

NORTH BAY COOPERATIVE LIBRARY SYSTEM

Board of Directors

Solano Committee College Center
Vallejo Campus
2nd Floor Conference Room 204
545 Columbus Parkway
Vallejo, CA 94591-3873

Thursday, March 4, 2010
10:30 AM – 1:00 PM

Parking Permits are required. Permits will be available at the Reception Desk

AGENDA

Chair Diane Smikahl, presiding

1. Convening
2. Introductions
3. Public invited to address the Board
- ACTION 4. Approval of Agenda**
- ACTION 5. Minutes of October 1, 2009 Board Meeting**
- ACTION 6. Consent Calendar – Annette Milliron**
- ACTION 7. FY 2008/09 Audit – Annette Milliron**
- 8. Administrators Report – Annette Milliron**
 - a. Reference Coordinator's Report
 - b. SuperSearch Report
 - c. Delivery Report
- ACTION 9. NLS Proposed Budget 2010/2011 – Annette Milliron**
- ACTION 10. Move to Closed Session**
 - a. Discussion of SEIU labor negotiations – Annette Milliron and Gregg Atkins
- ACTION 11. Move to Open Session**
- ACTION 12. NBCLS Proposed Budget 2010/2011 – Annette Milliron – Annette Milliron**
13. Board Member Items
An opportunity for members of the Board to share or request information
14. Announcements
15. Next Meeting:
16. Adjournment

Support materials for agenda available for review at NBCLS Headquarters Office

**NORTH BAY COOPERATIVE LIBRARY SYSTEM
BOARD OF DIRECTORS MEETING
OCTOBER 1, 2009**

1. CONVENING:

The North Bay Cooperative Library System (NBCLS) Council of Librarians met this date at the Napa Branch of the Napa City-County Library with Chair Diane Smikahl presiding. The meeting convened at 10:45 a.m.

ROLL CALL:

PRESENT	ABSENT	MEMBER LIBRARY	REPRESENTATIVE
X		Benicia Public Library	Diane Smikahl, Chair
X		Napa City-County Library	Danis Kreimeier, Vice-Chair
	X	Belvedere-Tiburon Library	Debbie Mazzolini
X		Dixon Public Library	Gregg Atkins
	X	Lake County Library	Susan Clayton
	X	Larkspur Public Library	Frances Gordon
X		Marin County Free Library	Gail Haar
	X	Mendocino County Library	Mel Lightbody
X		Mill Valley Public Library	Anji Brenner
	X	Napa Valley Community College	Bonnie Thoreen
X		St. Helena Public Library	Jennifer Baker
X		San Anselmo Public Library	Sara Loyster
X		San Rafael Public Library	David Dodd
	X	Santa Rosa Junior College	Will Baty
	X	Sausalito Public Library	Mary Richardson
X		Solano Community College Library	Erin Duane for Jay Field
X		Solano County Library	Ann Cousineau
	X	Sonoma County Library	Sandy Cooper
	X	Sonoma Developmental Center	Vacant
X		Solano County Library	Bonnie Katz
X		California State Library – Representative	Linda Springer
X		NLS System Headquarters – Exec. Dir.	Annette Milliron
	X	NLS System Headquarters – Asst. Dir.	Patty Hector
X		NLS System Headquarters – Admin. Asst.	Kelli Logasa

2. INTRODUCTIONS:

The Board introduced themselves to Linda Springer, Library Development consultant for the State Library.

3. PUBLIC INVITED TO ADDRESS THE COUNCIL

No public were present.

4. APPROVAL OF THE AGENDA

A Motion to approve the agenda was moved by David Dodd and seconded by Ann Cousineau. The Motion passed unanimously.

5. APPROVAL OF MINUTES – JUNE 11, 2009

A Motion to approve the minutes of the June 11, 2009 Board of Directors meeting was moved by David Dodd and seconded by Gregg Atkins. The Motion passed unanimously.

6. CONSENT CALENDAR

A Motion to approve the Consent Calendar was moved by Gregg Atkins and seconded by Ann Cousineau. The Motion passed unanimously.

7. NEW FROM THE STATE LIBRARY

Linda Springer explained that part of her job duties is to convey to the libraries of Northern California the happenings at the State Library and keep that line of communication open. Ms. Springer will attend system Board meetings and be available to answer any questions directors might have. If she doesn't have the information, she will endeavor to get the answers and/or connect the directors to the right people.

Ms. Springer reported that the State Library hasn't lost any positions or staff but they do have three work furlough days per month and it's starting to take its toll. She noted that the State Library did have 22 vacant positions that went away. The Library staff are regrouping and determining how they can best direct their energies and resources. Ms. Springer stressed that the Library appreciates the directors' patience, but needs to know if they're not getting the response from the State that they need.

The broadband initiative was discussed. Ms. Springer reported that the California Broadband Initiative group is currently reviewing over 200 applications. The Gates Summit is being held on December 14 and 15 in Sacramento and is for library directors to attend. She noted that it's important that decision makers for the library are sent and not IT staff. Ms. Springer stated that the entire State needs broadband connectivity, not just the libraries that the Gates group has selected and feels it is important that the Gates group hears library directors speak to that. Ms. Springer will send out the information.

Ms. Springer asked the Board if they were familiar with E-clips, which are short snippets about library news from the State compiled by Ira Bray. She noted that it was a good tool for directors and would forward that information to Kelli Logasa who can send it out to the Board listserv.

Ms. Springer reported that Ira Bray has recently sent out the annual survey. Discussion ensued. Anji Brenner noted that libraries aren't submitting uniform statistics so the final report is not actually comparing apples to apples. She further noted that it would be helpful if there was more clarity on what statistics should be submitted. Discussion ensued.

Ms. Springer reported the Transforming Life After 50 program has set up accounts with Facebook and Twitter. Directors can visit that program's webpage for more information. Disaster awareness workshops are scheduled for October, November and December. Richard Hall is conducting a

survey on library ballot measures. Carla Lehn is coordinating a volunteer in action training. She reported that the State Librarian position remains vacant. Once the appointment has been made, Ms. Springer feels the library staff will be told rather quickly. It is in the Governor's hands on when the appointment is made. CLA sent the Governor a letter asking for the appointment of a leader. The LSTA grant cycle was discussed. Ms. Springer noted that she doesn't have any information on the LSTA grants right now.

The State Library is aware that Sacramento Public Library pulled out of OCLC and will only loan to libraries that use Link+. Ms. Springer stated that the new director has only been in her position a few weeks and they'd like to give her a chance to get her feet on the ground. It was noted that Sacramento Public has over 2 million books in their collection. Ms. Milliron noted that she spoke with the ILL Manager about this decision, seeking clarification about ILL procedures for MVLS members and found the response to be unacceptable. Discussion ensued.

Ms. Milliron attended an InfoPeople advisory board this past Tuesday and reported that the ability to apply for grants online should happen soon. Ms. Springer will leave her business cards for the directors so they can contact her. Her email address is: lspringer@library.ca.gov

8. NBC ANNUAL REPORT

A. CLSA REPORT

Ms. Milliron referred the Board to the CLSA report that was included in the meeting packet. Discussion was held on the State report format and questions. Ms. Milliron reported that the number of reference questions has decreased but the delivery and ILL numbers are up significantly - 17% over last year. The assumption is that patrons are using the library services more and/or libraries aren't buying as many new books and sharing more as OCLC use has increased. Reference question handling was discussed and Ms. Milliron noted that per State law, the System is required to handle reference questions. She relayed that 49-99 Library System didn't include reference questions in their annual report and noting that they would use databases for reference. The State returned the plan back to them for revision so 49-99 put in a provision that MCLS would handle their reference questions. Ms. Milliron asked directors what they anticipate their library's reference needs for the upcoming year will be. The Reference Coordinator position was discussed. It was noted that NLS might need to re-write that job description to make question handling duties a less significant part of that position. When asked if they found their staff handling more reference questions in-house, the director's noted that their librarians are helping patrons more with job placement and applying for unemployment benefits. Joe Cochrane will have the reference questions by library report available for review in mid-November. It was noted that the trend is clear that reference use is diminishing so the Board needs to explore how much the NBC portion of the CLSA money should be directed to that position. It was noted that the Reference Coordinator position seems to be increasingly more involved in directing resources than answering questions. If all reference questions are shifted to MCLS, it would cost NBC approximately \$65-70,000/annually, which would take a big bite out of reference budget. The Reference Coordinator salary range was discussed. Ms. Cousineau recommended to the Board that the Reference Coordinator position be looked at again. It may morph into another job to help with program recommendations and training, but she feels the system may find that the current use of the position is an expensive one that is just not needed anymore. Ms. Milliron noted that it is in the State regulation that the system has to

assist members with handling reference questions and that 70% must be answered within 10 days. NorthNet Library System receives \$251,000 as a merged group for reference from the State and 50% of it is spent on training and database purchases. Ms. Cousineau reported that Solano County Library is currently reviewing patron database use. Their preliminary findings are that patrons use Google and other search engines to find the information they want rather than use the library database. David Dodd reported that he is finding the opposite of his patrons at San Rafael Public Library. Discussion ensued. Ms. Milliron noted this has been an on-going issue over the past two years and suggested an Ad Hoc Committee comprised of directors and reference staff be formed to review the database concerns. She will take this suggestion to the next NLS Steering Committee meeting so that work can begin on this matter. Ms. Smikahl acknowledged that the Board will review the Reference Coordinator position in the upcoming months.

A Motion to approve the 2009/10 CLSA Annual Report was moved by Danis Kreimeier and seconded by Gail Haar. The Motion passed unanimously.

B. DELIVERY STATISTICS

Ms. Milliron referred the Board to the delivery statistics that were included in the meeting packet. She reported that delivery stats were up 4%. Sprint Courier Service is talking about purchasing bigger trucks but this is not a year for them to make any purchases. Sprint did not receive any cost increase this year as the Bay Area CPI was actually in the negative this year. MVLS and NSCLS cut back on their delivery service therefore lowering Sprint's revenue. Ms. Milliron has discussed Saturday delivery as a potential solution with Sprint at alleviating their concerns about overloading their trucks. There is concern that it will be hard to find someone to work a short schedule of 1-2 days/week for that Saturday route. Discussion ensued. Ms. Milliron will ask Sprint for Saturday delivery pricing. A Survey Monkey link will be sent out to the directors to see whom a Saturday delivery might work for and to see if a logical delivery route could be configured. Ms. Milliron advised the directors that Sonoma County Library will close down from 12/25/09 through 1/3/10 due to a mandatory work furlough. Sara Loyster noted that San Anselmo Public Library is also contemplating a closure during that time as well.

C. ILL STATISTICS

Ms. Milliron referred the Board to the ILL statistics that were included in the meeting packet. She reported that NBC hasn't received the 5th quarter statistics as of yet but believes this is probably due to the State Budget offices undergoing a move. Discussion was held on NBC still being the leader in ILL funds.

9. NBC ADMINISTRATOR'S REPORT

A. REFERENCE COORDINATOR'S REPORT

Ms. Milliron referred the Board to the Reference Coordinator's report that was included in the meeting packet. She noted that due to the reduction of support staff within the reference department, the Reference by Library report was completed as of yet but will be ready by mid-November. Ms. Cousineau questioned the need for this report since reference questions are on the decline. Discussion ensued. The Board decided that this report is no longer needed. Ms. Milliron reported that extra stringers for reference have been hired so the Coordinator has more time to work on the database contracts among the three systems.

B. SUPERSEARCH/URSA 4.2 REPORT

Ms. Milliron referred the Board to the SuperSearch/URSA 4.2 report that was included in the meeting packet. She reported that the approach of holding weekly training sessions with ILL staff is producing a good result. Each week, one hour WebEx sessions are held to walk ILL staff through various processes from beginning to end. This allows the staff to raise questions at that time or as issues arise during the training. URSA support staff is then able to begin work on any issues. The number of questions from ILL staff are decreasing, which is a good sign. Ms. Milliron noted that URSA 4.2 is on target for a November 1st release date. CARL and Dynix are currently talking to make sure their programs are in sync. Gail Wanner relayed to Ms. Milliron that the discussion is going very well. Discussion ensued. Small posters advertising the new URSA release have been created and will be sent to each library. It's up to the directors if they post them in their library. A sample of the URSA bookmark was included in the packet to be used at the circulation desks; again, it is up to the directors if they want to place the bookmarks in the library. The Directors reviewed the bookmark sample and recommended several verbiage changes. Instead of saying that the new URSA release is coming, state that it's here. Also, remove the November 1st date.

The potential of North State joining the URSA platform was discussed. Ms. Milliron noted that she approached the State Library about potentially funding the purchase of a resource sharing tool for North State as their finances are in shambles and they can't afford to pay for their ILL delivery and OCLC bill. Typically North State pulls in \$100,000 annually; this year they pulled in \$25,000 and they need \$80,000 beyond the CLSA funds to pay for their delivery. Ms. Milliron noted that she received a quote for \$50,000 to purchase URSA for all of North State. The State is not eager to fund this as a program as there are plans for a study of resource sharing as a statewide program. She reported that it would cost \$25,000 to put 5 North State libraries on the North Bay URSA platform. The five libraries would be the ones that hold the system's media collection or share large collections; Plumas, Orland, Shasta, Humboldt and Butte. It could be set up through SuperSearch so those libraries are excluded from the search component or, those libraries could be shown on a separate website. If NBC wanted to help NSCLS with their TBR, SuperSearch can be set so North State patrons won't see NBC holdings, but NBC patrons can see the five North State libraries in their search results as a second layer if an NBC library doesn't have their item. Using a Greyhound bus for freight delivery from Santa Rosa to Redding at a cost of \$35 was discussed. North State has surplus money from the RLI LSTA grant that needs to be returned to the State and Ms. Milliron noted the State might be willing, under the Rural Library Initiative, to use the surplus grant money to pay for the five libraries to join the NBC URSA platform. However, the State likes for the RLI to have a statewide implication for their programs. Ms. Milliron has run the numbers and feels that North State is in an extremely precarious position and will be out of business within two years if something doesn't change. Discussion ensued.

Ms. Milliron noted that NBC generates over \$1 million in TBR and is able to pay for their delivery. Discussion ensued. Gregg Atkins asked if there would be any cost to NBC to adding the five libraries to their SuperSearch platform. Ms. Milliron clarified to the Board that NSCLS would be responsible for paying the annual URSA fee for their libraries. She noted that it would be more revenue for NBC since we own SuperSearch, which is why the discussion regarding the matter had to start with the NBC Board before moving to the North State Council. It was noted that if

the North State system bankrupts, there will definitely be a ripple effect. Anji Brenner asked if North Bay would be doing a disservice to North State by helping them limp along rather than stepping back and letting the State library step in. Ms. Milliron noted that she has talked with Stacy Aldrich at the State Library about the situation and doesn't feel the State Library would be able to finish and implement the statewide study in the amount of time North State has left. Without a State Librarian, Ms. Milliron doesn't feel Stacy Aldrich has the time to address the issue. Diane Smikahl noted that the NorthNet Steering Committee has held membership fee discussions and feels that local revenue must be boosted before an equitable fee schedule could be adopted. Discussion ensued.

