



LIBRARY JOINT POWERS AUTHORITY BOARD
FINANCE SUBCOMMITTEE

Monday February 24, 2014
Downtown Branch Meeting Room
224 Church Street, Santa Cruz, CA 95060

4:00 PM PUBLIC MEETING

1. ROLL CALL
2. APPROVE AGENDA OF FEBRUARY 24, 2014
3. APPROVE MINUTES OF OCTOBER 29, 2013
4. ORAL COMMUNICATIONS
5. STAFF REPORTS
 - a. Monthly Financial Reports-January (PG.5-15)
6. OTHER BUSINESS
 - a. Election of Chair and Co-Chair
7. WRITTEN COMMUNICATIONS
8. FINANCE COMMITTEE MEETING CALENDAR
 - a. The Finance Committee will consider its current meeting schedule and may revise it as necessary.
 - b. Proposed schedule for April-August 2014 at 4 pm
 - April 28
 - June 23
 - August 25
9. NEXT MEETING

The next regularly scheduled meeting is April 28, 2014 at 4:00 p.m. at the Downtown Branch Library

ADJOURN

The Library Joint Powers Authority Board Finance Subcommittee will adjourn from the regularly scheduled meeting of Monday February 24, 2014 to the next regularly scheduled public meeting on Monday April 28, 2014 at 4:00 pm in the Community Meeting Room of the Downtown 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 Downtown 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 SUBCOMMITTEE

MINUTES

Downtown Branch Meeting Room
224 Church Street, Santa Cruz, CA 95060

October 29, 2013

6:30 PM PUBLIC MEETING

I. ROLL CALL

Present: Citizen Member English, Councilmember Termini, Citizen Member Dexter

Absent: Councilmember Terrazas

Staff: Finance Director Marcus Pimentel, Library Director Teresa Landers

II. APPROVAL OF MEETING AGENDA OF OCTOBER 29, 2013

Councilmember Termini moved, seconded by Citizen Member Dexter

that the Finance Subcommittee approve the agenda of October 29, 2013

AYES: Termini, English, Dexter

Absent: Terrazas

III. APPROVAL OF MINUTES OF AUGUST 22, 2013

Councilmember Termini moved, seconded by Citizen Member English

that the Finance Subcommittee approve the minutes of August 22, 2013

AYES: Termini, English

Absent: Terrazas

Abstain: Dexter

IV. ORAL COMMUNICATIONS

None

V. STAFF REPORTS

- A. Monthly Financial Reports – September 2013
Finance Director Pimentel presented the September Financial Reports starting with the Dashboard Report. Revenues remain on target. Sales tax continues to be a strong source of revenue for the County as a whole. Expenditures are over-budget by 2% which was expected. Long term debt has been paid off in July. The Finance Subcommittee reviewed the reports. Finance Director Pimentel responded to a number of questions from the Committee members.
- B. Plan for restoration of two month reserve
Director Landers reported that the reserve is already improving – only about \$7,000 short. She is watching the reserve and will recommend an approach if necessary.

VI. OTHER BUSINESS

None

VII. WRITTEN COMMUNICATIONS

None

VIII. FINANCE COMMITTEE MEETING CALENDAR

The next meeting date is yet to be confirmed based on Councilmember Terrazas' availability.

ADJOURN

The regular meeting adjourned at 6:59 p.m.

The Library Joint Powers Authority Board Finance Subcommittee will adjourn from the regularly scheduled meeting of Tuesday, October 29, 2013 to the next regularly scheduled public meeting on Monday, December 16, 2013 at 6:30 pm in the Community Meeting Room of the Downtown Branch Library.

