



SANTA CRUZ • PUBLIC
LIBRARIES
A City-County System

LIBRARY JOINT POWERS AUTHORITY BOARD
FINANCE SUBCOMMITTEE

Monday, August 23, 2010
Central Branch Community Meeting Room
224 Church Street, Santa Cruz

5:00 PM PUBLIC MEETING

1. ROLL CALL
2. APPROVE AGENDA
3. APPROVE MINUTES OF JUNE 28, 2010
4. ORAL COMMUNICATIONS
5. STAFF REPORTS
 - a. Financial reports through July 31, 2010
 - i. Consolidated balance sheet showing assets and liabilities
 - ii. Summary page showing fund balances for fiduciary and contingency funds
 - iii. Revenue and Expense report (Financial Status Balances) including encumbrances
 - iv. Interagency labor charges (52149) broken out into detail showing payroll costs and specific benefit costs;
 - v. Month End Cash Balances

b. Discuss the scheduling of the next meeting

6. NEXT MEETING

The next regularly scheduled meeting is September 20, 2010

7. ADJOURN

Library Headquarters and System Services
117 Union Street • Santa Cruz, California 95060 • (831) 420-5600

The Library Joint Powers Authority Board Finance Subcommittee will adjourn from the regularly scheduled meeting of August 23, 2010 to the next regularly scheduled public meeting on September 20, 2010 at 5:00 pm in the Community Meeting Room of the Central Branch Library.

The Santa Cruz City-County Library System does not discriminate against persons with disabilities. Out of consideration for people with chemical sensitivities, the Library requests that you attend fragrance free. The Central Branch Library is a fully accessible facility. If you wish to attend this public meeting, and you will require special assistance such as sign language or other special devices in order to attend and participate, please call (831) 427-7706 seventy-two (72) hours prior to the event to make arrangements for assistance. Upon request, agendas for public meetings can be provided in a format to accommodate special needs.

SANTA CRUZ PUBLIC LIBRARIES
A CITY-COUNTY SYSTEM

LIBRARY JOINT POWERS BOARD
FINANCE COMMITTEE

MINUTES

June 28, 2010

Central Branch Meeting Room
224 Church Street, Santa Cruz

5:00 PM PUBLIC MEETING

I. ROLL CALL

Present: Citizenmember Gorson, Councilmember Mike Rotkin, Councilmember Storey
(Called to order at 5:06 pm)

Staff: Teresa Landers, Director of Libraries
Jack Dilles, Director of Finance, City of Santa Cruz

II. APPROVAL OF MEETING AGENDA OF June 28, 2010

Councilmember Rotkin moved, seconded by Councilmember Storey

that the Board approve the agenda of June 28, 2010

UNAN

III. APPROVAL OF MINUTES

A. MINUTES OF April 26, 2010

Councilmember Rotkin moved, seconded by Citizenmember Gorson

that the Board approve the minutes of April 26, 2010.

AYE: Rotkin, Gorson

ABSTAIN: Storey

B. MINUTES OF May 24, 2010

Councilmember Rotkin moved, seconded by Councilmember Storey

that the Board approve the minutes of May 24, 2010.

AYES: Rotkin, Storey

ABSTAIN: Gorson

IV. ORAL COMMUNICATIONS

There were no oral communications

V STAFF REPORTS

a.. Financial reports through May 31 were reviewed. Expenditures continue to hold their own. Revenues remain consistent with previous months. 92% of the year is completed with no surprises.

b. The cash balance remains slightly positive and is expected to remain so through the end of the fiscal year.

c. We are still not counting on e-rate reimbursement to arrive this fiscal year but do have emails acknowledging what is owed to us.

d. A memo describing the City's proposal to provide a working capital cash loan to the Library was presented. It will go to the full Library JPB for adoption.

e. A report from the City's actuarial advisor was shared. It discusses various pension reform options. A council study session is planned for July 13 and board members are welcome to attend. A second tier retirement option, if adopted, would be applied to the salary of each employee in the miscellaneous unit so that Library staff is part of the larger City pool. This means if the Library has a lower rate of Tier 2 employees, the Library will benefit from the overall reduction in the City's rate. A question was raised about the smoothing process as related to Calpers. Jack explained that smoothing spreads losses over a longer period of time. Actuarial limits were changed to allow a longer than normal period of smoothing to lessen the impact. Jack also indicated that the City's contribution to Calpers will eventually rise to 18% and that the 2% at 55 plan and the 2% at 60 plan converge at age 63.

V. NEXT MEETING TOPICS

The July meeting has been canceled.

The next meeting is scheduled for Monday August 23, 2010 5:00-7:00 pm. in the Central Library meeting room.

VI. ADJOURN

The regular meeting adjourned at 5:40 p.m.

Respectfully submitted,

Teresa Landers
Library Director

All documents referred to in these minutes are available in the Library Office.

