SANTA CRUZ • PUBLIC
LIBRARIES
A City-County System

LIBRARY JOINT POWERS AUTHORITY BOARD
FINANCE SUBCOMMITTEE

Monday, March 28, 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 JANUARY 24, 2011

4. ORAL COMMUNICATIONS

5. STAFF REPORTS

   a. Financial reports through February, 2011

      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. Review financial information for recommended service model (will be handed out at the meeting)

7. NEXT MEETING

The next regularly scheduled meeting is April 25, 2011.

8. ADJOURN

The Library Joint Powers Authority Board Finance Subcommittee will adjourn from the regularly scheduled meeting of March 28, 2011 to the next regularly scheduled public meeting on at 6:00 pm in the Community Meeting Room of the Central Branch Library on April 25, 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

January 24, 2011

Central Branch Meeting Room
224 Church Street, Santa Cruz

6:00 PM PUBLIC MEETING

I. ROLL CALL

Present: Citizenmember Gorson, Councilmember Storey, Councilmember Terrazas

Staff: Teresa Landers, Library Director

City Staff: Jack Dilles, City Finance Director

II. APPROVAL OF MEETING AGENDA OF JANUARY 24, 2011

Councilmember Storey moved, seconded by Councilmember Terrazas

that the Board approve the agenda of January 24, 2011.

UNAN

III. APPROVAL OF MINUTES OF NOVEMBER 29, 2010

Councilmember Storey moved, seconded by Councilmember Terrazas

that the Board approve the minutes of November 29, 2010.

UNAN

IV. ORAL COMMUNICATIONS

There were no oral communications.

V. STAFF REPORTS

A. Financial Reports through December 31, 2010

Revenues:
-Are at 53% for the year
-$89,000 Trust left to the library will soon show on the Trust Funds Balance Sheet
-$70,000 State Funds will be received this year but the Governor has announced these funds may not be available in the State's budget for FY 11/12.

Expenditures:
-Janitorial services budget line is lower than expected due to the additional services the library needs to schedule above the agreed upon city-wide contract. These additional services have been difficult to schedule.
-Landscaping maintenance services budget line is lower than expected and may see an increase in the spring when the irrigation systems are operational again.
-Software maintenance services budget line is lower than expected because the library's new ILS system has not been installed yet. The timeframe for this project will be in the spring.
-Library functional supplies budget line is lower than expected because we order these items in bulk and more things are being pre-processed.

Personnel:
-Temporary wages budget line is lower than expected but may increase once staff begins to use the closure pay that they were given. All City employees were entitled to the same closure time off regardless of the department's holiday schedule.
-FICA costs are lower than expected and may have been over budgeted at the beginning of FY 10/11. Jack Dilles and Teresa Landers will look into this issue.

Month End Cash Balance
- Still positive

VI. OTHER BUSINESS

A. Ongoing Committee Schedule and Members

Members are Councilmember Terrazas, Storey and Citizenmember Gorson.

The committee will meet every 4th Monday of the month and the meetings will begin at 6:00pm.

B. Task Force Update

The committee reviewed a draft of the 5-year costs for each library service model. All of the models incorporated the Board's two stipulations, which were to keep the materials budget at a minimum of 8%, and to have a 10% or $1 million cash flow reserve fund at the end of the 5th year. The committee made a few suggestions concerning layout and wording.

The Library Director also reported to the committee on a very recent development concerning the CalPERS and health care costs. These costs will affect the service models and will need to be accounted for when the Board is presented with the final task force service model options.

Jack Dilles, Finance Director, reported to the committee that the CalPERS and health care costs are expected to affect the percent of salary going towards benefits as follows:
FY 10/11 42.8%
FY 11/12 46.7%
FY 12/13 49.4%
FY 13/14 54.2%
FY 14/15 57.2%
FY 15/16 60.2%

The committee agreed that these costs should be presented in a separate document since there will not be enough time to tweak the task force models with these new and increased projections.

VII. NEXT MEETING

The next meeting is scheduled for Monday February 24, 2011 at 6:00PM in the Central Library meeting room. This meeting date may change if the regular Board meets on this night.

VIII. ADJOURN

The regular meeting adjourned at 7:17 p.m.

