary dealers and by investing in securities with top ratings issued by nationally recognized statistical rating organizations.

*Concentration of Credit Risk* – The City's investment policy states that not more than 25% of the portfolio shall be invested in any one entity or any one instrument to protect the City from concentration of credit risk, with the following exceptions: U.S. Treasury Obligations and the external investment pool (LAIF). In addition, purchases of mutual funds must not exceed 20% of the value of the portfolio. Purchases in a single mutual fund may not exceed 10% of the value of the portfolio. The City is in compliance with these provisions of the investment policy. The City did not maintain investments in any one issuer (other than U.S. Treasury securities and external investment pools) that represent 5% or more of total investments at June 30, 2022.

**Note 3 - Capital Assets**

At June 30, 2022, the Authority's capital assets consisted of the following:

	Balance June 30, 2021	Additions	Deletions	Balance June 30, 2022
<b>Non-depreciable assets:</b>				
Construction In progress	\$ 71,353	\$ -	\$ -	\$ 71,353
Total non-depreciable assets	71,353	-	-	71,353
<b>Depreciable assets:</b>				
Infrastructure	579,683	-	-	579,683
Lease improvements	2,103,369	-	-	2,103,369
Machinery and equipment	2,362,771	12,729	(13,723)	2,361,777
Software	3,983	-	-	3,983
Total depreciable assets, at cost	5,049,806	12,729	(13,723)	5,048,812
Total capital assets	5,121,159	12,729	(13,723)	5,120,165
Less accumulated depreciation:				
Infrastructure	(374,221)	(13,055)	-	(387,276)
Lease improvements	(1,969,931)	(35,120)	-	(2,005,051)
Machinery and equipment	(1,997,641)	(107,820)	13,723	(2,091,738)
Software	(3,983)	-	-	(3,983)
Total accumulated depreciation	(4,345,776)	(155,995)	13,723	(4,488,048)
<b>Total capital assets, net</b>	<b>\$ 775,383</b>	<b>\$ (143,266)</b>	<b>\$ -</b>	<b>\$ 632,117</b>

Depreciation expense of the governmental activities for the year ended June 30, 2022 was \$155,995 and is included in the Library Services expense line item on the statement of activities.

#### Note 4 - Related Party Transactions

The cities of Santa Cruz and Watsonville and the County of Santa Cruz are required to provide funding to the Santa Cruz County Library Financing Authority in accordance with the maintenance of effort agreement. The net revenues received by the County Library Financing Authority are then passed through to the Library Joint Powers Authority (Authority) and the City of Watsonville based on a prescribed formula. For fiscal year 2022, the Authority's share of the revenues is \$5,938,706 or 77.9%. Distribution of the member contributions are as follows:

Contributing Member Agencies	County Library Financing Authority Contributions	Less: Miscellaneous Costs	Net Contributions	Library Joint Powers Authority Share (77.9%)	City of Watsonville Library Share (22.1%)
City of Santa Cruz	\$ 1,663,521	\$ (12,482)	\$ 1,651,039	\$ 1,313,190	\$ 337,849
City of Watsonville	496,544	(3,541)	493,003	392,120	100,883
County of Santa Cruz	5,322,541	-	5,322,541	4,233,396	1,089,145
<b>Total</b>	<b>\$ 7,482,606</b>	<b>\$ (16,023)</b>	<b>\$ 7,466,583</b>	<b>\$ 5,938,706</b>	<b>\$ 1,527,877</b>

#### Note 5 - Due From Other Governments

Due from other governments includes funding for Library operations from the County Library Financing Authority in the amount of \$345,522.

#### Note 6 - Commitments and Contingencies

The Authority is a recipient of various governmental grants which may be subject to program compliance audits. Accordingly, the Authority's compliance with applicable grant requirements may be established at a future date. The amount of expenditures which may be disallowed by a granting agency cannot be determined at this time, although the Authority anticipates such amounts, if any, will be immaterial.

**Note 7 - Retirement Plans**

**CalPERS Miscellaneous and Safety Employees' Pension Plans**

The Authority uses City employees who are covered under the City's contributions to the California Public Employee Retirement System (CalPERS). CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. The miscellaneous employees of the City are part of a three-tier agent multiple-employer defined benefit pension plan. Benefit provisions under the Plans are established by State statute and City resolutions. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, and assumptions at the CalPERS website.

Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are, generally, eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Authority assumes its share of pension costs based upon rates established by PERS for the City's general employees. No separate pension benefit obligation is calculated for the Authority; accordingly, no obligation is presented herein. Further information regarding the City's participation in PERS may be found in the City's basic financial statements.

## **Note 8 - Fund Balance**

### **Stabilization arrangement**

During fiscal year, 2017 the Authority's Board approved an establishment of a stabilization agreement to cover cash flow issues and unexpected expenditures in future fiscal years. The reserve may be used for expenditures in the event of a declaration of a state or federal state of emergency or a local emergency. At June 30, 2022, the Authority had \$1,982,478 pursuant to the stabilization agreement.