LIBRARY JOINT POWERS AUTHORITY	
COMBINED BALANCE SHEET	
<i>PRELIMINARY</i>	
JPA FUND AND ACCOUNT GROUPS	
JUNE 2010	
	JPA
	Total
Assets	
Pooled cash	124,260.00
Pooled cash interest receivable	476.53
Grants receivable	199.50
Infrastructure	579,683.02
Accumulated depreciation - infrastructure	(164,848.89)
Buildings	1,758,907.67
Accumulated depreciation - buildings	(765,044.52)
Lease improvements - buildings	259,124.00
Accumulated depreciation - lease imp-buildings	(163,048.94)
Machinery and equipment	1,628,318.81
Accumulated depreciation - machinery & equip	(1,471,843.15)
Software	61,759.70
Accumulated depreciation - software	(61,759.70)
Construction in progress	52,613.65
Total Assets	1,838,797.68
Liabilities	
Accounts payable	496,384.49
Sales tax payable	966.87
Deferred grant revenue - unearned	12,529.84
Unclaimed funds	1,100.45
Payable to the County - noncurrent	120,879.18
Other intergovernmental payable-noncurrent	391,139.91
Total Liabilities	1,023,000.74
Equities	
Unreserved, undesignated fund balance	(386,045.62)
Investment in capital assets - Library	1,713,861.65
Reserved for long-term debt	(512,019.09)
Total Equities	815,796.94
Total Liabilities and Equities	1,838,797.68

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LIBRARY JOINT POWERS AUTHORITY COMBINED BALANCE SHEET					PRELIMINARY
SPECIAL FUNDS					
JUNE 2010					
Fund #	955	956	957	960	Spec Funds
Fund Description	Contingency	Technology	Projects	Felton	Total
Assets					
Pooled cash	9,390.57	4,744.83	467.46	1,128.27	15,731.13
Pooled cash interest receivable	24.90	12.59	1.25	3.26	42.00
Total Assets	9,415.47	4,757.42	468.71	1,131.53	15,773.13
Equities					
Unreserved, undesignated fund balance	9,415.47	4,757.42	468.71	1,131.53	15,773.13
Total Equities	9,415.47	4,757.42	468.71	1,131.53	15,773.13

LIBRARY JOINT POWERS AUTHORITY COMBINED BALANCE SHEET					PRELIMINARY
TRUST FUNDS JUNE 2010					
Fund #	931	932	933	934	Trust Funds
Fund Description	McCaskill Loc His	McCaskill Vis Imp	Finkeldey	Whalen	Total
Assets					
Pooled cash	263,297.81	254,191.91	9,646.66	143,491.05	670,627.43
Pooled cash interest receivable	701.33	677.15	25.71	381.56	1,785.75
Total Assets	263,999.14	254,869.06	9,672.37	143,872.61	672,413.18
Equities					
Net assets held in trust-library prog	263,999.14	254,869.06	9,672.37	143,872.61	672,413.18
Total Equities	263,999.14	254,869.06	9,672.37	143,872.61	672,413.18

PRELIMINARY

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Periods: 12 through 14

Revenue Status Report
CITY OF SANTA CRUZ
6/1/2010 through 6/30/2010

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951 Library Joint Powers Authority

<u>Account Number</u>	<u>Adjusted Estimate</u>	<u>Revenues</u>	<u>Year-to-date Revenues</u>	<u>Balance</u>	<u>Prct Rcvd</u>
951-41000 TAXES					
951-00-00-0000-41211 Sales and use tax	5,612,255.00	459,670.68	4,882,849.42	729,405.58	87.00
Total TAXES	5,612,255.00	459,670.68	4,882,849.42	729,405.58	87.00
951-43000 INTERGOVERNMENTAL					
951-36-00-0000-43210 State operating grants and contributions	70,000.00	0.00	74,143.00	-4,143.00	105.92
951-36-00-0000-43311 Maintenance of effort contributions	5,174,769.00	431,230.75	4,741,097.31	433,671.69	91.62
951-36-50-3510-43160 Federal grants - other	6,762.00	-1,311.00	5,667.00	1,095.00	83.81
951-36-55-3531-43210 State operating grants and contributions	2,500.00	399.00	2,068.50	431.50	82.74
Total INTERGOVERNMENTAL	5,254,031.00	430,318.75	4,822,975.81	431,055.19	91.80
951-44000 CHARGES FOR SERVICES					
951-36-00-0000-44613 Internet use fee	7,000.00	300.35	3,980.10	3,019.90	56.86
951-36-00-0000-44630 Room rentals-library JPA	1,890.00	206.00	2,076.00	-186.00	109.84
951-36-00-0000-44680 Interlibrary loan reimbursement	0.00	0.00	68.73	-68.73	0.00
951-36-00-0000-44901 Photocopy fee	10,000.00	617.61	7,862.90	2,117.10	78.83
Total CHARGES FOR SERVICES	18,890.00	1,323.96	14,027.73	4,862.27	74.26
951-45000 FINES AND FORFEITS					
951-36-00-0000-45131 Library fines	300,000.00	22,405.14	216,118.70	83,881.30	72.04
951-36-00-0000-45132 Lost library items	40,000.00	2,596.00	25,687.17	14,312.83	64.22
Total FINES AND FORFEITS	340,000.00	25,001.14	241,805.87	98,194.13	71.12
951-46000 MISCELLANEOUS REVENUES					
951-00-00-0000-46110 Pooled cash and investment interest	0.00	167.55	-2,709.41	2,709.41	0.00

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* accrual of June revenue received in July not entered yet.

year end
09/10

PRELIMINARY

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Periods: 12 through 14

Revenue Status Report
CITY OF SANTA CRUZ
6/1/2010 through 6/30/2010

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951 Library Joint Powers Authority

