



SANTA CRUZ • PUBLIC  
**LIBRARIES**  
A City-County System

LIBRARY JOINT POWERS AUTHORITY BOARD  
FINANCE SUBCOMMITTEE

Monday, January 24, 2011  
Central Branch Community Meeting Room  
224 Church Street, Santa Cruz

6:00 PM PUBLIC MEETING

1. ROLL CALL
2. APPROVE AGENDA
3. APPROVE MINUTES OF NOVEMBER 29, 2010
4. ORAL COMMUNICATIONS
5. STAFF REPORTS
  - a. Financial reports through December 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. Ongoing committee schedule and members (oral)
  - b. Task force update (oral)
7. NEXT MEETING

The next regularly scheduled meeting is February 28, 2011

8. ADJOURN

The Library Joint Powers Authority Board Finance Subcommittee will adjourn from the regularly scheduled meeting of January 24, 2011 to the next regularly scheduled public meeting on at 5:00 pm in the Community Meeting Room of the Central Branch Library on February 28, 2011.

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

November 29, 2010

Central Branch Meeting Room  
224 Church Street, Santa Cruz

5:00 PM PUBLIC MEETING

I. ROLL CALL

Present: Citizenmember Gorson, Councilmember Storey, Councilmember Rotkin

Staff: Kira Henifin, Management Analyst

City Staff: Jack Dilles, Finance Director  
Raymond Chin, Accounting Manager

II. APPROVAL OF MEETING AGENDA OF NOVEMBER 29, 2010

**Councilmember Rotkin moved, seconded by Councilmember Storey**

**that the Board approve the agenda of November 29, 2010**

UNAN

III. APPROVAL OF MINUTES OF OCTOBER 25, 2010

**Councilmember Rotkin moved, seconded by Councilmember Storey**

**that the Board approve the minutes of October 25, 2010.**

UNAN

IV. ORAL COMMUNICATIONS

There were no oral communications.

V. STAFF REPORTS

A. Financial Reports through October 31, 2010

Revenues- Santa Cruz County made an extra payment in November due to the holidays in December

Expenditures- Building O & M costs are slightly higher than expected due to unexpected HVAC maintenance repairs at the Downtown Branch and Live Oak.

Personnel- FICA costs are lower than expected and may have been over budgeted for at the beginning of FY 10/11  
Month End Cash Balance- Still positive

## VI. OTHER BUSINESS

### A. Draft Audit Report

Jack Dilles went over the draft audit report and there were no findings to report.

### B. Ongoing Committee Schedule and Members

Councilmember Rotkin will be vacating the board. The Mayor of Santa Cruz will be working on the new assignment.

The Finance Sub Committee has decided to continue with the current meeting schedule.

## VII. NEXT MEETING

The next meeting is scheduled for Monday January 4, 2010 at 5:00PM in the Central Library meeting room. This meeting date may change.

## VIII. ADJOURN

The regular meeting adjourned at 5:33 p.m.

Respectfully submitted,

Kira Henifin  
Management Analyst

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

<b>LIBRARY JOINT POWERS AUTHORITY</b>	
<b>COMBINED BALANCE SHEET</b>	
<b>JPA FUND AND ACCOUNT GROUPS</b>	
<b>DECEMBER 2010</b>	
	<b>JPA Total</b>
<b>Assets</b>	
Pooled cash	539,173.69
Pooled cash interest receivable	1,567.59
Other interest receivable	173.14
Taxes receivable - current	587,611.63
Accounts receivable	434,301.99
Infrastructure	579,683.02
Accumulated depreciation - infrastructure	(191,370.66)
Buildings	1,758,907.67
Accumulated depreciation - buildings	(853,447.25)
Lease improvements - buildings	259,124.00
Accumulated depreciation - lease imp-buildings	(178,220.34)
Machinery and equipment	1,617,208.66
Accumulated depreciation - machinery & equip	(1,478,466.09)
Software	61,759.70
Accumulated depreciation-software	(61,759.70)
Construction in progress	78,918.85
<b>Total Assets</b>	<b>3,155,165.90</b>
<b>Liabilities</b>	
Accounts payable	143,230.15
Sales tax payable	644.02
Deferred grant revenue - unearned	529.84
Unclaimed funds	219.00
Payable to the County - noncurrent	80,586.11
Other intergovernmental payable-noncurrent	391,139.91
<b>Total Liabilities</b>	<b>616,349.03</b>
<b>Equities</b>	
Unreserved, undesignated fund balance	922,276.03
Committed - cash flow/unexpected expenditures	495,929.00
Investment in capital assets - Library	1,592,337.86
Reserved for long-term debt	(471,726.02)
<b>Total Equities</b>	<b>2,538,816.87</b>
<b>Total Liabilities and Equities</b>	<b>3,155,165.90</b>