Expenditures of the amounts in the revenue stabilization reserve may occur only when specific circumstances exist. The adopted resolution directs that these resources may be used if any one of the unforeseen and non-recurring events listed below occur that create significant financial difficulty for the Authority:

- a) Sudden and unexpected significant facility failures that threaten the immediate safety of City/ Authority patrons, staff or the community;
- b) Declaration of a State of Emergency by the Governor;
- c) Acts of Terrorism declared by the Governor or the President of the United States; or
- d) Acts of Nature, which are infrequent in occurrence.

The Authority's fund balance consisted of \$10,180,403 unassigned fund balance at the end of June 30, 2022.



Required Supplementary Information  
June 30, 2022

# Santa Cruz Public Libraries Joint Powers Authority

**Santa Cruz Public Libraries Joint Powers Authority**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget to Actual – General Fund**  
**Year Ended June 30, 2022**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
			(GAAP Basis)	Positive
				(Negative)
<b>Revenues</b>				
Taxes	\$ 9,081,659	\$ 10,194,957	\$ 10,677,936	\$ 482,979
Intergovernmental	6,115,273	6,115,273	6,194,446	79,173
Charges for services	-	-	2,320	2,320
Fines and forfeitures	26,505	26,505	20,124	(6,381)
Use of money and property	107,603	107,603	(146,370)	(253,973)
Donations and other revenues	71,713	408,766	351,225	(57,541)
<b>Total revenues</b>	<b>15,402,753</b>	<b>16,853,104</b>	<b>17,099,681</b>	<b>246,577</b>
<b>Expenditures</b>				
Current				
Contracted personnel services	11,950,092	11,800,754	10,159,186	1,641,568
Services, supplies, and other charges	3,434,451	4,082,957	4,423,347	(340,390)
Capital outlay	488,000	521,622	12,729	508,893
<b>Total expenditures</b>	<b>15,872,543</b>	<b>16,405,333</b>	<b>14,595,262</b>	<b>1,810,071</b>
<b>Revenues over (Under)</b>				
<b>Expenditures</b>	<b>(469,790)</b>	<b>447,771</b>	<b>2,504,419</b>	<b>2,056,648</b>
<b>Other Financing Sources (Uses)</b>				
Sale of surplus equipment	-	-	883	883
Transfers in	28,500	28,500	-	(28,500)
<b>Total other financing sources (uses)</b>	<b>28,500</b>	<b>28,500</b>	<b>883</b>	<b>(27,617)</b>
<b>Net Change in Fund Balance</b>	<b>(441,290)</b>	<b>476,271</b>	<b>2,505,302</b>	<b>2,029,031</b>
<b>Budgetary Fund Balances:</b>				
Beginning of year	7,675,101	7,675,101	7,675,101	-
End of year	<u>\$ 7,233,811</u>	<u>\$ 8,151,372</u>	<u>\$ 10,180,403</u>	<u>\$ 2,029,031</u>

### **Budgetary Information**

An annual budget is adopted by the Authority on or before June 30 for the fiscal year beginning July 1. The annual budget process begins in February with a public hearing, at which time the Board considers service and budget priorities for the following year. The Director of Libraries then prepares a proposed budget, based upon the service priorities and revenue estimates. The proposed budget is made available to the public for review prior to a public hearing in May of each year. At this hearing, the Board can request supplemental information from the Director of Libraries. This supplemental information, plus an update on available financing for the Library System is presented to the Board for review prior to final budget adoption.

Administratively, the Authority's budget is managed under the policies and procedures of the City. The Director of Libraries is authorized to approve appropriation transfers up to a specified amount; however, any new appropriation requires approval by the Authority's Board. Several supplemental appropriations that were necessary during the year are reflected in the final budgeted amounts. Expenditures may not legally exceed appropriations at the fund level.

All annual operating appropriations lapse at fiscal year-end, except for amounts legally encumbered at year end. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in governmental fund types. Encumbrances outstanding at year-end are reported as reservation of fund balances since they do not constitute expenditures or liabilities, and re-appropriations in the subsequent year provide authority to complete these transactions as expenditures.

In addition, project-length (or non-lapsing) budgets are adopted for capital improvements and other projects, and grant-funded projects or programs that may not be completed within the fiscal year during which the budget appropriation for the project or program originates. Under these circumstances, the appropriation continues until project or program completion, or unless the appropriation is subsequently amended or rescinded by the Authority Board.

Budgets are adopted each year for the General Fund. This budget is prepared on a basis consistent with GAAP.