<u>Account Number</u>	<u>Adjusted Estimate</u>	<u>Revenues</u>	<u>Year-to-date Revenues</u>	<u>Balance</u>	<u>Prct Rcvd</u>	
951-41000	TAXES					
951-00-00-0000-41211	Sales and use tax	5,612,255.00	960,376.50	5,383,555.24	228,699.76	95.92
Total	TAXES	5,612,255.00	960,376.50	5,383,555.24	228,699.76	95.92
951-43000	INTERGOVERNMENTAL					
951-36-00-0000-43210	State operating grants and contributions	70,000.00	0.00	74,143.00	-4,143.00	105.92
951-36-00-0000-43311	Maintenance of effort contributions	5,174,769.00	824,281.40	5,134,147.96	40,621.04	99.22
951-36-50-3510-43190	Federal grants - other	6,762.00	-1,311.00	5,667.00	1,095.00	83.81
951-36-55-3531-43210	State operating grants and contributions	2,500.00	399.00	2,068.50	431.50	82.74
Total	INTERGOVERNMENTAL	5,254,031.00	823,369.40	5,216,026.46	38,004.54	99.28
951-44000	CHARGES FOR SERVICES					
951-36-00-0000-44613	Internet use fee	7,000.00	382.50	4,062.25	2,937.75	58.03
951-36-00-0000-44630	Room rentals-library JPA	1,890.00	246.00	2,116.00	-226.00	111.96
951-36-00-0000-44680	Interlibrary loan reimbursement	0.00	0.00	88.73	-88.73	0.00
951-36-00-0000-44901	Photocopy fee	10,000.00	971.89	8,037.18	1,962.82	80.37
Total	CHARGES FOR SERVICES	18,890.00	1,600.39	14,304.16	4,585.84	75.72
951-45000	FINES AND FORFEITS					
951-36-00-0000-45131	Library fines	300,000.00	26,426.56	220,140.12	79,859.88	73.38
951-36-00-0000-45132	Lost library items	40,000.00	3,144.00	26,235.17	13,764.83	65.59
Total	FINES AND FORFEITS	340,000.00	29,570.56	246,375.29	93,624.71	72.46
951-46000	MISCELLANEOUS REVENUES					
951-00-00-0000-46110	Pooled cash and investment interest	0.00	165.53	-2,711.43	2,711.43	0.00

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 Periods: 12 through 14

Revenue Status Report
 CITY OF SANTA CRUZ
 6/1/2010 through 6/30/2010

951 Library Joint Powers Authority

<u>Account Number</u>	<u>Adjusted Estimate</u>	<u>Revenues</u>	<u>Year-to-date Revenues</u>	<u>Balance</u>	<u>Prct Rcvd</u>
951-00-00-0000-46190 Interest earnings - other	3,871.00	337.71	3,172.73	698.27	81.96
951-00-00-0000-46910 Miscellaneous operating revenue	0.00	0.00	314.00	-314.00	0.00
951-00-00-0000-46990 Miscellaneous non-operating revenue	60,000.00	0.00	40,816.84	19,183.16	68.03
951-36-00-0000-46303 Donations - library	36,791.00	19,427.74	63,465.34	-26,674.34	172.50
951-36-00-0000-46309 Donations - library - Friends of the Lib	72,143.00	4,739.52	80,011.51	-7,868.51	110.91
951-36-00-0000-46916 Cash over/short	0.00	-3.05	66.93	-66.93	0.00
951-36-00-0000-46918 Damaged property recovery	0.00	0.00	319.11	-319.11	0.00
951-36-00-0000-48923 Insurance reimbursements	0.00	0.00	10,588.22	-10,588.22	0.00
Total MISCELLANEOUS REVENUES	172,805.00	24,669.47	196,045.27	-23,240.27	113.45
951-49000 OTHER FINANCING SOURCES					
951-00-00-0000-49122 From Library Private Trust Fund	19,455.00	0.00	19,455.00	0.00	100.00
951-00-00-0000-49191 Intra-entily fund transfer in	18,018.00	0.00	18,018.00	0.00	100.00
Total OTHER FINANCING SOURCES	37,473.00	0.00	37,473.00	0.00	100.00
Total Library Joint Powers Authority	11,435,454.00	940,984.00	10,195,177.10	1,240,276.90	89.15
Grand Total	11,435,454.00	940,984.00	10,195,177.10	1,240,276.90	89.15

PRELIMINARY

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Periods: 12 through 14

Expenditure Status Report
CITY OF SANTA CRUZ
6/1/2010 through 6/30/2010

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951 Library Joint Powers Authority