A Motion to move forward by Sara Loyster and was seconded by David Dodd. The Motion passed with one abstaining vote by Gail Haar.

10. NORTHNET UPDATE

Ms. Milliron reported that the NLS Steering Committee met and decided not to implement a new fee structure for another year. They determined that at this time there isn't a good solution that wouldn't harm the libraries. Therefore, it's up to each of the three systems to determine how they would meet the membership requirement dues. Last year the 2009/10 membership dues that each library paid went to NorthNet plus an additional \$26,000 was pulled from reserves. Ms. Milliron reported that the NLS Steering Committee has directed her to build a budget with absolutely no revenue increase in membership dues for presentation to the NLS Council in December. Mr. Atkins noted that Ms. Milliron was also charged by the Committee with finding cuts or reductions so maybe the entire \$26,000 won't need to be pulled from reserves. Ms. Smikahl advised the Board that they need to decide if that approach to membership dues is agreeable to them for the upcoming 2010/11 year and the Board agreed that this method would be a good idea.

Ms. Milliron reported that NLS adopted a budget that moved some of the administration costs for the administrative assistant and account clerk positions into the reference program, resulting in a savings of \$16,000 in local money that can be rolled over into next year. Ms. Milliron noted that NorthNet only receives \$124,000 from the State for administrative costs.

Ms. Milliron discussed the sharing of the hot pick books between Napa City-County and North State libraries. She noted that Napa was used as a test scenario and she has received nothing but great reviews. Ms. Milliron will announce the program and advise all NBCLS directors about this great sharing opportunity. Ms. Milliron will send out an email to the NBCLS Board that contains more details.

11. REVISED BUDGET 2009/10

Ms. Milliron directed the Board to the revised budget in the meeting packet. She noted that she made several adjustments per the County Auditor's request. She also noted she needed to make a verbal correction to the budget under the LSTA ELF – 09 column. The ELF grant was awarded for 08/09 and the State extended the deadline for using the funds from June 30, 2009 to September 30, 2009. \$84,604 needs to be placed in revenue carried forward line and then it will be expended under 6400 Other Professional Services, bringing the final budget number to \$792,073. The revised budget will be posted on the NBCLS website.

A Motion to approve the revised budget as corrected was moved by Danis Kreimeier and seconded

by Gregg Atkins. The Motion passed unanimously.

12. BYLAWS AND STANDING RULES

Ms. Smikahl reported that upon reviewing the NBC bylaws, it was found that there were several items missing from the bylaws that should be included. Also, it was determined that the format should be more inline with the newly created bylaws and standing rules for NorthNet. A rough draft of the revised bylaws and the newly created standing rules were included in the packet. Ms. Milliron noted that if Board provides feedback and input, this could be done rather quickly. The bylaws haven't been revised in over 16 years and it needs to be done. Discussion ensued. The Board directed Ms. Milliron and Ms. Smikahl to work on the bylaws and standing rules and present them at the next Board meeting.

A Motion for the Board Chair and Executive Director to clean up the NBCLS bylaws and standing rules and present them at the next NBCLS Board meeting was moved by Ann Cousineau and seconded by Gail Haar.

13. RESOLUTION FOR ANN COUSINEAU

Ann Cousineau has served as a member of the NBCLS Board of Directors from 1994, while serving as the Director of the Solano County Library to present and served as Chair of the NBCLS Board during FY 1995/96. Ann Cousineau served on the Steering Committee of NBCLS during several different years and was an active participant on the NBCLS Board of Directors. She was a source of creative solutions to difficult problems and encouraged transition for NBCLS that included a change in programs and services. Ms. Cousineau has offered guidance and support in the formation of the NorthNet Library System and represented the interests of NBCLS as a representative to the California Library Association Legislative Committee. Ms. Cousineau served as the Chair of the Library Bond Acts voter awareness campaigns in both 2000 and 2006 and always fostered cooperation by offering support to all libraries in the North Bay area and worked to improve library issues with grace, patience, and fortitude. The Board of Directors asked that it be resolved today that Ann Cousineau upon her well-deserved retirement receives the acclaim and the appreciation of the members of the NBCLS Board of Directors for all of her many contributions to the health and prosperity of NBCLS. A Motion to accept the Resolution for Ann Cousineau was moved by Danis Kremeier and seconded by David Dodd. The Motion was approved unanimously.

14. BOARD MEMBER ITEMS

Danis Kremeier reported that Napa City-County Library is ready to open their literacy and homework help center. EDD and the workforce investment board will also be a part of the new center and they will offer workshops on career development. She stated that they are working on the logo for the new center. The Napa Friends group is supporting ESL programs at the library and the volunteers have been very active.

David Dodd reported that San Rafael Public Library is down several staff positions. He noted that the library is experiencing budget cuts but hasn't been required to reduce their hours at all. The library's ILL stats are through the roof.

Anji Brenner reported that the Mill Valley city manager Anne Montgomery is retiring and that Mill Valley Library's museum pass program is going really well.

Gail Haar reported that Marin County just announced an early separation program for staff. If

employees choose to leave the library's employment, they will receive \$25,000. The library will then not fill that vacant position. Ms. Haar noted that there might be a parcel tax measure for the library on the ballot this November. She noted that there is a potential for a work furlough for the library staff as Marin County is experiencing a \$1 million budget deficit. Ms. Haar has advised the Board of Supervisors that the library might have to start closing on Sundays. Libby Flynn, the head of Technical Services is retiring 10/31/09. That position will be filled but the job responsibilities will be a little different. Ms. Haar discussed her library's floating collection and noted that she has seen an increase in delivery but thought it would be down. Circulation is up as well so it's hard to tell. Discussion ensued.

Sara Loyster reported that San Anselmo Library is not looking at any cuts. The library is going forward with a parcel tax but it will be more of a grassroots effort, where it will be created as an initiative. The campaign will start in January with the collecting of signatures for the June ballot.

Erin Duane reported that Jay Field is leaving Solano Community College and that his last day is next Friday, October 9th. He has accepted a position in Long Beach.

Gregg Atkins reported that he has been touring new libraries to get ideas for Dixon Public Library's new building. He noted that Dixon is getting a Flying J, which is a truck stop and will apparently draw a lot of business and sales tax revenue to Dixon. At the school board meeting tonight, Mr. Atkins and the school superintendent are presenting a proposal for the Dixon Public Library to lease the elementary, middle school and high school libraries. The elementary and middle school libraries were closed last year and the High School library was closed this year. The proposal is for Dixon Public Library to lease the schools libraries at \$1/ year to lease their space. Discussion ensued.

Ann Cousineau reported that Solano County is in fairly decent financial shape but continues to erode. The City of Vallejo bankruptcy has affected the other cities in Solano County that have had to absorb their deficit. Solano County is starting to talk about work furloughs starting next year and are currently at an impasse with the union. Solano County does have an early retirement program that offers an extra 2 years credit towards retirees' service years. The library is maintaining their hours mainly due to the high usage. She noted that the sales tax renewal is coming up and the library wants to demonstrate to the public that the library honored the promises they made during the original campaign. Using the Transforming Life after 50 grant, the library trained staff to conduct presentations about the library to other departments within the County. As a result, the library is also starting to receive unsolicited positive testimonials via email, Facebook and letters.

Jennifer Baker reported that St. Helena Public hired a new manager. She noted that the library is currently out to bid on the remodel project. They plan on staying open during the remodel but have proposed to close for ten days.

Diane Smikahl reported that Benicia Public Library's basement remodel project is going out to bid today. The remodeled is partially funded by Measure B funds.

David Dodd reported that MARINet has Aqua Browser software that they hope to launch soon, which will greatly improve the usability of MariNET's catalog. Dominican University and College of

Marin College have asked to join MARINet. If approved, they would also become members of NBCLS. Discussion ensued.

15. ANNOUNCEMENTS

None.

16. NEXT MEETING

The next meeting has been scheduled for January 7th, 2010 and will be a virtual meeting. The meeting after that would be June 3, 2010. Ms. Milliron will send out a survey to make sure that the directors are available on those two dates.

17. ADJOURN

There being no further business, the meeting was adjourned at 12:45 p.m.

Annette Milliron DeBacker
Clerk of the Board
October 1, 2009

CONSENT CALENDAR
March 4, 2010

- A. Statement of Revenue, Expenditures & Encumbrance for FY 2009/10. Period ending January 31, 2010

- B. Revised FY 2009/2010 Budget. Revised Expenditure sheet to show payment of \$21,022 from Memberships (6280) rather than from Operational Transfer (8640). Revenue did not change

North Bay Cooperative Library System
 General Ledger
 For the Seven Months Ending January 31, 2010

Agenda Item #6

	YTD Budget	YTD Spent/Rec'd	YTD Balance	Remaining %	Current Month
Revenues					
Revenue Carried Forward	\$ 84,604.00	\$ 0.00	84,604.00	100.00	\$ 0.00
Fund Balance	0.00	0.00	0.00	0.00	0.00
1700-Interest Earned	6,000.00	4,205.54	1,794.46	29.91	1,704.86
3480-Tech. Serv. Fees	0.00	0.00	0.00	0.00	0.00
3482-Contract Fee	520,134.00	280,623.45	239,510.55	46.05	58,155.28
4025-Sales - Pers. Property	0.00	0.00	0.00	0.00	0.00
4030-Sales - Taxable	0.00	0.00	0.00	0.00	0.00
4040-Miscellaneous	200.00	0.00	200.00	100.00	0.00
4102-Donations/Reimbursements	33,457.00	34,989.81	(1,532.81)	(4.58)	6,401.55
Total Revenue	553,791.00	315,613.26	238,177.74	43.01	64,556.83
4645-Trust To General	147,678.00	0.00	147,678.00	100.00	0.00
Grand Total Revenues	\$ 792,073.00	\$ 319,818.80	472,254.20	59.62	\$ 66,261.69

North Bay Cooperative Library System
 General Ledger
 For the Seven Months Ending January 31, 2010

	YTD Budget	YTD Spent/Rec'd	YTD Balance	Remaining %	Current Month
Salaries & Benefits					
5900-Payoff Account	\$ 8,500.00	\$ 723.78	7,776.22	91.48	\$ 0.00
5910-Perm. Positions	404,023.00	251,809.39	152,213.61	37.67	31,903.40
5911-Extra Help	0.00	0.00	0.00	0.00	0.00
5921-Retirement Cont.	29,703.00	34,926.39	(5,223.39)	(17.59)	4,562.09
5924-Medicare	6,920.00	4,265.67	2,654.33	38.36	539.06
5925-Deferred Comp.	0.00	0.00	0.00	0.00	0.00
5930-Health Insurance	100,948.00	62,604.24	38,343.76	37.98	7,825.53
5931-Disability Insurance	6,061.00	2,549.28	3,511.72	57.94	318.28
5932-Dental Insurance	7,688.00	5,457.12	2,230.88	29.02	682.14
5933-Life Insurance	1,905.00	1,165.66	739.34	38.81	147.47
5934-Vision Insurance	1,225.00	683.20	541.80	44.23	85.40
5935-Unemployment Insurance	2,842.00	0.00	2,842.00	100.00	0.00
5940-Workers Compensation	4,020.00	2,088.29	1,931.71	48.05	0.00
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Total Salaries & Benefits	573,835.00	366,273.02	207,561.98	36.17	46,063.37

North Bay Cooperative Library System
General Ledger
For the Seven Months Ending January 31, 2010

	YTD Budget	YTD Spent/Rec'd	YTD Balance	Remaining %	Current Month
Services & Supplies					
6040-Comm. - E Mail	0.00	0.00	0.00	0.00	0.00
6045-Comm. - Telephone	0.00	0.00	0.00	0.00	0.00
6085-Janitorial Service	0.00	0.00	0.00	0.00	0.00
6100-Insurance	0.00	0.00	0.00	0.00	0.00
6140-Maint. of Equipment	0.00	0.00	0.00	0.00	0.00
6280-Memberships	0.00	0.00	0.00	0.00	0.00
6302-Dept. Revolving	0.00	0.00	0.00	0.00	0.00
6400-Office Expenses	0.00	0.00	0.00	0.00	0.00
6410-Postage	0.00	0.00	0.00	0.00	0.00
6415-Library Materials	0.00	0.00	0.00	0.00	0.00
6461-Purchases for Members	0.00	0.00	0.00	0.00	0.00
6500-Other Prof Services	91,604.00	92,812.30	(1,208.30)	(1.32)	1,999.00
6516-Data Processing Services	3,000.00	1,524.77	1,475.23	49.17	320.80
6517-Online Services OCL	0.00	0.00	0.00	0.00	0.00
6521-County Services	2,612.00	0.00	2,612.00	100.00	0.00
6800-Duplicating / Photocopies	0.00	0.00	0.00	0.00	0.00
6820-Rental of Equipment	0.00	0.00	0.00	0.00	0.00
6840-Building Rent / Lease	0.00	0.00	0.00	0.00	0.00
7000-Special Dept. Expenses	0.00	0.00	0.00	0.00	0.00
7110-Staff Development	0.00	0.00	0.00	0.00	0.00
7120-In-Service Training	0.00	0.00	0.00	0.00	0.00
7301-County Car Expense	0.00	0.00	0.00	0.00	0.00
7302-Conferences & Travel	0.00	0.00	0.00	0.00	0.00
7303-Private Car Expense	0.00	0.00	0.00	0.00	0.00
7320-Utilities	0.00	0.00	0.00	0.00	0.00
Total Services & Supplies	97,216.00	94,337.07	2,878.93	2.96	2,319.80
Fixed Assets					
8560-Equipment	0.00	0.00	0.00	0.00	0.00
8620-Designated Reserve Fund	0.00	100,000.00	(100,000.00)	0.00	0.00
8640-Operational transfer	121,022.00	0.00	121,022.00	100.00	0.00
8800-Equipment Reserve	0.00	0.00	0.00	0.00	0.00
8900-Increase to Bldng Reserve	0.00	0.00	0.00	0.00	0.00
Total Fixed Assets	121,022.00	100,000.00	21,022.00	17.37	0.00
Grand Total Expenditures	\$ 792,073.00	\$ 560,610.09	231,462.91	29.22	\$ 48,383.17

North Bay Cooperative Library System
 General Ledger
 For the Seven Months Ending January 31, 2010

	YTD Budget	YTD Spent/Rec'd	YTD Balance	Remaining %	Current Month
Grand Total Expenditures	<u>792,073.00</u>	<u>560,610.09</u>	<u>231,462.91</u>	<u>29.22</u>	<u>48,383.17</u>
Grand Total Revenues	<u>792,073.00</u>	<u>319,818.80</u>	<u>472,254.20</u>	<u>(59.62)</u>	<u>66,261.69</u>
Difference	<u>\$ 792,073.00</u>	<u>\$ 319,818.80</u>	<u>472,254.20</u>		<u>\$ 66,261.69</u>
Net Change in Journals	<u>\$ 0.00</u>	<u>\$ (240,791.29)</u>	<u>240,791.29</u>		<u>\$ 17,878.52</u>

Larry D. Johnson

Certified Public Accountant

November 28, 2009

Council of Librarians
North Bay Cooperative Library System
55 E Street
Santa Rosa, CA 95404

Dear Council of Librarians:

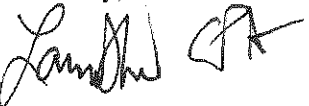
I am required to communicate to you the requirements of SAS 112 (Statement on Auditing Standards), which addresses internal control issues.