<b>LIBRARY JOINT POWERS AUTHORITY</b>					
<b>COMBINED BALANCE SHEET</b>					
<b>SPECIAL FUNDS</b>					
<b>DECEMBER 2010</b>					
<b>Fund #</b>	<b>955</b>	<b>956</b>	<b>957</b>	<b>960</b>	<b>Spec Funds</b>
<b>Fund Description</b>	<b>Contingency</b>	<b>Technology</b>	<b>Projects</b>	<b>Felton</b>	<b>Total</b>
<b>Assets</b>					
Pooled cash	9,438.01	4,768.81	469.81	1,133.97	15,810.60
Pooled cash interest receivable	18.54	9.37	0.92	2.22	31.05
<b>Total Assets</b>	<b>9,456.55</b>	<b>4,778.18</b>	<b>470.73</b>	<b>1,136.19</b>	<b>15,841.65</b>
<b>Equities</b>					
Unreserved, undesignated fund balance	9,456.55	4,778.18	470.73	1,136.19	15,841.65
<b>Total Equities</b>	<b>9,456.55</b>	<b>4,778.18</b>	<b>470.73</b>	<b>1,136.19</b>	<b>15,841.65</b>

<b>LIBRARY JOINT POWERS AUTHORITY</b>					
<b>COMBINED BALANCE SHEET</b>					
<b>TRUST FUNDS</b>					
<b>DECEMBER 2010</b>					
<b>Fund #</b>	<b>931</b>	<b>932</b>	<b>933</b>	<b>934</b>	<b>Trust Funds</b>
<b>Fund Description</b>	<b>McCaskill Loc His</b>	<b>McCaskill Vis Imp</b>	<b>Finkeldey</b>	<b>Whalen</b>	<b>Total</b>
<b>Assets</b>					
Pooled cash	259,609.48	245,439.21	9,504.72	119,124.01	633,677.42
Pooled cash interest receivable	510.04	482.20	18.67	234.04	1,244.95
<b>Total Assets</b>	<b>260,119.52</b>	<b>245,921.41</b>	<b>9,523.39</b>	<b>119,358.05</b>	<b>634,922.37</b>
<b>Equities</b>					
Net assets held in trust-library prog	260,119.52	245,921.41	9,523.39	119,358.05	634,922.37
<b>Total Equities</b>	<b>260,119.52</b>	<b>245,921.41</b>	<b>9,523.39</b>	<b>119,358.05</b>	<b>634,922.37</b>

Revenue Status Report  
Library JPA  
CITY OF SANTA CRUZ  
12/1/2010 through 12/31/2010

