



SANTA CRUZ • PUBLIC
LIBRARIES
A City-County System

LIBRARY JOINT POWERS AUTHORITY BOARD
FINANCE SUBCOMMITTEE

Monday, September 20, 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 August 23, 2010
4. ORAL COMMUNICATIONS
5. STAFF REPORTS
 - a. Financial reports through August 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
6. OTHER BUSINESS
 - a. Identifying issues for finance subcommittee to address
7. NEXT MEETING

The next regularly scheduled meeting is October 25, 2010

8. ADJOURN

The Library Joint Powers Authority Board Finance Subcommittee will adjourn from the regularly scheduled meeting of September 20, 2010 to the next regularly scheduled public meeting on October 25, 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.

PRELIMINARY

Revenue Status Report

CITY OF SANTA CRUZ
8/1/2010 through 8/31/2010

revstat.rpt

09/16/2010 9:47AM

Periods: 2 through 2

951 Library Joint Powers Authority

Account Number	Adjusted Estimate	Revenues	Year-to-date Revenues	Balance	Prct Rcvd
951-41000					
TAXES					
951-00-00-0000-41211	5,321,475.00	373,085.00	373,085.00	4,948,390.00	7.01
Total	5,321,475.00	373,085.00	373,085.00	4,948,390.00	7.01
INTERGOVERNMENTAL					
951-36-00-0000-43210	70,000.00	0.00	0.00	70,000.00	0.00
State operating grants and contributions					
951-36-00-0000-43310	0.00	12,000.00	12,000.00	-12,000.00	0.00
Local operating grants and contributions					
951-36-00-0000-43311	5,210,951.00	434,301.99	434,301.99	4,776,649.01	8.33
Maintenance of effort contributions					
951-36-50-3510-43190	-5,976.00	0.00	0.00	-5,976.00	0.00
Federal grants - other					
951-36-55-3531-43210	2,500.00	199.50	199.50	2,300.50	7.98
State operating grants and contributions					
951-36-55-3560-43190	9,000.00	0.00	0.00	9,000.00	0.00
Federal grants - other					
Total	5,286,475.00	446,501.49	446,501.49	4,838,973.51	8.45
INTERGOVERNMENTAL					
951-44000					
CHARGES FOR SERVICES					
951-36-00-0000-44613	7,000.00	505.50	829.60	6,170.40	11.85
Internet use fee					
951-36-00-0000-44630	1,890.00	140.00	420.00	1,470.00	22.22
Room rentals-library JPA					
951-36-00-0000-44901	10,000.00	704.47	1,193.30	8,806.70	11.93
Photocopy fee					
Total	18,890.00	1,349.97	2,442.90	16,447.10	12.93
CHARGES FOR SERVICES					
951-45000					
FINES AND FORFEITS					
951-36-00-0000-45131	200,000.00	19,652.46	32,788.49	167,211.51	16.39
Library fines					
951-36-00-0000-45132	25,000.00	1,975.50	3,176.00	21,824.00	12.70
Lost library items					
Total	225,000.00	21,627.96	35,964.49	189,035.51	15.98
FINES AND FORFEITS					
951-46000					
MISCELLANEOUS REVENUES					

951 Library Joint Powers Authority

Account Number	Adjusted Estimate	Revenues	Year-to-date Revenues	Balance	Prct Rcvd
951-00-00-0000-46110 Pooled cash and investment interest	-5,000.00	0.00	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	750.00	750.00	7,750.00	8.82
951-00-00-0000-46990 Miscellaneous non-operating revenue	25,000.00	0.00	220.00	24,780.00	0.88
951-36-00-0000-46303 Donations - library	23,000.00	37,792.93	37,945.70	-14,945.70	164.98
951-36-00-0000-46309 Donations - library - Friends of the Lib	25,000.00	515.65	1,027.97	23,972.03	4.11
951-36-00-0000-46916 Cash over/short	0.00	0.70	9.40	-9.40	0.00
951-36-00-0000-46918 Damaged property recovery	0.00	10.73	10.73	-10.73	0.00
Total MISCELLANEOUS REVENUES	81,641.00	39,070.01	40,206.43	41,434.57	49.25
951-49000 OTHER FINANCING SOURCES					
951-00-00-0000-49122 From Library Private Trust Fund	40,190.00	40,190.00	40,190.00	0.00	100.00
Total OTHER FINANCING SOURCES	40,190.00	40,190.00	40,190.00	0.00	100.00
Grand Total	10,973,671.00	921,824.43	938,390.31	10,035,280.69	8.55