The attached letter identifies the fact that you have outsourced the year end adjustments, preparation of the financial statements and foot notes to me, as you have directed me to do in prior years.

The individuals who sit on the national accounting boards are accustomed to auditing large entities who have their own CPA's on staff. Since you do not, they have decided to call this outsourcing of the above as a material weakness.

I assure you that I did not make up the terminology required for this report. The information of most importance to you is at the bullet "•".

No action is required on your part; and our engagement can remain the same. Please let me know if you have any questions.

Sincerely,


Larry D. Johnson
Certified Public Accountant

Attachment

LDJ:mj

November 28, 2009

Council of Librarians
North Bay Cooperative Library System
55 E Street
Santa Rosa, CA 95404

In planning and performing my audit of the financial statements of North Bay Cooperative Library System, as of and for the year ended 6/30/09, in accordance with auditing standards generally accepted in the United States of America, I considered North Bay Cooperative Library System, internal control over financial reporting (internal control) as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, I do not express an opinion on the effectiveness of the Library's internal control.


My consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, I identified certain deficiencies in internal control that I consider to be material weaknesses.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control. I believe that the following deficiency constitutes a material weakness:

- The Library does not have a system of internal controls that would enable management to conclude that the financial statements and the related disclosures are complete and presented in accordance with generally accepted accounting principles. As such, management requested me to assist in identifying adjustments to the accounting records and to prepare a draft of the financial statements, including the related footnote disclosures. The outsourcing of this service is not unusual in entities of your size and is a result of management's cost benefit decision to use my accounting expertise rather than to incur internal resource costs (i.e. hire their own in-house CPA).

This communication is intended solely for the information and use of the Board, management, and others within the Library, and is not intended to be and should not be used by anyone other than these specified parties.


Larry D. Johnson
Certified Public Accountant

**NORTH BAY COOPERATIVE LIBRARY SYSTEM
FINANCIAL STATEMENTS**

June 30, 2009

NORTH BAY COOPERATIVE LIBRARY SYSTEM
Financial Statements
June 30, 2009

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INDEPENDENT AUDITOR'S REPORT

Council of Librarians
North Bay Cooperative Library System
Santa Rosa, CA

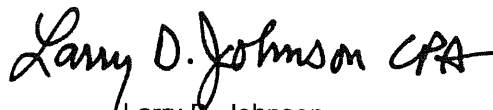
I have audited the accompanying financial statements of the governmental activities and major fund of the North Bay Cooperative Library System (Library) as of and for the year ended June 30, 2009, which collectively comprise the Library's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Library's management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the North Bay Cooperative Library System as of June 30, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated November 28, 2009 on my consideration of Library's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

The management's discussion and analysis and budgetary comparison information on pages 2 through 7 and pages 24 through 25, respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.



Larry D. Johnson
Certified Public Accountant

November 28, 2009
Santa Rosa, CA

North Bay Cooperative Library System

MANAGEMENT DISCUSSION AND ANALYSIS (Unaudited)

Our discussion and analysis of the Library's financial performance provides an overview of financial activities for the year ending June 30, 2009. Please read this in conjunction with the financial statements as listed in the Table of Contents.

FINANCIAL HIGHLIGHTS

Based upon our Government-wide Financial Statements:

- Assets exceeded liabilities by \$553,357 as of June 30, 2009. Of this amount, \$2,211 represents its depreciated cost of Capital Assets. The remaining \$551,146 may be used to meet the Library's ongoing obligations to its members, although part of this amount is already restricted.

Based upon our Governmental Fund Financial Statements (General Fund Only):

- The Library increased its net assets for the year by \$76,457 per its "Statement of Revenues, Expenditures and Changes in Fund Balances".
- The Library has continued its' management contract with both North State Cooperative Library System and Mountain Valley Library System through June 30, 2009.
- The Library has no long term financing. Our only long term debt is our compensated absence liability due beyond one year.
- Effective 7/1/09, the Library has merged with two similar entities to create "NorthNet Library System".

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 8-9) provide information about the activities of the Library as a whole and present a longer-term view of the Library's finances. Fund financial statements start on page 10. These statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Library's operations in more detail than the government-wide statements by providing information about the Library's most financially significant funds.

REPORTING THE LIBRARY AS A WHOLE

The Statement of Net Assets and the Statement of Activities

Our analysis of the Library as a whole begins on page 3. One of the most important questions asked about the Library's finances is, "Is the Library as a whole better off or worse as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the Library as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. These

accrual basis of accounting, which is similar to accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. These two statements report the Library's *net assets* and changes in them. You can think of the Library's net assets, the difference between assets, what the Library owns, and liabilities, what the Library owes, as one way to measure the Library's financial health, or *financial position*. Over time, *increases or decreases* in the Library's net assets are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as availability of grant funding and the strength of its membership base to assess the *overall health* of the Library.

REPORTING THE LIBRARY'S ONLY MAJOR FUND (FUND FINANCIAL STATEMENTS)

Government Funds:

The Library's services are reported primarily in its general fund. This fund will focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. This fund is reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the Library's operations and the services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Library's programs. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in a reconciliation in separate statements.

Notes to the Financial Statements:

The notes provide additional information that is essential to a full understanding of the data provided in the governmental-wide and fund financial statements. The notes to the financial statements can be found on pages 16-23 of this report.

Other Information:

We also report on "Required Supplementary Information". This consists of a budget to actual comparison. Notes on budgetary procedures are provided for this report. This information begins on page 25.

THE LIBRARY AS A WHOLE

SUMMARIZED STATEMENT OF NET ASSETS

	<u>6/30/2009</u>		<u>6/30/2008</u>	
Assets:				
Cash in County Treasury	\$ 678,495	99.7%	\$ 623,779	99.4%
Capital Assets (Net)	2,211	0.3%	3,996	0.6%
	<u>\$ 680,706</u>	<u>100.0%</u>	<u>\$ 627,775</u>	<u>100.0%</u>
Liabilities:				
Current Assets	\$ 85,804	67.4%	\$ 117,097	77.6%
Long Term Liabilities	41,545	32.6%	33,778	22.4%
	<u>\$ 127,349</u>	<u>100.0%</u>	<u>\$ 150,875</u>	<u>100.0%</u>
Net Assets:				
Invested in Capital Assets	\$ 2,211	0.4%	\$ 3,996	0.8%
Restricted	427,658	77.28%	435,333	91.3%
Unrestricted	123,488	22.3%	37,571	7.9%
	<u>\$ 553,357</u>	<u>100.0%</u>	<u>\$ 476,900</u>	<u>100.0%</u>

The Library's largest portion of net assets is our cash at 99.7% for the current year. Therefore, we have a highly liquid financial status as most of our assets are available for future use.

The Library has a minimal amount of liabilities compared to its assets. Our only long term liabilities is our estimated compensated absences due beyond one year.

The unrestricted net assets have a positive balance of \$123,488 which increased from \$85,917 last year.

SUMMARY STATEMENT OF ACTIVITIES

	<u>6/30/2009</u>		<u>6/30/2008</u>	
Program Revenues	\$ 912,572	66.5%	\$ 897,706	56.0%
State Grants	195,116	14.2%	194,847	12.2%
Federal Grant	235,989	17.2%	426,391	26.6%
General Revenues:				
Interest Income	28,022	2.0%	52,911	3.3%
Miscellaneous Revenue	590	0.1%	31,675	1.9%
Total Revenues	<u>1,372,289</u>	<u>100.0%</u>	<u>1,603,530</u>	<u>100.0%</u>
Program Expenses:				
Salaries & Benefits	608,662	55.0%	694,372	55.0%
Services & Supplies	685,385	35.0%	1,047,860	35.0%
Depreciation	1,785	10.0%	2,494	10.0%
Total Expenses	<u>1,295,832</u>	<u>100.0%</u>	<u>1,744,726</u>	<u>100.0%</u>
Increase in Net Assets	76,457		(141,196)	
Net Assets – Beginning of Year	<u>476,900</u>		<u>618,096</u>	
Net Assets – End of Year	<u>\$ 553,357</u>		<u>\$ 476,900</u>	

The majority of the Library's revenues came from user charges, membership dues and member reimbursements as reported above as "Program Revenues" at 66.5%. Federal funding is now 17.2% of total revenue.

Program expenses include depreciation in this statement which totals \$1,785 at 6/30/09 and \$2,494 for 6/30/08 (similar to a profit making entity). The increase in expenses this year is as a result of the federal grants activity.

GOVERNMENTAL FUNDS

The Library has one major governmental fund; its' General Fund. The focus on governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. This information is helpful in assessing the Library's financing requirements. The unreserved fund balance may serve as a useful measure of a government's net resources available for spending in the future. These financial statements are very similar to our pre GASB 34 statements.

SUMMARIZED GENERAL FUND BALANCE SHEET

Assets:	<u>6/30/2009</u>	<u>6/30/2008</u>	<u>Difference</u>
Cash in County Treasury	\$ 634,687	\$ 573,296	\$ 61,391
Other Assets	-	-	-
Total Assets	<u>\$ 634,687</u>	<u>\$ 573,296</u>	<u>\$ 61,391</u>
Liabilities & Fund Balances:			
Liabilities			
Accounts Payable	\$ 31,094	\$ 40,301	\$ (9,207)
Deferred Federal Grant Revenue	54,710	76,796	(22,086)
	<u>\$ 85,804</u>	<u>\$ 117,097</u>	<u>\$ (31,293)</u>
Fund Equity:			
Unreserved Fund Balance	\$ 165,033	\$ 71,349	\$ 93,684
Reserved Fund Balances	383,850	384,850	(1,000)
	<u>\$ 548,883</u>	<u>\$ 456,199</u>	<u>\$ 92,684</u>
Total Liabilities & Fund Equity	<u>\$ 634,687</u>	<u>\$ 573,296</u>	<u>\$ 61,391</u>

SUMMARIZED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GENERAL FUND

Revenues:	<u>6/30/2009</u>	<u>6/30/2008</u>	<u>Difference</u>
User Charges	\$ 339,818	\$ 324,827	\$ 14,991
Membership Fees	286,549	286,843	(294)
Federal Operating Grants	235,989	426,391	(190,402)
State Operating Grants	195,116	194,847	269
Interest Income	26,909	50,434	(23,525)
Member Reimbursements	286,205	286,036	169
Other	590	31,675	(31,085)
	<u>1,371,176</u>	<u>1,601,053</u>	<u>(229,877)</u>
Expenditures:			
Salaries & Benefits	593,107	690,278	(97,171)
Operating Expenses	685,385	1,047,860	(362,475)
Equipment Purchases	-	-	-
	<u>1,278,492</u>	<u>1,738,138</u>	<u>(459,646)</u>
Excess (Deficit) of Revenues Over Expenditures	<u>\$ 92,684</u>	<u>\$ (137,085)</u>	<u>\$ 229,769</u>

These financial statements use the same accounting methods as last year, thus allowing comparative analysis. The increase in Excess (Deficit) of Revenues over Expenditures was positive which shows a general improvement in financial condition.

The state and federal grants are "operating" in nature and tend to vary from year-to-year. These are for our various programs and are not spent on "capital" assets.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Debt Administration

The Library has no debt outstanding such as bond issuance or capital leases. The estimated compensated absence liability due beyond one year was \$33,778 for 6/30/08 and \$41,545 for 6/30/09.

Capital Assets

The Library did not purchase, nor dispose, of any fixed assets during the year.

GENERAL FUND BUDGETARY HIGHLIGHTS

	Budgeted Amounts		Budgetary Basis	Variance with
	<u>Original</u>	<u>Final</u>	<u>Basis Actual</u> <u>Amounts</u>	<u>Final Budget</u> <u>Positive(Negative)</u>
Revenues:				
User Charges	\$ 346,174	\$ 347,625	\$ 339,818	\$ 7,807
Membership Fees	93,478	268,177	286,549	(18,372)
Federal Operating Grants	22,500	253,414	235,989	17,425
Other Governmental Agencies	177,380	-	-	-
State Operating Grants	201,382	202,091	195,116	6,975
Interest Income	51,989	52,836	26,909	25,927
Member Reimbursements	263,032	266,344	286,205	(19,861)
Miscellaneous Revenues	<u>200</u>	<u>200</u>	<u>590</u>	<u>(390)</u>
Total Revenues	1,156,135	1,390,687	1,371,176	19,511
Expenditures:				
Salaries & Benefits	420,697	585,955	593,107	(7,152)
Operating Expenses	651,025	783,989	685,385	98,604
Equipment Purchases	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	1,071,722	1,369,944	1,278,492	91,452
Excess of Revenues Over Expenditures	<u>\$ 84,413</u>	<u>\$ 20,743</u>	92,684	<u>\$ (71,941)</u>
Fund Balance, Beginning of Year			<u>456,199</u>	
Fund Balance, End of Year			<u>\$ 548,883</u>	

The Library makes budgetary adjustments during the year to reflect changing conditions. The primary changes are due to grant and membership changes. Expenditures change accordingly.