951 Library Joint Powers Authority

Account Number	Adjusted Estimate	Revenues	Year-to-date Revenues	Balance	Prc't Rcvd
951-41000 TAXES					
951-00-00-0000-41211 Sales and use tax	5,321,475.00	587,611.63	2,937,562.10	2,383,912.90	55.20
Total TAXES	5,321,475.00	587,611.63	2,937,562.10	2,383,912.90	55.20
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
951-36-00-0000-43310 Local operating grants and contributions	12,000.00	0.00	12,000.00	0.00	100.00
951-36-00-0000-43311 Maintenance of effort contributions	5,210,951.00	431,860.74	2,603,099.44	2,607,851.56	49.95
951-36-55-3531-43210 State operating grants and contributions	2,500.00	0.00	1,001.30	1,498.70	40.05
951-36-55-3560-43190 Federal grants - other	3,024.00	0.00	0.00	3,024.00	0.00
Total INTERGOVERNMENTAL	5,298,475.00	431,860.74	2,616,100.74	2,682,374.26	49.37
951-44000 CHARGES FOR SERVICES					
951-36-00-0000-44613 Internet use fee	7,000.00	174.55	2,035.20	4,964.80	29.07
951-36-00-0000-44630 Room rentals-library JPA	1,890.00	9.00	850.00	1,040.00	44.97
951-36-00-0000-44901 Photocopy fee	10,000.00	362.99	3,277.36	6,722.64	32.77
Total CHARGES FOR SERVICES	18,890.00	546.54	6,162.56	12,727.44	32.62
951-45000 FINES AND FORFEITS					
951-36-00-0000-45131 Library fines	200,000.00	12,089.94	97,598.92	102,401.08	48.80
951-36-00-0000-45132 Lost library items	25,000.00	1,644.50	10,830.50	14,169.50	43.32
Total FINES AND FORFEITS	225,000.00	13,734.44	108,429.42	116,570.58	48.19



Revenue Status Report

Library JPA

CITY OF SANTA CRUZ

12/1/2010 through 12/31/2010

951 Library Joint Powers Authority

Account Number	Adjusted Estimate	Revenues	Year-to-date Revenues	Balance	Prct Rcvd
951-46000 MISCELLANEOUS REVENUES					
951-00-00-0000-46110 Pooled cash and investment interest	-5,000.00	1,201.64	3,763.86	-8,763.86	75.28
951-00-00-0000-46190 Interest earnings - other	5,141.00	173.14	1,707.63	3,433.37	33.22
951-00-00-0000-46910 Miscellaneous operating revenue	9,250.00	0.00	2,765.00	6,485.00	29.89
951-00-00-0000-46990 Miscellaneous non-operating revenue	25,000.00	1,699.45	57,290.23	-32,290.23	229.16
951-36-00-0000-46303 Donations - library	33,000.00	-1,012.00	44,445.70	-11,445.70	134.68
951-36-00-0000-46309 Donations - library - Friends of the Lib	25,000.00	13,810.99	49,880.41	-24,880.41	199.52
951-36-00-0000-46916 Cash over/short	0.00	-12.80	-16.55	16.55	0.00
951-36-00-0000-46918 Damaged property recovery	0.00	0.00	1,068.63	-1,068.63	0.00
Total MISCELLANEOUS REVENUES	92,391.00	15,860.42	160,904.91	-68,513.91	174.16
951-49000 OTHER FINANCING SOURCES					
951-00-00-0000-49122 From Library Private Trust Fund	40,190.00	0.00	40,190.00	0.00	100.00
Total OTHER FINANCING SOURCES	40,190.00	0.00	40,190.00	0.00	100.00
<b>Grand Total</b>	10,996,421.00	1,049,613.77	5,869,349.73	5,127,071.27	63.38

