

MEETING NOTICE: There will be a Regular Meeting of the
Blanchard /Santa Paula Library District Board of Trustees
Tuesday, November 21, 2016, at 5:30 p.m.
Blanchard Community Library, Hardison Room
119 N. 8th St., Santa Paula, CA 93060.

AGENDA

- A. CALL TO ORDER
- B. APPROVAL OF THE ORDER OF THE AGENDA
- C. PUBLIC COMMENT

Public comments are welcomed and encouraged. The President of the Board will acknowledge visitors wishing to speak on a topic not on the regular Board agenda. The Board is prohibited from taking action on any item not part of the printed agenda. When addressing the Library Board, please stand to be recognized by the Board President, state your full name and address, and direct your comments to the entire Library Board.

For members in the audience wishing to speak on an Agenda item, the President will announce the item and request the staff or a Board member to give a brief summary. The Board will have an opportunity to ask questions, following which the President will ask whether anyone else wishes to comment. Then the Board will discuss the item and take the appropriate action.

The Library Board of Trustees requests that speakers conduct themselves with civility and keep in mind the rights and well-being of all members of the Santa Paula community.

- D. CONSENT CALENDAR
 - a. Approval of Minutes:
 - i. Regular Meeting of October 25, 2016
- E. OATH OF OFFICE FOR NEW BOARD MEMBERS
Maureen Coughlin, Nancy Nasalroad, and Linda Spink
- F. REPORTS
 - a. Financial Reports
 - b. Friends of the Library
- G. BOARD/ADMINISTRATION COMMENTS, CONCERNS, HANDOUTS
- H. UNFINISHED BUSINESS
 - a. None

I. NEW BUSINESS

- a. Acceptance of the 2015-16 Audit Report (information, discussion, possible action)
- b. Santa Paula Society of the Arts 80th Annual Art Show (information, discussion, possible action)
SP Society of the Arts has proposed dates for the 2017 Art Show.
- c. 2017 Holiday Schedule (information, discussion, possible action)
- d. Application for a Grant from the Reiter Affiliated Companies (information, discussion, possible action)
- e. Reference and Adult Services Librarian Vacancy (information, discussion, possible action)
- f. Professional Services Agreement between BCL and Anderson Kulwiec Appleby Architects for space planning services (information, discussion, possible action).

J. REPORTS (CONTINUED)

- a. Literacy Services
- b. Public Services
- c. District Director's Report
- d. Board Committees
 - i. Finance
 - ii. Human Resources
 - iii. Strategic Plan Teams
 - 1. Visioning/Strategic Plan
 - 2. Fundraising/Grants
 - 3. Volunteerism
 - 4. Community Connections
 - 5. Publicity/Public Relations
 - 6. Adult Programs
 - 7. Facilities
 - 8. Technology

K. FUTURE AGENDA ITEMS

L. UPCOMING MEETING DATES

December 20, 2016

M. ADJOURNMENT

In compliance with the Ralph M. Brown Act and the Americans with Disabilities Act, if you need a disability-related modification, accommodation, or other special assistance to participate in this meeting, please contact Ned Branch, District Director of the Blanchard/Santa Paula Community Library, at 805-525-3615 x102. Notification 48 hours before the meeting will enable reasonable arrangements to be made.

MINUTES of the Regular Meeting of the Blanchard/Santa Paula Library District Board of Trustees, Tuesday, October 25, 2016.

CALL TO ORDER---The Meeting was called to order at 5:37 p.m. by Board President Laura Phillips. Board members Maureen Coughlin, Tim Hicks, Beverly Mueller, and Laura Phillips were in attendance. District Director Ned Branch and Steve McFadden, C.P.A. were present. Trustee Linda Spink was absent.

APPROVAL OF THE ORDER OF AGENDA---The Order of the Agenda was unanimously approved (Coughlin/Hicks).

PUBLIC COMMENT ON NON-AGENDA ITEMS---None.

CONSENT CALENDAR---The *Minutes* of the Regular Meeting of September 27, 2016, were unanimously approved as written (Hicks/Mueller).

REPORTS---Steve McFadden presented the *Financial Statements and Budget*. Professional fees and phone bills were moved to administration. President Phillips had not been able to match the payroll accounts on the bank statements. She and Director Branch had not received a list of all checks that ran September and August. Wells Fargo sends a quarterly statement for the cd's. Each cd will roll into a five year cd as it matures so they will all remain staggered. Mr. McFadden will expand the rows on the Statement of Revenue and Expense, expanding some categories and moving or renaming others such as Public Relations. The Financial statements were unanimously received and filed (Hicks/Mueller). Mr. McFadden departed after the report. Dick Eastlake reported for the *Friends of the Library* that they will receive half of the \$90,000 from the Gooding Estate this year and the rest in 2017, Support Measure B activities are underway, the November Book Sale will offer half price cookbooks and Holiday books, and on November 28, the FOL will be honored at the Optimist Club Student Awards Night. Trustee Coughlin announced the new slate of officers for the Upcoming FOL elections.

BOARD/ADMINISTRATION COMMENTS, CONCERNS, HANDOUTS---Director Branch submitted the letter from the Society of the Arts regarding their 2017 Art Show. Trustee Coughlin

MINUTES of the Regular Meeting of the Blanchard/Santa Paula Library District Board of Trustees, Tuesday, October 25, 2016.

suggested a small, table top spinner for library programs or booths at community events. Trustees Hicks and Mueller reported on the October Chamber Mixer, and Trustee Mueller passed on a compliment to the Board from Juliet Dyke who is pleased with all the technology improvements.

ADJOURN REGULAR SESSION---The Regular Session was adjourned to go into Closed Session at 6:25 p.m. concerning: Public employee discipline/dismissal/release.

THE REGULAR SESSION RESUMED at 6:39 p.m. President Phillips reported that the Board had decided unanimously to dismiss the employee in question.

UNFINISHED BUSINESS---none.

NEW BUSINESS---The Board decided unanimously to *Support Measure B* (Hicks/Coughlin). The Board unanimously accepted the *GASB 45 report* as presented by James Marta & Co LLP concerning liabilities associated with other than pension, post-retirement benefits (Hicks/Coughlin). This report is required every three years, and the foreseeable change is that the Library will no longer provide 100% of benefits. With this, the auditors may now finish their report.

REPORTS CONT. --- The *Literacy Program* will offer a daytime ESL class at the library beginning in January as well as a more-than-childcare teacher, provided by the school district. Eight new tutors were added this month. Under *Public Services*, Library staff met with a team from the school district to discuss the NASA moon rock materials and field trips. A press release will be sent to the papers and the local station. Director Branch was approached by a professor at CSUCI about holding a lecture series in Spanish. The *District Director* reported that the library survey has been completed, the kindles have been awarded, and he is working on a contract with Anderson Kulwiek Architects. He is seeking quotes for solar panels and researching ways to access grant money by going through a private party, or finding state funding with the help of the CSDA. Hoopla usage has been greater than expected. The resolution to modify healthcare coverage has been received by CalPERS. Beginning in November the library will offer ten

MINUTES of the Regular Meeting of the Blanchard/Santa Paula Library District Board of Trustees, Tuesday, October 25, 2016.

mobile hot spots for seven day loans. The pathway for the high speed cable will be installed this week.

Board Committee Reports: Trustee Coughlin from the *Financial Committee* will review the petty cash reports quarterly. Under *Community Connections* it was noted that the School District came to meet with the library last week, and Trustee Phillips had talked to Ed Mount from the Senior Center. Library Board members ought to be introduced as elected officials at Chamber Mixers.

Strategic Plan Team Reports:

FUTURE AGENDA ITEMS---The Board agreed to include the following in future Agendas: The Art Show, Swearing-In new Board Members, Staff Recognition

UPCOMING MEETING DATE---The next Meetings will be on Monday, November 21, and Tuesday, December 20, 2016, at 5:30 p.m.

ADJOURNMENT---The Regular Meeting was adjourned unanimously at 7:42p.m. (Mueller/Coughlin).

Library Board Clerk

ATTEST:

District Director

REGULAR MEETING OF NOVEMBER 21, 2016

F(a).REPORTS: FINANCIAL REPORTS

1. Receive and file October 2016 financial reports

BLANCHARD COMMUNITY LIBRARY
FINANCIAL STATEMENTS
and Supplementary Schedules

October 31, 2016

BLANCHARD COMMUNITY LIBRARY

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SANTA PAULA CA 93060
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ACCOUNTANTS COMPILATION REPORT

Board of Directors
Blanchard Community Library
Santa Paula CA

I have compiled the accompanying statement of assets, liabilities and fund balance, statement of revenue and expense as of October 31, 2016 and for the period then ended. I have not audited or reviewed the accompanying financial statements, and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with modified accrual basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified accrual basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements. My responsibility is to conduct the compilation in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit all of the disclosures ordinarily included in financial statements prepared in accordance with the modified basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the library's revenues, expenses and fund balances. Accordingly the financial statements are not designed for those who are not informed about such matters.

The supplementary schedules are not required as part of the financial statements. The supplementary schedules are included for additional analysis and clarity. I have compiled the supplementary schedules.

Stephen F. McFadden CPA
October 12, 2016

BLANCHARD COMMUNITY LIBRARY
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE

October 31, 2016

ASSETS

	CURRENT ASSETS	
CASH		\$ 1,322,258
INTEREST RECEIVABLE		1,153
PREPAID EXPENSES		<u>6,474</u>
TOTAL CURRENT ASSETS		1,329,885
FIXED ASSETS NET OF ACCUMULATED DEPRECIATION		<u>549,664</u>
TOTAL ASSETS		<u><u>\$ 1,879,549</u></u>

LIABILITIES AND FUND BALANCES

	LIABILITIES	
ACCOUNTS PAYABLE	\$ 1,164	
ACCRUED PAYROLL EXPENSE	<u>41,794</u>	
TOTAL LIABILITIES		\$ 42,958
	FUND BALANCES	
GENERAL FUND	1,060,156	
FIXED ASSET FUND	549,664	
RESTRICTED FUNDS	226,771	
TOTAL FUND BALANCE		<u>1,836,591</u>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$ 1,879,549</u></u>

BLANCHARD COMMUNITY LIBRARY

COMPARATIVE STATEMENT OF REVENUE AND EXPENSES

FOR THE MONTH ENDED OCTOBER 31, 2016

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	October			YEAR TO DATE		
	MONTH ACTUAL	MONTH BUDGET	VARIANCE	YTD ACTUAL	YTD BUDGET	VARIANCE
REVENUE						
PROPERTY TAX	\$ 1,348	\$ 74		\$ 238,284	\$ 228,856	4.1%
LIBRARY OPERATIONS	1,082	417	159.47%	8,863	1,667	431.7%
DONATIONS	549	2,083	-73.64%	2,983	8,333	-64.2%
CLLS LITERACY				\$ 18,000	\$ 18,000	
	<u>\$ 2,979</u>	<u>\$ 2,574</u>	15.7%	<u>\$ 268,130</u>	<u>\$ 256,856</u>	4.4%
EXPENSES						
PERSONNEL	\$ 48,933	\$ 45,123	8.4%	\$ 185,307	\$ 182,185	1.7%
ADMINISTRATIVE	8,072	13,988	-42.3%	25,902	28,950	-10.5%
FACILITIES	5,928	4,704	26.0%	20,279	18,817	7.8%
OPERATIONS	17,340	23,278	-25.5%	42,249	60,610	-30.3%
	<u>\$ 80,273</u>	<u>\$ 87,093</u>	-7.8%	<u>\$ 273,737</u>	<u>\$ 290,562</u>	-5.8%
NET INCOME (LOSS)	<u>\$ (77,294)</u>	<u>\$ (84,519)</u>	-8.5%	<u>\$ (5,607)</u>	<u>\$ (33,706)</u>	-83.4%
EXTRAORDINARY INCOME (EXPENSES)						
REIMBURSEMENT						
REIMBURSEMENT DIF		\$ 1,458			\$ 4,374	
INVESTMENT INTEREST						
CITY IMPACT						
LEGAL FEES						
INVESTIGATION						
NET AFTER EXTRAORDINARY ITEMS		<u>\$ (83,061)</u>	-100.0%		<u>\$ (29,332)</u>	-100.0%