Respectfully submitted,

Kira Henifin
Clerk of the Board

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

LIBRARY JOINT POWERS AUTHORITY
COMBINED BALANCE SHEET
JPA FUND AND ACCOUNT GROUPS
FEBRUARY 2011

	JPA Total
Assets	
Pooled cash	875,122.12
Pooled cash interest receivable	1,567.59
Other interest receivable	379.82
Taxes receivable - current	543,275.00
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
Total Assets	3,446,984.38
Liabilities	
Accounts payable	162,640.70
Sales tax payable	199.60
Deferred grant revenue - unearned	529.84
Unclaimed funds	219.00
Payable to the County - noncurrent	80,586.11
Other intergovernmental payable-noncurrent	350,179.03
Total Liabilities	594,354.28
Equities	
Unreserved, undesignated fund balance	1,195,128.38
Committed - cash flow/unexpected expenditures	495,929.00
Investment in capital assets - Library	1,592,337.86
Reserved for long-term debt	(430,765.14)
Total Equities	2,852,630.10
Total Liabilities and Equities	3,446,984.38

LIBRARY JOINT POWERS AUTHORITY
COMBINED BALANCE SHEET
SPECIAL FUNDS
FEBRUARY 2011

Fund #	955	956	957	960	Spec Funds
Fund Description	**Contingency**	**Technology**	**Projects**	**Felton**	**Total**
Assets					
Pooled cash	9,449.26	4,774.49	470.37	1,135.32	15,829.44
Pooled cash interest receivable	18.54	9.37	0.92	2.22	31.05
Total Assets	9,467.80	4,783.86	471.29	1,137.54	15,860.49
Equities					
Unreserved, undesignated fund balance	9,467.80	4,783.86	471.29	1,137.54	15,860.49
Total Equities	9,467.80	4,783.86	471.29	1,137.54	15,860.49

LIBRARY JOINT POWERS AUTHORITY
COMBINED BALANCE SHEET
TRUST FUNDS
FEBRUARY 2011

Fund #	931	932	933	934	935	Trust Funds
Fund Description	McCaskill Loc His	McCaskill Vis Imp	Finkeldey	Whalen	Leet-Corday	Total
Assets						
Pooled cash	259,918.97	245,731.80	9,516.05	119,266.03	89,124.38	723,557.23
Pooled cash interest receivable	510.04	482.20	18.67	234.04	0.02	1,244.97
Total Assets	260,429.01	246,214.00	9,534.72	119,500.07	89,124.40	724,802.20
Equities						
Net assets held in trust-library prog	260,429.01	246,214.00	9,534.72	119,500.07	89,124.40	724,802.20
Total Equities	260,429.01	246,214.00	9,534.72	119,500.07	89,124.40	724,802.20

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03/23/2011 3:45PM
Periods: 8 through 8

Expenditure Status Report
Library JPA
CITY OF SANTA CRUZ
2/1/2011 through 2/28/2011