PRELIMINARY

Expenditure Status Report
CITY OF SANTA CRUZ
8/1/2010 through 8/31/2010

expstat.rpt
09/16/2010 9:39AM
Periods: 2 through 2

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	6,200.00	0.00	2,319.75	2,835.25	1,045.00	83.15
Financial services - outside						
951-36-50-3510-52149	603,881.00	44,548.64	78,313.58	0.00	525,567.42	12.97
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	140.37	140.37	0.00	4,879.63	2.80
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						
951-36-50-3510-52402	0.00	15,448.18	15,448.18	0.00	-15,448.18	0.00
Telecommunications service - internal						
951-36-50-3510-52403	3,970.00	176.10	295.05	0.00	3,674.95	7.43
Telecommunications service - outside						
951-36-50-3510-52933	14,484.00	0.00	10,190.00	0.00	4,294.00	70.35
Liability insurance/surety bonds-outside						
951-36-50-3510-52961	17,471.00	11,400.97	11,840.97	11,401.00	-5,770.97	133.03
Dues and memberships						
951-36-50-3510-52971	100.00	4.81	4.81	0.00	95.19	4.81
Printing and binding-internal						
951-36-50-3510-52972	5,900.00	1,323.41	1,323.41	0.00	4,576.59	22.43
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	42,366.31	72,843.20	0.00	477,156.80	13.24
Financial services - outside						
951-36-51-3520-52131	16,000.00	599.65	599.65	15,402.95	-2.60	100.02
Claims management services - outside						
951-36-51-3520-52149	1,214,081.00	92,317.63	163,801.75	0.00	1,050,279.25	13.49
Interagency labor charges						
951-36-51-3520-52244	3,500.00	0.00	0.00	0.00	3,500.00	0.00
Other equipment operation/maintenance						
951-36-51-3620-52248	17,588.00	281.12	281.12	0.00	17,306.88	1.60
Software maintenance services						
951-36-51-3520-52972	3,000.00	219.00	219.00	0.00	2,781.00	7.30
Printing and binding-outside						
951-36-52-3530-52149	4,313,404.00	322,883.14	564,942.77	0.00	3,748,461.23	13.10
Interagency labor charges						
951-36-52-3530-52244	3,000.00	0.00	0.00	0.00	3,000.00	0.00
Other equipment operation/maintenance						
951-36-52-3530-52302	3,063.00	30.00	41.50	0.00	3,021.50	1.35
Travel and meetings						
951-36-52-3530-52972	6,000.00	0.00	0.00	0.00	6,000.00	0.00
Printing and binding-outside						
951-36-53-3515-52149	225,162.00	17,167.11	29,726.78	0.00	195,435.22	13.20
Interagency labor charges						
951-36-53-3515-52201	55,065.00	4,136.42	7,346.69	0.00	47,718.31	13.34
Water, sewer and refuse						
951-36-53-3515-52211	100,000.00	6,659.56	6,659.56	0.00	93,340.44	6.66
Janitorial services						
951-36-53-3515-52223	39,555.00	0.00	0.00	0.00	39,555.00	0.00
Vehicle operation charges - internal						
951-36-53-3515-52246	140,984.00	14,604.49	17,030.59	35,648.74	88,304.67	37.37
Building and facility o & m - outside						
951-36-53-3515-52247	21,145.00	236.79	370.38	0.00	20,774.62	1.75
Landscapeing maintenance services						
951-36-53-3515-52261	393,396.00	32,933.33	74,978.66	82,008.00	236,409.34	39.91
Equipment, building and land rentals						
951-36-53-3515-52302	150.00	0.00	0.00	0.00	150.00	0.00
Travel and meetings						
951-36-53-3515-52932	15,500.00	2,583.34	2,583.34	0.00	12,916.66	16.67
Liability insurance/surety bonds-interna						