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used	
951-52000	SERVICES						
951-36-50-3510-52135	Financial services - outside	6,391.00	0.00	6,391.00	0.00	0.00	100.00
951-36-50-3510-52149	Interagency labor charges	653,046.00	76,053.84	664,746.69	0.00	-11,700.69	101.79
951-36-50-3510-52199	Other professional & technical services	21,718.00	0.00	18,740.20	2,419.73	558.07	97.43
951-36-50-3510-52240	Office equipment operation/maint	4,620.00	905.23	4,239.54	0.00	380.46	91.76
951-36-50-3510-52244	Other equipment operation/maintenance	400.00	0.00	0.00	0.00	400.00	0.00
951-36-50-3510-52302	Travel and meetings	2,000.00	0.00	1,340.45	0.00	659.55	67.02
951-36-50-3510-52402	Telecommunications service - internal	82,224.00	20,556.00	82,224.00	0.00	0.00	100.00
951-36-50-3510-52403	Telecommunications service - outside	21,794.00	154.48	9,722.30	14,689.91	-2,618.21	112.01
951-36-50-3510-52933	Liability insurance/surety bonds-outside	13,167.00	0.00	11,430.00	0.00	1,737.00	86.81
951-36-50-3510-52960	Advertising	3,000.00	0.00	0.00	0.00	3,000.00	0.00
951-36-50-3510-52961	Dues and memberships	2,720.00	355.00	1,650.00	0.00	1,070.00	60.66
951-36-50-3510-52971	Printing and binding-internal	0.00	0.55	144.57	0.00	-144.57	0.00
951-36-50-3510-52972	Printing and binding-outside	7,500.00	302.22	4,744.64	0.00	2,755.36	63.26
951-36-50-3510-52973	Moving Costs	8,170.00	0.00	8,168.92	0.00	1.08	99.99
951-36-50-3540-52135	Financial services - outside	599,526.00	67,847.39	528,070.43	0.00	71,455.67	88.08
951-36-51-3520-52131	Claims management services - outside	16,000.00	1,449.90	13,254.95	2,747.65	-2.60	100.02
951-36-51-3520-52149	Interagency labor charges	1,150,643.00	155,893.58	1,161,072.66	0.00	-10,429.66	100.91
951-36-51-3520-52244	Other equipment operation/maintenance	2,500.00	0.00	1,044.00	0.00	1,456.00	41.76
951-36-51-3520-52248	Software maintenance services	24,838.00	7,366.60	17,792.64	0.00	7,045.36	71.63
951-36-51-3520-52972	Printing and binding-outside	10,000.00	405.15	2,764.90	0.00	7,235.10	27.65
951-36-52-3530-52149	Interagency labor charges	4,310,341.00	545,837.83	4,270,703.92	0.00	39,637.08	99.08
951-36-52-3530-52244	Other equipment operation/maintenance	2,700.00	0.00	1,788.04	0.00	911.96	66.22
951-36-52-3530-52302	Travel and meetings	2,055.00	138.00	1,035.36	0.00	1,019.64	50.38
951-36-52-3530-52972	Printing and binding-outside	3,000.00	125.93	1,304.69	0.00	1,695.31	43.49
951-36-53-3515-52149	Interagency labor charges	219,481.00	29,763.76	221,324.37	0.00	-1,843.37	100.84
951-36-53-3515-52201	Water, sewer and refuse	64,706.00	7,505.47	52,989.76	0.00	11,716.24	81.89
951-36-53-3515-52211	Janitorial services	180,928.00	12,767.74	142,313.25	0.00	38,614.75	78.66
951-36-53-3515-52223	Vehicle operation charges - internal	38,103.00	1,893.73	35,913.66	0.00	4,189.44	89.00
951-36-53-3515-52246	Building and facility o & m - outside	141,611.00	15,758.04	141,422.59	4,975.23	-4,786.82	103.38
951-36-53-3515-52247	Landscaping maintenance services	12,975.00	250.94	4,867.39	0.00	8,107.61	37.51
951-36-53-3515-52261	Equipment, building and land rentals	401,232.00	23,832.44	386,122.28	9,363.00	5,746.72	98.57
951-36-53-3515-52302	Travel and meetings	250.00	0.00	0.00	0.00	250.00	0.00

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Expenditure Status Report
 CITY OF SANTA CRUZ
 6/1/2010 through 6/30/2010

951 Library Joint Powers Authority

Account Number		Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
951-36-53-3515-52932	Liability insurance/surety bonds-interna	15,500.00	3,875.00	15,500.00	0.00	0.00	100.00
951-36-53-3515-52933	Liability insurance/surety bonds-outside	33,187.00	0.00	28,693.00	0.00	4,494.00	86.46
951-36-54-3550-52149	Interagency labor charges	544,351.00	72,459.01	548,750.84	0.00	-4,399.84	100.81
951-36-54-3550-52199	Other professional & technical services	18,642.00	6,363.00	19,289.54	429.46	-1,077.00	105.78
951-36-54-3550-52248	Software maintenance services	62,098.00	449.11	32,179.50	0.00	29,918.50	51.82
951-36-54-3550-52249	Hardware maintenance services	54,100.00	6,949.45	41,251.01	2,078.71	10,770.28	80.09
951-36-54-3550-52302	Travel and meetings	1,430.00	91.00	966.20	0.00	463.80	67.57
951-36-54-3550-52403	Telecommunications service - outside	58,423.00	3,362.31	86,209.72	2,876.81	-30,663.53	152.49
951-36-55-3560-52149	Interagency labor charges	671,454.00	105,716.70	648,836.90	0.00	22,617.10	96.63
951-36-55-3560-52302	Travel and meetings	680.00	0.00	233.61	0.00	426.39	35.40
951-36-55-3560-52304	Training	10,910.00	1,404.93	5,767.59	0.00	5,142.41	52.87
951-36-55-3560-52306	LSTA Tuition Reimb grant training	6,762.00	2,400.00	5,688.80	0.00	1,073.10	84.13
951-36-55-3560-52972	Printing and binding-outside	6,000.00	224.76	1,345.84	0.00	4,654.16	22.43
	Total SERVICES	9,491,166.00	1,172,449.69	9,230,039.75	39,580.50	221,535.75	97.67
951-53000	SUPPLIES						
951-36-50-3510-53101	Postage charges	17,000.00	836.70	6,364.68	0.00	10,635.32	37.44
951-36-50-3510-53102	Office supplies	16,500.00	1,183.05	13,484.35	0.00	3,015.65	81.72
951-36-51-3520-53106	Books and periodicals	809,000.00	59,089.34	471,621.85	0.00	337,378.15	58.30
951-36-51-3520-53107	Books and periodicals-grants & donations	76,939.00	17,624.65	75,893.53	0.00	1,245.47	98.38
951-36-51-3520-53112	Library functional supplies	141,791.00	10,904.04	89,359.65	1,163.00	51,268.35	63.84
951-36-52-3530-53109	Copier supplies	7,248.00	1,492.55	5,646.50	0.00	1,599.50	77.93
951-36-53-3515-53108	Safety clothing and equipment	3,690.00	55.66	1,560.64	0.00	2,129.36	42.29
951-36-53-3515-53113	Janitorial supplies	18,000.00	3,058.82	16,918.50	0.00	1,081.50	93.99
951-36-53-3515-53311	Electricity	152,710.00	13,455.89	140,612.75	0.00	12,097.25	92.08
951-36-53-3515-53312	Natural gas	25,200.00	1,335.98	21,312.30	0.00	3,887.70	84.57
951-36-54-3560-53110	Computer supplies	18,000.00	6,530.91	15,325.80	0.00	2,674.20	85.14
	Total SUPPLIES	1,286,078.00	115,777.59	857,902.55	1,163.00	427,012.45	66.80
951-54000	OTHER MATERIALS AND SERVICES						
951-36-50-3510-54990	Miscellaneous supplies and services	2,200.00	17.47	372.81	0.00	1,827.19	16.95
951-36-52-3530-54990	Miscellaneous supplies and services	89.00	0.00	89.00	0.00	0.00	100.00
951-36-54-3550-54203	Computer equipment - non-capital	30,000.00	11,065.99	31,761.49	0.00	-1,761.49	105.87
951-36-54-3550-54990	Miscellaneous supplies and services	0.00	0.00	68.16	0.00	-68.16	0.00