OTHER FUND ACTIVITY

A brief recap of non-major funds is as follows:

	Equipment Replacement Fund	Employee Benefit Trust Fund	Total
Revenues:			
Interest Income	\$ 986	\$ 127	\$ 1,113
Miscellaneous Income	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	986	127	1,113
Expenditures:			
Operating Expenses	<u>-</u>	<u>7,788</u>	<u>7,788</u>
Total Expenditures	-	7,788	7,788
Excess of Revenues Over Expenditures	986	(7,661)	(6,675)
Fund Balance, Beginning of Year	<u>42,435</u>	<u>8,048</u>	<u>50,483</u>
Fund Balance, Ending of Year	<u>\$ 43,421</u>	<u>\$ 387</u>	<u>\$ 43,808</u>

ECONOMIC FACTORS AND FUTURE EVENTS

No budgetary information solely for the Library is available due to its merger into NorthNet Library System effective 7/1/09. See the applicable footnotes entitled, "Subsequent Events".

REQUEST FOR INFORMATION

This financial report is designed to provide our citizens and members with a general overview of our finances and to show the accountability for the money received. If you have any questions about this report or need additional financial information, contact the Library's office at (707) 544-0142.

Annette Milliron Debacker
System Administrator

**NORTH BAY COOPERATIVE LIBRARY SYSTEM
STATEMENT OF NET ASSETS
6/30/2009**

ASSETS:	
Cash in County Treasury	\$ 678,495
Capital Assets:	
Computer Equipment	70,751
	<u>70,751</u>
Less: Accumulated Depreciation	(68,540)
Total Capital Assets, net of accumulated Depreciation	<u>2,211</u>
 Total Assets	 <u><u>\$ 680,706</u></u>
 LIABILITIES	
Accounts Payable	\$ 31,094
Deferred Grant Revenue	54,710
Non-Current Liabilities:	
Compensated Absences- Due beyond one year	41,545
Total Liabilities	<u><u>\$ 127,349</u></u>
 NET ASSETS	
Invested in Capital Assets, Net of Related Debt	\$ 2,211
Restricted for Equipment Replacement	43,421
Restricted for Future Claims	387
Restricted for Retirement Benefits	150,000
Restricted for Future Commitments	233,850
Unrestricted (Deficit)	123,488
Total Net Assets	<u><u>\$ 553,357</u></u>

The accompanying notes are an integral part of the financial statements

NORTH BAY COOPERATIVE LIBRARY SYSTEM
STATEMENT OF ACTIVITIES
For The Year Ended June 30, 2009

Program Expenses	
Library Services	
Salaries & Benefits	\$ 608,662
Services & Supplies	685,385
Depreciation	<u>1,785</u>
Total Program Expenses	1,295,832
Program Revenues	
Library Services	339,818
Membership Dues	286,549
Member Reimbursements	<u>286,205</u>
Total Program Revenues	912,572
Net Program Expenses before Operating Grants	383,260
Federal LSTA Grant	235,989
State CLSA Grants	<u>195,116</u>
Total Operating Grants	431,105
Net Program expenses	(47,845)
General Revenues	
Interest Income	28,022
Miscellaneous Revenues	<u>590</u>
Total General Revenues	28,612
Increase (Decrease) in Net Assets	76,457
Net Assets, Beginning of Year	<u>476,900</u>
Net Assets, End of Year	<u><u>\$ 553,357</u></u>

The accompanying notes are an integral part of the financial statements

**NORTH BAY COOPERATIVE LIBRARY SYSTEM
BALANCE SHEET- GOVERNMENTAL FUND TYPES
6/30/2009**

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS:			
Cash in County Treasury	\$ 634,687	\$ 43,808	\$ 678,495
Total Assets	<u>\$ 634,687</u>	<u>\$ 43,808</u>	<u>\$ 678,495</u>
LIABILITIES & FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 31,094	\$ -	31,094
Deferred Grant Revenue	54,710	-	54,710
Total Liabilities	<u>85,804</u>	<u>-</u>	<u>85,804</u>
Fund Equity:			
Reserved for Equipment Replacement	-	43,421	43,421
Reserved for Future Claims	-	387	387
Reserved for Future Commitments	233,850	-	233,850
Reserved for Retirement Benefits	150,000	-	150,000
Unreserved	165,033	-	165,033
Total Fund Balances	<u>548,883</u>	<u>43,808</u>	<u>592,691</u>
TOTAL LIABILITIES & FUND BALANCES	<u>\$ 634,687</u>	<u>\$ 43,808</u>	<u>\$ 678,495</u>

The accompanying notes are an integral part of the financial statements

NORTH BAY COOPERATIVE LIBRARY SYSTEM
Reconciliation of Governmental Fund Type Balance Sheet to the Statement of Net Assets
6/30/2009

TOTAL FUND BALANCES- GOVERNMENTAL FUNDS \$ 592,691

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in the operation of governmental funds are not financial resources and, therefore, are not reported in the general fund. These assets consist of:

Capital Assets:

Computer Equipment	\$ 70,751	
	<u>70,751</u>	
Less: Accumulated Depreciation	(68,540)	
Total Capital Assets, net of accumulated Depreciation	<u>\$ 2,211</u>	2,211

Long- Term liabilities are not due and payable in the Current period and, therefore, are not reported in the general fund. This consists of:

Compensated Absences- Due beyond one year (41,545)

NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ 553,357

The accompanying notes are an integral part of the financial statements

NORTH BAY COOPERATIVE LIBRARY SYSTEM
Statement of Revenues, Expenditures and
Changes in Fund Balances - Governmental Fund Type
For The Year Ended June 30, 2009

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES			
User Charges	\$ 339,818	\$ -	\$ 339,818
Membership Fees	286,549	-	286,549
Federal Operating Grants	235,989	-	235,989
State Operating Grants	195,116	-	195,116
Interest Income	26,909	1,113	28,022
Member Reimbursements	286,205	-	286,205
Miscellaneous Income	590	-	590
Total Revenues	<u>1,371,176</u>	<u>1,113</u>	<u>1,372,289</u>
EXPENDITURES			
Salaries & Benefits	593,107	7,788	600,895
Operating Expenses	685,385	-	685,385
Equipment Purchases	-	-	-
Total Expenditures	<u>1,278,492</u>	<u>7,788</u>	<u>1,286,280</u>
Excess (Deficiency) of Revenues Over Expenditures	92,684	(6,675)	86,009
Fund Balance, Beginning of Year	<u>456,199</u>	<u>50,483</u>	<u>506,682</u>
Fund Balance, End of Year	<u>\$ 548,883</u>	<u>\$ 43,808</u>	<u>\$ 592,691</u>

The accompanying notes are an integral part of the financial statements

NORTH BAY COOPERATIVE LIBRARY SYSTEM
Reconciliation of Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Fund Types
To The Statement of Activities
For The Year Ended June 30, 2009

NET CHANGE IN FUND BALANCES- GOVERNMENTAL FUND TYPE **\$ 86,009**

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. In the statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Differences are as follows:

Current year depreciation expense (1,785)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds, as follows:

Change in long term compensated absences (7,767)

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ 76,457

The accompanying notes are an integral part of the financial statements

NORTH BAY COOPERATIVE LIBRARY SYSTEM
Statement of Fiduciary Net Assets
6/30/2009

	Agency Funds	
	TBR Trust Fund	Member Library Trust Fund
ASSETS:		
Cash in County Treasury	\$ 451,596	\$ 4,424
Total Assets	\$ 451,596	\$ 4,424
 LIABILITIES		
Accounts Payable	\$ -	\$ -
Total Liabilities	\$ -	\$ -
 NET ASSETS		
Held for Member Libraries	\$ 451,596	\$ 4,424
Total Net Assets	\$ 451,596	\$ 4,424

The accompanying notes are an integral part of the financial statements

NORTH BAY COOPERATIVE LIBRARY SYSTEM
Statement of Changes in Fiduciary Net Assets
6/30/2009

	Agency Funds	
	<u>TBR Trust Fund</u>	<u>Member Library Trust Fund</u>
ADDITIONS		
State Grant Revenues	\$ 247,173	\$ -
Member Reimbursements	-	2,595
Total Additions	<u>247,173</u>	<u>2,595</u>
DEDUCTIONS		
Payments on behalf of members	264,140	13,161
Total Deductions	<u>264,140</u>	<u>13,161</u>
Changes in Net Assets	(16,967)	(10,566)
Net Assets, Beginning of Year	<u>468,563</u>	<u>14,990</u>
Net Assets, End of Year	<u>\$ 451,596</u>	<u>\$ 4,424</u>

The accompanying notes are an integral part of the financial statements

NORTH BAY COOPERATIVE LIBRARY SYSTEM
Notes to Financial Statements

June 30, 2009

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

The Cooperative was formed under the Joint Powers section of the California Governmental Code and is, therefore, considered a political subdivision that is exempt from income taxes.

B. Significant Accounting Policies

The basic financial statements of the North Bay Cooperative Library System have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Boards (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Library's accounting policies are described below.

1. Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government and its component units. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

When both restricted and unrestricted resources are available for use, it is the government's policy to use unrestricted resources first, then restricted resources as they are needed.

NORTH BAY COOPERATIVE LIBRARY SYSTEM
Notes to Financial Statements

June 30, 2009

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for its major governmental fund. An accompanying schedule is presented to reconcile and explain the differences in net assets as presented in these statements to the net assets presented in the Government-wide financial statements. The Library's General Fund is its only major governmental fund.

Governmental funds are accounted for on a spending or "*current financial resources*" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the Library, are property taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Reconciliation of the Fund Financial Statements to the Government-wide Financial Statements is provided to explain the differences created by the integrated approach.

3. Types of Funds

- a) The General Fund is the Library's primary operating fund. It accounts for all financial resources of the Library except those required to be accounted for in another fund.
- b) The Library has two other non-major funds that are reported as "Other Governmental Funds" in the Fund Financial Statements. These are the "Equipment Replacement Trust" and "Employee Benefit Trust".
- c) Fiduciary Fund Financial Statements include a Statement of Net Assets. The Library's Fiduciary Funds represent Agency Funds, which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Agency Funds are accounted for on a spending or "*current financial resources*" measurement focus and the modified accrual basis of accounting as are the governmental funds explained above. These funds include the "TBR Trust Fund" and the "Member Library Trust Fund". These funds are not included in either the Government-wide Financial Statements or the Government Fund Financial Statements.

4. Capital Assets

Capital assets, which include primarily computer equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$2,500, and an estimated useful life in excess of two years. Such assets are recorded at historical cost or

**NORTH BAY COOPERATIVE LIBRARY SYSTEM
Notes to Financial Statements**

JUNE 30, 2009

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Buildings and improvements and equipment of the primary government, is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Computer Equipment	5-10

5. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

6. Net Assets

In the government-wide financial statements, net assets are classified into two components – invested in capital assets and unrestricted. These classifications are defined as follows:

- Invested in capital assets – This component of net assets consists of capital assets, including restricted capital assets, net of accumulated depreciation.
- Unrestricted net assets – This component of net assets consists of net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.
- Restricted assets – This component of net assets that are restricted for future equipment replacement or payroll claims.

7. Allowance for Doubtful Accounts

The Library had no accounts receivable at 6/30/09.

8. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NORTH BAY COOPERATIVE LIBRARY SYSTEM
Notes to Financial Statements

JUNE 30, 2009

NOTE 2—CASH AND INVESTMENTS

Investment in the Sonoma County Treasurer's Investment Pool

The Library's cash is pooled with the Sonoma County Treasurer, who acts as a disbursing agent for the Library. The fair value of the Library's investment in this pool is reported in the accompanying financial statements at amounts based upon the Library's pro-rata share of the fair value provided by the Treasury Pool for the entire Treasury Pool portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on accounting records maintained by the Treasury Pool, which are recorded on an amortized cost basis. Interest earned on investments pooled with the County is allocated quarterly to the appropriate fund based on its respective average daily balance for that quarter. The Treasury Oversight Committee has regulatory oversight for all monies deposited into the Treasury Pool.

As of June 30, 2009, the Library's share of the change in fair value of investments was not material.

Investment Guidelines

The Library's pooled cash and investments are invested pursuant to investment policy guidelines established by the County Treasurer and approved by the Board of Supervisors. The objectives of the policy are, in order of priority: safety of capital, liquidity and maximum rate of return. The policy addresses the soundness of financial institutions in which the County will deposit funds, types of investment instruments as permitted by the California Government Code 53601, and the percentage of the portfolio that may be invested in certain instruments with longer terms to maturity.

A copy of the Treasury Pool investment policy is available upon request from the Sonoma County Treasurer at 585 Fiscal Drive, Room 100-F, Santa Rosa, California, 95403-2871.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, one of the ways that the Treasury Pool manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturing evenly over time as necessary to provide the cash flow and liquidity needed for operations.

As of June 30, 2009, approximately 83.45 percent of the securities in the Treasury Pool had maturities of one year or less. Of the remainder, only 1.90 percent had a maturity of more than four to five years. There were no securities with a maturity of more than five years.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Treasury Pool does not have a rating provided by a nationally recognized statistical rating organization.

NORTH BAY COOPERATIVE LIBRARY SYSTEM
Notes to Financial Statements
JUNE 30, 2009

NOTE 2—CASH AND INVESTMENTS (Continued)

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the Treasury Pool's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits and securities lending transactions:

- ⇒ The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by depository regulated under stated law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies.
- ⇒ The California Government Code limits the total of all securities lending transactions to 20% of the fair value of the investment portfolio.

With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as the Treasury Pool).

Concentration of Credit Risk

The investment policy of the County contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. For a listing of investments in any one issuer (other than U.S. Treasury securities, mutual funds, or external investment pools) that represent 5% or more of total County investments, refer to the 2009 Sonoma County CAFR.

NOTE 3—RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A summary reconciliation of the difference between total fund balances as reflected on the Governmental Funds Balance Sheet and total net deficit of governmental activities as shown on the Government-wide Statement of Net Assets is presented in an accompanying schedule to the Governmental Funds Balance Sheet. The asset and liability elements which comprise the reconciliation difference stem from governmental funds using the current financial resources measurement focus and the modified accrual basis of accounting while the Government-wide Financial Statements use the economic resources measurement focus and the accrual basis of accounting.

A summary reconciliation of the difference between net change in fund balances as reflected on the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances and Change in Net Assets of Governmental Activities as shown on the Government-wide Statement of Activities is presented in an accompanying schedule to the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances. The revenue and expense elements which comprise the reconciliation difference stem from governmental funds using the current financial resources measurement focus and the modified accrual basis of accounting while the Government-wide Financial Statements use the economic resources measurement focus and the accrual basis of accounting.