SUPPLEMENTARY SCHEDULES

BLANCHARD COMMUNITY LIBRARY

SCHEDULE OF CASH BALANCES

September 30, 2016

COUNTY	\$	703,808	
SANTA PAULA CITY		175,133	1
BLAKE		23,889	1
LITERACY		27,749	1
BOOK TRUST		33,671	
WELLS FARGO		355,096	
OTHERS		<u>2,912</u>	
TOTAL CASH	\$	<u>1,322,258</u>	

BLANCHARD COMMUNITY LIBRARY
COMPARATIVE
STATEMENT OF REVENUE AND EXPENSE

FOR THE PERIOD ENDED

	10/31/15	10/31/16	YTD BUDGET	ANNUAL BUDGET
REVENUE				
PROPERTY TAX	\$ 238,505	\$ 238,284	228,856	\$ 745,132
LIBRARY OPERATIONS	4,525	8,863	1,667	5,000
DONATIONS	5,759	2,983	8,333	45,000
CLLS FLAIR	18,000	18,000	18,000	20,000
TOTAL REVENUE	<u>\$ 266,789</u>	<u>\$ 268,130</u>	<u>256,856</u>	<u>815,132</u>
EXPENSES				
PERSONNEL				
WAGES	119,699	133,940	123,208	376,482
RETIREMENT	19,405	20,015	23,892	62,226
HEALTH INSURANCE	21,071	20,128	22,568	71,700
PAYROLL TAX	9,649	10,698	10,825	32,298
EMPLOYEE BENEFIT	585	526	1,692	1,692
	<u>170,409</u>	<u>185,307</u>	<u>182,185</u>	<u>544,398</u>
ADMINISTRATIVE				
ADVERTISING			83	250
BANK CHARGES	318	166	133	400
INSURANCE	2,733	2,805	2,883	8,650
OFFICE EXPENSE	1,618	1,363	1,667	5,000
TELEPHONE	1,131	1,290	1,833	5,500
MISCELLANEOUS	45	597		
PUBLIC RELATIONS	-	4,580		
POSTAGE	163	231	117	350
PRINTING	519	658	900	2,700
PROFESSIONAL FEES	19,150	13,580	20,667	51,000
STAFF DEVELOPMENT		632	667	2,000
	<u>25,677</u>	<u>25,902</u>	<u>28,950</u>	<u>75,850</u>
FACILITIES				
GROUNDS MAINTENANCE	1,375	1,220	1,667	5,000
BUILDING SECURITY	395	395	333	1,000
HVAC	929	1,875		
BUILDING MAINTENANCE	1,031	498	2,667	8,000
JANITORIAL	2,680	2,680	2,700	8,100
EDISON	12,153	10,657	8,333	25,000
UTILITIES	1,674	2,148	2,450	34,350
TRASH	644	806	667	2,000
	<u>20,881</u>	<u>20,279</u>	<u>18,817</u>	<u>83,450</u>
OPERATIONS				
ADVERTISING	646	742		
LIBRARY NETWORK	27,192	30,397	32,500	65,000
PUBLICITY			7,333	22,000
MEMBERSHIPS	1,629	621	1,000	3,000
ACQUISITIONS	6,052	4,395	6,667	25,000
PROGRAMS	5,680	5,525	10,010	30,030
MATERIALS	63			
COMPUTER SERVICE	74		1,600	4,800
BOOK BINDING	381		667	2,000
TRAVEL	382	570	833	2,500
	<u>42,099</u>	<u>42,250</u>	<u>60,610</u>	<u>154,330</u>
TOTAL EXPENSES	<u>259,066</u>	<u>273,738</u>	<u>290,562</u>	<u>858,028</u>
NET INCOME (LOSS)	<u>\$ 7,723</u>	<u>\$ (5,608)</u>	<u>(33,706)</u>	<u>(42,896)</u>
EXTRAORDINARY INCOME (EXPENSES)				
LEGAL EXPENSES	24,300			
REIMBURSEMENT				
REIMBURSEMENT DIF				
INVESTMENT INTEREST				
CITY IMPACT				
NET AFTER EXTRAORDINARY	<u>\$ (16,577)</u>	<u></u>	<u></u>	<u>\$ (42,896)</u>

BLANCHARD COMMUNITY LIBRARY
SCHEDULE OF ACCOUNTS PAYABLE

October 31, 2016

Due to FOTL		\$	523
Bank Card			653
Others			(12)
Total		\$	<u>1,164</u>

BLANCHARD COMMUNITY LIBRARY

CITY FUNDS TRANSACTION

March 31, 2016		BALANCE	
		\$ 257,053.32	
TRANSACTIONS			
CK 307997	(13.46)		DIF
INTEREST	258.62		DIF
CK 308125	(35.46)		DIF
CK 308296	(11.82)		DIF
JE 1462-4638	(177.41)		REAPPROPRIATED FEES
CK 308582	(41,108.63)		LIBRARY IMP
CK 308773	(40,799.77)		LIBRARY IMP
CK 308837	<u>(32.38)</u>		DIF
TOTAL		<u>(81,920.31)</u>	
BALANCE AT 6.30.16		\$ 175,133.01	

Blanchard/Santa Paula Library District
 Deposit Detail
 October 2016

9:50 AM
 11/16/16

Type	Num	Date	Name	Account	Amount
Deposit		10/05/2016		1020.10 · Book Trust Account-Unrestricted	95.10
				Fines	-81.50
				2510 · Due to Friends of the Library (Money received... Over/Short	-13.50
					-0.10
TOTAL					-95.10
Deposit		10/05/2016		1020.10 · Book Trust Account-Unrestricted	109.60
				Fines	-70.00
				2510 · Due to Friends of the Library (Money received... Other Donations	-19.00
				Over/Short	-20.00
					-0.60
TOTAL					-109.60
Deposit		10/05/2016		1020 · Book Trust Account	360.30
				Printing & Copying	-360.30
					-360.30
17 TOTAL					
Deposit		10/17/2016		1020.10 · Book Trust Account-Unrestricted	100.00
Sales Receipt	91	10/17/2016	Carol & Logan Hardison	1499.10 · Undeposited Funds	-100.00
TOTAL					-100.00
Deposit		10/17/2016		1020.10 · Book Trust Account-Unrestricted	273.55
				Fines	-246.80
				2510 · Due to Friends of the Library (Money received... Over/Short	-23.00
					-3.75
TOTAL					-273.55
Deposit		10/17/2016		1020.10 · Book Trust Account-Unrestricted	188.72
				Fines	-161.50
				2510 · Due to Friends of the Library (Money received... Printing & Copying	-27.00
				Over/Short	-0.47
					0.25
TOTAL					-188.72

Blanchard/Santa Paula Library District
 Deposit Detail
 October 2016

9:50 AM
 11/16/16

Type	Num	Date	Name	Account	Amount
Deposit		10/24/2016		1020.50 · Look-A-Book-Restricted	5.00
TOTAL				Other Donations	-5.00
					-5.00
Deposit		10/24/2016		1020.10 · Book Trust Account-Unrestricted	223.89
TOTAL				Miscellaneous Income	-6.00
				Other Donations	-100.00
				Other Donations	-100.00
				Fines	-17.89
					-223.89
Deposit		10/24/2016		1020.10 · Book Trust Account-Unrestricted	165.00
TOTAL				Fines	-157.15
				2510 · Due to Friends of the Library (Money received...	-7.00
				Printing & Copying	-0.30
				Over/Short	-0.55
					-165.00

Blanchard/Santa Paula Library District
Check Detail
 October 2016

9:47 AM
 11/16/16

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check		10/31/2016		1020 - Book Trust Account		-3.00
TOTAL				Bank Charges	-3.00	3.00
Check		10/25/2016	The Gas Company	1020 - Book Trust Account		3.00
TOTAL				Gas	-16.85	16.85
Check		10/03/2016	Calif. Public Employ...	1020.10 - Book Trust Account-Unrestricted		-16.85
TOTAL				CALPERS (Payee Account - Employee Deductions)	-16.85	16.85
Check		10/03/2016	Calif. Public Employ...	1020.10 - Book Trust Account-Unrestricted		-714.85
TOTAL				CALPERS (Payee Account - Employee Deductions)	-714.85	714.85
Check		10/03/2016	Calif. Public Employ...	1020.10 - Book Trust Account-Unrestricted		-738.53
TOTAL				CALPERS (Payee Account - Employee Deductions)	-738.53	738.53
Check		10/03/2016	Calif. Public Employ...	1020.10 - Book Trust Account-Unrestricted		-4,655.85
TOTAL				PERS Group Health Insurance	-4,655.85	4,655.85
Check		10/03/2016	Calif. Public Employ...	1020.10 - Book Trust Account-Unrestricted		-1,588.11
TOTAL				PERS Retirement (Contribution Account - Retirement)	-1,588.11	1,588.11
Check		10/10/2016	Blanchard Commun...	1020.10 - Book Trust Account-Unrestricted		-14,600.00
TOTAL				1011.10 - Checking - Payroll (Checking Account - Payroll)	-14,600.00	14,600.00
Check		10/10/2016	Calif. Public Employ...	1020.10 - Book Trust Account-Unrestricted		-726.17
TOTAL				CALPERS (Payee Account - Employee Deductions)	-726.17	726.17
Check		10/10/2016	Calif. Public Employ...	1020.10 - Book Trust Account-Unrestricted		-1,069.06
TOTAL				CALPERS (Payee Account - Employee Deductions)	-777.85	777.85
				PERS Retirement (Contribution Account - Retirement)	-291.21	291.21
					-1,069.06	1,069.06

Blanchard/Santa Paula Library District
Check Detail
 October 2016

9:47 AM
 11/16/16

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check	EFT	10/18/2016	Calif. Public Employ...	1020.10 · Book Trust Account-Unrestricted		-2,570.35
TOTAL				PERS Retirement (Contribution Account - Retirement)	-2,570.35	2,570.35
Check	EFT	10/18/2016	Calif. Public Employ...	1020.10 · Book Trust Account-Unrestricted		-20.98
TOTAL				PERS Retirement (Contribution Account - Retirement)	-20.98	20.98
Check	EFT	10/25/2016	Blanchard Commun...	1020.10 · Book Trust Account-Unrestricted		-14,100.00
TOTAL				1011.10 · Checking - Payroll (Checking Account - Payroll)	-14,100.00	14,100.00
Check	EFT	10/25/2016	Calif. Public Employ...	1020.10 · Book Trust Account-Unrestricted		-736.52
TOTAL				CALPERS (Payee Account - Employee Deductions)	-736.52	736.52
Check	EFT	10/25/2016	Calif. Public Employ...	1020.10 · Book Trust Account-Unrestricted		-701.75
TOTAL				CALPERS (Payee Account - Employee Deductions)	-701.75	701.75
Check	EFT	10/27/2016	Blanchard Commun...	1020.10 · Book Trust Account-Unrestricted		-7,200.00
TOTAL				1011.10 · Checking - Payroll (Checking Account - Payroll)	-7,200.00	7,200.00
Check	10650	10/03/2016	Business Card	1020.10 · Book Trust Account-Unrestricted		-1,229.37
TOTAL				Bank of America Platinum Plus	-1,229.37	1,229.37
Bill Pmt -Check	10651	10/03/2016	Document Systems	1020.10 · Book Trust Account-Unrestricted		-256.07
Bill	Invoic...	10/03/2016	Printing		-74.18	74.18
Bill	Invoic...	10/03/2016	Printing		-181.89	181.89
TOTAL					-256.07	256.07
Bill Pmt -Check	10652	10/03/2016	Stephen McFadden ...	1020.10 · Book Trust Account-Unrestricted		-862.00
Bill	Invoic...	10/03/2016	Accounting Fees (Outside (non-employee) accounting, audit, bo...		-862.00	862.00
TOTAL					-862.00	862.00