Expenditure Status Report
 CITY OF SANTA CRUZ
 6/1/2010 through 6/30/2010

951 Library Joint Powers Authority

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
951-36-55-3531-54990 Miscellaneous supplies and services	2,500.00	0.00	1,469.45	366.00	664.55	73.42
951-36-55-3560-54990 Miscellaneous supplies and services	7,275.00	1,852.05	6,126.73	0.00	1,148.27	84.22
Total OTHER MATERIALS AND SERVICES	42,064.00	12,935.51	39,687.64	366.00	1,810.36	95.70
951-56000 OTHER CHARGES						
951-36-52-3530-56995 Refunded fees and fines	1,500.00	164.50	1,521.00	0.00	-21.00	101.40
Total OTHER CHARGES	1,500.00	164.50	1,521.00	0.00	-21.00	101.40
951-67000 CAPITAL OUTLAY						
951-36-51-3520-57401 Office furniture/equipment	14,230.00	0.00	14,229.53	0.00	0.47	100.00
951-36-54-3550-57409 Computer equipment	6,200.00	0.00	6,183.47	0.00	16.53	99.73
951-36-54-3550-57410 Telecommunications equipment	7,311.00	7,310.00	7,310.00	0.00	1.00	99.99
Total CAPITAL OUTLAY	27,741.00	7,310.00	27,723.00	0.00	18.00	99.94
951-58000 DEBT SERVICE						
951-36-50-3540-58140 Loan principal	39,022.00	0.00	39,010.36	0.00	11.64	99.97
951-36-50-3540-58190 Other debt principal	40,293.00	0.00	40,293.07	0.00	-0.07	100.00
951-36-50-3540-58240 Loan interest	41,508.00	0.00	21,507.52	0.00	20,000.48	51.82
951-36-50-3540-58290 Other debt interest	8,500.00	0.00	3,932.60	0.00	4,567.40	46.27
Total DEBT SERVICE	128,323.00	0.00	104,743.55	0.00	24,579.45	80.99
Grand Total	10,977,862.00	1,308,637.29	10,261,817.49	41,109.50	674,935.01	93.85

Library - Fund 951
 Month-End Cash Balances

PRELIMINARY

	July	August	September	October	November	December	January	February	March	April	May	June
FY 2010 Pooled cash	(908,343.59)	(797,637.50)	(752,924.76)	(597,767.31)	(558,469.72)	(707,533.76)	290,832.95	(390,345.22)	(62,933.26)	15,994.66	25,912.58	124,280.00
FY 2009 Pooled cash	(1,028,955.46)	(397,327.61)	(356,999.20)	252,949.44	(714,416.36)	(711,714.61)	(812,054.08)	(668,015.42)	(595,049.05)	(543,669.74)	222,502.65	(667,431.15)
FY 2008 Pooled cash	555,177.28	285,993.39	362,222.74	452,678.88	381,688.89	348,044.68	414,873.10	180,026.54	267,117.50	988,379.63	877,239.75	65,274.00
FY 2007 Pooled cash	378,173.37	260,209.81	(47,055.07)	77,967.52	141,276.32	331,082.13	1,134,207.34	1,870,264.04	582,080.73	688,990.25	693,402.17	260,082.00

LIBRARY JOINT POWERS AUTHORITY COMBINED BALANCE SHEET JPA FUND AND ACCOUNT GROUPS JULY 2010		PRELIMINARY
		JPA
		Total
Assets		
Pooled cash	72,541.96	
Pooled cash interest receivable	474.51	
Infrastructure	579,683.02	
Accumulated depreciation - infrastructure	(164,848.89)	
Buildings	1,758,907.67	
Accumulated depreciation - buildings	(765,044.52)	
Lease improvements - buildings	259,124.00	
Accumulated depreciation - lease imp-buildings	(163,048.94)	
Machinery and equipment	1,628,318.81	
Accumulated depreciation - machinery & equip	(1,471,843.15)	
Software	61,759.70	
Accumulated depreciation-software	(61,759.70)	
Construction in progress	52,613.65	
Total Assets	1,786,878.12	
Liabilities		
Accounts payable	130,101.49	
Sales tax payable	37.67	
Deferred grant revenue - unearned	12,529.84	
Unclaimed funds	1,100.45	
Payable to the County - noncurrent	120,879.18	
Other intergovernmental payable-noncurrent	391,139.91	
Total Liabilities	655,788.54	
Equities		
Unreserved, undesignated fund balance	(70,752.98)	
Investment in capital assets - Library	1,713,861.65	
Reserved for long-term debt	(512,019.09)	
Total Equities	1,131,089.58	
Total Liabilities and Equities	1,786,878.12	