Respectfully submitted,

Helga Smith
Clerk of the Board

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

TO: Finance Committee- Library Joint Powers Authority Board
 FROM: Marcus Pimentel, City of Santa Cruz Finance Director (02/19/14)
 RE: Monthly Dashboard Report: Library's January 2014 financials

**SANTA CRUZ
PUBLIC LIBRARIES**

January 2014
**Preliminary,
Unaudited**

Contained herein is the preliminary, UNAUDITED January 2014 Dashboard summary report. In general, revenues remain ahead of our target by 1.3% and expenditures are slightly over-budget by 1.6% due to one-time payments. This has resulted in a year-to-date net operating loss of \$-310,683. The planned operating loss includes those one time payments like the retirement of long term debt and services and supplies that were carried over from the prior year. At the mid-year review and after board approved mid-year adjustments, staff estimated the current year could finish with a small 1% surplus (appx \$120k).

Net operations (Major accounts)	Last 3-months Actual Results			Fiscal Year to Date	Percent of Budget Comparison	
	November	December	January		YTD Actuals	Months completed
Revenue:						
(2) Sales Tax	\$ 669,686	\$ 588,855	\$ 474,904	\$ 4,024,692	60.8%	2.5%
MOE- Member Contributions	426,225	424,869	426,225	2,981,408	58.1%	(0.3%)
Library Fines	15,622	13,274	17,896	109,595	54.8%	(3.5%)
Other Revenue	6,169	7,772	11,523	113,545	65.0%	6.7%
Subtotal Operating Revenue	1,117,703	1,034,770	930,548	7,229,240	59.6%	1.3%
(3) Budgetary Financing Sources						
TOTAL REVENUE	\$ 1,117,703	\$ 1,034,770	\$ 930,548	\$ 7,229,240		
Expenditures:						
(4) Payroll	\$ 620,369	\$ 637,390	\$ 908,056	\$ 4,693,647	60.9%	(2.6%)
(3) Books (w/Grants)	143,057	57,113	61,384	822,707	67.8%	(9.4%)
Janitorial Services	10,198	10,206	14,196	64,167	54.8%	3.5%
Building & Facility	25,996	24,122	49,375	170,680	34.4%	24.0%
Rent (Equip, Building, Land)	25,924	25,924	25,924	182,971	58.6%	(0.2%)
Utilities	31,558	31,402	42,626	234,704	54.6%	3.8%
Other expenditures	103,118	148,979	235,869	1,371,048	59.4%	(1.1%)
TOTAL EXPENDITURES	\$ 960,218	\$ 935,136	\$ 1,337,430	\$ 7,539,923	59.9%	(1.6%)
Net Gain / (Loss)	\$ 157,484	\$ 99,634	\$ (406,882)	\$ (310,683)		

Key Balance Sheet items	Trust Current Assets			Trust Current Assets (cont.)		
	November	December	January	Trust Balance	Trust Balance	Trust Balance
(6) Total pooled cash	2,296,037	2,480,486	2,141,311	239,479	Leel-Corday	91,444
(6) 2-month reserve target	2,014,833	2,014,833	2,014,833	221,803	Morely	12,478
(6) Excess cash/(reserve deficit)	281,204	465,653	126,478	9,188	Hale	44,623
Total Current Assets	2,307,790	3,506,209	3,054,416	92,526	Gruber	27,912
Accounts Payable	73,312	75,988	31,077			

Notes:

- After budget adoption, changes were made to reflect new revenue of \$37,690 for grants and donations and new expenditures of \$168,976 for matching grant expenditures and prior-year projects rebudgeted in the current year. In addition, the initial budget for Member Contributions was overstated by a \$125k budget estimate increase intended for Sales Tax. This correction has been posted.
- For sales tax, September, December, March & June include the State's estimated revenue plus any balances for actuals vs. estimates for the prior 3-months (true-up).
- The adopted budget included financing sources of an initial \$324k from board approved, one-time reserves to fund one-time payments (ILS, pay off debt, capital maintenance, materials, etc). The initial amount was increased for additional, prior-year projects re-budgeted in the current year using prior-year surpluses.
- August payroll costs included a third payroll cycle that will occur again this fiscal year in January 2014.
- In January, the four largest expenditures within 'Other expenditures' included: [Financial services - outside at \$72k]; [Software maintenance services at \$112k]; [Library functional supplies at \$13k]; and [Hardware maintenance services at \$8k].
- Early in this fiscal year, planned one-time costs temporarily reduced cash balances below the targeted, year-end reserve. For January, cash was above the reserve by \$465,653. October's cash included an early receipt of November's cash distribution (\$930k) that was included as November revenue.