Blanchard/Santa Paula Library District
Check Detail
 October 2016

9:47 AM
 11/16/16

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check	10653	10/03/2016	Rabalais	1020.10 · Book Trust Account-Unrestricted		-129.00
TOTAL			Adult Programs		-129.00	129.00
Check	10654	10/10/2016	Deborah Pollack	1020.10 · Book Trust Account-Unrestricted		-50.00
TOTAL			Children's Programs		-50.00	50.00
Check	10655	10/10/2016	Jim Cogan	1020.10 · Book Trust Account-Unrestricted		-350.00
TOTAL			Children's Programs		-350.00	350.00
Bill Pmt -Check	10656	10/10/2016	Baker & Taylor Books	1020.10 · Book Trust Account-Unrestricted		-690.35
Bill	Invoic...	10/03/2016	General		-690.35	690.35
TOTAL					-690.35	690.35
Bill Pmt -Check	10657	10/10/2016	Bernan	1020.10 · Book Trust Account-Unrestricted		-96.00
Bill	Acct #...	10/01/2016	General		-96.00	96.00
TOTAL					-96.00	96.00
Bill Pmt -Check	10658	10/10/2016	Cengage Learning	1020.10 · Book Trust Account-Unrestricted		-21.50
Bill	Invoic...	10/01/2016	General		-21.50	21.50
TOTAL					-21.50	21.50
Bill Pmt -Check	10659	10/10/2016	City of Santa Paula (...)	1020.10 · Book Trust Account-Unrestricted		-457.55
Bill	111-0...	10/10/2016	Water and Sewer		-457.55	457.55
TOTAL					-457.55	457.55
Bill Pmt -Check	10660	10/10/2016	City of Santa Paula (...)	1020.10 · Book Trust Account-Unrestricted		-71.53
Bill	111-0...	10/10/2016	Water and Sewer		-71.53	71.53
TOTAL					-71.53	71.53
Bill Pmt -Check	10661	10/10/2016	Coleman Landscape	1020.10 · Book Trust Account-Unrestricted		-305.00
Bill	Invoic...	10/01/2016	Grounds Maintenance		-305.00	305.00
TOTAL					-305.00	305.00

Blanchard/Santa Paula Library District
Check Detail
 October 2016

9:47 AM
 11/16/16

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	10662	10/10/2016	Draganchuk	1020.10 - Book Trust Account-Unrestricted		-197.70
Bill	Invoci...	10/01/2016		Security	-197.70	197.70
TOTAL					-197.70	197.70
Bill Pmt -Check	10663	10/10/2016	James Marta & Com...	1020.10 - Book Trust Account-Unrestricted		-1,300.00
Bill	Invoci...	10/07/2016		Audit Services	-1,300.00	1,300.00
TOTAL					-1,300.00	1,300.00
Bill Pmt -Check	10664	10/10/2016	Jesus Torres	1020.10 - Book Trust Account-Unrestricted		-25.00
Bill	Refun...	10/10/2016		Fines	-25.00	25.00
TOTAL					-25.00	25.00
Bill Pmt -Check	10665	10/10/2016	Kelly Cleaning & Su...	1020.10 - Book Trust Account-Unrestricted		-670.00
Bill	Invoci...	10/01/2016		Janitorial Services & Supplies	-670.00	670.00
TOTAL					-670.00	670.00
Bill Pmt -Check	10666	10/10/2016	Ned Branch	1020.10 - Book Trust Account-Unrestricted		-309.22
Bill		10/01/2016		PERS Group Health Insurance	-309.22	309.22
TOTAL					-309.22	309.22
Bill Pmt -Check	10667	10/10/2016	Recology	1020.10 - Book Trust Account-Unrestricted		-161.18
Bill	Invoci...	10/01/2016		Trash	-161.18	161.18
TOTAL					-161.18	161.18
Bill Pmt -Check	10668	10/10/2016	Santa Paula Chamb...	1020.10 - Book Trust Account-Unrestricted		-175.48
Bill	Invoci...	10/01/2016		Miscellaneous	-175.48	175.48
TOTAL					-175.48	175.48
Bill Pmt -Check	10669	10/10/2016	Unique Managemen...	1020.10 - Book Trust Account-Unrestricted		-53.70
Bill	Invoci...	10/01/2016		Collection Services	-53.70	53.70
TOTAL					-53.70	53.70
Bill Pmt -Check	10670	10/10/2016	USA Today	1020.10 - Book Trust Account-Unrestricted		-316.53
Bill	Acct #...	10/01/2016		Periodicals	-316.53	316.53
TOTAL					-316.53	316.53

Blanchard/Santa Paula Library District
Check Detail
 October 2016

9:47 AM
 11/16/16

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	10671	10/17/2016	Black Gold Coopera...	1020.10 · Book Trust Account-Unrestricted		-15,009.61
Bill	Invoic...	10/01/2016	Network Services	Network Services	-442.61	442.61
Bill	Invoic...	10/01/2016	Network Services	Network Services	-14,567.00	14,567.00
TOTAL					-15,009.61	15,009.61
Bill Pmt -Check	10672	10/17/2016	Covertly Professiona...	1020.10 · Book Trust Account-Unrestricted		-2,800.00
Bill	Invoic...	10/09/2016	Promotion & Public Relations	Promotion & Public Relations	-500.00	500.00
			Promotion & Public Relations	Promotion & Public Relations	-1,500.00	1,500.00
			Promotion & Public Relations	Promotion & Public Relations	-800.00	800.00
TOTAL					-2,800.00	2,800.00
Bill Pmt -Check	10673	10/17/2016	Frontier Communic...	1020.10 · Book Trust Account-Unrestricted		-268.61
Bill	80552...	10/01/2016	Telephone Expense	Telephone Expense	-268.61	268.61
TOTAL					-268.61	268.61
Check	10674	10/17/2016	Latino Town Hall	1020.10 · Book Trust Account-Unrestricted		-550.00
			Staff Recognition	Staff Recognition	-550.00	550.00
TOTAL					-550.00	550.00
Bill Pmt -Check	10675	10/24/2016	Affordable Telepho...	1020.10 · Book Trust Account-Unrestricted		-187.50
Bill	Invoic...	10/20/2016	Telephone Expense	Telephone Expense	-187.50	187.50
TOTAL					-187.50	187.50
Bill Pmt -Check	10676	10/24/2016	Bank of America	1020.10 · Book Trust Account-Unrestricted		-70.00
Bill	Box N...	08/15/2016	Bank Charges	Bank Charges	-60.00	60.00
Bill	Box # ...	10/13/2016	Bank Charges	Bank Charges	-10.00	10.00
TOTAL					-70.00	70.00
Bill Pmt -Check	10677	10/24/2016	Castle Air	1020.10 · Book Trust Account-Unrestricted		-1,875.00
Bill	Invoic...	10/06/2016	HVAC Maintenance	HVAC Maintenance	-1,875.00	1,875.00
TOTAL					-1,875.00	1,875.00
Bill Pmt -Check	10678	10/24/2016	Friends Of Blanchar...	1020.10 · Book Trust Account-Unrestricted		-209.60
Bill	Miscel...	10/24/2016	Miscellaneous	Miscellaneous	-209.60	209.60
TOTAL					-209.60	209.60

Blanchard/Santa Paula Library District
Check Detail
 October 2016

9:47 AM
 11/16/16

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	10679	10/24/2016	Jodi Bogart	1020.10 - Book Trust Account-Unrestricted		-75.00
Bill	Invoc...	10/24/2016		Children's Programs	-75.00	75.00
TOTAL					-75.00	75.00
Bill Pmt -Check	10680	10/24/2016	Southern California ...	1020.10 - Book Trust Account-Unrestricted		-2,097.30
Bill	2-03-9...	10/13/2016		Electricity	-2,097.30	2,097.30
TOTAL					-2,097.30	2,097.30
Bill Pmt -Check	10681	10/24/2016	Sparkletts	1020.10 - Book Trust Account-Unrestricted		-39.29
Bill	46487 ...	10/13/2016		Office Supplies	-39.29	39.29
TOTAL					-39.29	39.29
Bill Pmt -Check	10682	10/31/2016	Cengage Learning	1020.10 - Book Trust Account-Unrestricted		-38.69
Bill	Inv Nc...	10/24/2016		General	-38.69	38.69
TOTAL					-38.69	38.69
Bill Pmt -Check	10683	10/31/2016	Document Systems	1020.10 - Book Trust Account-Unrestricted		-123.93
Bill	Invoc...	10/24/2016		Printing	-32.25	32.25
Bill	Invoc...	10/24/2016		Printing	-91.68	91.68
TOTAL					-123.93	123.93
Bill Pmt -Check	10684	10/31/2016	Business Card	1020.10 - Book Trust Account-Unrestricted		-1,014.24
Bill	54741...	10/31/2016		Bank of America Platinum Plus	-1,014.24	1,014.24
TOTAL					-1,014.24	1,014.24

REGULAR MEETING OF NOVEMBER 21, 2016

G. BOARD/ADMINISTRATION COMMENTS, CONCERNS, HANDOUTS

REGULAR MEETING OF NOVEMBER 21, 2016
I(a). NEW BUSINESS: ACCEPT 2015-16 AUDIT REPORT

Moss, Levy, & Hartzheim, LLP, have completed the audit report for FY 2015-16. The Board should accept, reject, or request changes to the report.

RECOMMENDATION: Approve and accept the 2015-16 audit report.

	MOVED	SECONDED	YES	NO	ABSTAIN
Coughlin					
Hicks					
Mueller					
Phillips					
Spink					



Moss, Levy & Hartzheim LLP
Certified Public Accountants

November 14, 2016

Blanchard/Santa Paula Public Library District
Attn: Ned Branch
119 N. 8th Street
Santa Paula, California 93060

Attached is a draft copy of your audit review. After reviewing and upon your approval, please sign and fax back this letter to our office. We will not finalize the audit until we receive your response, a signed and dated Management Representation Letter (to be prepared by you), a written response from your attorney to the legal representation letter or a letter from you stating that no legal counsel was retained.

Sincerely,

MOSS, LEVY & HARTZHEIM LLP

Moss, Levy & Hartzheim LLP

RESPONSE:

I have reviewed the draft copy of the Blanchard/Santa Paula Public Library District audit for and give my approval.

By: _____

Title: _____

Date: _____

BLANCHARD/SANTA PAULA LIBRARY DISTRICT

**FINANCIAL STATEMENTS
JUNE 30, 2016**

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BLANCHARD/SANTA PAULA LIBRARY DISTRICT
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Moss, Levy & Hartzheim LLP
 Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Board of Directors
 Blanchard/Santa Paula Library District
 Santa Paula, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Blanchard/Santa Paula Library District (the District) as of and for the fiscal year ended June 30, 2016, which collectively comprise the District's basic financial statements as listed in the foregoing table of contents. These financial statements are the responsibility of the management of the Blanchard/Santa Paula Library District.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Blanchard/Santa Paula Library District, as of June 30, 2016, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the budgetary information on pages 25 and 26, the schedule of funding progress – other post-employment benefits other than pensions on page 27, the schedule of proportionate share of net pension liability on page 28, and the schedule of contributions on page 29, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November XX, 2016, on our consideration of the Blanchard/Santa Paula Library District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Santa Maria, California
November XX, 2016

BLANCHARD/SANTA PAULALIBRARY DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2016

ASSETS	
Cash and investments	\$ 1,327,342
Accounts receivable	61
Interest receivable	1,679
Prepaid expenses	9,712
Capital assets:	
Depreciable, net	<u>544,531</u>
 Total assets	 <u>1,883,325</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred pensions	<u>81,709</u>
 Total deferred outflows of resources	 <u>81,709</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	1,991
Accrued wages and benefits	24,056
Due to the Friends of the Library	373
Total current liabilities	<u>26,420</u>
Long-term liabilities:	
Compensated absences	33,698
Other post-employment benefits	17,622
Net pension liability	397,121
Total long-term liabilities	<u>448,441</u>
 Total liabilities	 <u>474,861</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred pensions	<u>165,676</u>
 Total deferred inflows of resources	 <u>165,676</u>
NET POSITION	
Net investment in capital assets	544,531
Restricted for:	
Literacy programs	9,832
Unrestricted	<u>770,134</u>
 Total net position	 <u>\$ 1,324,497</u>

The notes to basic financial statements are an integral part of this statement.

BLANCHARD/SANTA PAULA LIBRARY DISTRICT
 STATEMENT OF ACTIVITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Expenses	Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	Net (Expense) Revenue and Changes in Net Position
Governmental activities:					
Library services	\$ 605,267	\$ 12,478	\$ 75,214	\$ -	\$ (517,575)
FLAIR program	49,367		32,624		(16,743)
Payments to Black Gold	56,409				(56,409)
Total governmental activities	\$ 711,043	\$ 12,478	\$ 107,838	\$ -	(590,727)
General Revenue					
Property taxes					470,987
Special assessment tax					306,896
Investment income					5,359
Total general revenue					783,242
Income/(loss) before extraordinary items					192,515
Extraordinary gain					105,206
Change in net position					297,721
Net position at beginning of fiscal year					1,026,776
Net position at end of fiscal year					\$ 1,324,497

The notes to basic financial statements are an integral part of this statement.