NORTH BAY COOPERATIVE LIBRARY SYSTEM
Notes to Financial Statements
June 30, 2009

NOTE 4—CAPITAL ASSET ACTIVITY

Capital asset activity for the year ended June 30, 2009 was as follows:

	<u>Balance 7/1/2008</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 6/30/2009</u>
Capital Assets, Being Depreciated				
Computer Equipment	\$ 70,751	\$ -	\$ -	\$ 70,751
Total Capital Assets, Being Depreciated	70,751	-	-	70,751
Less: Accumulated Depreciation	<u>(68,540)</u>	<u>-</u>	<u>(1,785)</u>	<u>(70,325)</u>
Total Capital Assets, Being Depreciated Net	<u>2,211</u>	<u>-</u>	<u>(1,785)</u>	<u>426</u>
Governmental Activities, Capital Assets, Net	<u>\$ 2,211</u>	<u>\$ -</u>	<u>(1,785)</u>	<u>\$ 426</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:

Library Services	<u>\$ 1,785</u>
Total Depreciation Expense – Governmental Activities	<u>\$ 1,785</u>

NOTE 5—OPERATING LEASE

The Library executed a building lease effective January 1, 2005, which ended at December 31, 2009. The lease was not extended and the Library is now on a month-to-month basis.

NOTE 6—COMPENSATED ABSENCES

Accumulated sick leave benefits may convert to cash or compensatory time to a maximum of three days. Terminated employees may receive payment of the monetary equivalent of 25% of unused sick leave. For the fiscal year ended June 30, 2009, 25% of the total amount of sick leave is \$7,752.

Accumulated vacation benefits can be accrued by no more than 240 hours per employee. Terminated employees are entitled to full payment of unused vacation. A vacation buy-back may be requested in some cases to reimburse current employees for unused time. The total liability of unused vacation pay for the fiscal year ended June 30, 2009 is \$33,794.

NORTH BAY COOPERATIVE LIBRARY SYSTEM
Notes to Financial Statements
June 30, 2009

NOTE 7—EMPLOYEES’ RETIREMENT PLAN

A. Plan Description

The Library contributes to the California Public Employees Retirement System (PERS), an agent multiple-employer public defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participation public entities within the State of California. Benefit provisions and all other requirements are established by state statute and city ordinance. Copies of PERS’ annual financial report may be obtained from its Executive Office, 400 P Street, Sacramento, California 95814.

B. Funding Policy

Participants are required to contribute 7.0% of their annual covered salary. The Library makes the contributions required of Library employees on their behalf and for their account. The Library is required to contribute at an actuarially determined rate; the current rate at 08/09 was 7.352% of annual covered payroll. The contributions requirements of the plan members and the Library are established and may be amended by PERS.

C. Annual Pension Cost

For 2009, the Library’s annual pension cost of \$41,425 for PERS was equal to the Library’s required and actual contributions. The required contribution was determined as part of the June 30, 2009, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 7.75% investment rate of return (net of administrative expenses), (b) projected annual salary increases that vary by duration of service, and (c) a payroll growth rate of 3.25%. Both (a) and (b) included an inflation component of 3.0%. The actuarial value of PERS assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a four-year period (smoothed market value). PERS unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis.

THREE YEAR TREND INFORMATION FOR PERS

Fiscal Year	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/07	\$ 30,772	100	-0-
6/30/08	\$ 33,109	100	-0-
6/30/09	\$ 41,425	100	-0-

D. Funded Status of the Plan

With the implementation of risk pooling, stand alone valuation reports for the Library are not available. PERS provides the Library with a valuation report for the entire state, however.

NORTH BAY COOPERATIVE LIBRARY SYSTEM
Notes to Financial Statements
June 30, 2009

NOTE 8—LONG TERM DEBT

Activity of Long Term Debt for the year ended 6/30/07 was as follows:

	<u>Balance</u> <u>7/1/2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>6/30/2009</u>
Compensated Absences	\$ 33,778	\$ 7,767	\$ -	\$ 41,545
Total Long Term Liabilities	<u>\$ 33,778</u>	<u>\$ 7,767</u>	<u>\$ -</u>	<u>\$ 41,545</u>

NOTE 9—POST EMPLOYMENT HEALTH BENEFITS

Governmental Accounting Standards (GASB) #45 requires that postemployment benefits, including healthcare, be reported in the financial statements. The effective date of this pronouncement for libraries this size is for years beginning after 12/15/2008. The Library's policy is to incorporate new pronouncements when they become effective (not early implementation).

The Library does have 2 former employees for whom the Library pays health insurance benefits at \$1,495 per month.

NOTE 10—SUBSEQUENT EVENT

- A. North Bay Cooperative Library System has merged with two other similar entities as noted below beginning 7/1/09. The entity itself will cease activity except that the entity will retain its PERS liability. It has not yet been determined that it is in the best interest of the Library to transfer its PERS liability to the new NorthNet Library System. Therefore, the Library will continue with minimal activity related to its retirement system only.

New Entity:

NorthNet Library System

Merged Entities:

North Bay Cooperative Library System
Mountain Valley Library System
North State Cooperative Library System

- B. On August 28, 2009, the Library transferred \$100,000 to the new merged entity, "NorthNet Library System". As of October 31, 2009, the Library still retained \$371,699 in cash.

Supplemental Information

NORTH BAY COOPERATIVE LIBRARY SYSTEM
Statement of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual-General Fund
For The Year Ended June 30, 2009

	Budgeted Amounts		Budgetary Basis Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
User Charges	\$ 346,174	\$ 347,625	\$ 339,818	\$ 7,807
Membership Fees	93,478	268,177	286,549	(18,372)
Federal Operating Grants	22,500	253,414	235,989	17,425
Other Governmental Agencies	177,380	-	-	-
State Operating Grants	201,382	202,091	195,116	6,975
Interest Income	51,989	52,836	26,909	25,927
Member Reimbursements	263,032	266,344	286,205	(19,861)
Miscellaneous Revenues	200	200	590	(390)
Total Revenues	<u>1,156,135</u>	<u>1,390,687</u>	<u>1,371,176</u>	<u>19,511</u>
EXPENDITURES				
Salaries & Benefits	420,697	585,955	593,107	(7,152)
Operating Expenses	651,025	783,989	685,385	98,604
Equipment Purchases	-	-	-	-
Total Expenditures	<u>1,071,722</u>	<u>1,369,944</u>	<u>1,278,492</u>	<u>91,452</u>
Excess of Revenues Over Expenditures	<u>\$ 84,413</u>	<u>\$ 20,743</u>	92,684	<u>\$ (71,941)</u>
Fund Balance, Beginning of Year			<u>456,199</u>	
Fund Balance, End of Year			<u>\$ 548,883</u>	

The accompanying notes are an integral part of the financial statements

NORTH BAY COOPERATIVE LIBRARY SYSTEM
Notes to Required Supplementary Information

June 30, 2009

NOTE 1—BUDGETARY INFORMATION

Annual budgets are adopted on a non-GAAP basis for all governmental funds. All annual appropriations lapse at fiscal year-end.

Before October 31, the proposed budget is presented to the board of directors for review. The board holds public hearings and a final budget must be prepared and adopted no later than December 31.

The appropriated budget is prepared by character and subobject. Transfers of appropriations between characters require the approval of the board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the character level. The board made several supplemental budgetary appropriations throughout the year.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Council of Librarians
North Bay Cooperative Library System

I have audited the financial statements of the governmental activities, and the major fund of the North Bay Cooperative Library System as of and for the fiscal year ended June 30, 2009, which collectively comprise the North Bay Cooperative Library System's basic financial statements and have issued my report thereon dated November 28, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing my audit, I considered North Bay Cooperative Library System's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of North Bay Cooperative Library System's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of North Bay Cooperative Library System's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects North Bay Cooperative Library System's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of North Bay Cooperative Library System's statements that is more than inconsequential will not be prevented or detected by North Bay Cooperative Library System's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by North Bay Cooperative Library System's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether North Bay Cooperative Library System's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect

Larry D. Johnson

Certified Public Accountant

on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

I noted certain other matters that I reported to management of North Bay Cooperative Library System in a separate letter dated November 28, 2009.

This report is intended solely for the information and use of the North Bay Cooperative Library System management, others within the organization, and the Council of Librarians and is not intended to be and should not be used by anyone other than these specified parties.



Larry D. Johnson
Certified Public Accountant

November 28, 2009
Santa Rosa, CA

**NBCLS BOARD MEETING
March 4, 2010
ADMINISTRATIVE NOTES**

AGENDA ITEM #6 CONSENT CALENDAR

- A. The statement of expenditure and revenue for January 31, 2010 is in the packet. Just an FYI the interest earned in Q1 was 1.64% after fees and in Q2 was 0.813%.
- B. FY 2009/2010 Budget adjustment does not change any expenditure or revenue. The only change is to move the membership fee expenditure from the operational transfer line into the membership dues line.

AGENDA ITEMS # 7 AUDIT

There is nothing unusual in the audit. The letter from the auditor about internal control issues is the same letter that we received last year. Because we do not have a CPA on staff, this letter must be issued to advise that our use of an account clerk rather than a CPA is considered an internal control weakness. This letter is required by federal law.

AGENDA ITEM # 8 ADMINISTRATOR'S REPORT

- A. The reference question activity report is included in the packet along with the reference coordinator's report.
- B. URSA 4.2 is now working with all three shared catalogs. The CARL connection was installed a few weeks ago. Most elements are working very well. There are still a few tweaks that are needed in the Horizon and CARL operations. Training/problem solving webinar sessions continue to be offered on a bi-weekly basis. The URSA 2.6 server will be taken off line in March. If anyone would like to have the old server to host a special project. Please let me know. Otherwise it will be taken to the recycle center.

AGENDA ITEM # 9 NORTHNET LIBRARY SYSTEM BUDGET FY 2010/2011

The NLS Finance Committee met to review various formulas for determining an acceptable uniform membership fee structure. The conclusion is that there is no way to create a formula that holds all members harmless. Given the severe cuts in library funding for this fiscal year and projections of equally dismal funding in 2010/11, the Committee recommended holding the membership fees at the same level as this current year. The Committee understands that each System uses a different fee structure and is supplementing the memberships with contributions from the reserves. Each System will need to determine if they wish to continue that practice for one more year. The Committee further recommended that NLS staff develop a status quo (or less if possible) 2010/11 budget. In January the Steering Committee approved the status quo budget that is included in the packet. Staff will attempt to tighten spending in the 2009/10 budget to create some revenue to carry forward as a reserve to help fund the 2010/11 budget. NBCLS needs to decide if it will pay the \$21,022 additional membership for NBCLS members from reserves as was the case in FY 2009/2010.

AGENDA ITEM # 10 MOVE TO CLOSED SESSION – LABOR NEGOTIATIONS

The SEIU contract expires on June 30, 2010.

AGENDA ITEM # 12 NBCLS PROPOSED BUDGET 2010/2011

A preliminary budget is included in the packet.

Reference Coordinator's Report

March 4, 2010

Submitted by Joseph Cochrane, Reference Coordinator

I. Reference and Consortia Purchases

The next round of renegotiations on database contracts has just completed. We were able to negotiate an additional savings of 5 to 10% off on most of our database contracts with a flat rate on the rest. An additional database was added to one contract at no extra cost. Most vendors include an automatic 5% increase each year at renewal time. This is subject to negotiation, and is often tough. NorthNet is looking into the possibility of creating a NorthNet Overdrive collection for those libraries that do not currently have a collection. We are working with Overdrive on this. As always, let us know if there are any databases that you want us to consider for group purchase. Reference question answering continues. The first half of this fiscal year (July-Dec 2009), we answered 164 questions for North Bay Cooperative, with a total of 325 questions for all NorthNet libraries. We continue to answer reference questions, negotiate database contracts and provide other reference support for our system partners in NorthNet.

Please call me at 800-479-6733, ext. 106, or e-mail joenbcls@sonic.net if you have questions about anything mentioned in this report.

Reference Question Activity Report
Fiscal Year 2009-2010 NBCLS
(6 months)

Mus 27
Med 22
Law 21
Bus 18
Sci 16
Art 14
Rep 13
Edu 10
Lit 6
How 5
Bio 4
Rel 3
Ant 2
Lei 1
Gen 1
Con 1
Total 164

Napa City/County 38
Lake County 26
Bel/Tib Public 24
Solano County 18
Sonoma County 12
Marin County 11
Mendocino County 10
Larkspur Public 7
Mill Valley Public 4
North Bay Coop 4
San Rafael Public 4
St Helena Public 4
Benicia Public 1
North Bay Health 1

Total 164

Reference Question Activity Report
Fiscal Year 2009-2010 MVLS
(6 months)

Edu 26
Rep 15
Law 12
Bus 9
Sci 7
Gen 4
Med 3
Lit 3
His 3
Con 1
Lei 1
Mus 1
Total 85

Nevada County 18
Placer county 15
Folsom Public 14
El Dorado County 12
Woodland Public 9
Yolo County 8
Roseville Public 3
Sutter County 3
Alpine County 2
Sacramento Public 1
Total 85

Reference Question Activity Report
Fiscal Year 2009-2010 NSCLS
(6 months)

Mus 22
Bus 14
Bep 11
Edu 10
Law 7
Med 3
His 2
Wor 2
Gen 2
Bio 2
Con 1
Total 76

Butte County	22
Shasta County	14
Siskiyou County	12
Modoc County	7
Plumas County	7
Humboldt County	6
Orland Public	4
Trinity County	4
Total	76

SUPERSEARCH ACTIVITY REPORT

November 1, 2009 – February 28, 2010

Submitted by Ann Amman, SuperSearch Program Manager

Activity Total/Monthly Statistics

	<u>Requests Made By</u>	<u>Requests Filled For</u>	<u>Borrowing Fill Rate</u>	<u>Requests Made To</u>	<u>Requests Filled By</u>	<u>Lending Fill Rate</u>
<u>November</u>						
MARINet	150	61	41%	417	217	52%
SNAP	376	196	52%	799	127	16%
Lake/Mendo/Sono	960	239	25%	270	152	56%
November Total	1,486	496	33%	1,486	496	33%
<u>December</u>						
MARINet	129	133	103%	450	530	118%
SNAP	346	337	97%	504	687	136%
Lake/Mendo/Sono	692	933	135%	213	186	87%
December Total	1,167	1,403	120%	1,167	1,403	120%
<u>January</u>						
MARINet	119	110	92%	517	403	78%
SNAP	429	344	80%	614	532	87%
Lake/Mendo/Sono	860	708	82%	291	227	78%
January Total	1,408	1,162	83%	1,422	1,162	82%
<u>February</u>						
MARINet	132	107	81%	487	397	82%
SNAP	484	313	65%	749	587	78%
Lake/Mendo/Sono	965	774	80%	345	210	61%
February Total	1,581	1,194	76%	1,581	1,194	76%

URSA 4.2 Update

The transition to URSA 4.2 occurred on November 1. We had to address some issues with each of the systems at the beginning but each system is now running smoothly. Big news is that the NCIP code was successfully deployed at SNAP and requests are no longer mediated at SNAP libraries; it is no longer necessary to process requests manually!