LIBRARY JOINT POWERS AUTHORITY COMBINED BALANCE SHEET JPA FUND AND ACCOUNT GROUPS JANUARY 2014		PRELIMINARY UNAUDITED
	JPA Total	
Assets		
Pooled cash	2141311.04	
Pooled cash interest receivable	4887.56	
Other interest receivable	115.52	
Taxes receivable - current	474903.77	
Accounts receivable	426225.48	
Grants receivable	0	
Internal investment & loan receivable	0	
Infrastructure	579683.02	
Accumulated depreciation - infrastructure	-268713.75	
Lease improvements - buildings	2018031.67	
Accumulated depreciation - lease imp-buildings	-1333371.07	
Machinery and equipment	1630552.1	
Accumulated depreciation - machinery & equip	-1570540.27	
Software	3983.14	
Accumulated depreciation-software	-3983.14	
Construction in progress	71353.85	
Total Assets	4174438.92	
Liabilities		
Accounts payable	30496.79	
Salaries and benefits payable	0	
Sales tax payable	57.43	
Deferred grant revenue - unearned	0	
Unclaimed funds	523	
Payable to the County - noncurrent	0	
Other intergovernmental payable-noncurrent	0	
Total Liabilities	31077.22	
Equities		
Unreserved, undesignated fund balance	1103461.32	
Committed - cash flow/unexpected expenditures	1912904.83	
Investment in capital assets - Library	1126995.55	
Reserved for long-term debt	0	
Total Equities	4143361.7	
Total Liabilities and Equities	4174438.92	

**LIBRARY JOINT POWERS AUTHORITY
COMBINED BALANCE SHEET
SPECIAL FUNDS
JANUARY 2014**

PRELIMINARY
UNAUDITED

	Fund #	956	960	961	Spec Funds
Fund Description		Technology	Felton	Vehicle Replacement	Total
Assets					
Pooled cash		4,889.30	1,162.58	236,687.81	242,739.69
Pooled cash interest receivable		9.19	2.18	444.88	456.25
Total Assets		4,898.49	1,164.76	237,132.69	243,195.94
Equities					
Unreserved, undesignated fund balance		4,898.49	1,164.76	237,132.69	243,195.94
Total Equities		4,898.49	1,164.76	237,132.69	243,195.94

**LIBRARY JOINT POWERS AUTHORITY
COMBINED BALANCE SHEET
TRUST FUNDS
JANUARY 2014**

Fund # Fund Description	PRELIMINARY UNAUDITED						Trust Funds Total		
	931 McCaskill Loc His	932 McCaskill Vis Imp	933 Finkeldey	934 Whalen	935 Leet-Corday	936 Morley		937 Hale	938 Gruber
Assets									
Pooled cash	239,030.05	221,386.93	9,170.32	92,351.96	92,842.32	12,454.19	44,539.54	27,859.38	739,634.69
Pooled cash interest receivable	449.29	416.13	17.24	173.58	171.56	23.41	83.71	52.37	1,387.29
Internal investment and loan receivable									
Total Assets	239,479.34	221,803.06	9,187.56	92,525.54	93,013.88	12,477.60	44,623.25	27,911.75	741,021.98
Equities									
Net assets held in trust-library prog	239,479.34	221,803.06	9,187.56	92,525.54	93,013.88	12,477.60	44,623.25	27,911.75	741,021.98
Total Equities	239,479.34	221,803.06	9,187.56	92,525.54	93,013.88	12,477.60	44,623.25	27,911.75	741,021.98

Revenue Status Report
Library Revenue Report
CITY OF SANTA CRUZ
1/1/2014 through 1/31/2014