BLANCHARD/SANTA PAULA LIBRARY DISTRICT
 GOVERNMENTAL FUNDS
 BALANCE SHEET
 JUNE 30, 2016

	General Fund	Literacy Programs Fund	Total Governmental Funds
ASSETS			
Cash and investments	\$ 1,317,510	\$ 9,832	\$ 1,327,342
Accounts receivable	61		61
Interest receivable	1,679		1,679
Prepaid expenditures	9,712		9,712
Total assets	\$ 1,328,962	\$ 9,832	\$ 1,338,794
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 1,991	\$ -	\$ 1,991
Accrued wages and benefits	24,056		24,056
Due to Friends of the Library	373		373
Total liabilities	26,420		26,420
Fund balances:			
Nonspendable			
Prepaid expenditures	9,712		9,712
Restricted			
Literacy programs		9,832	9,832
Unassigned	1,292,830		1,292,830
Total fund balances	1,302,542	9,832	1,312,374
Total liabilities and fund balances	\$ 1,328,962	\$ 9,832	\$ 1,338,794

The notes to basic financial statements are an integral part of this statement.

BLANCHARD/SANTA PAULA LIBRARY DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL
 FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 JUNE 30, 2016

Total Fund Balance - Governmental Funds		\$	1,312,374
Amounts reported for governmental activities in the statement of net position are different because:			
In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.			
			544,531
Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:			
Compensated absences	\$	(33,698)	
Other post-employment benefits		(17,622)	
Net pension liability		(397,121)	
Total			(448,441)
Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.			
Deferred inflows of resources relating to pensions	\$	(165,676)	
Deferred outflows of resources relating to pensions		81,709	
Net			(83,967)
Total Net Position - Governmental Net Activities		\$	<u>1,324,497</u>

The notes to basic financial statements are an integral part of this statement.

BLANCHARD/SANTA PAULA LIBRARY DISTRICT
 GOVERNMENTAL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	General Fund	Literacy Programs Fund	Total Governmental Funds
Revenues:			
Property taxes	\$ 470,987	\$ -	\$ 470,987
Special assessment tax	306,896		306,896
Library services	11,378	1,100	12,478
Interest income	5,359		5,359
Donations/memorials	25,194	5,635	30,829
State/Federal/Other grants	50,020	26,989	77,009
Total revenues	869,834	33,724	903,558
Expenditures:			
Salaries and employee benefits	469,533	44,883	514,416
Services and supplies	123,135	4,484	127,619
Utilities	31,229		31,229
Payments to Black Gold	56,409		56,409
Capital outlay	83,202		83,202
Total expenditures	763,508	49,367	812,875
Excess (deficiency) of revenues over expenditures	106,326	(15,643)	90,683
Other Financing Sources (Uses):			
Transfers	2,327	(2,327)	
Total other financing sources (uses)	2,327	(2,327)	
Income/(loss) before extraordinary items	108,653	(17,970)	90,683
Extraordinary gain/(loss)	105,206		105,206
Net change in fund balances	213,859	(17,970)	195,889
Fund balances - July 1	1,088,683	27,802	1,116,485
Fund balances - June 30	<u>\$ 1,302,542</u>	<u>\$ 9,832</u>	<u>\$ 1,312,374</u>

The notes to basic financial statements are an integral part of this statement.

BLANCHARD/SANTA PAULA PUBLIC LIBRARY DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 TO THE STATEMENT OF ACTIVITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Net Change in Fund Balance - Governmental Fund	\$	195,889
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which additions to capital assets is greater than depreciation expense.</p>		33,018
<p>In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year, compensated absences earned was more than the amounts used.</p>		(4,684)
<p>OPEB expenditures reported in the statement of net position do not require the use of current financial resources and therefore, is not reported as expenditures in a governmental fund. This is the net change in OPEB for the current period.</p>		(12,093)
<p>In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. The fiscal year, the difference between pension costs and actual employer contributions was:</p>		85,591
Change in Net Position - Governmental Activities	\$	<u>297,721</u>

The notes to basic financial statements are an integral part of this statement.

BLANCHARD/SANTA PAULA LIBRARY DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. **Organization**

The Ventura County Board of Supervisors formed and organized the District on October 31, 1967. Before this date, the City of Santa Paula had operated a municipal library as the Dean Hobbs Blanchard Memorial Library.

On July 1, 1968, the District became operational. On this date the assets, all real and personal properties of the municipal library, were transferred to the District with the provision that at such time as the District or its successors cease to operate and maintain a public library within the City of Santa Paula, an amount equal to the total value of these assets will be returned to the City of Santa Paula.

On July 15, 1969, the Board of Trustees of the Santa Paula Union High School Public Library District created a Library Commission of five members to govern the operations of the District.

As a result of a separation resolution adopted by the Santa Paula Union High School Public Library District on November 8, 1995, a new district was formed, Blanchard/Santa Paula Library District – Blanchard Community Library, to oversee the Library. This action was taken pursuant to the enactment of Senate Bill 614, Chapter 529, Statutes of 1995. Accordingly, the Board of Supervisors of the County of Ventura appointed an initial governing Board of Trustees for the new District consisting of the members of the Library Commission of the old District. The new Board assumed their responsibilities at their first meeting on January 16, 1996, at which time the Library Commission ceased to exist. Consequently, all assets, liabilities and fund balances of the old District were transferred to the new District.

B. **Component Unit**

The reporting entity is the Blanchard/Santa Paula Library District – Blanchard Community Library. There are no component units included in this report which meets the criteria of the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statements No. 39 and No. 61.

C. **Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the District. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities* are normally supported by taxes and intergovernmental revenues.

The Statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. The *District 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.

Major individual governmental funds are reported as separate columns in the fund financial statements.

D. **Basis of Presentation**

Government-wide and fund financial statements:

The government-wide statements are prepared using the economic resources measurement focus. This approach differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. **Basis of Presentation (Continued)**

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases, (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net position.

E. **Basis of Accounting**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

Revenues – exchange and non-exchange transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 60 days after fiscal year-end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include grants. Revenue from grants is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the fiscal year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue:

Unearned revenues arise when assets are received before revenue recognition criteria have been satisfied. Grants received before eligibility requirements are met are recorded as unearned revenue.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. **Basis of Accounting (Continued)**

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

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

F. **Fund Accounting**

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures. The District's resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into two major funds, as follows:

Major Governmental Funds:

The *General Fund* is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

The *Literacy Programs Fund* accounts for special revenues restricted for the District's literacy program (FLAIR).

G. **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

H. **Budgets and Budgetary Accounting**

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for the major funds. All annual appropriations lapse at fiscal year-end.

I. **Cash and Investments**

The unexpended cash of the General Fund is deposited in the County of Ventura Treasury. The County maintains a cash and investment pool, and allocates interest to the various funds based upon the average monthly cash balances. Other cash deposits are held in various local banks in the District's name and are insured by the FDIC. Investments are stated at fair value.

J. **Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the governmental funds. For budgetary purposes, appropriations lapse at fiscal year-end except for that portion related to encumbered amounts. Encumbrances outstanding at year-end are carried forward to the new fiscal year. Such encumbrances constitute the equivalent of expenditures for budgetary purposes and accordingly, the accompanying financial statements present comparisons of actual results to the budgets of governmental funds on the budget basis of accounting.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Capital Assets

Capital assets are recorded at cost where historical records are available and at an estimated original cost where no historical records exist. Contributed capital assets are valued at their estimated fair value at the date of the contribution. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and estimated useful life in excess of two years.

Capital assets used in operations are depreciated over their estimated useful lives using the straight-line method in the governmental column in the government-wide financial statements. Depreciation is charged as an expense against operations and accumulated depreciation is reported on the statement of net position. The estimated useful lives are as follows:

Equipment and vehicles	5 to 7 years
Furniture and fixtures	7 years
Buildings and improvements	30 years

L. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

M. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. In the fund financial statements, governmental fund types report the face amount of debt issued as other financing sources.

N. Compensated Absences

Twenty-five percent of sick leave pay, after ten years of service, and all vacation leave pay plus related payroll taxes are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

O. Fund Balances

Fund balance of the governmental funds are classified as follows:

Nonspendable Fund Balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance – represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance – represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Fund Balances (continued)

Unassigned Fund Balance – represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

P. Net Position

GASB Statement No. 63 requires that the difference between assets added to the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is classified as either net investment in capital assets, restricted, or unrestricted.

Net position that is net investment in capital assets consist of capital assets, net of accumulated depreciation, and reduced by the outstanding principal of related debt. Restricted net position is the portion of net position that has external constraints placed on it by creditors, grantors, contributors, laws, or regulations of other governments, or through constitutional provisions or enabling legislation. Unrestricted net position consists of net position that does not meet the definition of net investment in capital assets or restricted net position.

Q. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, "*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*," and GASB Statement No. 65, "*Items Previously Reported as Assets and Liabilities*," the District recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. The District has one item which qualifies for reporting in this category; refer to Note 8 for a detailed listing of the deferred outflows of resources the District has reported.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period. The District has one item which qualifies for reporting in this category; refer to Note 8 for a detailed listing of the deferred inflows of resources the District has reported.

BLANCHARD/SANTA PAULA LIBRARY DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements:

Statement No. 74	"Financial Reporting for Postemployment Benefits Plans Other Than Pension Plans"	The provisions of this statement are effective for fiscal years beginning after June 15, 2016.
Statement No. 75	"Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions"	The provisions of this statement are effective for fiscal years beginning after June 15, 2017.
Statement No. 77	"Tax Abatement Disclosures"	The provisions of this statement are effective for fiscal years beginning after December 15, 2015.
Statement No. 78	"Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans"	The provisions of this statement are effective for fiscal years beginning after December 15, 2015.
Statement No. 79	"Certain External Investment Pools and Pool Participants"	The provisions of this statement are effective for fiscal years beginning after December 15, 2015.
Statement No. 80	"Blending Requirements for Certain Component Units-an amendment of GASB Statement No. 14"	The provisions of this statement are effective for fiscal years beginning after June 15, 2016.
Statement No. 81	"Irrevocable Split-Interest Agreements"	The provisions of this statement are effective for fiscal years beginning after December 15, 2016.
Statement No. 82	"Pension Issues-an amendment of GASB Statements No. 67, No. 68, and No. 73"	The provisions of this statement are effective for fiscal years beginning after June 15, 2017.

NOTE 2 - CASH AND INVESTMENTS

On June 30, 2016, the District had the following cash and investments on hand:

Cash on hand	\$ 281
Cash in bank	102,805
Cash and investments with the City of Santa Paula	175,133
Cash and investments with the County Treasurer	689,986
Certificates of Deposit	<u>359,137</u>
Total cash and investments	<u>\$ 1,327,342</u>

Cash and investments are presented on the accompanying basic financial statements, as follows:

Cash and investments, statement of net position	<u>\$ 1,327,342</u>
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BLANCHARD/SANTA PAULA LIBRARY DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2016

NOTE 2 - CASH AND INVESTMENTS (Continued)

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District has investments in the Ventura County investment pool and the City of Santa Paula, however, these external pools are not measured under Level 1, 2, or 3.

Investments Authorized by the California Government Code

The following table identifies the investment types that are authorized for the District by the California Government Code. The table also identifies certain provisions of the California Government Code that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage Of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base value	None
Medium-Term Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
City Pooled Investment Fund	N/A	None	None
County Pooled Investment Fund	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
JPA Pools (other investment pools)	N/A	None	None

Disclosures Relating to 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 to changes in market interest rates. One of the ways that the District 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 maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

Investment Type	Carrying Amount	Remaining Maturity (in Months)			
		12 Months Or Less	13-24 Months	25-60 Months	More than 60 Months
Ventura County Investment Pool	\$ 689,986	\$ 689,986	\$ -	\$ -	\$ -
City of Santa Paula Pooled Cash	175,133	175,133			
Certificates of Deposit	359,137	359,137			
Total	\$ 1,224,256	\$ 1,224,256	\$ -	\$ -	\$ -

BLANCHARD/SANTA PAULA LIBRARY DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2016

NOTE 2 - CASH AND INVESTMENTS (Continued)

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 rating by a nationally recognized statistical rating organization. Presented on the following page, is the minimum rating required by the California Government Code, the District's investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type.