Two concerns that have been reported to SirsiDynix are 1.) patrons not receiving automatic email notifications when requests expire, and 2.) patrons' My Account is not displaying request status information correctly. These are problematic and have left patrons perplexed as to what is going on with their requests. Both these issues are being investigated by SirsiDynix technical staff.

After six months of weekly online URSA 4.2 training sessions, we have moved the online training sessions to twice a month. There have been fewer questions as staff gets more familiar with URSA 4.2 and as issues get resolved.

SuperSearch (URSA 2.6)

After all requests were accounted for, this version of SuperSearch was disconnected on February 19.



DL & ILL Combined System Report (Public & Non-Public)

2/3/2010

Fiscal Year 2009/10 1st Quarter

Agenda Item #8B

Account# from M000 to M999

Name	ILL Library	ILL System	ILL Total	DLL Library	DL System	DL Total	Total DL/ILL Reimbursement
Non-Public Libraries							
49-99 Coop Library System							
CSU Stanislaus Library	\$0.00	\$59.90	\$59.90	\$0.00	\$0.00	\$0.00	\$59.90
University of the Pacific	\$0.00	\$56.31	\$56.31	\$0.00	\$0.00	\$0.00	\$56.31
Merced College	\$0.00	\$20.37	\$20.37	\$0.00	\$0.00	\$0.00	\$20.37
Modesto Jr College	\$35.94	\$0.00	\$35.94	\$0.00	\$0.00	\$0.00	\$35.94
System Total:	\$35.94	\$136.58	\$172.52	\$0.00	\$0.00	\$0.00	\$172.52
Black Gold Coop Lib System							
California Lutheran University	\$28.75	\$0.00	\$28.75	\$0.00	\$0.00	\$0.00	\$28.75
Vestmont College	\$1.20	\$0.00	\$1.20	\$0.00	\$0.00	\$0.00	\$1.20
JC Santa Barbara	\$86.26	\$0.00	\$86.26	\$0.00	\$0.00	\$0.00	\$86.26
System Total:	\$116.21	\$0.00	\$116.21	\$0.00	\$0.00	\$0.00	\$116.21
Inland Library System							
Cal State Univ San Bernardino	\$204.86	\$0.00	\$204.86	\$0.00	\$0.00	\$0.00	\$204.86
La Sierra University	\$31.15	\$0.00	\$31.15	\$0.00	\$0.00	\$0.00	\$31.15
JC Riverside	\$1,473.54	\$0.00	\$1,473.54	\$0.00	\$0.00	\$0.00	\$1,473.54
System Total:	\$1,709.55	\$0.00	\$1,709.55	\$0.00	\$0.00	\$0.00	\$1,709.55
NorthNet Library System							
American River College	\$22.76	\$0.00	\$22.76	\$0.00	\$0.00	\$0.00	\$22.76
Butte College	\$0.00	\$44.33	\$44.33	\$0.00	\$0.00	\$0.00	\$44.33
Cal State University Chico	\$275.54	\$0.00	\$275.54	\$0.00	\$0.00	\$0.00	\$275.54
Cal State Univ Sacramento	\$370.18	\$0.00	\$370.18	\$0.00	\$0.00	\$0.00	\$370.18
Cal State Univ Sonoma	\$2,003.06	\$0.00	\$2,003.06	\$0.00	\$0.00	\$0.00	\$2,003.06
Wiskiyou Joint Community Coll	\$1.20	\$0.00	\$1.20	\$0.00	\$0.00	\$0.00	\$1.20
Yosumnes River College	\$15.57	\$0.00	\$15.57	\$0.00	\$0.00	\$0.00	\$15.57



DL & ILL Combined System Report (Public & Non-Public)

2/3/2010

Fiscal Year 2009/10 1st Quarter

Account# from M000 to M999

Name	ILL Library	ILL System	ILL Total	DLL Library	DL System	DL Total	Total DL/ILL Reimbursement
Golden Gate Baptist Theolgi	\$17.97	\$0.00	\$17.97	\$0.00	\$0.00	\$0.00	\$17.97
Humboldt State Univ	\$100.63	\$0.00	\$100.63	\$0.00	\$0.00	\$0.00	\$100.63
Napa Valley College	\$2,195.93	\$0.00	\$2,195.93	\$0.00	\$0.00	\$0.00	\$2,195.93
Sacramento City College	\$13.18	\$0.00	\$13.18	\$0.00	\$0.00	\$0.00	\$13.18
Santa Rosa Jr College	\$44.33	\$0.00	\$44.33	\$0.00	\$0.00	\$0.00	\$44.33
Shasta College Library	\$0.00	\$49.12	\$49.12	\$0.00	\$0.00	\$0.00	\$49.12
Sierra College	\$19.17	\$0.00	\$19.17	\$0.00	\$0.00	\$0.00	\$19.17
JC Davis	\$540.30	\$0.00	\$540.30	\$0.00	\$0.00	\$0.00	\$540.30
Yuba Community College	\$0.00	\$14.38	\$14.38	\$0.00	\$0.00	\$0.00	\$14.38
System Total:	\$5,619.82	\$107.83	\$5,727.65	\$0.00	\$0.00	\$0.00	\$5,727.65

Pacific Library Partnership

San Brillo College	\$63.49	\$0.00	\$63.49	\$0.00	\$0.00	\$0.00	\$63.49
California Academy of Sciences	\$10.78	\$0.00	\$10.78	\$0.00	\$0.00	\$0.00	\$10.78
Cal State Univ East Bay	\$789.48	\$0.00	\$789.48	\$0.00	\$0.00	\$0.00	\$789.48
Cal State Univ Monterey Bay	\$41.93	\$0.00	\$41.93	\$0.00	\$0.00	\$0.00	\$41.93
Cal Institute of Integral	\$14.38	\$0.00	\$14.38	\$0.00	\$0.00	\$0.00	\$14.38
Cal State Univ San Jose	\$3,110.01	\$0.00	\$3,110.01	\$0.00	\$0.00	\$0.00	\$3,110.01
Canada College Library	\$797.87	\$0.00	\$797.87	\$0.00	\$0.00	\$0.00	\$797.87
College of San Mateo	\$1,241.13	\$0.00	\$1,241.13	\$0.00	\$0.00	\$0.00	\$1,241.13
Diocesan College	\$367.79	\$0.00	\$367.79	\$0.00	\$0.00	\$0.00	\$367.79
Monterey Peninsula College	\$15.57	\$0.00	\$15.57	\$0.00	\$0.00	\$0.00	\$15.57
Diablo Postgraduate School	\$68.29	\$0.00	\$68.29	\$0.00	\$0.00	\$0.00	\$68.29
St Mary's College	\$2,039.00	\$0.00	\$2,039.00	\$0.00	\$0.00	\$0.00	\$2,039.00
Santa Clara University	\$2,615.23	\$0.00	\$2,615.23	\$0.00	\$0.00	\$0.00	\$2,615.23
Skyline College	\$1,340.56	\$0.00	\$1,340.56	\$0.00	\$0.00	\$0.00	\$1,340.56
UC Berkeley	\$364.19	\$0.00	\$364.19	\$0.00	\$0.00	\$0.00	\$364.19
UC Santa Cruz	\$250.38	\$0.00	\$250.38	\$0.00	\$0.00	\$0.00	\$250.38
West Valley College	\$386.95	\$0.00	\$386.95	\$0.00	\$0.00	\$0.00	\$386.95
San Mateo Cty Super of Schools	\$3.59	\$0.00	\$3.59	\$0.00	\$0.00	\$0.00	\$3.59
System Total:	\$13,520.62	\$0.00	\$13,520.62	\$0.00	\$0.00	\$0.00	\$13,520.62

San Joaquin Valley Lib System



DL & ILL Combined System Report (Public & Non-Public)

2/3/2010

Fiscal Year 2009/10 1st Quarter

Account# from M000 to M999

Name	ILL Library	ILL System	ILL Total	DLL Library	DL System	DL Total	Total DL/ILL Reimbursement
RIVERSIDE COUNTY LIBRARY SYS	\$55,684.24	\$0.00	\$55,684.24	\$0.00	\$0.00	\$0.00	\$55,684.24
ONTARIO CITY LIBRARY	\$184.49	\$0.00	\$184.49	\$2,134.08	\$0.00	\$2,134.08	\$2,318.57
PALM SPRINGS PUBLIC LIBRARY	\$553.48	\$0.00	\$553.48	\$1,486.68	\$0.00	\$1,486.68	\$2,040.16
RIVERSIDE PUBLIC LIBRARY	\$1,612.51	\$0.00	\$1,612.51	\$3,402.36	\$0.00	\$3,402.36	\$5,014.87
SAN BERNARDINO COUNTY LIBRARY	\$57,008.03	\$0.00	\$57,008.03	\$0.00	\$0.00	\$0.00	\$57,008.03
SAN BERNARDINO PUBLIC LIBRARY	\$0.00	\$16.77	\$16.77	\$2,216.76	\$0.00	\$2,216.76	\$2,233.53
PLAND PUBLIC LIBRARY	\$71.88	\$0.00	\$71.88	\$0.00	\$0.00	\$0.00	\$71.88
land Library System	\$0.00	\$1,097.37	\$1,097.37	\$0.00	\$0.00	\$0.00	\$1,097.37
BEAUMONT LIBRARY DISTRICT	\$16.77	\$0.00	\$16.77	\$482.04	\$0.00	\$482.04	\$498.81
BANNING LIBRARY DISTRICT	\$118.60	\$0.00	\$118.60	\$0.00	\$0.00	\$0.00	\$118.60
RANCHO CUCAMONGA PUBLIC LIB	\$0.00	\$0.00	\$0.00	\$20,459.40	\$0.00	\$20,459.40	\$20,459.40
RANCHO MIRAGE PUBLIC LIBRARY	\$71.88	\$0.00	\$71.88	\$21,869.64	\$0.00	\$21,869.64	\$21,941.52
MORENO VALLEY PUBLIC LIBRARY	\$7,259.88	\$0.00	\$7,259.88	\$0.00	\$0.00	\$0.00	\$7,259.88
MURRIETA PUBLIC LIBRARY	\$10,619.07	\$0.00	\$10,619.07	\$0.00	\$0.00	\$0.00	\$10,619.07
VICTORVILLE CITY LIBRARY	\$9,648.69	\$0.00	\$9,648.69	\$0.00	\$0.00	\$0.00	\$9,648.69
System Total:	\$143,134.65	\$1,114.14	\$144,248.79	\$68,112.72	\$0.00	\$68,112.72	\$212,361.51

NorthNet Library System

ALPINE COUNTY LIBRARY	\$0.00	\$0.00	\$0.00	\$110.76	\$0.00	\$110.76	\$110.76
PLACER COUNTY LIBRARY	\$160.53	\$0.00	\$160.53	\$1,405.56	\$0.00	\$1,405.56	\$1,566.09
BUTTE COUNTY LIBRARY	\$0.00	\$537.90	\$537.90	\$0.00	\$168.48	\$168.48	\$706.38
COLUSA COUNTY FREE LIBRARY	\$1,608.91	\$0.00	\$1,608.91	\$73.32	\$0.00	\$73.32	\$1,682.23
DEL NORTE COUNTY LIB. DISTRICT	\$0.00	\$0.00	\$0.00	\$0.00	\$3.12	\$3.12	\$3.12
DIXON PUBLIC LIBRARY DISTRICT	\$7,046.64	\$0.00	\$7,046.64	\$0.00	\$0.00	\$0.00	\$7,046.64
EL DORADO COUNTY LIBRARY	\$354.61	\$0.00	\$354.61	\$0.00	\$0.00	\$0.00	\$354.61
HUMBOLDT COUNTY LIBRARY	\$0.00	\$348.62	\$348.62	\$0.00	\$285.48	\$285.48	\$634.10
LAKE COUNTY LIBRARY	\$39,468.11	\$0.00	\$39,468.11	\$0.00	\$0.00	\$0.00	\$39,468.11
ARKSPUR PUBLIC LIBRARY	\$5,611.43	\$0.00	\$5,611.43	\$0.00	\$0.00	\$0.00	\$5,611.43
MARIN COUNTY FREE LIBRARY	\$19,933.52	\$0.00	\$19,933.52	\$4,821.96	\$0.00	\$4,821.96	\$24,755.48
MENDOCINO COUNTY LIBRARY	\$39,802.35	\$0.00	\$39,802.35	\$0.00	\$0.00	\$0.00	\$39,802.35
MILL VALLEY PUBLIC LIBRARY	\$7,970.29	\$0.00	\$7,970.29	\$4,709.64	\$0.00	\$4,709.64	\$12,679.93
MODOC COUNTY LIBRARY	\$0.00	\$206.06	\$206.06	\$0.00	\$9.36	\$9.36	\$215.42
MONO COUNTY FREE LIBRARY	\$1,901.23	\$0.00	\$1,901.23	\$0.00	\$0.00	\$0.00	\$1,901.23
SIAPA CITY-COUNTY LIBRARY	\$0.00	\$28,082.32	\$28,082.32	\$0.00	\$0.00	\$0.00	\$28,082.32
YEVADA COUNTY LIBRARY	\$285.12	\$0.00	\$285.12	\$0.00	\$0.00	\$0.00	\$285.12



DL & ILL Combined System Report (Public & Non-Public)