Supplementary Information  
June 30, 2022

# Santa Cruz Public Libraries Joint Powers Authority

**Santa Cruz Public Libraries Joint Powers Authority**  
**Combining Schedule of Balance Sheets by Program (Unaudited) Library Operating Funds\***  
**June 30, 2022**

	Library Operating Sub-Funds						Total Library Operating Funds
	Library JPA Operating	Technology Reserve	Felton Branch Reserve	JPA Vehicle Replacement	JPA Trusts	JPA - Capital Equipment	
<b>Assets</b>							
Cash and cash equivalents	\$ 8,406,808	\$ 258,812	\$ 1,252	\$ 507,857	\$ 18,046	\$ 70,000	\$ 9,262,775
Interest receivable	8,468	8	2	652	23	-	9,153
Taxes receivable	845,292	-	-	-	-	-	845,292
Prepaid expenses	400	-	-	-	-	-	400
Due from other governments	345,522	-	-	-	-	-	345,522
<b>Total assets</b>	<b>\$ 9,606,490</b>	<b>\$ 258,820</b>	<b>\$ 1,254</b>	<b>\$ 508,509</b>	<b>\$ 18,069</b>	<b>\$ 70,000</b>	<b>\$ 10,463,142</b>
<b>Liabilities and fund balances</b>							
<b>Liabilities:</b>							
Accounts payable and other current liabilities	\$ 282,739	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 282,739
<b>Total liabilities</b>	<b>282,739</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>282,739</b>
<b>Fund Balances:</b>							
Non-spendable	400	-	-	-	-	-	400
Unassigned	9,323,351	258,820	1,254	508,509	18,069	70,000	10,180,003
<b>Total fund balances</b>	<b>9,323,751</b>	<b>258,820</b>	<b>1,254</b>	<b>508,509</b>	<b>18,069</b>	<b>70,000</b>	<b>10,180,403</b>
<b>Total liabilities and fund balances</b>	<b>\$ 9,606,490</b>	<b>\$ 258,820</b>	<b>\$ 1,254</b>	<b>\$ 508,509</b>	<b>\$ 18,069</b>	<b>\$ 70,000</b>	<b>\$ 10,463,142</b>

\*The "Library Operating Funds" constitute sub-funds of the General Fund of the Santa Cruz Public Libraries Joint Powers Authority.

**Santa Cruz Public Libraries Joint Powers Authority**  
Combining Schedule of Revenues, Expenditures and Changes in Sub-Fund Balances by Program (Unaudited)  
Library Operating Funds\*  
For the Year June 30, 2022

	Library Operating Sub-Funds						Total Library Operating Funds
	Library JPA Operating	Technology Reserve	Felton Branch Reserve	JPA Vehicle Replacement	JPA Trusts	JPA - Capital Equipment	
<b>Revenues</b>							
Sales and use tax	\$ 10,677,936	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,677,936
Federal grants	229,548	-	-	-	-	-	229,548
State grants	26,192	-	-	-	-	-	26,192
Maintenance of effort	5,938,706	-	-	-	-	-	5,938,706
Room rentals	2,320	-	-	-	-	-	2,320
Fines and forfeitures	20,124	-	-	-	-	-	20,124
Investment income	(135,854)	(549)	(23)	(9,599)	(345)	-	(146,370)
Contributions and donations	318,448	-	-	-	-	-	318,448
From private trusts	10,530	-	-	-	-	-	10,530
Other miscellaneous revenues	22,247	-	-	-	-	-	22,247
<b>Total revenues</b>	<b>17,110,197</b>	<b>(549)</b>	<b>(23)</b>	<b>(9,599)</b>	<b>(345)</b>	<b>-</b>	<b>17,099,681</b>
<b>Expenditures</b>							
Current							
Personnel services	10,159,186	-	-	-	-	-	10,159,186
Services, supplies and other charges	4,423,347	-	-	-	-	-	4,423,347
Capital outlay	12,729	-	-	-	-	-	12,729
<b>Total expenditures</b>	<b>14,595,262</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,595,262</b>
<b>Revenues over (under)</b>							
<b>Expenditures</b>	<b>2,514,935</b>	<b>(549)</b>	<b>(23)</b>	<b>(9,599)</b>	<b>(345)</b>	<b>-</b>	<b>2,504,419</b>
<b>Other financing sources (uses)</b>							
Sale of surplus equipment	883	-	-	-	-	-	883
Transfers in	-	254,000	-	-	-	70,000	324,000
Transfers out	(324,000)	-	-	-	-	-	(324,000)
<b>Total other financing sources (uses)</b>	<b>(323,117)</b>	<b>254,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,000</b>	<b>883</b>
<b>Net change in fund balances</b>	<b>2,191,818</b>	<b>253,451</b>	<b>(23)</b>	<b>(9,599)</b>	<b>(345)</b>	<b>70,000</b>	<b>2,505,302</b>
<b>Fund balances</b>							
Beginning of year	7,131,933	5,369	1,277	518,108	18,414	-	7,675,101
End of year	\$ 9,323,751	\$ 258,820	\$ 1,254	\$ 508,509	\$ 18,069	\$ 70,000	\$ 10,180,403

\*The "Library Operating Funds" constitute sub-funds of the General Fund of the Santa Cruz Public Libraries Joint Powers Authority.