Account Number	Adjusted Estimate	Revenues	Year-to-date Revenues	Balance	S % Prct Rcvd
951-41000 TAXES					
951-00-00-0000-41211 Sales and use tax	6,492,000.00	474,903.77	4,024,692.00	2,467,308.00	61.99
Total TAXES	6,492,000.00	474,903.77	4,024,692.00	2,467,308.00	61.99
951-43000 INTERGOVERNMENTAL					
951-36-00-0000-43310 Local operating grants and contributions	0.00	0.00	16,875.00	-16,875.00	0.00
951-36-00-0000-43311 Maintenance of effort contributions	5,260,000.00	426,225.48	2,981,408.07	2,278,591.93	56.68
951-36-55-3531-43210 State operating grants and contributions	3,000.00	0.00	1,159.14	1,840.86	38.64
951-36-55-3560-43210 State operating grants and contributions	0.00	7,500.00	7,500.00	-7,500.00	0.00
Total INTERGOVERNMENTAL	5,263,000.00	433,725.48	3,006,942.21	2,256,057.79	57.13
951-44000 CHARGES FOR SERVICES					
951-36-00-0000-44613 Internet use fee	4,730.00	215.00	1,040.75	3,689.25	22.00
951-36-00-0000-44630 Room rentals-library JPA	2,500.00	262.50	1,745.50	754.50	69.82
951-36-00-0000-44901 Photocopy fee	8,500.00	1,389.28	8,174.00	326.00	96.16
Total CHARGES FOR SERVICES	15,730.00	1,866.78	10,960.25	4,769.75	69.68
951-45000 FINES AND FORFEITS					
951-36-00-0000-45131 Library fines	200,000.00	17,896.07	109,595.32	90,404.68	54.80
951-36-00-0000-45132 Lost library items	25,000.00	1,599.13	9,383.70	15,616.30	37.53
Total FINES AND FORFEITS	225,000.00	19,495.20	118,979.02	106,020.98	52.88
951-46000 MISCELLANEOUS REVENUES					

Revenue Status Report
Library Revenue Report
CITY OF SANTA CRUZ
1/1/2014 through 1/31/2014

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	14,529.00	0.00	10,200.58	4,328.42	70.21
951-00-00-0000-46190 Interest earnings - other	0.00	115.52	970.96	-970.96	0.00
951-00-00-0000-46620 Internal investment & loan int receipts	2,481.00	0.00	0.00	2,481.00	0.00
951-00-00-0000-46910 Miscellaneous operating revenue	8,500.00	100.00	6,996.12	1,503.88	82.31
951-36-00-0000-46303 Donations - library	12,000.00	350.00	21,764.27	-9,764.27	181.37
951-36-00-0000-46309 Donations - library - Friends of the Lib	79,260.00	0.00	500.00	78,760.00	0.63
951-36-00-0000-46916 Cash over/short	0.00	-8.47	44.71	-44.71	0.00
Total MISCELLANEOUS REVENUES	116,770.00	557.05	40,476.64	76,293.36	34.66
951-49000 OTHER FINANCING SOURCES					
951-00-00-0000-49122 From Library Private Trust Fund	37,411.75	0.00	27,190.00	10,221.75	72.68
Total OTHER FINANCING SOURCES	37,411.75	0.00	27,190.00	10,221.75	72.68
Total Library Joint Powers Authority	12,149,911.75	930,548.28	7,229,240.12	4,920,671.63	59.50

Grand Total

12,149,911.75 930,548.28 7,229,240.12 4,920,671.63 59.50

Expenditure Status Report
 Library Expenditure Report
 CITY OF SANTA CRUZ
 1/1/2014 through 1/31/2014