LIBRARY JOINT POWERS AUTHORITY							PRELIMINARY
COMBINED BALANCE SHEET							
SPECIAL FUNDS							
JULY 2010							
	Fund #	955	956	957	960	Spec Funds	
	Fund Description	Contingency	Technology	Projects	Felton	Total	
Assets							
	Pooled cash	9,403.46	4,751.34	468.11	1,129.82	15,752.73	
	Pooled cash interest receivable	24.90	12.59	1.25	3.26	42.00	
	Total Assets	9,428.36	4,763.93	469.36	1,133.08	15,794.73	
Equities							
	Unreserved, undesignated fund balance	9,428.36	4,763.93	469.36	1,133.08	15,794.73	
	Total Equities	9,428.36	4,763.93	469.36	1,133.08	15,794.73	

LIBRARY JOINT POWERS AUTHORITY COMBINED BALANCE SHEET TRUST FUNDS JULY 2010							PRELIMINARY
Fund #	931	932	933	934	Trust Funds		
Fund Description	McCaskill Loc His	McCaskill Vis Imp	Finkeldey	Whalen	Total		
Assets							
Pooled cash	263,659.07	254,540.68	9,659.90	143,687.92		671,547.57	
Pooled cash interest receivable	701.33	677.15	25.71	381.56		1,785.75	
Total Assets	264,360.40	255,217.83	9,685.61	144,069.48		673,333.32	
Equities							
Net assets held in trust-library prog	264,360.40	255,217.83	9,685.61	144,069.48		673,333.32	
Total Equities	264,360.40	255,217.83	9,685.61	144,069.48		673,333.32	

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951-52000						
SERVICES						
951-36-50-3510-52135	6,200.00	2,319.75	2,319.75	2,835.25	1,045.00	83.15
Financial services - outside						
951-36-50-3510-52149	603,881.00	33,764.94	33,764.94	0.00	570,116.06	5.59
Interagency labor charges						
951-36-50-3510-52199	50,000.00	0.00	0.00	25,000.00	25,000.00	50.00
Other professional & technical services						
951-36-50-3510-52240	5,020.00	0.00	0.00	0.00	5,020.00	0.00
Office equipment operation/maint						
951-36-50-3510-52248	5,000.00	0.00	0.00	0.00	5,000.00	0.00
Software maintenance services						
951-36-50-3510-52302	2,000.00	0.00	0.00	0.00	2,000.00	0.00
Travel and meetings						
951-36-50-3510-52403	3,970.00	118.95	118.95	0.00	3,851.05	3.00
Telecommunications service - outside						
951-36-50-3510-52933	14,484.00	10,190.00	10,190.00	0.00	4,294.00	70.35
Liability insurance/surety bonds-outside						
951-36-50-3510-52961	17,471.00	440.00	440.00	11,401.00	5,630.00	67.78
Dues and memberships						
951-36-50-3510-52972	6,000.00	0.00	0.00	0.00	6,000.00	0.00
Printing and binding-outside						
951-36-50-3510-52973	10,000.00	0.00	0.00	0.00	10,000.00	0.00
Moving Costs						
951-36-50-3540-52135	550,000.00	30,476.89	30,476.89	0.00	519,523.11	5.54
Financial services - outside						
951-36-51-3520-52131	16,000.00	0.00	0.00	0.00	16,000.00	0.00
Claims management services - outside						
951-36-51-3520-52149	1,214,081.00	71,484.12	71,484.12	16,082.60	-2.60	100.02
Interagency labor charges						
951-36-51-3520-52244	3,500.00	0.00	0.00	0.00	1,142,596.88	5.89
Other equipment operation/maintenance						
951-36-51-3520-52248	17,588.00	0.00	0.00	0.00	3,500.00	0.00
Software maintenance services						
951-36-51-3520-52972	3,000.00	0.00	0.00	0.00	17,588.00	0.00
Printing and binding-outside						
951-36-52-3530-52149	4,313,404.00	242,059.63	242,059.63	0.00	3,000.00	0.00
Interagency labor charges						
951-36-52-3530-52244	3,000.00	0.00	0.00	0.00	4,071,344.37	5.61
Other equipment operation/maintenance						
951-36-52-3530-52302	3,063.00	11.50	11.50	0.00	3,000.00	0.00
Travel and meetings						
951-36-52-3530-52972	6,000.00	0.00	0.00	0.00	3,061.50	0.38
Printing and binding-outside						
951-36-53-3515-52149	225,162.00	12,559.67	12,559.67	0.00	6,000.00	0.00
Interagency labor charges						
951-36-53-3515-52201	55,065.00	3,210.27	3,210.27	0.00	212,602.33	5.58
Water, sewer and refuse						
951-36-53-3515-52211	100,000.00	0.00	0.00	0.00	51,854.73	5.83
Janitorial services						
951-36-53-3515-52223	39,555.00	0.00	0.00	0.00	100,000.00	0.00
Vehicle operation charges - internal						
951-36-53-3515-52245	140,984.00	2,426.10	2,426.10	45,496.50	39,555.00	0.03
Building and facility o & m - outside						
951-36-53-3515-52247	21,145.00	133.59	133.59	0.00	93,061.40	33.99
Landscaping maintenance services						
951-36-53-3515-52261	393,396.00	42,045.33	42,045.33	91,120.00	21,011.41	0.63
Equipment, building and land rentals						
951-36-53-3515-52302	150.00	0.00	0.00	0.00	260,230.67	33.85
Travel and meetings						
951-36-53-3515-52932	15,500.00	0.00	0.00	0.00	150.00	0.00
Liability insurance/surety bonds-interna						
951-36-53-3515-52933	36,506.00	30,732.00	30,732.00	0.00	15,500.00	0.00
Liability insurance/surety bonds-outside						
951-36-54-3550-52149	550,312.00	31,105.60	31,105.60	0.00	5,774.00	84.18
Interagency labor charges						
					519,206.40	5.65