Expenditure Status Report
CITY OF SANTA CRUZ
8/1/2010 through 8/31/2010

951 Library Joint Powers Authority

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
951-36-53-3515-52933	36,506.00	0.00	30,732.00	0.00	5,774.00	84.18
951-36-54-3550-52149	550,312.00	43,521.87	74,627.47	0.00	475,684.53	13.56
951-36-54-3550-52199	29,000.00	281.25	281.25	15,718.75	13,000.00	55.17
951-36-54-3550-52248	215,038.00	8,478.30	11,173.30	16,242.92	187,621.78	12.75
951-36-54-3550-52249	55,275.00	2,711.26	5,406.98	12,244.92	37,623.10	31.93
951-36-54-3550-52302	1,300.00	0.00	0.00	0.00	1,300.00	0.00
951-36-54-3550-52403	111,713.00	1,255.65	4,644.80	19,752.14	87,316.06	21.84
951-36-55-3560-52149	802,600.00	62,427.09	108,157.09	0.00	694,442.91	13.48
951-36-55-3560-52302	800.00	115.50	115.50	0.00	684.50	14.44
951-36-55-3560-52304	13,975.00	75.00	278.44	0.00	13,696.56	1.99
951-36-55-3560-52306	3,024.00	0.00	0.00	0.00	3,024.00	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	214.08	400.24	0.00	5,599.76	6.67
Total SERVICES	9,673,162.00	729,150.37	1,297,118.18	236,254.67	8,139,789.15	15.85
951-53000						
SUPPLIES						
951-36-50-3510-53101	12,000.00	385.48	424.51	0.00	11,575.49	3.54
951-36-50-3510-53102	16,200.00	1,855.30	1,803.99	0.00	14,396.01	11.14
951-36-51-3520-53106	567,000.00	48,839.69	49,266.56	0.00	517,733.44	8.69
951-36-51-3520-53107	25,000.00	7,152.54	7,234.26	0.00	17,765.74	28.94
951-36-51-3520-53112	120,350.00	4,723.17	5,244.02	1,000.00	114,105.98	5.19
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	6.10	6.10	0.00	2,683.90	0.23
951-36-53-3515-53113	18,000.00	1,369.33	1,517.68	0.00	16,482.32	8.43
951-36-53-3515-53311	157,710.00	12,702.97	28,965.81	0.00	128,744.19	18.37
951-36-53-3515-53312	20,260.00	573.74	1,180.77	0.00	19,079.23	5.83
951-36-54-3550-53110	20,000.00	1,623.79	1,765.83	0.00	18,234.17	8.83
Total SUPPLIES	965,710.00	78,732.11	97,409.53	1,000.00	867,300.47	10.19
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	477.00	255.49	0.00	-255.49	0.00
951-36-55-3531-54990	2,500.00	190.00	570.00	1,710.00	220.00	91.20

951 Library Joint Powers Authority

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Pct Used
951-36-55-3560-54990	18,321.00	15.58	1,696.88	0.00	16,624.12	9.26
Total	26,231.00	682.58	2,522.37	1,710.00	21,998.63	16.13
951-56000						
951-36-52-3530-56995	2,000.00	167.00	215.00	0.00	1,785.00	10.75
Total	2,000.00	167.00	215.00	0.00	1,785.00	10.75
951-57000						
951-36-54-3550-57410	73,000.00	10,805.71	12,317.40	0.00	60,682.60	16.87
Total	73,000.00	10,805.71	12,317.40	0.00	60,682.60	16.87
951-58000						
951-36-50-3540-58140	40,961.00	0.00	0.00	0.00	40,961.00	0.00
951-36-50-3540-58190	40,293.00	0.00	0.00	0.00	40,293.00	0.00
951-36-50-3540-58240	19,600.00	0.00	0.00	0.00	19,600.00	0.00
951-36-50-3540-58290	3,500.00	0.00	0.00	0.00	3,500.00	0.00
Total	104,354.00	0.00	0.00	0.00	104,354.00	0.00
Grand Total	10,844,457.00	819,537.77	1,409,582.48	238,964.67	9,195,909.85	15.20