Santa Cruz Public Libraries Joint Powers Authority  
 Authority's Financial Condition  
 For the Year June 30, 2022

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At June 30, 2022, the Authority had unrestricted net position of \$10,180,403, an increase of \$2,505,302 from the prior year of \$7,675,101 on the government-wide financial statements. The total fund balance in the amount of \$10,180,403 is unassigned. The following is the two-year trend information of financial condition of the Authority:

Government-Wide Financial Statements						
	Total Net Position (Deficit)	Change \$	Unrestricted Net Position	Change \$	Change in Net Position	Change \$
2021	\$ 8,450,484	\$ 2,677,612	\$ 7,675,101	\$ 2,770,496	\$ 2,677,612	\$ 3,126,153
2022	10,812,520	2,362,036	10,180,403	2,505,302	2,362,036	(315,576)

Fund Financial Statements			
2021	\$	7,675,101	\$ 2,770,496
2022		10,180,403	2,505,302

The Authority's financial condition over the last fiscal years had improved. For fiscal year 2022 the Authority saw an increase of \$2,362,036 in total net position for a total net position of \$10,812,520. For fiscal year 2021, the total net position increased by \$2,677,612, for a total net position of \$8,450,484. For fiscal year 2021 the Authority saw an increase of \$2,505,302 in total fund balance. For fiscal year 2021, total fund balance increased by \$2,770,496.

Chair Carlos Palacios  
Vice Chair Jamie Goldstein  
Board Member Mali LaGoe  
Board Member Matt Huffaker



## STAFF REPORT

DATE: February 8, 2024  
TO: Library Joint Powers Authority Board  
FROM: Eric Howard, Interim Library Director  
RE: County Reimbursement for Live Oak Gutter Replacement

### STAFF RECOMMENDATION

Accept and amend the FY 24 Library Operating Budget to include a reimbursement from the County of Santa Cruz for the replacement of the Live Oak Library gutter replacement in the amount of \$55,480.66.

### DISCUSSION

The need to replace the gutters at the Live Oak Branch Library was reported by the Live Oak staff and the SCPL maintenance staff during the needs assessment for Measure S projects at the Live Oak location.

At the time, the gutters were approximately 10 years old but were leaking at all seals - most likely due to the salt air environment. Unfortunately, the replacement of the gutters was not part of the initial Measure S renovation.

By 2022, the gutters were pitted, cracked, and leaking heavily. After speaking with the County Dept. of Public Works, they agreed to the replacement project and would use remaining Live Oak Measure S funds for the project.

### FISCAL IMPACT:

This one-time additional revenue in the amount of \$55,480.66 will be adjusted in the FY 24 Library Operating Budget. These funds will be used to reimburse expenditures for Live Oak gutter replacement costs.

Attachments:            Budget Adjustment

Report Prepared by: Kira Henifin, Principal Management Analyst

Reviewed and Forwarded by: Eric Howard, Interim Library Director

**City of Santa Cruz**  
**BUDGET ADJUSTMENT REQUEST**

**Clear Form**

☐ Administrative Approval

☐ Council Approval

Reso #:

Fiscal Year: 2024

Date: 02/08/2024

Purpose: County of Santa Cruz reimbursement for Live Oak gutter replacement.

ACCOUNT	PROJECT	PROJECT NAME	REVENUE EDEN ACCOUNT TITLE	AMOUNT
951-36-51-0000-46309			Misc. Revenue	55,481.00
TOTAL REVENUE				55,481.00

ACCOUNT	PROJECT	PROJECT NAME	EXPENDITURE EDEN ACCOUNT TITLE	AMOUNT
951-36-51-3601-57990			Capital Outlay	55,481.00
TOTAL EXPENDITURE				55,481.00

**NET: \$** 0.00

REQUESTED BY	DEPARTMENT HEAD APPROVAL	BUDGET/ACCOUNTING REVIEWED	FINANCE DIRECTOR APPROVAL	CITY MANAGER APPROVAL
				page #95

Chair Carlos Palacios  
Vice Chair Jamie Goldstein  
Board Member Mali LaGoe  
Board Member Matt Huffaker



## **STAFF REPORT**

**DATE:** February 8, 2024  
**TO:** Library Joint Powers Authority Board  
**FROM:** Eric Howard, Interim Library Director  
**RE:** Approve FSCPL Funds Raised for the Garfield Park and Branciforte Library Construction Projects.

### **STAFF RECOMMENDATION**

Approve transfer of funds from the Friends of the Santa Cruz Public Libraries to the City of Santa Cruz for the Garfield Park and Branciforte Building Projects in the amount of \$462,663.

### **DISCUSSION**

In 2021, in consultation with SCPL, the Friends made a commitment to raise \$1M through the Realizing the Promise campaign, to support the renovations scheduled for Garfield Park and Branciforte, and the rebuild of the Aptos branch.

These funds, less the costs of the campaign, would be used to fund specialized new library spaces for children, teens, community programs, exhibits, collaborative study areas, and learning activities, together with new collections, furnishings, technology, and equipment required to attain this expansive community vision.

By the end of 2021, FSCPL had achieved their goal through the generosity of community supporters. The original goal for Garfield Park and Branciforte Libraries in the amount of \$530,000, less 8% to cover the cost of the campaign, had been raised.