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	6,200.00	0.00	4,639.50	515.50	1,045.00	83.15
951-36-50-3510-52149	Interagency labor charges	603,881.00	44,547.99	375,918.38	0.00	227,962.62	62.25
951-36-50-3510-52199	Other professional & technical services	60,000.00	0.00	21,400.00	38,600.00	0.00	100.00
951-36-50-3510-52223	Vehicle operation charges - internal	0.00	163.75	163.75	0.00	-163.75	0.00
951-36-50-3510-52240	Office equipment operation/maint	5,020.00	57.00	2,643.03	0.00	2,376.97	52.65
951-36-50-3510-52248	Software maintenance services	5,000.00	0.00	0.00	0.00	5,000.00	0.00
951-36-50-3510-52302	Travel and meetings	2,000.00	0.00	1,119.30	0.00	880.70	55.97
951-36-50-3510-52402	Telecommunications service - internal	0.00	4,001.97	39,460.00	0.00	-39,460.00	0.00
951-36-50-3510-52403	Telecommunications service - outside	3,970.00	253.40	1,641.98	0.00	2,328.02	41.36
951-36-50-3510-52933	Liability insurance/surety bonds-outside	14,484.00	0.00	10,190.00	0.00	4,294.00	70.35
951-36-50-3510-52961	Dues and memberships	17,471.00	135.00	12,500.97	0.00	4,970.03	71.55
951-36-50-3510-52971	Printing and binding-internal	100.00	0.00	74.11	0.00	25.89	74.11
951-36-50-3510-52972	Printing and binding-outside	5,900.00	722.70	3,489.76	0.00	2,410.24	59.15
951-36-50-3510-52973	Moving Costs	10,000.00	0.00	0.00	0.00	10,000.00	0.00
951-36-50-3540-52135	Financial services - outside	550,000.00	38,821.03	338,783.63	0.00	211,216.37	61.60
951-36-51-3520-52131	Claims management services - outside	16,000.00	581.75	4,179.65	11,822.95	-2.60	100.02
951-36-51-3520-52149	Interagency labor charges	1,214,081.00	94,364.18	766,731.35	0.00	447,349.65	63.15
951-36-51-3520-52244	Other equipment operation/maintenance	3,500.00	0.00	0.00	0.00	3,500.00	0.00
951-36-51-3520-52248	Software maintenance services	17,588.00	281.12	1,967.40	0.00	15,620.60	11.19
951-36-51-3520-52972	Printing and binding-outside	3,000.00	197.10	1,637.03	0.00	1,362.97	54.57
951-36-52-3530-52149	Interagency labor charges	4,313,404.00	324,675.70	2,641,865.07	0.00	1,671,538.93	61.25
951-36-52-3530-52244	Other equipment operation/maintenance	3,000.00	0.00	0.00	0.00	3,000.00	0.00
951-36-52-3530-52302	Travel and meetings	3,063.00	13.77	252.27	0.00	2,810.73	8.24
951-36-52-3530-52972	Printing and binding-outside	6,000.00	200.00	942.55	0.00	5,057.45	15.71
951-36-53-3515-52149	Interagency labor charges	225,162.00	17,575.28	142,636.18	0.00	82,525.82	63.35
951-36-53-3515-52201	Water, sewer and refuse	55,065.00	4,685.70	34,970.80	0.00	20,094.20	63.51
951-36-53-3515-52211	Janitorial services	100,000.00	6,821.72	50,621.61	0.00	49,378.39	50.62
951-36-53-3515-52223	Vehicle operation charges - internal	39,555.00	27,972.46	27,972.46	0.00	11,582.54	70.72
951-36-53-3515-52246	Building and facility o & m - outside	140,984.00	2,017.58	69,831.97	22,479.87	48,672.16	65.48
951-36-53-3515-52247	Landscaping maintenance services	21,145.00	65.76	3,045.49	0.00	18,099.51	14.40
951-36-53-3515-52261	Equipment, building and land rentals	393,396.00	32,933.33	272,054.64	28,122.00	93,219.36	76.30

Expenditure Status Report

Library JPA
CITY OF SANTA CRUZ
2/1/2011 through 2/28/2011

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	Travel and meetings	150.00	0.00	0.00	0.00	150.00	0.00
951-36-53-3515-52932	Liability insurance/surety bonds-interna	15,500.00	1,291.67	10,333.36	0.00	5,166.64	66.67
951-36-53-3515-52933	Liability insurance/surety bonds-outside	36,506.00	0.00	30,883.00	0.00	5,623.00	84.60
951-36-54-3550-52149	Interagency labor charges	550,312.00	45,464.13	358,981.21	0.00	191,330.79	65.23
951-36-54-3550-52199	Other professional & technical services	29,000.00	1,093.75	4,423.50	11,576.50	13,000.00	55.17
951-36-54-3550-52248	Software maintenance services	215,038.00	6,500.00	57,075.54	0.00	157,962.46	26.54
951-36-54-3550-52249	Hardware maintenance services	55,275.00	1,355.63	18,690.36	4,275.24	32,309.40	41.55
951-36-54-3550-52302	Travel and meetings	1,300.00	194.06	865.06	0.00	434.94	66.54
951-36-54-3550-52403	Telecommunications service - outside	151,291.00	3,241.61	73,559.40	36,584.07	41,147.53	72.80
951-36-55-3560-52149	Interagency labor charges	802,600.00	62,748.88	504,103.73	0.00	298,496.27	62.81
951-36-55-3560-52302	Travel and meetings	800.00	553.33	1,193.83	0.00	-393.83	149.23
951-36-55-3560-52304	Training	13,975.00	372.62	6,657.56	0.00	7,317.44	47.64
951-36-55-3560-52306	LSTA Tuition Reimb grant training	3,024.00	0.00	1,512.00	0.00	1,512.00	50.00
951-36-55-3560-52960	Advertising	3,000.00	0.00	0.00	0.00	3,000.00	0.00
951-36-55-3560-52972	Printing and binding-outside	6,000.00	0.00	1,333.18	0.00	4,666.82	22.22
Total	SERVICES	9,722,740.00	723,903.97	5,900,344.61	153,976.13	3,668,419.26	62.27
951-53000	SUPPLIES						
951-36-50-3510-53101	Postage charges	12,000.00	452.45	2,913.60	0.00	9,086.40	24.28
951-36-50-3510-53102	Office supplies	16,200.00	632.56	9,569.13	0.00	6,630.87	59.07
951-36-51-3520-53106	Books and periodicals	567,000.00	24,195.32	381,450.32	0.00	185,549.68	67.28
951-36-51-3520-53107	Books and periodicals-grants & donations	25,000.00	2,192.71	47,527.59	0.00	-22,527.59	190.11
951-36-51-3520-53112	Library functional supplies	120,350.00	3,679.22	30,659.07	3,125.00	86,565.93	28.07
951-36-52-3530-53109	Copier supplies	6,500.00	0.00	3,123.00	0.00	3,377.00	48.05
951-36-53-3515-53108	Safety clothing and equipment	2,690.00	328.29	1,000.19	0.00	1,689.81	37.18
951-36-53-3515-53113	Janitorial supplies	18,000.00	1,206.40	9,526.35	0.00	8,473.65	52.92
951-36-53-3515-53311	Electricity	157,710.00	9,660.93	97,254.46	0.00	60,455.54	61.67
951-36-53-3515-53312	Natural gas	20,260.00	3,377.74	12,044.28	0.00	8,215.72	59.45
951-36-54-3550-53110	Computer supplies	20,000.00	1,750.20	9,820.29	4,782.31	5,397.40	73.01
Total	SUPPLIES	965,710.00	47,475.82	604,888.28	7,907.31	352,914.41	63.46
951-54000	OTHER MATERIALS AND SERVICES						
951-36-50-3510-54990	Miscellaneous supplies and services	3,020.00	0.00	0.00	0.00	3,020.00	0.00