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 Periods: 7 through 7

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
951-52000						58%
951-36-50-3510-52135	7,800.00	0.00	7,092.00	788.00	-80.00	101.03
951-36-50-3510-52199	103,619.24	0.00	54,021.77	36,856.49	12,740.98	87.70
951-36-50-3510-52240	4,100.00	654.65	2,018.42	0.00	2,081.58	49.23
951-36-50-3510-52248	18,490.00	0.00	13,380.00	0.00	5,110.00	72.36
951-36-50-3510-52302	4,000.00	79.66	396.26	0.00	3,603.74	9.91
951-36-50-3510-52304	34,400.00	779.00	23,071.23	3,150.00	8,178.77	76.22
951-36-50-3510-52403	0.00	0.00	390.20	0.00	-390.20	0.00
951-36-50-3510-52933	16,800.00	0.00	13,003.00	0.00	3,797.00	77.40
951-36-50-3510-52961	27,100.00	365.00	25,764.00	0.00	1,336.00	95.07
951-36-50-3510-52971	100.00	1.19	11.86	0.00	88.14	11.86
951-36-50-3510-52972	5,000.00	59.81	2,139.76	0.00	2,860.24	42.80
951-36-50-3510-52135	570,000.00	71,737.00	372,642.02	0.00	197,357.98	65.38
951-36-51-3520-52131	17,000.00	1,188.07	6,379.80	9,620.20	1,000.00	94.12
951-36-51-3520-52244	2,500.00	0.00	0.00	0.00	2,500.00	0.00
951-36-51-3520-52248	41,029.00	374.48	28,420.53	0.00	12,608.47	69.27
951-36-51-3520-52302	1,250.00	0.00	353.02	0.00	896.98	28.24
951-36-51-3520-52972	2,000.00	0.00	1,376.78	0.00	623.22	68.84
951-36-52-3530-52139	0.00	0.00	829.50	0.00	-829.50	0.00
951-36-52-3530-52240	800.00	0.00	0.00	0.00	800.00	0.00
951-36-52-3530-52244	1,000.00	0.00	0.00	0.00	1,000.00	0.00
951-36-52-3530-52302	980.00	0.00	0.00	0.00	980.00	0.00
951-36-52-3530-52972	0.00	0.00	-0.10	0.00	0.10	0.00
951-36-53-3515-52201	59,500.00	5,220.20	37,880.34	0.00	21,619.66	63.66
951-36-53-3515-52211	117,100.00	14,196.32	64,166.50	0.00	52,933.50	54.80
951-36-53-3515-52223	5,250.00	0.00	3,773.55	0.00	1,476.45	71.88
951-36-53-3515-52226	16,250.00	0.00	6,184.02	0.00	10,065.98	38.06
951-36-53-3515-52227	12,500.00	1,513.50	9,728.36	0.00	2,771.64	77.83
951-36-53-3515-52246	187,800.00	17,576.46	84,166.26	37,006.30	66,627.44	64.52
951-36-53-3515-52247	16,700.00	2,805.34	8,053.53	2,800.00	5,846.47	64.99
951-36-53-3515-52261	312,500.00	25,924.31	182,971.17	7,400.00	122,128.83	60.92
951-36-53-3515-52302	150.00	0.00	0.00	0.00	150.00	0.00

951 Library Joint Powers Authority

Expenditure Status Report
Library Expenditure Report
CITY OF SANTA CRUZ
1/1/2014 through 1/31/2014