**Expenditure Status Report**  
 Library JPA  
 CITY OF SANTA CRUZ  
 12/1/2010 through 12/31/2010

expstat.rpt  
 01/20/2011 8:23AM  
 Periods: 6 through 6

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
951-36-50-3510-52149	603,881.00	74,367.94	286,346.94	0.00	317,534.06	47.42
951-36-50-3510-52199	60,000.00	0.00	9,900.00	50,100.00	0.00	100.00
951-36-50-3510-52223	0.00	0.00	73.75	0.00	-73.75	0.00
951-36-50-3510-52240	5,020.00	95.00	891.77	0.00	4,128.23	17.76
951-36-50-3510-52248	5,000.00	0.00	0.00	0.00	5,000.00	0.00
951-36-50-3510-52302	2,000.00	-104.26	703.66	0.00	1,296.34	35.18
951-36-50-3510-52402	0.00	4,001.97	31,456.06	0.00	-31,456.06	0.00
951-36-50-3510-52403	43,548.00	173.25	1,202.81	0.00	42,345.19	2.76
951-36-50-3510-52933	14,484.00	0.00	10,190.00	0.00	4,294.00	70.35
951-36-50-3510-52961	17,471.00	130.00	12,135.97	0.00	5,335.03	69.46
951-36-50-3510-52971	100.00	4.81	21.61	0.00	78.39	21.61
951-36-50-3510-52972	5,900.00	0.00	2,690.41	0.00	3,209.59	45.60
951-36-50-3510-52973	10,000.00	0.00	0.00	0.00	10,000.00	0.00
951-36-50-3540-52135	550,000.00	51,612.19	254,986.38	0.00	295,013.62	46.36
951-36-51-3520-52131	16,000.00	644.40	3,007.20	0.00	12,995.40	100.02
951-36-51-3520-52149	1,214,081.00	134,617.68	576,751.64	0.00	637,329.36	47.51
951-36-51-3520-52244	3,500.00	0.00	0.00	0.00	3,500.00	0.00
951-36-51-3520-52248	17,588.00	281.12	1,405.16	0.00	16,182.84	7.99
951-36-51-3520-52972	3,000.00	0.00	1,439.93	0.00	1,560.07	48.00
951-36-52-3530-52149	4,313,404.00	472,069.46	1,994,147.87	0.00	2,319,256.13	46.23
951-36-52-3530-52244	3,000.00	0.00	0.00	0.00	3,000.00	0.00
951-36-52-3530-52302	3,063.00	10.00	238.50	0.00	2,824.50	7.79
951-36-52-3530-52972	6,000.00	0.00	266.22	0.00	5,733.78	4.44
951-36-53-3515-52149	225,162.00	26,207.21	107,414.36	0.00	117,747.64	47.71
951-36-53-3515-52201	55,065.00	3,783.58	26,286.96	0.00	28,778.04	47.74
951-36-53-3515-52211	100,000.00	9,113.58	36,989.70	0.00	63,010.30	36.99
951-36-53-3515-52223	39,555.00	0.00	3,893.63	0.00	35,661.37	9.84
951-36-53-3515-52246	140,984.00	7,006.05	62,021.99	23,052.21	55,909.80	60.34
951-36-53-3515-52247	21,145.00	675.00	2,900.87	0.00	18,244.13	13.72
951-36-53-3515-52261	393,396.00	32,671.33	206,449.98	45,822.00	141,124.02	64.13

Expenditure Status Report  
 Library JPA  
 CITY OF SANTA CRUZ  
 12/1/2010 through 12/31/2010