Expenditure Status Report
CITY OF SANTA CRUZ
8/1/2010 through 8/31/2010

PRELIMINARY

Account Number	General Fund	Library (City)	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
101	General Fund							
35	Library (City)							
PERSONNEL SERVICES								
101-35-51000								
Total	Regular full time		4,226,408.00	326,578.73	595,602.78	0.00	3,630,805.22	14.09
Total	Regular part time		733,982.00	55,341.55	101,598.96	0.00	632,382.04	13.84
Total	Overtime		3,000.00	0.00	0.00	0.00	3,000.00	0.00
Total	Termination pay		0.00	673.61	673.61	0.00	-673.61	0.00
Total	Temporary		520,010.00	33,357.64	60,287.24	0.00	459,722.76	11.59
Total	Other pay		0.00	0.00	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	0.00	-329.16	0.00	329.16	0.00
Total	Vehicle allowance		2,880.00	285.00	307.40	0.00	2,572.60	10.67
Total	Retirement contribution		665,780.00	51,573.94	94,164.22	0.00	571,615.78	14.14
Total	F.I.C.A.		69,994.00	1,604.06	2,859.24	0.00	67,134.76	4.08
Total	Group health insurance		982,969.00	75,633.48	99,836.38	0.00	883,132.62	10.16
Total	Group dental insurance		99,100.00	7,833.96	10,340.96	0.00	88,759.04	10.43
Total	Vision insurance		17,994.00	1,422.30	1,877.68	0.00	16,116.32	10.44
Total	Medicare insurance		63,836.00	5,413.95	9,937.75	0.00	53,898.25	15.57
Total	Group life insurance		2,744.00	228.66	302.10	0.00	2,441.90	11.01
Total	Disability insurance		35,300.00	2,513.88	4,740.88	0.00	30,559.12	13.43
Total	Unemployment insurance		37,175.00	1,896.16	3,454.79	0.00	33,720.21	9.29
Total	Workers' compensation		221,481.00	18,508.56	33,779.55	0.00	187,701.45	15.25
Total	Accrued vacation - period 13		0.00	0.00	0.00	0.00	0.00	0.00
Grand Total			7,695,253.00	582,865.48	1,019,565.44	0.00	6,675,687.56	13.25

Library - Fund 951
 Month-End Cash Balances

PRELIMINARY

	July	August	September	October	November	December	January	February	March	April	May	June
FY 2011 Pooled cash	72,541.96	249,499.27										
FY 2010 Pooled cash	(908,343.59)	(797,637.50)	(752,824.76)	(597,787.31)	(558,459.72)	(707,533.76)	290,832.95	(390,345.22)	(62,933.26)	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)	(668,015.42)	(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	348,644.68	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	(47,955.07)	77,967.52	141,276.32	331,082.13	1,134,207.34	1,970,264.04	582,080.73	688,990.25	693,402.17	260,082.00

LIBRARY JOINT POWERS AUTHORITY COMBINED BALANCE SHEET JPA FUND AND ACCOUNT GROUPS AUGUST 2010		PRELIMINARY
		JPA
		Total
Assets		
Pooled cash	249,499.27	
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	1,648,731.81	
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	1,984,248.43	
Liabilities		
Accounts payable	223,584.26	
Sales tax payable	(443.04)	
Deferred grant revenue - unearned	529.84	
Unclaimed funds	1,060.45	
Payable to the County - noncurrent	120,879.18	
Other intergovernmental payable-noncurrent	391,139.91	
Total Liabilities	736,750.60	
Equities		
Unreserved, undesignated fund balance	25,242.27	
Investment in capital assets - Library	1,734,274.65	
Reserved for long-term debt	(512,019.09)	
Total Equities	1,247,497.83	
Total Liabilities and Equities	1,984,248.43	

LIBRARY JOINT POWERS AUTHORITY							PRELIMINARY
COMBINED BALANCE SHEET							
SPECIAL FUNDS							
AUGUST 2010							
Fund Description	Fund #	955	956	957	960	Spec Funds	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								PRELIMINARY
TRUST FUNDS								
AUGUST 2010								
	Fund #	931	932	933	934		Trust Funds	
Fund Description	McCaskill Loc His	McCaskill Vis Imp	Finkeldey	Whalen	Total			
Assets								
Pooled cash	258,659.07	244,540.68	9,469.90	118,687.92	631,357.57			
Pooled cash interest receivable	701.33	677.15	25.71	381.56	1,785.75			
Total Assets	259,360.40	245,217.83	9,495.61	119,069.48	633,143.32			
Equities								
Net assets held in trust-library prog	259,360.40	245,217.83	9,495.61	119,069.48	633,143.32			
Total Equities	259,360.40	245,217.83	9,495.61	119,069.48	633,143.32			