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>	<u>Rating as of Fiscal Year End</u>		
				<u>AAA</u>	<u>Aa</u>	<u>Not Rated</u>
Ventura County Investment Pool	\$ 689,986	N/A	\$ -	\$ -	\$ -	\$ 689,986
City of Santa Paula Pooled Cash	175,133	N/A				175,133
Certificates of Deposit	<u>359,137</u>	N/A				<u>359,137</u>
Total	<u>\$1,224,256</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,224,256</u>

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total District's investments.

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 California Government Code and the District'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: 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 a depository regulated under State law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 100% of the total amount deposited by the public agencies.

California law also allows financial institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. 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 governmental investment pools (such as the Ventura County Investment Pool).

As of June 30, 2016, none of the District's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts.

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) 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 District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. 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 governmental investment pools (such as Ventura County Investment Pool and the City of Santa Paula's pooled cash).

NOTE 3 - PROPERTY TAXES

Property taxes in the State of California are administered for all local agencies at the county level, and consist of secured, unsecured, and utility tax rolls. The following is a summary of major policies and practices relating to property taxes:

Property Valuations - are established by the Assessor of the County of Ventura for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization. Under the provisions of Article XIII A of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 100% of full value. From the base assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal.

Tax Levies - are limited to 1% of full market value which results in a tax rate of \$1.00 per \$100 assessed valuation, under the provisions of Proposition 13. Tax rates for voter-approved indebtedness are excluded from this limitation.

Tax Levy Dates - are attached annually on January 1, preceding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied on both real and unsecured personal property as it exists at the time. Liens against real estate, as well as the tax on personal property, are not relieved by subsequent renewal or change in ownership.

Tax Collections - are the responsibility of the County Tax Collector. Taxes and assessments on secured and utility rolls which constitute a lien against the property, may be paid in two installments: the first is due on November 1 of the fiscal year and is delinquent if not paid by December 10; and the second is due on March 1 of the fiscal year and is delinquent if not paid by April 10. Unsecured personal property taxes do not constitute a lien against real property unless the taxes become delinquent. Payment must be made in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed by the county for late payments.

Tax Levy Apportionments - Due to the nature of the District-wide maximum levy, it is not possible to identify general purpose tax rates for specific entities. Under State legislation adopted subsequent to the passage of Proposition 13, apportionments to local agencies are made by the county auditor-controller based primarily on the ratio that each agency represented of the total District-wide levy for the three years prior to fiscal year 1979.

Property Tax Administration Fees - The State of California FY 90-91 Budget Act, authorized Counties to collect an administrative fee for collection and distribution of property taxes.

NOTE 4 – EXCESS OF EXPENDITURES OVER APPROPRIATION

Excess of expenditures over appropriations in individual funds are as follows:

General Fund:		
Salaries and employee benefits	\$	23,466
Capital outlay	\$	83,202

BLANCHARD/SANTA PAULA LIBRARY DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2016

NOTE 5 – CAPITAL ASSETS

Capital assets activity for the fiscal year ended June 30, 2016, was as follows:

	Balance July 1, 2015	Additions	Deletions	Transfers	Balance June 30, 2016
Governmental activities					
Non-depreciable capital assets:					
Land	\$ 69,309	\$ -	\$ -	\$ -	\$ 69,309
Construction in progress	7,283	83,202		(90,485)	
Total non-depreciable capital assets	\$ 76,592	\$ 83,202	\$ -	\$ (90,485)	\$ 69,309
Depreciable capital assets:					
Buildings	\$ 474,710	\$ -	\$ -	\$ -	\$ 474,710
Equipment	221,721				221,721
Improvements	563,576			90,485	654,061
Furniture and fixtures	292,310				292,310
Total depreciable capital assets	1,552,317			90,485	1,642,802
Total accumulated depreciation	1,117,396	50,184			1,167,580
Net depreciable capital assets	\$ 434,921	\$ (50,184)	\$ -	\$ 90,485	\$ 475,222
Net capital assets	\$ 511,513	\$ 33,018	\$ -	\$ -	\$ 544,531

NOTE 6 – LONG-TERM DEBT

The following is a summary of long-term liability activity for the fiscal year ended June 30, 2016:

	Balance July 1, 2015	Additions	Deletions	Balance June 30, 2016	Due Within One Year
Governmental activities:					
Compensated absences	\$ 29,014	\$ 16,402	\$ 11,718	\$ 33,698	\$ -
Other post-employment benefits	5,529	39,949	27,856	17,622	
Net pension liability	464,790	91,492	159,161	397,121	
Total long-term debt:	\$ 499,333	\$ 147,843	\$ 198,735	\$ 448,441	\$ -

NOTE 7 – POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description

For eligible employees, the District provides for 100% of the cost of health insurance coverage for its retirees exclusive of family members subject to the following conditions:

- To be eligible for coverage, the retiree must have worked for the District for at least 10 years for 50% and 20 years for 100% coverage;
- Upon reaching age 65, retirees and their dependents are only eligible for the District to provide supplemental benefits to their Medicare Plan;
- Upon death of the retiree, no further health insurance benefits will be paid.

Funding Policy

The District's Board of Directors will not be funding the plan in the current year, except on a pay-as-you-go basis. The Board will review the funding requirements and policy annually.

BLANCHARD/SANTA PAULA LIBRARY DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2016

NOTE 7 – POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

Annual OPEB Cost and Net OPEB Obligation

The District's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC). The District has elected to calculate the ARC and related information using the alternative measurement method permitted by GASB Statement No. 45 for employers in plans with fewer than one hundred total plan members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over the remaining period of 30 years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in its net OPEB obligation to the Retiree Health Plan:

Annual required contribution	\$ 39,998
Interest on net OPEB obligation	111
Adjustment to annual required contribution	(160)
Annual OPEB cost (expense)	39,949
Contributions made	(27,856)
Increase in net OPEB obligation	12,093
Net OPEB obligation - beginning of year	5,529
Net OPEB obligation - end of year	<u>\$ 17,622</u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for the current fiscal year is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2014	\$ 23,647	86.4%	\$ 7,704
June 30, 2015	\$ 23,549	109.2%	\$ 5,529
June 30, 2016	\$ 39,949	69.7%	\$ 17,622

Funding Status and Funding Progress

As of July 1, 2015, the actuarial accrued liability (AAL) for benefits was \$501,459, all of which is unfunded.

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrences of events far into the future. Examples include assumptions about future employment, mortality and healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer as subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term prospective of the calculations.

The following simplifying assumptions were made:

Retirement age for active employees – Based on the historical average retirement age for the covered group, active plan members were assumed to retire at age 65, or at the first subsequent year in which the member would qualify for benefits.

Mortality – Life expectancies at the calculation date are based on the most recent mortality tables published by the National Center for Health Statistics website (www.cdc.gov). The calculation of OPEB liability for each year is based on the assumption that all participants will live until their expected age as displayed in the mortality tables.

NOTE 7 – POST EMPLOYEMENT BENEFITS OTHER THAN PENSIONS (Continued)

Turnover – The probability that an employee will remain employed until the assumed retirement age was determined using non-group-specific age-based turnover data provided in Table 1 in paragraph 35 of GASB Statement No. 45. In addition, the expected future working lifetimes of employees were determined using Table 2 in paragraph 35c of GASB Statement No. 45.

Healthcare cost trend rate – Healthcare cost trend rates were selected based on a combination of national and state trend surveys as well as professional judgment. The ultimate trend rate was 4.0%.

Health insurance premiums – 2012 health insurance premiums for retirees were used as a basis for calculation of the present value of total benefits to be paid. An employee is assumed to continue with the same medical plan upon retirement. If an employee waived medical coverage, then such waiver is assumed to continue into retirement.

Medicare Coordination – Medicare was assumed as the primary payer for current and future retirees at age 65.

Payroll increase – Changes in the payroll for current employees are expected to increase at a rate of approximately 3.0% annually.

Discount rate – The calculation uses an annual discount rate of 2%. This is based on the assumed long-term return on plan assets or employer assets.

Actuarial cost method – The entry age actuarial cost method was used. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll over 30 years on an open basis.

Plan for Funding

On an ongoing basis, the District will be reviewing its assumptions, comparing them against actual experience and recalculating the needed funding with the goal of paying for postemployment benefits out of interest earned on designated funds.

NOTE 8 – PENSION PLAN

A. General Information about the Pension Plans

Plan Descriptions

All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plans, cost-sharing multiple employer defined benefit plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for nonduty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

BLANCHARD/SANTA PAULA LIBRARY DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2016

NOTE 8 – PENSION PLAN (Continued)

A. General Information about the Pension Plans (Continued)

The Plans' provisions and benefits in effect at June 30, 2016, are summarized as follows:

	Miscellaneous	
	Prior to January 1, 2013	On or after January 1, 2013
Hire Date		
Benefit formula	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50	52-67
Monthly benefits, as a % of eligible compensation	2.0% to 2.418%	1.0% to 2.5%
Required employee contribution rates	7.0%	6.25%
Required employer contribution rates	6.709%	6.25%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Contributions to the pension plan from the District were \$54,308 for the fiscal year ended June 30, 2016.

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

At June 30, 2016, the District reported a liability of \$397,121 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, actuarially determined. The District's proportionate share of the net pension liability for the miscellaneous plan as of June 30, 2014, and 2015 was as follows:

	Miscellaneous
Proportion-June 30, 2014	0.00747%
Proportion-June 30, 2015	0.00578%
Change-Increase (Decrease)	-0.00169%

For the year ended June 30, 2016, the District recognized pension expense of \$(37,499). Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 54,308	\$ -
Differences between expected and actual experience	1,634	
Changes in assumptions		15,468
Net difference between projected and actual earnings on retirement plan investments		7,754
Adjustment due to differences in proportions		142,454
Difference in actual contributions and proportionate share of contributions	25,767	
	<u>\$ 81,709</u>	<u>\$ 165,676</u>

BLANCHARD/SANTA PAULA LIBRARY DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2016

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions
 (Continued)

\$54,308 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expense as follows:

Fiscal Year Ending June 30,	Amount
2017	\$ (52,627)
2018	(52,559)
2019	(43,000)
2020	9,911
	<u>\$ (138,275)</u>

Actuarial Assumptions

The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions:

	Miscellaneous
Valuation Date	June 30, 2014
Measurement Date	June 30, 2015
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.65%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.5% Net Pension Plan Investment and Administrative Expenses; includes Inflation
Mortality	Derived using CalPERS' Membership Data for all Funds (1)
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies; 2.75% thereafter

(1) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table please refer to the 2014 experience study report.

Change of Assumptions

GASB 68, paragraph 68 states that the long term expected rate of return should be determined net of pension plan investment expense, but without reduction for pension plan administrative expenses. The discount rate was changed from 7.50% (net of administrative expenses in 2014) to 7.65% as of June 30, 2015 to correct the adjustment which previously reduced the discount rate for administrative expenses.

BLANCHARD/SANTA PAULA LIBRARY DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2016

NOTE 8 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions
 (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.65 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF C), CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the current 7.65 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.65 percent is applied to all plans in the Public Employees Retirement Fund, including PERF C. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund (Public Employee's Retirement Fund) cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1-10(a)	Real Return Years 11+(b)
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	12.0%	6.83%	6.95%
Real Estate	11.0%	4.50%	5.13%
Infrastructure and Forestland	3.0%	4.50%	5.09%
Liquidity	2.0%	-0.55%	-1.05%
Total	<u>100.0%</u>		

(a) An expected inflation of 2.5% was used for this period.

(b) An expected inflation of 3.0% was used for this period.

BLANCHARD/SANTA PAULA LIBRARY DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2016

NOTE 8 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions
 (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in Discount Rate

The following represents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.65 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.65 percent) or 1- percentage point higher (8.65 percent) than the current rate:

	1% Decrease 6.65%	Discount Rate 7.65%	1% Increase 8.65%
District's proportionate share of the net pension plan liability	\$ 666,000	\$ 397,121	\$ 175,130

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

C. Payable to Pension Plan

At June 30, 2016, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2016.

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NOTE 9 – CONTINGENCIES

According to the District's Management, no contingent liabilities are outstanding and no lawsuits of any real financial consequence are pending.

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under the terms of the grants, it is believed that any required reimbursements would not be material.