FSCPL would like to thank their major donors, and all the generous supporters throughout the county for your support of this important project, which will transform the library, and provide a welcoming new space for years to come for Garfield Park and Branciforte communities. We also thank the campaign committee members, and the JPA for your long-term support.



**FISCAL IMPACT**

The Library Operating Budget will be used as the conduit for these funds to pass through but there will be no affect to the FY 24 Library Budget.

Attachment: Budget Adjustment for FY 24

Report Prepared by: Kira Henifin, Principal Management Analyst

Reviewed and Forwarded by: Eric Howard, Interim Library Director

**City of Santa Cruz**  
**BUDGET ADJUSTMENT REQUEST**

**Clear Form**

☒ Administrative Approv.  
☐ Council Approval

Fiscal Year: 2024

Date: 06/01/2023

Reso #:

Purpose: FSCPL monies raised for the Branciforte and Garfield Park Building Projects managed by the City of Santa Cruz.

ACCOUNT	PROJECT	PROJECT NAME	REVENUE EDEN ACCOUNT TITLE	AMOUNT
951-36-51-0000-46309			Donations for Garfield Park Library	195,720.00
951-36-51-0000-46309			Donations for Branciforte Library	266,943.00
TOTAL REVENUE				462,663.00

ACCOUNT	PROJECT	PROJECT NAME	EXPENDITURE EDEN ACCOUNT TITLE	AMOUNT
951-36-51-3601-56960			Donation transfered to City for B40 & GF	462,663.00
TOTAL EXPENDITURE				462,663.00

**NET: \$** 0.00

REQUESTED BY	DEPARTMENT HEAD APPROVAL	BUDGET/ACCOUNTING REVIEWED	FINANCE DIRECTOR APPROVAL	CITY MANAGER APPROVAL
Kira Henifin <small>Digitally signed by Kira Henifin Date: 2023.05.18 14:17:51 -0700</small>				page #98

Chair Carlos Palacios  
Vice Chair Jamie Goldstein  
Board Member Mali LaGoe  
Board Member Matt Huffaker



## **STAFF REPORT**

DATE: February 8, 2024  
TO: Library Joint Powers Authority Board  
FROM: Eric Howard, Interim Library Director  
RE: LAC Commission Appointment Process/Procedures

### **STAFF RECOMMENDATION**

For each jurisdiction to appoint someone within their jurisdiction to be responsible for updating LAC information on their jurisdiction's webpage to include how potential members can apply for a vacancy and the process for filing the vacancy.

### **DISCUSSION**

In an effort to make the process of LAC appointments more transparent for both the public and the staff, the following procedures need to be established for effective communication and coordination between the Library and the jurisdictions appointing future LAC members.

SCPL's LAC webpage lists commissions by name as part of the Roster of Current Members. This list also includes their end of term dates.

The LAC Clerk will be responsible for posting upcoming vacancies on this SCPL webpage 6-months prior to the commissioner's end of service date.

The jurisdiction will need to provide and update their weblink with information on the LAC appointment, application procedures, and details on how the seat will be filled.

These procedures ensure that future interested candidates will be alerted of vacancies via the SCPL LAC webpage with links to the jurisdictions' webpage. This will help applicants navigate the appointment procedures for that particular jurisdiction.

Report Prepared by: Kira Henifin, Principal Management Analyst

Reviewed and Forwarded by: Eric Howard, Interim Library Director

Chair Carlos Palacios  
Vice Chair Jamie Goldstein  
Board Member Mali LaGoe  
Board Member Matt Huffaker



## **STAFF REPORT**

DATE: February 8, 2024  
TO: Library Joint Powers Authority Board  
FROM: Eric Howard, Interim Library Director  
RE: Hybrid Meetings for LJPB

### **STAFF RECOMMENDATION**

To end the practice of hybrid meetings for the LJPB meetings and move to in person meetings with the live streaming and recorded options.

### **DISCUSSION**

During the pandemic the LJPB held their meetings virtually. As the state of the pandemic improved the LJPB moved to conducting the meetings in person with a hybrid component. This allowed meetings to be held in person but also allowed the public to interact with the board on agenda items virtually.

The hybrid model was the standard for 2023 and although the intent was to allow broader access to the LJPB meetings for the public, this did not turn out to be the case. Many meetings had no virtual attendance or input at all. On the few occasions when there was virtual attendance, those attending virtually did not ask to speak on any agenda items.

In 2024 the Library would like to move back to in person meetings and eliminate the hybrid component. The Library would continue to live stream the meetings on the SCPL YouTube channel as well as provide access to the recorded meetings within 48 hours. Public comment could still be submitted to the Board Clerk prior to the meeting if a member of the public was unable to attend. This public comment would be presented at the meeting during the agenda item discussion.

Report Prepared by: Kira Henifin, Principal Management Analyst

Reviewed and Forwarded by: Eric Howard, Interim Library Director

Chair Carlos Palacios  
Vice Chair Jamie Goldstein  
Board Member Mali LaGoe  
Board Member Matt Huffaker



## STAFF REPORT

AGENDA: February 8, 2024

TO: Library Joint Powers Authority

FROM: Eric Howard, Interim Library Director

SUBJECT: Annual Election of Board Chair and Board Vice-Chair

### RECOMMENDATION

Elect the Calendar year 2024 Board Chair and Vice-Chair as the City of Capitola and the City of Santa Cruz respectively.