951 Library Joint Powers Authority

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
951-36-53-3515-52403	0.00	0.00	787.13	0.00	-787.13	0.00
951-36-53-3515-52932	17,050.00	1,420.83	9,945.81	0.00	7,104.19	58.33
951-36-53-3515-52933	36,550.00	0.00	26,408.00	0.00	10,142.00	72.25
951-36-54-3550-52199	107,287.48	6,279.25	40,684.77	51,818.25	14,784.46	86.22
951-36-54-3550-52248	358,377.00	111,870.75	179,130.88	121,710.00	57,536.12	83.95
951-36-54-3550-52249	6,300.00	7,946.50	15,125.65	0.00	-8,825.65	240.09
951-36-54-3550-52302	2,170.00	172.33	711.91	0.00	1,458.09	32.81
951-36-54-3550-52403	167,900.00	21,141.12	68,961.45	33,535.79	65,402.76	61.05
951-36-55-3560-52199	5,000.00	0.00	0.00	0.00	5,000.00	0.00
951-36-55-3560-52248	10,704.00	0.00	3,525.00	4,375.00	2,804.00	73.80
951-36-55-3560-52302	6,450.00	255.94	1,904.92	0.00	4,545.08	29.53
951-36-55-3560-52960	8,400.00	73.99	5,925.67	0.00	2,474.33	70.54
951-36-55-3560-52972	10,000.00	504.64	5,872.53	0.00	4,127.47	58.73
Total SERVICES	2,321,906.72	292,140.34	1,307,197.50	309,060.03	705,649.19	69.61
951-53000						
SUPPLIES						
951-36-50-3510-53101	3,500.00	21.82	893.96	0.00	2,606.04	25.54
951-36-50-3510-53102	3,900.00	206.59	2,506.18	0.00	1,393.82	64.26
951-36-51-3520-53106	1,105,163.74	49,557.02	748,859.90	0.00	356,303.84	67.76
951-36-51-3520-53107	118,640.15	11,826.86	73,846.71	0.00	44,793.44	62.24
951-36-51-3520-53112	188,500.00	13,223.62	61,593.87	0.00	126,906.13	32.68
951-36-52-3530-53102	15,000.00	945.99	6,882.06	0.00	8,117.94	45.88
951-36-52-3530-53109	7,200.00	1,486.20	2,957.60	0.00	4,242.40	41.08
951-36-53-3515-53108	4,710.00	53.91	482.58	0.00	4,227.42	10.25
951-36-53-3515-53113	18,500.00	2,264.92	11,268.45	0.00	7,231.55	60.91
951-36-53-3515-53311	173,400.00	11,471.80	115,350.36	0.00	58,049.64	66.52
951-36-53-3515-53312	29,200.00	4,793.08	11,334.28	0.00	17,865.72	38.82
951-36-55-3560-53102	500.00	28.72	499.71	0.00	0.29	99.94
Total SUPPLIES	1,668,213.89	95,880.53	1,036,475.66	0.00	631,738.23	62.13
951-54000						
OTHER MATERIALS AND SERVICES						
951-36-50-3510-54990	7,200.00	32.00	1,773.01	0.00	5,426.99	24.63
951-36-53-3515-54108	308,943.10	31,798.46	86,514.17	48,502.82	173,926.11	43.70

Expenditure Status Report
Library Expenditure Report
CITY OF SANTA CRUZ
1/1/2014 through 1/31/2014

951 Library Joint Powers Authority

Account Number	Adjusted Appropriation	Year-to-date Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
951-36-54-3550-54990 Miscellaneous supplies and services	24,000.00	1,454.41	10,774.99	0.00	13,225.01	44.90
951-36-55-3531-54990 Miscellaneous supplies and services	3,000.00	0.00	1,159.14	0.00	1,840.86	38.64
951-36-55-3560-54990 Miscellaneous supplies and services	21,190.00	2,463.90	10,982.17	0.00	10,207.83	51.83
Total OTHER MATERIALS AND SERVICES	364,333.10	35,748.77	111,203.48	48,502.82	204,626.80	43.84
951-56000 OTHER CHARGES						
951-36-52-3530-56995 Refunded fees and fines	2,000.00	164.50	941.50	0.00	1,058.50	47.08
Total OTHER CHARGES	2,000.00	164.50	941.50	0.00	1,058.50	47.08
951-57000 CAPITAL OUTLAY						
951-36-50-3510-57401 Office furniture/equipment	28,221.75	0.00	3,996.58	0.00	24,225.17	14.16
951-36-52-3530-57401 Office furniture/equipment	20,000.00	0.00	0.00	0.00	20,000.00	0.00
951-36-54-3550-57409 Computer equipment	125,000.00	5,440.26	37,234.63	175.76	87,589.61	29.93
Total CAPITAL OUTLAY	173,221.75	5,440.26	41,231.21	175.76	131,814.78	23.90
951-58000 DEBT SERVICE						
951-36-50-3540-58140 Loan principal	268,561.00	0.00	262,010.74	0.00	6,550.26	97.56
951-36-50-3540-58240 Loan interest	0.00	0.00	6,550.27	0.00	-6,550.27	0.00
Total DEBT SERVICE	268,561.00	0.00	268,561.01	0.00	-0.01	100.00
951-59000 OTHER FINANCING USES						
951-00-00-0000-59191 Intra-entity fund transfer out	80,700.00	0.00	80,666.00	0.00	34.00	99.96
Total OTHER FINANCING USES	80,700.00	0.00	80,666.00	0.00	34.00	99.96
Total Library Joint Powers Authority	4,878,936.46	429,374.40	2,846,276.36	357,738.61	1,674,921.49	65.67
Grand Total	4,878,936.46	429,374.40	2,846,276.36	357,738.61	1,674,921.49	65.67