NOTE 10 – RISK MANAGEMENT

The District participates in the Special District Risk Management Authority, a joint powers agency formed pursuant to Section 6500 et. seq., California Government Code, comprised of California special districts and agencies including such districts, is referred to as SDRMA. SDRMA provides district insurance coverage, including workers' compensation. The District is exposed to various risks of losses related to the public, damage to assets and errors and omissions. SDRMA provides liability, property, inverse condemnation, and public official's liability coverage. Individual claims (and aggregate public liability and property claims) in excess of specified levels are covered by excess insurance policies purchased from commercial carriers. A Board comprised of members from participating districts governs SDRMA. The board controls the operations of SDRMA including selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the board. Each member would share in any risk margin deficiencies proportionally to its participation in SDRMA. SDRMA provides basic liability coverage of \$2,500,000 with \$2,500,000 maximum per occurrence/aggregate where applicable. The District’s deductibles are \$1,000 on property, \$1,000 on boiler and machinery, \$1,000 on auto, and \$500 on personal injury.

NOTE 11 – EXTRAORDINARY ITEMS

There is an extraordinary gain of \$105,206 which is the net of a settlement with the former District auditor and costs that were incurred for legal fees. These settlement revenues and expenditures are unusual for the District and are not expected to reoccur.

REQUIRED SUPPLEMENTARY INFORMATION

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BLANCHARD/SANTA PAULA LIBRARY DISTRICT
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 439,406	\$ 425,656	\$ 470,987	\$ 45,331
Special assessment tax	309,794	306,000	306,896	896
Library services	12,000	10,000	11,378	1,378
Interest income	932	969	5,359	4,390
Donations/memorials	15,000	24,000	25,194	1,194
State/Federal/Other grants	21,000	20,500	50,020	29,520
Total revenues	798,132	787,125	869,834	82,709
Expenditures:				
Salaries and employee benefits	436,803	446,067	469,533	(23,466)
Services and supplies	147,580	150,680	123,135	27,545
Utilities	34,350	36,400	31,229	5,171
Payments to Black Gold	62,500	60,000	56,409	3,591
Capital outlay			83,202	(83,202)
Total expenditures	681,233	693,147	763,508	(70,361)
Excess (deficiency) of revenues over expenditures	116,899	93,978	106,326	12,348
Other Financing Sources (Uses):				
Allocation from literacy program	17,500	17,500	2,327	(15,173)
Total financing sources (uses)	17,500	17,500	2,327	(15,173)
Income/(loss) before extraordinary items	134,399	111,478	108,653	(2,825)
Extraordinary gain/(loss)	(50,000)	84,863	105,206	20,343
Net change in fund balance	84,399	196,341	213,859	17,518
Fund balance - July 1	1,088,683	1,088,683	1,088,683	
Fund balance - June 30	\$ 1,173,082	\$ 1,285,024	\$ 1,302,542	\$ 17,518

BLANCHARD/SANTA PAULA LIBRARY DISTRICT
LITERACY PROGRAMS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Library services	\$ -	\$ -	\$ 1,100	\$ 1,100
Donations/memorials	5,000		5,635	5,635
State/Federal/Other grants	26,989	26,989	26,989	
Total revenues	31,989	26,989	33,724	6,735
Expenditures:				
Salaries and employee benefits	57,772	57,772	44,883	12,889
Services and supplies	8,700	8,700	4,484	4,216
Total expenditures	66,472	66,472	49,367	17,105
Excess (deficiency) of revenues over expenditures	(34,483)	(39,483)	(15,643)	23,840
Other Financing Sources (Uses):				
Allocation to general fund	(17,500)	(17,500)	(2,327)	15,173
Total financing sources (uses)	(17,500)	(17,500)	(2,327)	15,173
Net change in fund balance	(51,983)	(56,983)	(17,970)	39,013
Fund balance - July 1	27,802	27,802	27,802	
Fund balance - June 30	\$ (24,181)	\$ (29,181)	\$ 9,832	\$ 39,013

BLANCHARD/SANTA PAULA LIBRARY DISTRICT
 SCHEDULE OF FUNDING PROGRESS FOR POSTEMPLOYMENT BENEFITS
 OTHER THAN PENSIONS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

The following table provides required supplementary information regarding the District's postemployment healthcare benefits.

SCHEDULE OF FUNDING PROGRESS

Valuation Date	Actuarial Asset Value	Actuarial Accrued Liability (AAL)	Unfunded Liability (Excess Assets)	Funded Ratio	Annual Covered Payroll	UAAL as a % of Covered Payroll
7/1/2012	\$ -	\$ 357,038	\$ 357,038	0.0%	\$ 269,866	132.3%
7/1/2015	\$ -	\$ 501,459	\$ 501,459	0.0%	\$ 164,304	305.2%

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BLANCHARD/SANTA PAULA LIBRARY DISTRICT
 SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
 Last 10 Years*
 As of June 30, 2016

The following table provides required supplementary information regarding the District's Pension Plan.

	2016		2015
Proportion of the net pension liability	0.00579%		0.00747%
Proportionate share of the net pension liability	\$ 397,121	\$	464,790
Covered- employee payroll	\$ 260,546	\$	278,703
Proportionate share of the net pension liability as percentage of covered-employee payroll	152.4%		166.8%
Plan's total pension liability	\$ 31,771,217,402	\$	30,829,966,631
Plan's fiduciary net position	\$ 24,907,305,871	\$	24,607,502,515
Plan fiduciary net position as a percentage of the total pension liability	78.40%		79.82%

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Notes to Schedule:

Changes in assumptions

In 2016, the discount rate was changed from 7.5 percent (net of administrative expense) to 7.65 percent to correct for an adjustment to exclude administrative expense.

Changes in assumptions - In 2015, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of general employees.

*- Fiscal year 2015 was the 1st year of implementation.

BLANCHARD/SANTA PAULA LIBRARY DISTRICT
 SCHEDULE OF CONTRIBUTIONS
 Last 10 Years*
 As of June 30, 2016

The following table provides required supplementary information regarding the District's Pension Plan.

	2016	2015
Contractually required contribution (actuarially determined)	\$ 46,610	\$ 41,972
Contribution in relation to the actuarially determined contributions	(54,308)	(25,321)
Contribution deficiency (excess)	<u>\$ (7,698)</u>	<u>\$ 16,651</u>
Covered - employee	\$ 270,912	\$ 260,546
Contributions as a percentage of covered-employee payroll	20.05%	9.72%

Notes to Schedule

Valuation Date: 6/30/2014

The actuarial methods and assumptions used to set the actuarially determined contributions for fiscal year 2015/2016 were derived from the June 30, 2013 funding valuation report.

Actuarial Cost Method	Entry Age Normal
Amortization Method/Period	For details, see June 30, 2013 funding valuation report.
Inflation	2.75%
Salary Increases	Varies by entry age and service
Payroll Growth	3.00%
Investment Rate of Return	7.5% net of pension plan investment and administrative expenses; includes inflation.
Retirement Age	The probabilities of retirement are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007.
Mortality	The probabilities of mortality are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007. Pre-retirement and post-retirement mortality rates include 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

There were no changes in methods or assumptions used to determine the legally required contributions, which are actuarially determined, from the June 30, 2012 to the June 30, 2013 funding valuation report.

*- Fiscal year 2015 was the 1st year of implementation, therefore only one year is shown.



November XX, 2016

To the Administrative Council
Blanchard/Santa Paula Library District

We were engaged to audit the financial statements of the governmental activities and the major funds of Blanchard/Santa Paula Library District (District) as of and for the fiscal year ended June 30, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 20, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the District's financial statements was (were):

Management's estimate of the useful lives of capital assets is based on experience with other capital assets and on their standard table of useful lives. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the other postemployment benefits (OPEB) expense is based on the actuary's expertise and experience. We evaluated the key factors and assumptions used to develop the other postemployment benefits (OPEB) expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of the Pension Plan in Note 8 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such known misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November XX, 2016.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and Management of Blanchard/Santa Paula Library District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Santa Maria, California

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Moss, Levy & Hartzheim LLP

Certified Public Accountants

INDEPENDENT AUDITORS' 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*

Board of Directors
Blanchard/Santa Paula Library District
Santa Paula, California

We have audited, in accordance with the 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, the governmental activities and each major fund of the Blanchard/Santa Paula Library District (the District), as of and for the fiscal year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Blanchard/Santa Paula Library District's basic financial statements and have issued our report thereon dated November XX, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, Findings 2016-1 and 2016-2, described in the accompanying schedule of findings and questioned costs, which we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Blanchard/Santa Paula Library District's financial statements are free from material misstatement, we 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 on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Blanchard/Santa Paula Library District's Response to Findings

Blanchard/Santa Paula Library District's response to the findings identified in our audit is described in the accompanying schedule of findings and recommendations. Blanchard/Santa Paula Library District's response was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

OFFICES: BEVERLY HILLS · CULVER CITY · SANTA MARIA

MEMBER AMERICAN INSTITUTE OF CPAs · CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS · CALIFORNIA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Santa Maria, California
November XX, 2016

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BLANCHARD/SANTA PAULA LIBRARY DISTRICT
SCHEDULE OF AUDIT FINDINGS
For the Fiscal Year Ended June 30, 2016

Financial Statement Findings:

FINDING 2016-1
Employee Agreements

Criteria:

All changes in employee pay rates should be properly documented and signed in approval.

Condition:

On two of twenty-five payroll transactions we tested, we noticed that the employee had been given a pay raise for a new job classification, however, there was no signed action form, letter of employment, or employee review that noted the change.

Cause:

District oversight.

Effect:

Potential for misappropriation of funds or disagreements on pay rates if there is no clear documented agreement stating each employees current rate of pay.

Recommendation:

The District should ensure that a standard procedure is used when an employee gets a new job classification and/or a new pay rate so that the change is properly documented. The District Librarian should sign the agreement to ensure it was properly authorized.

District's Corrective Action Plan:

FINDING 2016-2
Adjusting Journal Entries

Criteria:

Backup documentation should be obtained for all District transactions.

Condition:

During our testing of journal entries, we noted that for utility bills paid by the District that were automatically paid by the bank, the District was not receiving any invoice or statement from the utility company to substantiate the bill.

Cause:

District oversight.

Effect:

Potential misappropriation of assets if the utility company bill is not proper.

Recommendation:

The District should request the bill for utility services in order to examine the bill and ensure the expense was properly billed and the District isn't overpaying for the service.

District's Corrective Action Plan:

BLANCHARD/SANTA PAULA LIBRARY DISTRICT
SCHEDULE OF PRIOR FISCAL YEAR AUDIT FINDINGS
For the Fiscal Year Ended June 30, 2016

Financial Statement Findings:

FINDING 2015-1

Criteria:

All accrued compensated absences should be tracked with every pay period.

Condition:

Vacation hours earned and used were not being tracked during the fiscal year for the District Librarian.

Cause:

Vacation accrual was not inputted into the payroll system when the employee first began accruing vacation hours.

Effect:

Potential misappropriation of funds due to lack of controls over monitoring of vacation accrual.

Recommendation:

The District should ensure that all new employees eligible for vacation benefits are entered into the payroll system so that the hours earned and used are tracked for each pay period rather than just adjusted at year-end. This previous fiscal year finding 2014-2 was corrected by the District after our prior fiscal year fieldwork was performed in March 2015.

Current Status:

Implemented.

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REGULAR MEETING OF NOVEMBER 21, 2016

I(b). NEW BUSINESS: SANTA PAULA SOCIETY OF THE ARTS 80TH ANNUAL ART SHOW

The Santa Paula Society of the Arts has proposed dates for the 2017 Art Show, which will be the 80th annual show. See the letter from Linda Gruber to Laura Phillips, which is attached.

RECOMMENDATION: Accept the proposed dates for the Santa Paula Society of the Arts 2017 Annual Show.

	MOVED	SECONDED	YES	NO	ABSTAIN
Coughlin					
Hicks					
Mueller					
Phillips					
Spink					



Santa Paula Society of the Arts

P.O. BOX 788, SANTA PAULA, CALIFORNIA 93061 (805) 525-1104 [HTTP://WWW.THESPSA.COM](http://www.thespsa.com)
 LOCATED IN THE RESTORED SOUTHERN PACIFIC DEPOT ON THE CORNER OF 10TH AND SANTA BARBARA STREET

September 21, 2016

Mrs. Laura Phillips
 BCL Board President
 119 North 8th Street
 Santa Paula, CA 93060

Dear Laura and Board of Trustees,

This is our schedule for the upcoming year 2017 Annual Art Show. Please accept this letter as a formal request six months in advance for permission to use the Library for our 80th Show. We hope that this year's show will be even more organized and that the annual process for the Library will go as smoothly as possible.