### BACKGROUND

The LFFA agreement requires that at the first meeting of the new year (January/February) the Board shall elect a Chair and a Vice-Chair. The Chair is the presiding officer and shall sign all contracts of the LFFA unless otherwise provided by a Board resolution.

### DISCUSSION

The rotation has been established in 2021 and is as follows for the next 3 years:

YEAR	CHAIR	VICE-CHAIR
2021	City of Santa Cruz	City of Scotts Valley
2022	City of Scotts Valley	County of Santa Cruz
2023	County of Santa Cruz	City of Capitola
2024	City of Capitola	City of Santa Cruz

Report Prepared by: Kira Henifin  
Principal Management Analyst

Reviewed and Forwarded by: Eric Howard, Interim Library Director

Chair Carlos Palacios  
Vice Chair Jamie Goldstein  
Board Member Mali LaGoe  
Board Member Matt Huffaker



## STAFF REPORT

DATE: February 8, 2024  
TO: Library Joint Powers Authority Board  
FROM: Eric Howard, Interim Library Director  
RE: Update on Cost Benefit Analysis Contract for Administrative Services

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### RECOMMENDED ACTION:

Motion to adopt the timeline provided below, and the actions required for it, in order to complete the cost benefit analysis of administrative services for the Library.

### BACKGROUND:

On November 9, 2023, the LJPA voted to award a contract to the consultant Matrix for a cost benefit analysis of possible options for the Library to receive its administrative services. The City of Santa Cruz will split the cost of the contract with the Library.

Currently, the Library contracts with the City of Santa Cruz for some administrative services. In FY 23/24, the City charged the Library \$551,533 for providing administrative services. Through updates to the central service allocation plan, the City assessed costs should be closer to \$1,197,931 for FY 24/25. However, the City has agreed to instead increase the cost by 4.5% each year for two years in order to provide the LJPA with time to explore its options. Under this temporary agreement, the cost for administrative services provided by the City for the Library will be \$576,352 in FY 24/25 and \$602,287 in FY 25/26.

Matrix is tasked with providing another analysis of the Library's administrative service level needs and costs. It will then provide a qualitative and quantitative analysis for considering three primary models. Those are:



1. The Library would continue contracting with the City of Santa Cruz for administrative services, based on service level needs and cost analysis by Matrix.
2. The Library would hire its own staff, through the City, to perform administrative services, based on service level needs and a cost analysis by Matrix.
3. The Library would share administrative services, possibly with other regional JPAs, or contract out for those services through another agency or organization, based on service level needs and a cost analysis by Matrix.

At the November 9th meeting, there was a discussion about “bolting” on contracts to the current one in order to explore the potential needs of other regional JPAs that could become part of the third model described above. Additionally, Chairperson Carlos Palacios, inquired if there would be representatives from all the jurisdictions meeting regularly with Matrix.

#### **DISCUSSION:**

Staff from the Library has reached out to all jurisdictions. The following Project Team has been assembled:

##### **Team Leads:**

Assistant Finance Director for the City of Santa Cruz - Marisol Gomez  
Principal Management Analyst for the Library Kira Henifin.

##### **Team Members:**

Board Member - Jamie Goldstein  
Assistant County Administrative Officer - Nicole Coburn  
Assistant City Manager for the City of Santa Cruz - Laura Schmidt  
Director of Finance for the City of Santa Cruz - Elizabeth Cabell  
Director of Human Resources / People Officer - Sara De Leon  
Interim Library Director Eric Howard

Matrix will begin its work in mid-February-March 2024 and provide an update at the November 7th, 2024 LJPA meeting. They will complete work on the project in early 2025, and provide their final recommendations at the LJPA February 2025 meeting.

In order to do a comprehensive analysis of the third model listed above, while incorporating the Animal Services and SCR911 JPAs cost effectively into the contract, and with minimal impact to their staff, Matrix recommends interviewing County staff that provide administrative support for both entities simultaneously and earlier on in the project timeline.

If the LJPA Board agrees to this timeline and these actions, and seeks to “bolt” on contracts for Animal Shelter and SCR911, those JPAs will need to execute a contract amendment and appropriate funds to cover those costs, through their respective authorities. The Project Leads can help facilitate the contract amendment with Matrix, and would ask Board members to help

facilitate discussions needed for the other JPAs. The Animal Shelter's JPA meets on April 8th, the SCR911's JPA meets March 28th.

The LJPA's next meeting on May 2nd could provide an opportunity for an update regarding the other JPAs decision to be incorporated into this project.

**FISCAL IMPACT:**

None, the shared cost of \$100k with the City of Santa Cruz (\$50k) for the current Matrix contract has already been accounted for in the Library (\$50k) FY 23/24 budget.