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951 Library Joint Powers Authority

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prot Used
951-36-54-3550-52199	29,000.00	0.00	0.00	16,000.00	13,000.00	55.17
951-36-54-3550-52248	215,038.00	2,695.00	2,695.00	24,970.15	187,372.85	12.87
951-36-54-3550-52249	55,275.00	2,695.72	2,695.72	14,901.48	37,677.80	31.84
951-36-54-3550-52302	1,300.00	0.00	0.00	0.00	1,300.00	0.00
951-36-54-3550-52403	184,713.00	3,379.15	3,379.15	19,752.14	161,581.71	12.52
951-36-55-3560-52149	802,600.00	45,730.00	45,730.00	0.00	756,870.00	5.70
951-36-55-3560-52302	800.00	0.00	0.00	0.00	800.00	0.00
951-36-55-3560-52304	13,975.00	203.44	203.44	0.00	13,771.56	1.46
951-36-55-3560-52306	9,000.00	0.00	0.00	0.00	9,000.00	0.00
951-36-55-3560-52960	3,000.00	0.00	0.00	0.00	3,000.00	0.00
951-36-55-3560-52972	6,000.00	186.16	186.16	0.00	5,813.84	3.10
Total SERVICES	9,752,138.00	567,967.81	567,967.81	267,479.12	8,916,691.07	8.57
951-53000						
SUPPLIES						
951-36-50-3510-53101	12,000.00	39.03	39.03	0.00	11,960.97	0.33
951-36-50-3510-53102	16,200.00	448.69	448.69	0.00	15,751.31	2.77
951-36-51-3520-53106	567,000.00	438.21	438.21	0.00	566,561.79	0.08
951-36-51-3520-53107	25,000.00	81.72	81.72	0.00	24,918.28	0.33
951-36-51-3520-53112	120,350.00	520.85	520.85	2,753.21	117,075.94	2.72
951-36-52-3530-53109	6,500.00	0.00	0.00	0.00	6,500.00	0.00
951-36-53-3515-53108	2,690.00	0.00	0.00	0.00	2,690.00	0.00
951-36-53-3515-53113	18,000.00	148.35	148.35	0.00	17,851.65	0.82
951-36-53-3515-53311	157,710.00	16,262.84	16,262.84	0.00	141,447.16	10.31
951-36-53-3515-53312	20,260.00	607.03	607.03	0.00	19,652.97	3.00
951-36-54-3550-53110	20,000.00	142.04	142.04	0.00	19,857.96	0.71
Total SUPPLIES	965,710.00	18,688.76	18,688.76	2,753.21	944,268.03	2.22
951-54000						
OTHER MATERIALS AND SERVICES						
951-36-50-3510-54990	3,020.00	0.00	0.00	0.00	3,020.00	0.00
951-36-52-3530-54990	2,390.00	0.00	0.00	0.00	2,390.00	0.00
951-36-54-3550-54203	0.00	255.49	255.49	0.00	-255.49	0.00
951-36-55-3531-54990	0.00	380.00	380.00	1,900.00	-2,280.00	0.00
951-36-55-3560-54990	18,321.00	1,681.30	1,681.30	0.00	16,639.70	9.18
Total OTHER MATERIALS AND SERVICES	23,731.00	2,316.79	2,316.79	1,900.00	19,514.21	17.77

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951-56000	OTHER CHARGES						
951-36-52-3530-56995	Refunded fees and fines	2,000.00	48.00	48.00	0.00	1,952.00	2.40
Total	OTHER CHARGES	2,000.00	48.00	48.00	0.00	1,952.00	2.40
951-57000	CAPITAL OUTLAY						
951-36-54-3550-57410	Telecommunications equipment	0.00	1,511.69	1,511.69	0.00	-1,511.69	0.00
Total	CAPITAL OUTLAY	0.00	1,511.69	1,511.69	0.00	-1,511.69	0.00
951-58000	DEBT SERVICE						
951-36-50-3540-58140	Loan principal	40,961.00	0.00	0.00	0.00	40,961.00	0.00
951-36-50-3540-58190	Other debt principal	40,293.00	0.00	0.00	0.00	40,293.00	0.00
951-36-50-3540-58240	Loan interest	19,600.00	0.00	0.00	0.00	19,600.00	0.00
951-36-50-3540-58290	Other debt interest	3,500.00	0.00	0.00	0.00	3,500.00	0.00
Total	DEBT SERVICE	104,354.00	0.00	0.00	0.00	104,354.00	0.00
951-59000	OTHER FINANCING USES						
Total	OTHER FINANCING USES	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total		10,847,933.00	590,533.05	590,533.05	272,132.33	9,985,267.62	7.95