Expenditure Status Report

Library JPA

CITY OF SANTA CRUZ

2/1/2011 through 2/28/2011

951 Library Joint Powers Authority

Account Number		Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
951-36-52-3530-54990	Miscellaneous supplies and services	2,390.00	42.28	147.92	0.00	2,242.08	6.19
951-36-54-3550-54203	Computer equipment - non-capital	0.00	0.00	358.28	0.00	-358.28	0.00
951-36-55-3531-54990	Miscellaneous supplies and services	2,500.00	190.00	1,330.00	1,140.00	30.00	98.80
951-36-55-3560-54990	Miscellaneous supplies and services	31,071.00	1,000.00	17,970.60	600.00	12,500.40	59.77
Total	OTHER MATERIALS AND SERVICES	38,981.00	1,232.28	19,806.80	1,740.00	17,434.20	55.28
951-56000	OTHER CHARGES						
951-36-52-3530-56995	Refunded fees and fines	2,000.00	182.00	1,582.50	0.00	417.50	79.13
Total	OTHER CHARGES	2,000.00	182.00	1,582.50	0.00	417.50	79.13
951-57000	CAPITAL OUTLAY						
951-36-54-3550-57410	Telecommunications equipment	73,000.00	0.00	16,367.86	0.00	56,632.14	22.42
Total	CAPITAL OUTLAY	73,000.00	0.00	16,367.86	0.00	56,632.14	22.42
951-58000	DEBT SERVICE						
951-36-50-3540-58140	Loan principal	40,961.00	0.00	40,960.88	0.00	0.12	100.00
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	19,600.00	0.00	19,557.00	0.00	43.00	99.78
951-36-50-3540-58290	Other debt interest	3,500.00	0.00	977.91	0.00	2,522.09	27.94
Total	DEBT SERVICE	104,354.00	0.00	101,788.86	0.00	2,565.14	97.54
Grand Total		10,906,785.00	772,794.07	6,644,778.91	163,623.44	4,098,382.65	62.42