Chair Carlos Palacios  
Vice Chair Jamie Goldstein  
Board Member Mali LaGoe  
Board Member Matt Huffaker



## STAFF REPORT

DATE: February 8, 2024  
TO: Library Joint Powers Authority Board  
FROM: Eric Howard, Interim Library Director  
RE: Budget Considerations for FY 24/25

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### RECOMMENDED ACTION:

Receive report on overall budget situation in preparation for FY 24/25 budget cycle.

### BACKGROUND:

The Library's budget plan will be presented in the next Library Joint Powers Authority (LJPA) meeting on May 2<sup>nd</sup>. This report seeks to provide some of the larger implications for the changing budget constraints that will need to be considered before that time.

The Library provided a balanced budget for FY 23/24 and succeeded, in part, by liquidating three trusts that remained on its books. But the Library also budgeted \$580,000 from the unrestricted reserve fund to cover its operating budget. While the Library enjoys a healthy reserve of \$11.1M, with \$3.4 million in restricted (reserve) funds, the current operating budget does not account for an ongoing replenishment of those funds. Therefore, if the Library were to ever confront an economic scenario that necessitated those funds, there is no plan within the current operating budget to restore them.

There are four pressures on the Library's operating budget that are relatively new to our long-term fiscal outlook. Salary increases in our next fiscal year, as well as increases in healthcare and PERS, will add \$750,000 to the Library's expenditures. At this time, revenue increases are projected to increase for FY 24/25 by approximately \$1 million - from estimates for growth in sales tax and increases from the Maintenance of Effort (MOE) agreement amongst contributing members. However, other costs are escalating. A balanced budget, with those increases, can only be achieved through cuts in our current operating budget and/or continued use of the unrestricted reserve fund.

Another impactful expenditure is for the contracting of administrative services by the Library with the City of Santa Cruz (City). In FY 23/24, the City charged the Library \$551,533 for providing administrative services. Through updates to the City's central service allocation plan, the City assessed costs for the Library should be closer to \$1,197,931 for FY 24/25.

However, the City has agreed to instead increase the cost by 4.5% each year for two years in order to provide the LJPA with time to explore its options. Under this temporary agreement, the cost for administrative services provided by the City for the Library will be \$576,352 in FY 24/25 and \$602,287 in FY 25/26. After those two years, given the City's assessment, there is likely to be a greater cost for the Library at that time to align to the City's cost allocation plan; this would be a significant increase compared to what is currently accounted for in the budget.

A third pressure on next year's budget stems from a proposed plan at the LJPA's August 2023 meeting. At that time, a plan was put in place to maintain Sunday hours at the Capitola branch for six months after Aptos opens. The operating costs would be covered through the hiring of temporary workers, but if it were decided to maintain Sunday hours beyond the six months, the Library intended to convert the needed temporary positions into new benefited positions.

There is a fourth and final pressure that the Library has not had to fully contend with over the past five years. The added costs of operating all ten buildings. For instance, as just one example, the Library system will need to spend approximately \$500,000 annually beginning next fiscal year to clean its buildings. Whether it's been closures due to construction, COVID, or evacuations, our operating budget experienced a cost savings through reduced hours. And we have also not been fully staffed for the past five years. Simply following the trend of our budget for the past five years would not be a strong indicator of our future costs.

At this time, because of the salary increases and other escalated costs, the Library will need to cut and/or continue to use the unrestricted reserve fund in order to cover projected costs.

## **DISCUSSION:**

As noted in the section above, the Library will not be able to balance its budget with the new increases to salaries and other escalated costs without making sacrifices and/or by using the reserve fund. As a result of the new pressures enumerated above, the unrestricted reserve fund will be depleted over time if the fund continues to be used annually to support the Library's gap in spending and revenue (there is still uncertainty over the total cost for administrative expenses), unless revenues increase. If the actual costs for administrative services comes in at or near the level assessed by the City of Santa Cruz, then the unrestricted fund will likely be depleted in less than ten years. It's important to note that the reserve fund provides the Library with time to thoughtfully and carefully consider its options.

The Library will also be working with a consultant to analyze the Library's long-term financial forecast. Until the Library has more information related to its financial future, we believe it is wise to pause the plan for the creation of new positions that had been proposed for maintaining Sunday service at Capitola after the six-month temporary plan expires. Questions surrounding which branch or branches remain open on Sundays presents other questions that extend beyond financial calculations. Those questions, which include accessibility for patrons, usage, equity, and types of services, could be explored as part of the process for the development of the Library's next Strategic Plan, which is set to kick off next fiscal year.

The Library also believes it is prudent at this time to consider freezing and/or converting some of its positions and will seek other non-personnel areas for potential cuts. However, due to anticipated increased demand at the Library's new branches, services may be negatively affected if frontline staff are not provided with more support. Given the uncertainty around the potential increases for administrative costs, the Library will consider the potential total cost of all of those increases as it analyzes its positions and potentially freezes or converts other positions.