We, of course, will reimburse the Library for utility costs for hours the show uses from set-up to take-down that are not during normal library hours. The contact person and telephone number for questions concerning the upcoming show will be Lynda Gruber at 525-4732.

Our schedule will be as follows:

			Extended Library Hrs.
Entry Dates:	Thur., Mar. 2	Noon-8 pm	
	Sat., Mar. 4	10am-2 pm	
Show Set Up:	Sat., Mar. 4	2-10 pm	2-10 pm (if needed)
	Sun., Mar. 5	10am-6 pm	10 am-6 pm (if needed)
Show Opens:	Tues., Mar. 7	Noon-8 pm	
Reception:	Sat., Mar. 18	3-7 pm	2-8 pm
Show Closes:	Wed., Apr. 5	6 pm	
Pick Up Work:	Thur., Apr. 6	Noon-8 pm	
	Sat., Apr. 8	10am-2 pm	
Take Down Show:	Fri., Apr. 7	10am-12 pm	10 am-12 pm (if needed)
	Sat., Apr. 8	10am-2 pm	

Very truly yours,

Gerald Zwiers, Chairman
 80th Art Show Planning & Exhibit Committee

REGULAR MEETING OF NOVEMBER 21, 2016
I(c). NEW BUSINESS: 2017 HOLIDAY SCHEDULE

The tentative holiday schedule for 2017 is attached.

RECOMMENDATION: Approve the attached holiday schedule for 2017.

	MOVED	SECONDED	YES	NO	ABSTAIN
Coughlin					
Hicks					
Mueller					
Phillips					
Spink					



2017 LIBRARY HOLIDAY / JURISDICTION-WIDE CLOSURE SCHEDULE DRAFT

Subject to change Updates posted at www.ats.blackgold.org > General Staff Resources

Holidays/closures at bottom of page affect individual jurisdictions only.

2017 LIBRARY HOLIDAY / JURISDICTION-WIDE CLOSURE SCHEDULE DRAFT

HOLIDAY	PASO ROBLES* closed Sunday	SAN LUIS OBISPO* closed Sunday	SANTA MARIA closed Sunday	LOMPOC closed Sunday	SANTA BARBARA*	SANTA PAULA closed Fri/Sun	BLACK GOLD closed Sat/Sun
Monday, Jan 2 New Year's Day	closed	closed	Closed	closed	closed	closed	closed
Monday, Jan 16 Martin Luther King, Jr.	closed	closed	OPEN	closed	closed	closed	closed
Monday, Feb 20 Presidents' Day	closed	closed	OPEN	closed	closed	closed	closed
Sunday, April 16 Easter	closed	closed	closed	closed	OPEN	closed	closed
Monday, May 29 Memorial Day	closed	closed	closed	closed	closed	closed	closed
Tuesday, July 4 Independence Day	closed	closed	closed	closed	OPEN	closed	closed
Monday, Sept 4 Labor Day	closed	closed	closed	closed	closed	closed	closed
Monday, Oct 9 Columbus Day	OPEN	closed	OPEN	OPEN	OPEN	OPEN	OPEN
Saturday, Nov 11 Veterans' Day	closed	OPEN	OPEN	OPEN	OPEN	OPEN	OPEN
Thursday, Nov 23 Thanksgiving	closed	closed	closed	closed	closed	closed	closed
Friday, Nov 24 Day after Thanksgiving	closed	closed	closed	closed	closed	closed	closed
Sunday, Dec 24 Christmas Eve	closed	closed	closed	closed	OPEN	closed	closed
Monday, Dec 25 Christmas	closed	closed	closed	closed	closed	closed	closed
Sunday, Dec 31 New Year's Eve	closed	closed	closed	closed	OPEN	closed	closed
Monday, Jan 1, 2018 New Year's Day	closed	closed	closed	closed	closed	closed	closed

created 09.21.16

Locator: Manager/Admin/HolidayInfo/2016LibraryHolidaySchedule

Holidays/closures that affect individual jurisdictions:

*PR Closed these Saturdays: May 20 "Wine Festival," Pioneer Day", Oct. 14. TBD "Bookplates" & ___ Sat after Thanksgiving: *SLO Closed for Lincoln's birthday 2/13/17 & 11/10/17 observance of Veterans

*SB Closed for César Chávez Day 3/31/16

REGULAR MEETING OF NOVEMBER 21, 2016

I(d). NEW BUSINESS: APPLICATION FOR A GRANT FROM THE REITER
AFFILIATED COMPANIES

Reiter Affiliated Companies requires a Board Resolution as part of its grant application process. The project for which the grant is being sought is a joint project in cooperation with the Santa Paula Unified School District, First Five, and the library to provide English language instruction in the Families For Literacy (FFL) program.

RECOMMENDATION: Adopt the resolution to request a grant from the Reiter Affiliated Companies.

	MOVED	SECONDED	YES	NO	ABSTAIN
Coughlin					
Hicks					
Mueller					
Phillips					
Spink					

RESOLUTION 2016-17:02

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
BLANCHARD/SANTA PAULA LIBRARY DISTRICT
TO APPLY FOR A GRANT OFFERED BY REITER AFFILIATED
COMPANIES**

WHEREAS, the Blanchard Community Library (LIBRARY) has entered into an agreement with the Santa Paula Unified School District (SPUSD) whereby SPUSD will pay the wages for a teacher to conduct English-As-A-Second-Language (ESL) classes eight hours per week in LIBRARY's facility; and

WHEREAS, LIBRARY has entered into an agreement with First Five (FIRST FIVE) whereby FIRST FIVE will pay for a qualified preschool teacher eight hours per week while the ESL classes are in session; and

WHEREAS, SPUSD will provide a childcare assistant to aid the preschool teacher provided by FIRST FIVE;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE BLANCHARD/SANTA PAULA LIBRARY DISTRICT AS FOLLOWS:

That the District Director and the Literacy Programs Coordinator are empowered to seek grant funding to defray the costs incurred by the Blanchard Community Library to fulfill its commitments under the agreement with the Santa Paula Unified School District and First Five.

PASSED, APPROVED, AND ADOPTED this 21st day of November 2016.

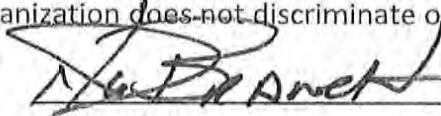
Board President

ATTEST:

Board Secretary

REITER AFFILIATED COMPANIES

COVER PAGE

Organization Name: Blanchard/Santa Paula Library District	County Served (Check only one): <input checked="" type="checkbox"/> Ventura <input type="checkbox"/> Santa Barbara <input type="checkbox"/> Monterey/Santa Cruz/San Benito
Address: 119 North 8th Street Santa Paula, CA 93060	Telephone: 805 525-8615 FAX: 805 933-2324 Website: blanchardlibrary.org
Project/Program Name: FLAIR (Family Literacy: Aid In Reading)	Amount Requested: \$3,700
Executive Director: Ned Branch ED Direct Phone #: 805 5253615 ext 120 ED E-mail: ned.branch@blanchardlibrary.org	Other Project Contact Person: Wendy Batstone Other Contact Direct Phone #: 805 407-3527 Other Contact E-mail: wendy.batstone@blanchardlibrary.org
Number of Persons Served by Organization: 30,000	Geographic Area Served by Organization: Santa Paula
Number of Unduplicated children and youth of Farm Workers Directly Served by Proposed Project: To Be Determined	Geographic Area Served by Proposed Project: Santa Paula
Is this a (Check one): <input type="checkbox"/> New Project <input type="checkbox"/> Existing Project <input checked="" type="checkbox"/> Expansion of an Existing Project	
Is your agency's information listed and up-to-date with 2-1-1? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know <input type="checkbox"/> Not Available	
How did you learn about this funding opportunity? saw giving program on wbsite while getting contact info for 1 of our literacy tutors who works at Reiter	
In signing below, I am verifying that the information contained in this application is true and correct. I am also verifying that our organization does not discriminate on the basis of religion, gender, ethnicity, or sexual orientation.	
Ned Branch Executive Director Name	 Signature
	11/11/16 Date

BRIEF DESCRIPTION OF GRANT PROJECT. (Project name, plus one or two sentence description that can be used in public releases.)

F.L.A.I.R. (Family Literacy: Aid in Reading)

Parents will learn to read and write in English, while their children have educational services (and fun) in another room next door. The period will end with parents and children reading a book in English together or other educational activity.

PROPOSAL NARRATIVE: Blanchard/Santa Paula Library FLAIR PROJECT 11-11-16

AGENCY DESCRIPTION

Blanchard Community Library's mission is to foster a love of learning in our diverse community. It was founded in 1906, serves our city of 30,000 people, is governed by a Board of Trustees elected by the city voters, is managed according to state library standards, and is over 90% funded by a special city property tax self-imposed by the citizens.

The *Library's Literacy Program*, now in its 32nd year, was founded in 1984. It operates by principles set by *California Library Literacy Services (CLLS)* an arm of *California State Library*; *CLLS* helps all Californians to reach their literacy goals. Santa Paula is the largest town in the highly agricultural Santa Clara Valley, and for 32 years the *Literacy Program* has helped adults who work in the fields and factories to develop their English skills. Our *Program* now boasts 40 volunteer tutors working 1-on-1 or in small groups with 65-70 adult learners. Our *Program* also includes *FLAIR (Family Literacy: Aid in Reading)*, for children with their parents. The *Program* is funded partly by an annual competitive grant from *CLLS*, plus gifts from various foundations, banks, the *Friends of the Library*, and *Blanchard Community Library* itself. The *Program* answers to the Library's Executive Director and the Board of Trustees.

Santa Paula's *Latino Town Hall* just awarded the Library the 2016 Community Service Award, in part for "its invaluable support to some of the most vulnerable members of our community."

COMMUNITY NEED

Santa Paula's population is 81% Hispanic. Almost all of our adult learners are immigrants, and many have children in Santa Paula schools. These adults come to the Library looking for help with their English. They have trouble understanding what is going on outside their homes. They are excluded when their children speak English around them and embarrassed when their children have to speak English for them. Sometimes they don't have enough English to complete a job application, let alone advance in their jobs. Immigrant parents rarely have the language needed to help with homework, let alone help their children with school, at the doctor's office, or on the athletic field. The findings from **our Intake Interviews** resoundingly display the unmet need and shape the *Literacy Program's* offerings.

POPULATION TO BE SERVED

For this pilot program we anticipate 30-40 adult learners, half in Beginning Level ESL (English as a Second Language), and half in Intermediate classes. We expect 12-15 of their children ages 0-5. These participants (at most 50) will probably all be Latino. They will come from Santa Paula and nearby.

Most of the adult learners are women ages 20-70 (some retirees), almost all come from Mexico and are first language Spanish, although we have also had speakers of other first languages: Mixteco, Zapoteco, Nahuatl, and Purepecha.

They work in the fields, in landscaping, factories, construction, maintenance, nurseries, and as housekeepers and cleaners. How many of the children are from farm working families alone we have yet to determine as we don't customarily track that particular distinction at the Library.

PROJECT DESIGN

Learning more English will help the adults to interact with their children in years to come, support them as they proceed through school and in the community, and perhaps improve their economic situation. Most of all, we want to help these parents build "learning relationships" with their children, building the habit of discovering life together.

The program will provide a daytime ESL class, M-TH, 12-2 pm, open to all adults. We will follow the schedule of the school district, Jan. 9-June 22, 2017. We are hiring a qualified preschool teacher with an assistant to work with the children of any of these students with preschool children. The adults will have two hours daily of English as a Second language (ESL). The parents will end each day with 10-15 minute interaction with their children, in the children's room; either reading with them or doing some other education activity using some English.

Progress in English and in preschool skills will be measured by standard academic tests. Measuring progress in parent/child interaction will be more subjective but will be noted.

Our objectives are for each adult and child to use English better; and for each parent/child pair to begin or grow in English usage together. The expected improvement is reasonable and likely for this type, depth and duration of study.

We have buy-in from *Santa Paula Adult School* (Santa Paula Unified School District). They will provide one ESL teacher and one childcare assistant. They are also providing five laptops "loaded" with an excellent program called "Burlington English." *First Five of Santa Clara Valley Neighborhood For Learning* is funding the preschool teacher. The Library will provide the space, overhead, books and materials for the children, and cover contingencies.

We need additional funds for two more part-time teachers (4 hrs/wk each) and a coordinator (3 hrs/wk), plus ESL books for the adults.