PAYROLL

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
951-51000 PERSONNEL SERVICES						58%
Total Regular full time	4,017,092.00	456,486.26	2,406,862.47	0.00	1,610,229.53	59.92
Total Regular part time	784,948.00	90,447.16	467,141.93	0.00	317,806.07	59.51
Total Overtime	0.00	389.21	1,879.77	0.00	-1,879.77	0.00
Total Termination pay	0.00	0.00	8,880.30	0.00	-8,880.30	0.00
Total Temporary	697,097.00	89,810.48	491,795.81	0.00	205,301.19	70.55
Total Other pay	0.00	302.28	1,276.12	0.00	-1,276.12	0.00
Total Special vacation pay	9,989.00	0.00	11,681.02	0.00	-1,692.02	116.94
Total Special sick leave pay	0.00	0.00	130.97	0.00	-130.97	0.00
Total Vehicle-phone-data allowance	1,860.00	275.00	1,128.20	0.00	731.80	60.66
Total Salary savings	0.00	0.00	0.00	0.00	0.00	0.00
Total Retirement contribution	610,325.00	75,735.29	391,758.92	0.00	218,566.08	64.19
Total F.I.C.A.	72,309.00	4,191.88	22,737.41	0.00	49,571.59	31.44
Total Group health insurance	1,069,046.00	136,217.49	609,760.63	0.00	459,285.37	57.04
Total Group dental insurance	87,748.00	10,781.74	51,768.36	0.00	35,979.64	59.00
Total Vision insurance	14,443.00	1,751.73	8,402.97	0.00	6,040.03	58.18
Total Medicare insurance	61,556.00	8,356.30	44,465.79	0.00	17,090.21	72.24
Total Employer-paid COBRA	0.00	0.00	0.00	0.00	0.00	0.00
Total Group life insurance	1,385.00	164.40	792.59	0.00	592.41	57.23
Total Disability insurance	49,662.00	2,852.95	14,723.05	0.00	34,938.95	29.65
Total Unemployment insurance	26,307.00	3,662.32	19,074.72	0.00	7,232.28	72.51
Total Workers' compensation	199,484.00	26,631.44	139,385.88	0.00	60,098.12	69.87
Total Intrafund labor - credit	0.00	0.00	0.00	0.00	0.00	0.00
Total Library Joint Powers Authority	7,703,251.00	908,055.93	4,693,646.91	0.00	3,009,604.09	60.93
Grand Total	7,703,251.00	908,055.93	4,693,646.91	0.00	3,009,604.09	60.93

Library - Fund 951
 Month-End Cash Balances

PRELIMINARY
 UNAUDITED

	July	August	September	October	November	December	January	February	March	April	May	June
FY 2014 Pooled cash	2,369,925.08	1,802,102.56	2,007,872.22	3,336,807.69	2,296,037.06	2,480,486.05	2,141,311.04					
FY 2013 Pooled cash	1,681,487.77	1,376,563.37	1,509,642.89	2,663,536.56	1,836,365.04	2,059,941.11	2,311,392.01	3,369,687.79	2,270,739.48	2,586,318.05	2,485,763.36	2,538,588.15
FY 2012 Pooled cash	894,190.39	994,042.19	759,933.36	925,760.72	911,230.93	1,083,486.87	1,323,144.44	2,379,377.39	2,211,047.06	2,273,893.52	1,543,373.20	1,479,502.27
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	1,076,342.48	1,227,629.78	1,164,416.13	806,095.53
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