2/3/2010

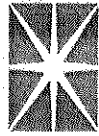
Fiscal Year 2009/10 1st Quarter

Account# from M000 to M999

Name	ILL Library	ILL System	ILL Total	DLL Library	DL System	DL Total	Total DL/ILL Reimbursement
ORLAND FREE LIBRARY	\$0.00	\$560.66	\$560.66	\$0.00	\$0.00	\$0.00	\$560.66
OLUMAS COUNTY LIBRARY	\$0.00	\$201.26	\$201.26	\$0.00	\$0.00	\$0.00	\$201.26
ROSEVILLE PUBLIC LIBRARY	\$196.47	\$0.00	\$196.47	\$9,051.12	\$0.00	\$9,051.12	\$9,247.59
SACRAMENTO PUBLIC LIBRARY	\$45,710.89	\$0.00	\$45,710.89	\$0.00	\$0.00	\$0.00	\$45,710.89
SAN ANSELMO PUBLIC LIBRARY	\$4,310.40	\$0.00	\$4,310.40	\$0.00	\$0.00	\$0.00	\$4,310.40
SAN RAFAEL PUBLIC LIBRARY	\$0.00	\$7,162.84	\$7,162.84	\$0.00	\$0.00	\$0.00	\$7,162.84
SAUSALITO PUBLIC LIBRARY	\$0.00	\$4,527.24	\$4,527.24	\$0.00	\$0.00	\$0.00	\$4,527.24
SHASTA PUBLIC LIBRARIES	\$0.00	\$144.96	\$144.96	\$0.00	\$121.68	\$121.68	\$266.64
SISKIYOU COUNTY FREE LIBRARY	\$0.00	\$131.78	\$131.78	\$0.00	\$0.00	\$0.00	\$131.78
SOLANO COUNTY LIBRARY	\$58,368.96	\$0.00	\$58,368.96	\$0.00	\$0.00	\$0.00	\$58,368.96
SONOMA COUNTY LIBRARY	\$45,285.60	\$0.00	\$45,285.60	\$0.00	\$0.00	\$0.00	\$45,285.60
ST. HELENA PUBLIC LIBRARY	\$17,325.48	\$0.00	\$17,325.48	\$7,336.68	\$0.00	\$7,336.68	\$24,662.16
SUTTER COUNTY LIBRARY	\$9,374.35	\$0.00	\$9,374.35	\$4,399.20	\$0.00	\$4,399.20	\$13,773.55
TEHAMA COUNTY LIBRARY	\$0.00	\$136.57	\$136.57	\$0.00	\$0.00	\$0.00	\$136.57
TRINITY COUNTY LIBRARY	\$0.00	\$70.68	\$70.68	\$0.00	\$0.00	\$0.00	\$70.68
VILLOWS PUBLIC LIBRARY	\$0.00	\$252.78	\$252.78	\$0.00	\$0.00	\$0.00	\$252.78
WOODLAND PUBLIC LIBRARY	\$18,996.69	\$0.00	\$18,996.69	\$703.56	\$0.00	\$703.56	\$19,700.25
YUBA COUNTY LIBRARY	\$249.18	\$0.00	\$249.18	\$0.00	\$0.00	\$0.00	\$249.18
YUBA COUNTY LIBRARY	\$200.07	\$0.00	\$200.07	\$0.00	\$0.00	\$0.00	\$200.07
BENICIA PUBLIC LIBRARY	\$14,844.42	\$0.00	\$14,844.42	\$2,783.04	\$0.00	\$2,783.04	\$17,627.46
COLSOM PUBLIC LIBRARY	\$19,117.68	\$0.00	\$19,117.68	\$4,113.72	\$0.00	\$4,113.72	\$23,231.40
DELVEDE-RE-TIBURON LIBRARY AGEN	\$9,716.98	\$0.00	\$9,716.98	\$4,867.20	\$0.00	\$4,867.20	\$14,584.18
NorthNet Library System	\$0.00	\$463.63	\$463.63	\$0.00	\$0.00	\$0.00	\$463.63
System Total:	\$367,839.91	\$42,827.30	\$410,667.21	\$44,375.76	\$588.12	\$44,963.88	\$455,631.09

Pacific Library Partnership

Alameda Free Library	\$98.24	\$0.00	\$98.24	\$0.00	\$0.00	\$0.00	\$98.24
BERKELEY PUBLIC LIBRARY	\$0.00	\$0.00	\$0.00	\$21,643.44	\$0.00	\$21,643.44	\$21,643.44
BURLINGAME PUBLIC LIBRARY	\$15,098.39	\$0.00	\$15,098.39	\$887.64	\$0.00	\$887.64	\$15,986.03
HARRISON MEMORIAL LIBRARY	\$61.10	\$0.00	\$61.10	\$3,544.32	\$0.00	\$3,544.32	\$3,605.42
CONTRA COSTA COUNTY LIBRARY	\$2,962.65	\$0.00	\$2,962.65	\$0.00	\$0.00	\$0.00	\$2,962.65
DAILY CITY PUBLIC LIBRARY	\$11,842.23	\$0.00	\$11,842.23	\$0.00	\$0.00	\$0.00	\$11,842.23
DAYWARD PUBLIC LIBRARY	\$1,314.21	\$0.00	\$1,314.21	\$0.00	\$0.00	\$0.00	\$1,314.21
EVERMORE PUBLIC LIBRARY	\$5,799.52	\$0.00	\$5,799.52	\$673.92	\$0.00	\$673.92	\$6,473.44
MENLO PARK PUBLIC LIBRARY	\$8,983.80	\$0.00	\$8,983.80	\$5,244.72	\$0.00	\$5,244.72	\$14,228.52



DL & ILL Combined System Report (Public & Non-Public)

Fiscal Year 2009/10 1st Quarter

Account# from M000 to M999

Name	ILL Library	ILL System	ILL Total	DLL Library	DL System	DL Total	Total DL/ILL Reimbursement
Non-Public Libraries							
49-99 Coop Library System							
CSU Stanislaus Library	\$0.00	\$59.90	\$59.90	\$0.00	\$0.00	\$0.00	\$59.90
University of the Pacific	\$0.00	\$56.31	\$56.31	\$0.00	\$0.00	\$0.00	\$56.31
Merced College	\$0.00	\$20.37	\$20.37	\$0.00	\$0.00	\$0.00	\$20.37
Modesto Jr College	\$35.94	\$0.00	\$35.94	\$0.00	\$0.00	\$0.00	\$35.94
System Total:	\$35.94	\$136.58	\$172.52	\$0.00	\$0.00	\$0.00	\$172.52
Black Gold Coop Lib System							
California Lutheran University	\$28.75	\$0.00	\$28.75	\$0.00	\$0.00	\$0.00	\$28.75
Vestmont College	\$1.20	\$0.00	\$1.20	\$0.00	\$0.00	\$0.00	\$1.20
JC Santa Barbara	\$86.26	\$0.00	\$86.26	\$0.00	\$0.00	\$0.00	\$86.26
System Total:	\$116.21	\$0.00	\$116.21	\$0.00	\$0.00	\$0.00	\$116.21
Inland Library System							
Cal State Univ San Bernardino	\$204.86	\$0.00	\$204.86	\$0.00	\$0.00	\$0.00	\$204.86
La Sierra University	\$31.15	\$0.00	\$31.15	\$0.00	\$0.00	\$0.00	\$31.15
JC Riverside	\$1,473.54	\$0.00	\$1,473.54	\$0.00	\$0.00	\$0.00	\$1,473.54
System Total:	\$1,709.55	\$0.00	\$1,709.55	\$0.00	\$0.00	\$0.00	\$1,709.55
NorthNet Library System							
American River College	\$22.76	\$0.00	\$22.76	\$0.00	\$0.00	\$0.00	\$22.76
Butte College	\$0.00	\$44.33	\$44.33	\$0.00	\$0.00	\$0.00	\$44.33
Cal State University Chico	\$275.54	\$0.00	\$275.54	\$0.00	\$0.00	\$0.00	\$275.54
Cal State Univ Sacramento	\$370.18	\$0.00	\$370.18	\$0.00	\$0.00	\$0.00	\$370.18
Cal State Univ Sonoma	\$2,003.06	\$0.00	\$2,003.06	\$0.00	\$0.00	\$0.00	\$2,003.06
Triskiyou Joint Community Coll	\$1.20	\$0.00	\$1.20	\$0.00	\$0.00	\$0.00	\$1.20
Yosumnes River College	\$15.57	\$0.00	\$15.57	\$0.00	\$0.00	\$0.00	\$15.57



DL & ILL Combined System Report (Public & Non-Public)

2/3/2010

Fiscal Year 2009/10 1st Quarter

Account# from M000 to M999

Name	ILL Library	ILL System	ILL Total	DLL Library	DL System	DL Total	Total DL/ILL Reimbursement
Golden Gate Baptist Theolgl	\$17.97	\$0.00	\$17.97	\$0.00	\$0.00	\$0.00	\$17.97
Humboldt State Univ	\$100.63	\$0.00	\$100.63	\$0.00	\$0.00	\$0.00	\$100.63
Napa Valley College	\$2,195.93	\$0.00	\$2,195.93	\$0.00	\$0.00	\$0.00	\$2,195.93
Sacramento City College	\$13.18	\$0.00	\$13.18	\$0.00	\$0.00	\$0.00	\$13.18
Santa Rosa Jr College	\$44.33	\$0.00	\$44.33	\$0.00	\$0.00	\$0.00	\$44.33
Shasta College Library	\$0.00	\$49.12	\$49.12	\$0.00	\$0.00	\$0.00	\$49.12
Sierra College	\$19.17	\$0.00	\$19.17	\$0.00	\$0.00	\$0.00	\$19.17
JC Davis	\$540.30	\$0.00	\$540.30	\$0.00	\$0.00	\$0.00	\$540.30
Tuba Community College	\$0.00	\$14.38	\$14.38	\$0.00	\$0.00	\$0.00	\$14.38
System Total:	\$5,619.82	\$107.83	\$5,727.65	\$0.00	\$0.00	\$0.00	\$5,727.65

Pacific Library Partnership

San Brillo College	\$63.49	\$0.00	\$63.49	\$0.00	\$0.00	\$0.00	\$63.49
California Academy of Sciences	\$10.78	\$0.00	\$10.78	\$0.00	\$0.00	\$0.00	\$10.78
Cal State Univ East Bay	\$789.48	\$0.00	\$789.48	\$0.00	\$0.00	\$0.00	\$789.48
Cal State Univ Monterey Bay	\$41.93	\$0.00	\$41.93	\$0.00	\$0.00	\$0.00	\$41.93
Cal Institute of Integral	\$14.38	\$0.00	\$14.38	\$0.00	\$0.00	\$0.00	\$14.38
Cal State Univ San Jose	\$3,110.01	\$0.00	\$3,110.01	\$0.00	\$0.00	\$0.00	\$3,110.01
Canada College Library	\$797.87	\$0.00	\$797.87	\$0.00	\$0.00	\$0.00	\$797.87
College of San Mateo	\$1,241.13	\$0.00	\$1,241.13	\$0.00	\$0.00	\$0.00	\$1,241.13
Mission College	\$367.79	\$0.00	\$367.79	\$0.00	\$0.00	\$0.00	\$367.79
Monterey Peninsula College	\$15.57	\$0.00	\$15.57	\$0.00	\$0.00	\$0.00	\$15.57
Naval Postgraduate School	\$68.29	\$0.00	\$68.29	\$0.00	\$0.00	\$0.00	\$68.29
St Mary's College	\$2,039.00	\$0.00	\$2,039.00	\$0.00	\$0.00	\$0.00	\$2,039.00
Santa Clara University	\$2,615.23	\$0.00	\$2,615.23	\$0.00	\$0.00	\$0.00	\$2,615.23
Skyline College	\$1,340.56	\$0.00	\$1,340.56	\$0.00	\$0.00	\$0.00	\$1,340.56
UC Berkeley	\$364.19	\$0.00	\$364.19	\$0.00	\$0.00	\$0.00	\$364.19
UC Santa Cruz	\$250.38	\$0.00	\$250.38	\$0.00	\$0.00	\$0.00	\$250.38
West Valley College	\$386.95	\$0.00	\$386.95	\$0.00	\$0.00	\$0.00	\$386.95
San Mateo Cty Super of Schools	\$3.59	\$0.00	\$3.59	\$0.00	\$0.00	\$0.00	\$3.59
System Total:	\$13,520.62	\$0.00	\$13,520.62	\$0.00	\$0.00	\$0.00	\$13,520.62

San Joaquin Valley Lib System

**North Bay Cooperative Library System
Delivery Statistics
FY 2009/10**

LIBRARY	QTR 1	QTR 2	QTR 3	QTR 4	YTD 2009/10	Prior Year Comparison		2nd QTR FY 08/09
						YTD 2008/09	% change	
NBCLS MEMBERS								
Belvedere-Tiburon	35295	33345			68640	56,745	21.0%	28178
Benicia	62010	56550			118,560	110,565	7.2%	52650
Dixon	27105	26130			53,235	47,190	12.8%	23888
Lake Co. - <i>Lakeport</i>	100100	95420			195,520	174,980	11.7%	88140
<i>Clear Lake</i>	27300	29380			56,680	55,120	0.0%	27820
<i>Upper Lake</i>	9100	9620			18,720	17,940	0.0%	9360
<i>Middletown</i>	14820	12480			27,300	23,400	0.0%	10920
Larkspur	35100	31980			67,080	52,748	27.2%	26618
Marin County	118567	117195			235,762	197,542	19.3%	104137
Mendocino Co. - <i>Ukiah</i>	99840	95063			194,903	173,784	12.2%	86190
<i>Fort Bragg</i>	30810	30810			61,620	52,845	16.6%	27300
<i>Point Arena</i>	9750	9555			19,305	15,990	20.7%	7995
<i>Willits</i>	20670	19110			39,780	38,415	3.6%	18135
Mill Valley	49530	50310			99,840	78,390	27.4%	37733
Napa City-County	101010	97890			198,900	176,085	13.0%	89018
<i>American Canyon</i>	30810	28860			59,670	47,093	26.7%	23108
<i>Calistoga</i>	17745	16575			34,320	28,665	19.7%	15113
<i>Yountville Branch</i>	7995	7215			15,210	14,528	4.7%	8580
Napa Valley College	14625	13845			28,470	22,718	25.3%	11310
<i>Upper Campus</i>	4680	3705			8,385	9,789	-14.3%	4680
NBCLS	1196	1196			2,392	540	343.0%	270
St. Helena	42120	45630			87,750	70,980	23.6%	36465
San Anselmo	24570	23985			48,555	36,855	31.7%	19598
San Rafael	49335	49140			98,475	84,045	17.2%	42120
<i>Pickleweed</i>	5655	5265			10,920	7,410	47.4%	3705
SRJC	46	98			143	2,678	-94.7%	78
Sausalito	19305	18915			38,220	32,175	18.8%	16088
Solano Community College	8190	9165			17,355	13,455	29.0%	6143
Solano County	156975	149565			306,540	276,419	10.9%	134745
Sonoma County	156819	153914			310,733	282,302	10.1%	138138
TOTAL	1,281,072	1,241,910			2,522,982	2,206,458	14.3%	1100948
OTHER LIBRARY SYSTEMS								
49-99 Library System	195	325			520	26	1900.0%	85
BALIS/PLS/SVLS/MOBAC	800	813			1,612	0	0	0
San Joaquin	189	488			676	13	5100.0%	33
TOTAL	1183	1625			2,808	43	6430.2%	117
GRAND TOTAL:	1,282,255	1,243,535			2,525,790	1,105,554	128.5%	1,101,065

Agenda Item #9

Budget10/11
rev:

NorthNet Library system
Budget FY 2010/11
Presented 1/14/10

EXPENDITURES

-----	LSTA-	LSTA-RLI	LOCAL	SSearch	Cont Ed	REF	C&D	SAB	ADMIN	PROJECT.	FY 2009/10	
										BUDGET	BUDGET	
Salaries and Benefits:												
5900	Payoff Acct	0	0	0	0	0	0	0	0	0	0	
5910	Perm. Positions	0	0	0	0	0	0	0	0	0	0	
5911	Extra Help	0	0	0	0	0	0	0	0	0	0	
5921	Retirement Cont.	0	0	0	0	0	0	0	0	0	0	
5924	Medicare	0	0	0	0	0	0	0	0	0	0	
5925	Deferred Comp.	0	0	0	0	0	0	0	0	0	0	
5930	Health Insurance	0	0	0	0	0	0	0	0	0	0	
5931	Disability Ins.	0	0	0	0	0	0	0	0	0	0	
5932	Dental Insurance	0	0	0	0	0	0	0	0	0	0	
5933	Life Insurance	0	0	0	0	0	0	0	0	0	0	
5934	Vision Insurance	0	0	0	0	0	0	0	0	0	0	
5935	Unemployment Ins	0	0	0	0	0	0	0	0	0	0	
5940	Workers Comp	0	0	0	0	0	0	0	0	0	0	
TOTAL	SAL. & BEN.	0	0	0	0	0	0	0	0	0	0	
Services and Supplies:												
6040	Comm. - E Mail	0	0	0	0	0	800	0	0	800	1,400	
6045	Comm. - Tphone	0	0	0	0	0	2,939	0	0	2,939	20,539	
6085	Janitorial Service	0	0	0	250	0	500	0	250	1,500	1,500	
6100	Insurance	0	0	0	0	0	1,250	0	0	3,010	3,010	
6140	Maint. of Equip.	0	0	0	0	0	2,142	0	0	2,142	2,142	
6280	Memberships	0	0	0	0	0	0	0	150	150	15,150	
6302	Dept Revolving	0	0	0	0	0	0	0	50	50	50	
6400	Office Expense	0	0	0	140	0	700	3,060	409	4,809	7,809	
6410	Postage	0	0	0	0	0	9,600	0	0	9,600	8,900	
6415	Library Mat.	0	0	0	0	0	600	0	0	600	600	
6461	Purchases for Members	0	0	241,000	0	0	82,271	0	0	323,271	333,426	
6500	Other Prof Serv	0	0	0	0	0	9,425	0	15,225	24,650	217,175	
6516	Data Proc'ing Serv	0	0	0	0	0	0	0	0	0	0	
6517	Online Serv, OCLC	0	0	40,953	0	0	150	0	0	41,103	55,904	
6521	County Services	0	0	0	0	0	6,760	0	3,240	10,000	10,000	
6540	Contractual Services Delivery	0	0	0	0	0	0	502,460	0	502,460	502,460	
	Contractual Services Payroll	0	0	0	52,978	0	110,292	0	356,941	520,211	520,144	
6800	Dup/Photocopy	0	0	0	0	0	134	5,120	1,930	7,184	13,254	
6820	Rental of Equip	0	0	0	0	0	0	0	0	0	0	
6840	Bldg.Rent/Lease	0	0	0	4,547	0	4,993	11,067	2,243	23,296	21,557	
7000	Special Dept.Exp.	0	0	0	0	0	0	7,433	0	7,433	36,328	
7110	Staff Devel.	0	0	0	0	0	500	0	1,650	2,150	2,150	
7120	In-Serv Training	0	0	0	0	0	33,846	0	0	33,846	43,244	
7302	Conf. & Travel	0	0	0	625	0	1,000	0	1,000	5,125	88,084	
7303	Private Car Exp.	0	0	0	1,244	0	1,887	0	500	6,131	5,447	
7320	Utilities	0	0	0	856	0	1,580	1,000	1,159	5,136	5,136	
TOTAL	SERV & SUPPLIES	0	0	281,953	60,640	0	255,288	548,481	7,332	383,902	1,537,596	
Fixed Assets:												
8560	Equipment	0	0	0	0	0	0	0	0	0	0	
TBD	Operational Reserve	0	0	0	0	0	0	0	0	0	300,000	
8800	Equip. Reserve	0	0	0	36,750	0	0	0	0	36,750	6,845	
TOTAL	FIXED ASSETS	0	0	0	36,750	0	0	0	0	36,750	306,845	
<hr/>												
GRAND TOTAL EXPENDITURES		0	0	281,953	97,390	0	255,288	548,481	7,332	383,902	1,574,346	2,222,254

Budget10/11
 rev:
 1/14/2010

NorthNet Library System
 Reliminary Budget 2010/11
 Presented January 14, 2010

REVENI

		LSTA-Health 40-7339	LSTA-RLI 40-7331	LOCAL	SUPERS	ContEd	REF	C&D	SAB	ADMIN :	PROJECTED BUDGET	FY 2009/10 BUDGET
	Rev Carried Forward	0	0	0	0	0	0	0	0	0 :	0	0
4620	Transfer from members	0	0	0	0	0	0	0	0	64,347 :	64,347	364,347
1700	Interest Earned	0	0	0	0	0	0	0	0	10,572 :	10,572	52,836
	TOTAL INTEREST	0	0	0	0	0	0	0	0	10,572 :	10,572	52,836
2560	CLSA Reference	0	0	0	0	0	250,918	0	0	62,730 :	313,648	313,648
2562	CLSA SAB	0	0	0	0	0	0	0	7,332	1,833 :	9,165	9,165
2563	CLSA TBR-ILL	0	0	40,953	0	0	500	0	0	0 :	41,453	48,253
2564	CLSA Data Base	0	0	0	0	0	0	0	0	0 :	0	0
2565	CLSA Comm. & Del.	0	0	0	0	0	0	239,312	0	59,828 :	299,140	299,140
	TOTAL CLSA	0	0	40,953	0	0	251,418	239,312	7,332	124,391 :	663,406	670,206
2803	LSTA 40-7339	0	0	0	0	0	0	0	0	0 :	0	99,000
2803	LSTA 40-7331	0	0	0	0	0	0	0	0	19,500 :	19,500	214,500
2803	LSTA	0	0	0	0	0	0	0	0	19,500 :	19,500	313,500
3480	Contract Fees MVLS	0	0	0	0	0	0	20,384	0	0 :	20,384	20,384
	Contract Fees NBCLS	0	0	0	95,191	0	0	243,785	0	0 :	338,976	338,976
	Contract Fees NSCLS	0	0	0	0	0	0	45,000	0	0 :	45,000	45,000
	Black Gold Contract	0	0	0	0	0	300	0	0	100 :	400	400
3482	Membership Fees MVLS	0	0	0	0	0	0	0	0	52,315 :	52,315	52,315
	Membership Fees NBCLS	0	0	0	0	0	0	0	0	95,494 :	95,494	95,494
	Membership Fees NSCLS	0	0	0	0	0	0	0	0	3,416 :	3,416	3,416
4025	Sales - Pers.Prop.	0	0	0	0	0	0	0	0	0 :	0	0
4030	Sales - Taxable	0	0	0	0	0	0	0	0	0 :	0	0
4040	Miscellaneous	0	0	0	0	0	0	0	0	:	0	10,155
4102	Donations/Reimb	0	0	0	2,199	0	3,366	0	0	13,971 :	19,536	6,224
4157	Member Reimb	0	0	241,000	0	0	0	0	0	0 :	241,000	249,001
	TOTAL LOCAL	0	0	241,000	97,390	0	3,666	309,169	0	165,296 :	816,521	821,365
	Equip. Reserve									:		

GRAND TOTAL REVENUES		0	0	281,953	97,390	0	255,084	548,481	7,332	384,106 :	1,574,346	2,222,254

Agenda Item #12

Budget10/11
rev:

North Bay Cooperative Library System
Preliminary Budget FY 2010/2011
Presented March 4, . 2010

EXPENDITURES -----	LSTA	SSearch :	REF : :	ADMIN :	PROJECT. :	FY 2009/10
		:	:	:	BUDGET	BUDGET
Salaries and Benefits:						
5900 Payoff Acct	0	0 :	0 :	0 :	0	8,500
5910 Perm. Positions	0	31,968 :	78,620 :	281,315 :	391,903	404,023
5911 Extra Help	0	0 :	0 :	0 :	0	0
5921 Retirement Cont.	0	2,451 :	6,027 :	21,566 :	30,043	29,704
5924 Medicare	0	464 :	1,140 :	4,079 :	5,683	6,920
5925 Deferred Comp.	0	0 :	0 :	0 :	0	0
5930 Health Insurance	0	13,831 :	22,978 :	29,107 :	65,916	72,704
5931 Disability Ins.	0	480 :	1,179 :	4,220 :	5,879	6,060
5932 Dental Insurance	0	978 :	2,885 :	4,758 :	8,621	7,688
5933 Life Insurance	0	169 :	218 :	1,532 :	1,919	1,905
5934 Vision Insurance	0	128 :	264 :	615 :	1,008	1,225
5935 Unemployment Ins	0	320 :	760 :	2,842 :	3,921	2,842
5940 Workers Comp	0	323 :	760 :	2,794 :	3,876	4,020
TOTAL SAL. & BEN.	0	51,111 :	114,831 :	352,827 :	518,769	545,591
Services and Supplies:		:	:	:		



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Health Benefits Program

- [2010 Health Rates](#)
- [Health Plan Search By ZIP Code](#)
- [Health Plan ZIP Code Listings](#)
- [Health Plan Premiums & Enrollment Statistics](#)
- [Health Plan Changes Alert](#)
- [Open Enrollment](#)
- [Health Benefits Overview & Strategic Plan Initiatives](#)
- [Contract Information](#)
- [Administrative Fee & Contribution Formula](#)
- [Understanding Retroactive Health Premium Reimbursements](#)
- [CalPERS Health Wallet](#)
- [FAQs - Medicare Part D](#)
- [Blue Shield of California Healthy Lifestyle Rewards](#)
- [ACES & Other Online Services](#)
- [Get Ready for my|CalPERS with PERT](#)
- [Administration & Reporting of Members](#)
- [GASB 45 and California Employers' Retiree Benefit Trust Fund](#)
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2010 Regional Health Plan Rates Bay Area Region

To find the monthly premiums for your current health plan, or a plan you are interested in, first find the area on the tables below for the type of coverage you need – Basic, Supplement to Medicare, etc. Then find the name of the health plan on the left and follow across the table to the column for the number of family members in your plan.

(B) = Basic Plans
(SM) = Supplement to Medicare or Managed Medicare Plans

Basic Monthly Rate (B)

Plan	Employee Only	Plan Code	Employee & 1 Dep.	Plan Code	Employee & 2+ Dep.	Plan Code
HMOs						
Blue Shield	\$577.33	1021	\$1,154.66	1022	\$1,501.06	1023
NBCLS						
So Co. Health Plan #2						
Current rates 2009	\$702.88		\$1,381.65		\$1,930.78	
Projected rates 2010	\$808.31		\$1,588.90		\$2,220.40	
Blue Shield NetValue	\$500.35	1241	\$1,000.70	1242	\$1,300.91	1243
NBCLS						
PacificCare HMO						
Current rates 2009	\$746.03		\$1,492.48		\$2,014.29	
Projected rates 2010	\$858.69		\$1,717.33		\$2,318.45	
Kaiser	\$532.56	1041	\$1,065.12	1042	\$1,384.66	1043
NBCLS						
Kaiser						
Current rates 2009	\$468.17		\$ 936.29		\$1,324.85	
Projected rates 2010	\$512.27		\$1,024.54		\$1,449.72	

Tips for Helping Your Employees

Legislation, Precedential Board Decisions, Regulations & Statutes

Video Center

Resource Library

Contact Us

PERSCare	\$868.17	1221	\$1,736.34	1222	\$2,257.24	1223
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Association Plans

PORAC	\$484.00	2071	\$906.00	2072	\$1,151.00	2073
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Supplement/Managed Medicare Monthly Rate (SM)

<u>Plan</u>	<u>Employee Only</u>	<u>Plan Code</u>	<u>Employee & 1 Dep.</u>	<u>Plan Code</u>	<u>Employee & 2+ Dep.</u>	<u>Plan Code</u>
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HMOs

Blue Shield	\$299.53	1121	\$599.06	1122	\$898.59	1123
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Blue Shield NetValue	\$299.53	1341	\$599.06	1342	\$898.59	1343
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Kaiser	\$298.36	1141	\$596.72	1142	\$895.08	1143
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PPOs

PERS Choice	\$356.09	1161	\$712.18	1162	\$1,068.27	1163
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PERS Select	\$356.09	1361	\$712.18	1362	\$1,068.27	1363
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PERSCare	\$410.60	1321	\$821.20	1322	\$1,231.80	1323
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Association Plans

PORAC	\$363.00	2081	\$723.00	2082	\$1,157.00	2083
-------	----------	------	----------	------	------------	------

Combination Monthly Rate (Employee in SM)

Plan	Employee in SM & 1 Dep. in B	Plan Code	Employee in SM & 2+ Dep. in B	Plan Code	Employee & 1 Dep. in SM 1+ Dep. in B	Plan Code
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HMOs

Blue Shield	\$876.86	1124	\$1,223.26	1125	\$945.46	1126
Blue Shield NetValue	\$799.88	1344	\$1,100.09	1345	\$899.27	1346
Kaiser	\$830.92	1144	\$1,150.46	1145	\$916.26	1146

PPOs

PERS Choice	\$864.83	1164	\$1,170.07	1165	\$1,017.42	1166
PERS Select	\$831.02	1364	\$1,115.98	1365	\$997.14	1366
PERSCare	\$1,278.77	1324	\$1,799.67	1325	\$1,342.10	1326

Association Plans

PORAC	\$785.00	2084	\$1,030.00	2085	\$968.00	2086
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Combination Monthly Rate (Employee in B)

Plan	Employee in B & 1 Dep. in SM	Plan Code	Employee in B & 2+ Dep. in SM	Plan Code	Employee & 1 Dep. in B 1+ Dep. in SM	Plan Code
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HMOs

Blue Shield	\$876.86	1127	\$1,176.39	1128	\$1,223.26	1129
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Blue Shield NetValue	\$799.88	1347	\$1,099.41	1348	\$1,100.09	1349
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Kaiser	\$830.92	1147	\$1,129.28	1148	\$1,150.46	1149
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PPOs

PERS Choice	\$864.83	1167	\$1,220.92	1168	\$1,170.07	1169
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PERS Select	\$831.02	1367	\$1,187.11	1368	\$1,115.98	1369
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PERSCare	\$1,278.77	1327	\$1,689.37	1328	\$1,799.67	1329
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Association Plans

PORAC	\$844.00	2087	\$1,278.00	2088	\$1,089.00	2089
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Dated: 07-03-2009