The Library will be seeking necessary one-time costs from the reserve fund for FY 24/25 to support specific projects, including a new generator for Headquarters, transitioning to the cloud, augmentation to the collection to support a new collection for the Annex and anticipated demand at the newly reopened Aptos, acquiring an automated handling system(s) and potentially a conversion to RFID and tools to support programming. Those costs will be itemized prior to the May meeting.

**FISCAL IMPACT:**

There is no fiscal impact from the hiring of the consultant to develop long-term financial forecasting. This cost can be covered through the existing FY 23/24. budget.

In the JPA agenda packet, Budget Considerations for 2024/25, Mr. Howard discusses pressures on the budget, which might necessitate that the library system has to scale back some services in the future, such as open hours on Sundays. He notes the cost of operating "all ten buildings." Missing from this discussion are costs associated with the Live Oak Annex, an 11<sup>th</sup> facility.

Is the County going to fully fund staffing\*, maintenance (including landscaping costs) and operation (utilities, janitorial services, etc), equipment replacement, replacement of furnishings?

\*other than when librarians are there to present programs

I also saw a reference to "support a new collection for the Annex." I would like more details on that decision.

Thank you.

Judi Grunstra

I think Items J should be pulled from the Consent Agenda and further discussed.

**Item J** - This is a move I am very happy to see, after repeated requests over the past few years about the process of advertising and filling LAC vacancies.

If I might suggest wording that is more detailed:

Each of the four jurisdictions (City of Santa Cruz, City of Capitola, City of Scotts Valley, and County of Santa Cruz web page "Commissions, Committees and Advisory Bodies" will need to provide and update their weblink with information on the LAC appointment, application procedures, and details on how the seat will be filled. These procedures ensure that future interested candidates will be alerted of vacancies via the SCPL LAC webpage. Interested candidates should also be able to see the LAC listed alphabetically among the listings on the County page of Commissions, Committees and Advisory Bodies" with links to the jurisdictions' webpage. This will help applicants navigate the appointment procedures for that particular jurisdiction.

The Board of Supervisors has recently considered consolidations or elimination of some of Commissions, so this could be a good time to ask that the LAC be included in the alphabetical list.

*Note: When I just looked at the County page, it was last updated on May 31, 2023!*

*Judi Grunstra*

Hello, Please pull Consent Item K for further discussion.

I am unhappy to learn that the JPA is considering eliminating public participation in meetings via Zoom. Though not perfect, it still allows more access than via a live stream on YouTube.

The reasoning that few people have participated via Zoom (so let's discontinue it) can have several reasons. Perhaps recent agendas did not generate interest. It is certainly true that hardly any members of the public attend JPA/LFFA meetings (or LAC meetings, for that matter), no matter what the format. Certainly driving all over the county to attend in person has its downsides.

Since staff has been presenting these meetings via Zoom for 3 years now (since Covid), I would think they would have the process down pat.

YouTube simply does not allow public participation if the only means is to type in comments to the Q&A box and have the clerk read the comments at the meeting, if that is even possible.

Thank you.

Judi Grunstra



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Thank you.

Judi Grunstra

Dear Clerk,

Please forward my comments below to the JPA Board for their consideration at the February 8, 2024 meeting.

Thank you!

Dear Board Members,

I am writing to say a belated thank you for funding the beautiful remodel of the Boulder Creek branch and to support efforts in progress to install a permanent generator at that facility so it can be a community gathering place when our community loses power for extended periods.

It is no secret that Boulder Creek is subject to road closure isolation and extended power outages every year from January to March--to have our local branch library accessible for charging our phones, accessing the internet, providing mental fortification, and the ability to gather safely outside of our homes during these times would greatly benefit residents that often are hesitant to leave town because there is a much higher likelihood of not being able to get back than most other communities in our county.

It is heartening to hear plans are in the works to place a permanent generator at the facility for this purpose, might I also suggest a towable generator would be an effort worth considering until a permanent generator is in place, as our annual storm window has only just opened.

I would also hope as you consider the 2024-25 budget for the entire library system, consideration is given to the extra staffing costs the SLV branch libraries incur providing this type of support to affected residents. All we need is a little bit of help from you in terms of lights on and doors open, the community up here will come together to provide additional support to each other as we always do.

Thank you for your consideration,

Tess Fitzgerald  
Boulder Creek Resident

To whom it may concern,

I am a member of the Boulder Creek community and I want to express my appreciation for the amazing library upgrade. It is beautiful and we use it a lot!

Also I am wondering if there could be a way that we could have the library opened during power outages so that we could access WiFi and have an area for our students to study when we are out of services for an extended period of time. If the system could consider the purchase of a generator and have library employees who live close so that the library could be open during these times, it would be very helpful and much appreciated.

I have 2 students in high school and they both are required to go to school, still have assignments and are attending classes but are not able to do their homework when they come home each afternoon because we don't have lights, heat or Internet services. I am wondering if keeping the library open and running would be an option for these students.

I work remotely and would benefit from this option as well.

Please consider a dedicated generator for the library in Boulder Creek that would assist our community during power outages.

Thank you for your time and consideration,  
Laurel Gebhart Johnson