Revenue Status Report

Library JPA
CITY OF SANTA CRUZ
2/1/2011 through 2/28/2011

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	Sales and use tax	5,321,475.00	543,275.00	3,896,004.60	1,425,470.40	73.21
Total	TAXES	5,321,475.00	543,275.00	3,896,004.60	1,425,470.40	73.21
951-43000	INTERGOVERNMENTAL					
951-36-00-0000-43210	State operating grants and contributions	70,000.00	72,564.00	72,564.00	-2,564.00	103.66
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	434,301.99	3,471,703.42	1,739,247.58	66.62
951-36-55-3531-43210	State operating grants and contributions	2,500.00	0.00	1,423.10	1,076.90	56.92
951-36-55-3560-43190	Federal grants - other	3,024.00	0.00	3,024.00	0.00	100.00
Total	INTERGOVERNMENTAL	5,298,475.00	506,865.99	3,560,714.52	1,737,760.48	67.20
951-44000	CHARGES FOR SERVICES					
951-36-00-0000-44613	Internet use fee	7,000.00	279.60	2,661.70	4,338.30	38.02
951-36-00-0000-44630	Room rentals-library JPA	1,890.00	160.00	1,220.00	670.00	64.55
951-36-00-0000-44901	Photocopy fee	10,000.00	566.52	4,553.73	5,446.27	45.54
Total	CHARGES FOR SERVICES	18,890.00	1,006.12	8,435.43	10,454.57	44.66
951-45000	FINES AND FORFEITS					
951-36-00-0000-45131	Library fines	200,000.00	15,831.58	134,505.04	65,494.96	67.25
951-36-00-0000-45132	Lost library items	25,000.00	1,994.00	15,129.98	9,870.02	60.52
Total	FINES AND FORFEITS	225,000.00	17,825.58	149,635.02	75,364.98	66.50

Revenue Status Report

Library JPA
CITY OF SANTA CRUZ
2/1/2011 through 2/28/2011

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	330.96	4,692.76	-9,692.76	93.86
951-00-00-0000-46190	Interest earnings - other	5,141.00	379.82	2,225.08	2,915.92	43.28
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	0.00	59,671.20	-34,671.20	238.68
951-36-00-0000-46303	Donations - library	33,000.00	0.00	58,772.16	-25,772.16	178.10
951-36-00-0000-46309	Donations - library - Friends of the Lib	25,000.00	4,192.05	54,072.46	-29,072.46	216.29
951-36-00-0000-46916	Cash over/short	0.00	38.03	-18.45	18.45	0.00
951-36-00-0000-46918	Damaged property recovery	0.00	0.00	1,080.06	-1,080.06	0.00
Total	MISCELLANEOUS REVENUES	92,391.00	4,940.86	183,260.27	-90,869.27	198.35
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
Grand Total		10,996,421.00	1,073,913.55	7,838,239.84	3,158,181.16	71.28

Expenditure Status Report
Library Payroll Expenditures
CITY OF SANTA CRUZ
2/1/2011 through 2/28/2011

101 General Fund

35 Library (City)

Account Number.		Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
101-35-51000	PERSONNEL SERVICES						
Total	Regular full time	4,226,408.00	315,906.13	2,674,876.80	0.00	1,551,531.20	63.29
Total	Regular part time	733,982.00	59,481.46	471,519.97	0.00	262,462.03	64.24
Total	Overtime	3,000.00	417.23	1,054.39	0.00	1,945.61	35.15
Total	Termination pay	0.00	0.00	7,355.27	0.00	-7,355.27	0.00
Total	Temporary	520,010.00	34,946.74	276,928.69	0.00	243,081.31	53.25
Total	Other pay	0.00	0.00	816.29	0.00	-816.29	0.00
Total	Special vacation pay	12,600.00	0.00	19,324.59	0.00	-6,724.59	153.37
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	2,017.40	0.00	862.60	70.05
Total	Retirement contribution	665,780.00	51,421.75	428,847.28	0.00	236,932.72	64.41
Total	F.I.C.A.	69,994.00	1,521.56	12,691.87	0.00	57,302.13	18.13
Total	Group health insurance	982,969.00	86,896.08	589,061.94	0.00	393,907.06	59.93
Total	Group dental insurance	99,100.00	8,143.14	57,896.86	0.00	41,203.14	58.42
Total	Vision insurance	17,994.00	1,383.80	10,318.43	0.00	7,675.57	57.34
Total	Medicare insurance	63,836.00	5,387.23	45,149.00	0.00	18,687.00	70.73
Total	Group life insurance	2,744.00	225.86	1,665.06	0.00	1,078.94	60.68
Total	Disability insurance	35,300.00	3,108.63	22,263.95	0.00	13,036.05	63.07
Total	Unemployment insurance	37,175.00	1,925.31	15,997.24	0.00	21,177.76	43.03
Total	Workers' compensation	221,481.00	18,326.24	152,780.05	0.00	68,700.95	68.98
Total	Accrued vacation - period 13	0.00	0.00	0.00	0.00	0.00	0.00
	Grand Total	7,695,253.00	589,376.16	4,790,235.92	0.00	2,905,017.08	62.25

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	1,586,968.17	875,122.12				
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