951 Library Joint Powers Authority

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
951-36-53-3515-52302	150.00	0.00	0.00	0.00	150.00	0.00
951-36-53-3515-52932	15,500.00	1,291.67	7,750.02	0.00	7,749.98	50.00
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	63,502.47	268,380.31	0.00	281,931.69	48.77
951-36-54-3550-52199	29,000.00	2,736.00	3,173.50	12,826.50	13,000.00	55.17
951-36-54-3550-52248	215,038.00	824.74	48,306.54	6,400.00	160,331.46	25.44
951-36-54-3550-52249	55,275.00	1,355.63	15,979.10	6,931.80	32,364.10	41.45
951-36-54-3550-52302	1,300.00	0.00	532.00	0.00	768.00	40.92
951-36-54-3550-52403	111,713.00	12,051.67	57,768.51	51,827.19	2,117.30	98.10
951-36-55-3560-52149	802,600.00	35,953.47	320,641.39	0.00	481,958.61	39.95
951-36-55-3560-52302	800.00	0.00	543.00	0.00	257.00	67.88
951-36-55-3560-52304	13,975.00	635.00	5,505.67	0.00	8,469.33	39.40
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	139.28	968.76	0.00	5,031.24	16.15
<b>Total SERVICES</b>	<b>9,722,740.00</b>	<b>935,850.24</b>	<b>4,396,413.92</b>	<b>212,790.35</b>	<b>5,113,535.73</b>	<b>47.41</b>
951-53000						
SUPPLIES						
951-36-50-3510-53101	12,000.00	368.11	2,115.57	0.00	9,884.43	17.63
951-36-50-3510-53102	16,200.00	439.69	7,234.96	0.00	8,965.04	44.66
951-36-51-3520-53106	567,000.00	30,421.40	333,097.25	0.00	233,902.75	58.75
951-36-51-3520-53107	25,000.00	7,137.49	24,975.19	0.00	24.81	99.90
951-36-51-3520-53112	120,350.00	2,514.99	23,585.27	3,125.00	93,639.73	22.19
951-36-52-3530-53109	6,500.00	1,123.15	2,163.30	0.00	4,336.70	33.28
951-36-53-3515-53108	2,690.00	131.39	671.90	0.00	2,018.10	24.98
951-36-53-3515-53113	18,000.00	896.00	6,472.32	0.00	11,527.68	35.96
951-36-53-3515-53311	157,710.00	7,766.21	74,931.79	0.00	82,778.21	47.51
951-36-53-3515-53312	20,260.00	1,685.23	4,949.26	0.00	15,310.74	24.43
951-36-54-3550-53110	20,000.00	0.00	6,637.44	4,782.31	8,580.25	57.10
<b>Total SUPPLIES</b>	<b>965,710.00</b>	<b>52,483.66</b>	<b>486,834.25</b>	<b>7,907.31</b>	<b>470,968.44</b>	<b>51.23</b>
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
Miscellaneous supplies and services						

Expenditure Status Report  
 Library JPA  
 CITY OF SANTA CRUZ  
 12/1/2010 through 12/31/2010

951 Library Joint Powers Authority

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prc't Used
951-36-52-3530-54990	2,390.00	0.00	105.64	0.00	2,284.36	4.42
951-36-54-3550-54203	0.00	0.00	358.28	0.00	-358.28	0.00
951-36-55-3531-54990	2,500.00	0.00	1,140.00	1,140.00	220.00	91.20
951-36-55-3560-54990	31,071.00	1,545.71	5,204.72	6,600.00	19,266.28	37.99
<b>Total OTHER MATERIALS AND SERVICES</b>	<b>38,981.00</b>	<b>1,545.71</b>	<b>6,808.64</b>	<b>7,740.00</b>	<b>24,432.36</b>	<b>37.32</b>
951-56000						
OTHER CHARGES						
951-36-52-3530-56995	2,000.00	136.00	1,045.50	0.00	954.50	52.28
<b>Total OTHER CHARGES</b>	<b>2,000.00</b>	<b>136.00</b>	<b>1,045.50</b>	<b>0.00</b>	<b>954.50</b>	<b>52.28</b>
951-57000						
CAPITAL OUTLAY						
951-36-54-3550-57410	73,000.00	0.00	16,367.86	0.00	56,632.14	22.42
<b>Total CAPITAL OUTLAY</b>	<b>73,000.00</b>	<b>0.00</b>	<b>16,367.86</b>	<b>0.00</b>	<b>56,632.14</b>	<b>22.42</b>
951-58000						
DEBT SERVICE						
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	40,293.07	0.00	-0.07	100.00
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	977.91	0.00	2,522.09	27.94
<b>Total DEBT SERVICE</b>	<b>104,354.00</b>	<b>0.00</b>	<b>41,270.98</b>	<b>0.00</b>	<b>63,083.02</b>	<b>39.55</b>
<b>Grand Total</b>	<b>10,906,785.00</b>	<b>990,015.61</b>	<b>4,948,741.15</b>	<b>228,437.66</b>	<b>5,729,606.19</b>	<b>47.47</b>



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	250,794.12	312,607.59	1,397,052.22	604,129.15	539,173.69						
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)	(62,933.26)	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	(47,055.07)	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