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Account Number	General Fund	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
PERSONNEL SERVICES							
101-35-51000							
Total	Regular full time	4,226,408.00	269,024.05	269,024.05	0.00	3,957,383.95	6.37
Total	Regular part time	733,982.00	46,258.41	46,258.41	0.00	687,723.59	6.30
Total	Overtime	3,000.00	0.00	0.00	0.00	3,000.00	0.00
Total	Termination pay	0.00	0.00	0.00	0.00	0.00	0.00
Total	Temporary	520,010.00	26,929.60	26,929.60	0.00	493,080.40	5.18
Total	Other pay	0.00	130.06	130.06	0.00	-130.06	0.00
Total	Special vacation pay	12,600.00	0.00	0.00	0.00	12,600.00	0.00
Total	Special sick leave pay	0.00	-329.16	-329.16	0.00	329.16	0.00
Total	Vehicle allowance	2,880.00	22.40	22.40	0.00	2,857.60	0.78
Total	Retirement contribution	665,786.00	42,590.28	42,590.28	0.00	623,189.72	6.40
Total	F.I.C.A.	69,994.00	1,255.18	1,255.18	0.00	68,738.82	1.79
Total	Group health insurance	982,959.00	24,202.90	24,202.90	0.00	958,756.10	2.46
Total	Group dental insurance	99,100.00	2,507.00	2,507.00	0.00	96,593.00	2.53
Total	Vision insurance	17,994.00	455.38	455.38	0.00	17,538.62	2.53
Total	Medicare insurance	63,836.00	4,523.80	4,523.80	0.00	59,312.20	7.09
Total	Group life insurance	2,744.00	73.44	73.44	0.00	2,670.56	2.68
Total	Disability insurance	35,300.00	2,227.00	2,227.00	0.00	33,073.00	6.31
Total	Unemployment insurance	37,175.00	1,558.63	1,558.63	0.00	35,616.37	4.19
Total	Workers' compensation	221,481.00	15,270.99	15,270.99	0.00	206,210.01	6.89
Total	Accrued vacation - period 13	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total		7,695,253.00	436,698.96	436,698.96	0.00	7,258,553.04	5.67

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Revenue Status Report
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Account Number	Library Joint Powers Authority	Adjusted Estimate	Revenues	Year-to-date Revenues	Balance	Prct Rcvd
951-41000	TAXES					
951-00-00-0000-41211	Sales and use tax	5,321,475.00	0.00	0.00	5,321,475.00	0.00
Total	TAXES	5,321,475.00	0.00	0.00	5,321,475.00	0.00
951-43000	INTERGOVERNMENTAL					
951-36-00-0000-43210	State operating grants and contributions	70,000.00	0.00	0.00	70,000.00	0.00
951-36-00-0000-43311	Maintenance of effort contributions	5,210,951.00	0.00	0.00	5,210,951.00	0.00
951-36-55-3580-43190	Federal grants - other	9,000.00	0.00	0.00	9,000.00	0.00
Total	INTERGOVERNMENTAL	5,289,951.00	0.00	0.00	5,289,951.00	0.00
951-44000	CHARGES FOR SERVICES					
951-36-00-0000-44613	Internet use fee	7,000.00	324.10	324.10	6,675.90	4.63
951-36-00-0000-44630	Room rentals-library JPA	1,890.00	280.00	280.00	1,610.00	14.81
951-36-00-0000-44901	Photocopy fee	10,000.00	488.83	488.83	9,511.17	4.89
Total	CHARGES FOR SERVICES	18,890.00	1,092.93	1,092.93	17,797.07	5.79
951-45000	FINES AND FORFEITS					
951-36-00-0000-45131	Library fines	200,000.00	13,136.03	13,136.03	186,863.97	6.57
951-36-00-0000-45132	Lost library items	25,000.00	1,200.50	1,200.50	23,799.50	4.80
Total	FINES AND FORFEITS	225,000.00	14,336.53	14,336.53	210,663.47	6.37
951-46000	MISCELLANEOUS REVENUES					
951-00-00-0000-46110	Pooled cash and investment interest	-5,000.00	242.63	242.63	-5,242.63	4.85
951-00-00-0000-46190	Interest earnings - other	5,141.00	0.00	0.00	5,141.00	0.00
951-00-00-0000-46910	Miscellaneous operating revenue	8,500.00	0.00	0.00	8,500.00	0.00

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Account Number	Library Joint Powers Authority	Adjusted Estimate	Revenues	Year-to-date Revenues	Balance	Prct Rcvd
951-00-00-0000-46990	Miscellaneous non-operating revenue	25,000.00	220.00	220.00	24,780.00	0.88
951-36-00-0000-46303	Donations - library	23,000.00	152.77	152.77	22,847.23	0.66
951-36-00-0000-46309	Donations - library - Friends of the Lib	25,000.00	512.32	512.32	24,487.68	2.05
951-36-00-0000-46916	Cash over/short	0.00	8.70	8.70	-8.70	0.00
Total	MISCELLANEOUS REVENUES	81,641.00	1,136.42	1,136.42	80,504.58	1.39
951-49000	OTHER FINANCING SOURCES					
951-00-00-0000-49122	From Library Private Trust Fund	40,755.00	0.00	0.00	40,755.00	0.00
Total	OTHER FINANCING SOURCES	40,755.00	0.00	0.00	40,755.00	0.00
Grand Total		10,977,712.00	16,565.88	16,565.88	10,961,146.12	0.15

PRELIMINARY

Library - Fund 951
 Month-End Cash Balances

	July	August	September	October	November	December	January	February	March	April	May	June
FY 2011 Pooled cash	72,541.96											
FY 2010 Pooled cash	(908,343.59)	(797,637.50)	(752,924.76)	(597,787.31)	(558,459.72)	(707,533.76)	290,832.95	(390,345.22)	(62,333.26)	15,984.66	25,912.58	120,299.01
FY 2009 Pooled cash	(1,028,955.46)	(397,327.61)	(356,999.20)	252,949.44	(714,416.36)	(711,714.61)	(812,054.05)	(698,015.42)	(595,048.05)	(543,669.74)	222,502.65	(667,431.15)
FY 2008 Pooled cash	555,177.28	285,993.39	362,222.74	452,678.88	381,688.89	348,644.88	414,873.10	180,026.54	267,117.50	888,379.63	877,239.75	65,274.00
FY 2007 Pooled cash	378,173.37	260,209.81	(47,055.07)	77,967.52	141,276.32	331,982.13	1,134,207.34	1,970,264.04	582,080.73	688,890.25	693,402.17	260,082.00