Following the School District Superintendents' suggestion, at two of the more "English challenged" elementary schools in town, FLAIR will be handing out flyers to parents bringing their kids to school. But Word of Mouth is powerful." "English for mamas WITH CHILDCARE?" We have five new parents already, each with one or two preschoolers.

Our first Major Activity will be The First Day of Class on January 9, 2017!

EVALUATION

Adult learners will be pre-and post-tested by SPAS using CASAS, a national competency-based adult assessment system designed to assess the basic skills and the English language and literacy skills needed to function effectively at work and in life.

The children will be pre-and post-tested by the *First Five* Preschool Teacher using DRDP, *Desired Results Developmental Profile*, developed by the California Department of Education. The DRDP is not a test, but an observation-based assessment for children from early infancy up to Kindergarten entry.

The Preschool Teacher will also prepare a brief Parent/Child Report Card on interaction.

From the CASAS and DRDP Reports, FLAIR will draw Academic Conclusions and Recommendations. FLAIR will do findings from the Parent/Child Report Cards. These Findings, Conclusions and Recommendations will be the Comprehensive FLAIR Report. The Comprehensive FLAIR Report will be used to report to funders and plan the next cycle.

This upcoming cycle of FLAIR is an expansion, due to new collaborations, of the ongoing program. We will be reporting all numbers to the *California Library Literacy Services*. The Comprehensive Flair Report will be useful in this reporting task.

COLLABORATION

Santa Paula United School District, through new Adult Education funding, is providing (via SPAS) a specially credentialed ESL teacher and a childcare assistant, Jan. – June 2017. They are also providing laptops loaded with programming. *First Five* is providing a qualified preschool teacher for the children of these learners. The Library is providing the space, materials, overhead, and contingencies.

PROJECT BUDGET & FUNDING PLANS

(a) Teachers 2 & 3: Adult/ESL Intermediate 4hrs/wk X2teachersX 22wks X \$35/hr \$6,160.00

The responsibilities of these two teachers is Intermediate ESL. They have been doing this level of teaching for the *Literacy Program* for years and are qualified to do so (one of them has passed the CBEST test).

(b) Operating funding for the *Literacy Program* comes annually from *Limoneira*, *the Harry & Lillian Wallace Foundation*, *CLLS*, and from *Blanchard Community Library*. We have approached *Bank of the Sierra* with initial positive response from the Market President.

This proposal reflects our constant search to supplement our income to offer English skills to parents together with children. We will continue to seek support for this from the community.

(c) If FLAIR receives only part of the ~~\$3700~~ requested from RAC, a reduced FLAIR would be the only option. We (the part-time Literacy Program Director and volunteers) are currently asking other possible funders for the other salaries, books, etc.

If we have to eliminate the Intermediate ESL teachers, delivering only Beginning ESL, we cannot meet the needs of our many present learners.

GRANTEE PROGRAM PLAN

Organization:	Blanchard/Santa Paula Library District		Project Title:	F.L.A.I.R. (Family Literacy:Aid In Reading)
Program goal:	Adults and their pre-school children significantly improve English skills working both separately and together.			
OBJECTIVES	ACTIVITIES	ASSESSMENT TECHNIQUE (List the tools used to measure change)	MEASURABLE OUTCOMES/EVIDENCE OF CHANGE (List the expected evidence of change in quantitative or qualitative terms)	
1. Adults strengthen English skills from Basic level towards Intermediate; from Intermediate level towards Advanced.	Adults study Basic and Intermediate English skills in classroom setting using standard books.	CASAS	Evidence will be higher scores at end of FLAIR program than at beginning	
2. Preschoolers begin/grow in enjoyable familiarity with English	Preschool children learn English skills in classroom setting through teaching, crafts and fun.	DRDP	Evidence will be higher scores at end of FLAIR program than at beginning	
3. Parent and child become used to and enjoy using English together as team leader/team.	Parent establishes comfort zone for learning interaction with child and both enjoy interaction partly at least in English.	Parent/Child Report Card	Evidence will be descriptors of leadership from parent, and/or movement of child toward parent, and/or mutual state.	
4.				

* **Please Note:** You will be expected to report back to the foundation on the evidence of change. Please keep an electronic copy of this sheet for your use in reporting back to the foundation.

Proposal must be received in RAC offices, 730 S. A Street, Oxnard, CA 93030,
no later than 5:00 p.m. on Friday, November 11, 2016

REITER AFFILIATED COMPANIES

PROJECT BUDGET

Organization Name: Blanchard-Santa Paula Library

Project Name: F.L.A.I.R.

PLEASE LIST TOTAL PROJECT COSTS AND DELINEATE WHICH COSTS ARE BEING PROPOSED FOR RAC FUNDING.

STAFFING (List by position; include salary and benefit costs; and asterisk any new position(s) for the project):

<u>Position</u>	<u>Hours/Salary/Benefits</u>	<u>TOTAL Cost</u>	<u>RAC Funding</u>
SEE APPENDIX A			
		\$24,565.20	\$4,650.00

EQUIPMENT/SUPPLIES (List and explain)

BOOK SETS FOR 40 ADULT LEARNERS, \$25/SET these are two-book sets designed for beginning and intermediate levels of English usage	(SPAS covers) \$ 1,000.00	
EDUCATIONAL MATERIALS FOR 12-15 PRE-SCHOOLERS Give-away books, craft supplies, learning aids, toys	\$ 400.00	

OTHER COSTS (List and Explain):

ADMIN. OVERHEAD: Utilities, photocopying, cleaning, etc.	\$ 1,000.00	
CONTINGENCY 15% OF PROJECT SUBTOTAL of \$26,965.20 against unforeseen costs)	\$ 4,044.78	

PROJECT BUDGET TOTAL

\$31,009.98

* Please provide a budget narrative detailing any items that are not self-explanatory in their relationship to the program.

OTHER FUNDING (List amount and source of funding pending or expected to be received from other sources):

<u>Type (grants, contracts, etc).</u>	<u>Source</u>	<u>Status</u>	<u>Amount</u>
State Grant	S.P.U.S.D. (SPAS)	committed	\$14,630.00
State Grant	FIRST FIVE (SCVNfL)	committed	\$ 3,740.00
Contract	BlanchardSPLibrary	committed	\$ 5,444.78

PERCENTAGE OF TOTAL PROJECT COST BEING REQUESTED FROM RAC $\$3,700 / 24,565 = 15\%$

Proposal must be received in RAC offices, 730 S. A Street, Oxnard, CA 93030,
no later than 5:00 p.m. on Friday, November 11, 2016

APPENDIX A
(Staffing)

POSITION	HOURS/SALARY/BENEFITS	TOTAL Cost
Teacher 1: Adult/ESL Basic*	10 hrs/wk X 1 Teacher X 22 wks X \$45/hr X 10%	\$ 10,890.00
Teachers 2 & 3: Adult/ESL Intrmdt & Adv'd	4 hrs/wk X 2 teachers X 22 wks X \$35/hr x 0%	\$ 6,160.00
Teacher 4: Preschool*	8 hrs/wk X 1 teacher X 22 ws X \$17/hr X 25%	\$ 3,740.00
Teacher's Aid: Preschool*	8 hrs/wk X 1 TA X 22 wks X \$12/hr X 10%	\$ 2,323.20
Coordinator*	3 hrs/wk X 1 Coordtr X 22 wks X \$20/ hr X 10%	\$ 1,452.00
TOTAL		\$ 24,565.20

REITER
AFFILIATED COMPANIES

FINANCIAL INFORMATION SUMMARY

Please provide the following financial information reported in the organization's most recent fiscal year audited financial statement, 990 or signed financial statement submitted with this proposal.

Report for Fiscal Year Ending (mm/dd/yyyy): 06/30/2015

ORGANIZATIONAL INCOME:

Program Income	Service Fees, Charges, Tuition	\$ 19,012.00
Government Sources		
	Grants	\$ 67,978.00
	Contracts/Fee for Service Property Tax Revenue	\$ 776,256.00
Contributions		
	Individuals	\$ 27,399.00
	Corporate/Business	\$
	Foundations	\$ 5,363.00
	Other	\$
TOTAL		\$ 896,008.00

ORGANIZATIONAL EXPENSES:

Program Services		\$ 542,911.00
Fundraising & Financial Development Costs		\$ -0-
Administrative & General Office Costs		\$ 184,442.00
TOTAL		\$ 727,353.00

Note: If expenses exceeded income for the year, please explain why. Also, explain how the deficit has been financed and detail your plans for reaching financial equilibrium.

Proposal must be received in RAC offices, 730 S. A Street, Oxnard, CA 93030,
no later than 5:00 p.m. on Friday, November 11, 2016

BLANCHARD/SANTA PAULA LIBRARY DISTRICT
BOARD OF TRUSTEES

Laura Phillips, President

Linda Spink, Trustee

Maureen Coughlin, Clerk

Tim Hicks, Trustee

Beverly L. Mueller, Trustee

All members of the Board are residents of the city of Santa Paula.

Request for Taxpayer Identification Number and Certification

Give Form to the
 requester. Do not
 send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above Blanchard Community Library District	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ <input checked="" type="checkbox"/> Other (see instructions) ▶ Government Agency	
	<input checked="" type="checkbox"/> Exempt payee	
Address (number, street, and apt. or suite no.) 119 N. 8th St.		Requester's name and address (optional)
City, state, and ZIP code Santa Paula, CA 93060		
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number								

Employer identification number								
9	5	-	2	5	4	4	3	7

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶	Date ▶ 10/28/2016
------------------	----------------------------	-------------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.



Blanchard Community Library

Dedicated Service since 1910

Blanchard/Santa Paula Public Library District
119 North 8th St., Santa Paula, CA 93060-2709

Resolution of the Board of Trustees of the Blanchard/Santa Paula Public Library District

Per the Brown Act, this question needs to be brought before the Board in an open, public session. The next Board meeting will be on Monday, November 21, 2016. We will get the Resolution to you soon after that.

Thank you for your consideration,

A handwritten signature in black ink that reads "Wendy Batstone". The signature is written in a cursive, flowing style.

Wendy Batstone
Adult Literacy Coordinator
Blanchard Community Library

BLANCHARD/SANTA PAULA LIBRARY DISTRICT

FINANCIAL STATEMENTS
JUNE 30, 2015

BLANCHARD COMMUNITY LIBRARY
FINANCIAL STATEMENTS
and Supplementary Schedules

September 30, 2016



Blanchard Community Library

Dedicated Service since 1910

Blanchard/Santa Paula Public Library District
119 North 8th St., Santa Paula, CA 93060-2709

November 11, 2016

To Whom It May Concern:

The mission of Blanchard Community Library of Santa Paula is to foster a love of reading and lifelong learning. We are in an era of expansion and particularly want to be developing services that meet the needs of our community.

In collaboration with the Santa Paula Unified School District and with Santa Clara Valley Neighborhood for Learning (First Five of Ventura Co.), we are excited to support the Family Literacy: Aid in Reading (FLAIR) project by providing a location, educational materials, and administrative support. In cooperation with our partner agencies, we will provide English instruction for adults and quality learning for their children while at the same time encouraging the parents to be involved in their children's on-going learning.

We hope this will be the beginning of a valuable partnership among service providers, for the good of the Santa Paula community.

Sincerely,

BLANCHARD/SANTA PAULA LIBRARY DISTRICT

A handwritten signature in black ink, appearing to read "Ned Branch", is written over a horizontal line. The signature is fluid and cursive.

Ned Branch
District Director



November 9, 2016

To Whom It May Concern:

On behalf of Santa Clara Valley Neighborhood for Learning (SCV NFL), this letter is in support of Blanchard Community Library's request for funding for their project. I am confident that the Blanchard Community Library has the necessary experience to successfully implement the project that they seek to provide.

SCV NFL has partnered with the Blanchard Community Library in past years to provide preschool and school readiness activities. In this current project, the SCV NFL is committing to provide a preschool teacher to work with the younger children on age appropriate activities, while their parents are also engaged in learning. It is known that if parents are ensured that their children are engaged in early learning activities, they are more likely to participate in the program for the entire duration.

We look forward to continue to partner with Blanchard Community Library with new funding. If you have any questions or need additional information, you may reach me at (805) 933-9800.

Sincerely,

Patricia Cervantes
Director of SCV NFL
217 N. 10th St.
Santa Paula, CA 93060



Letter of Agreement from the Superintendent of the Santa Paula Unified School District is forthcoming (offices closed for 4-day holiday, Nov. 11-14, 2016)

Wendy Batstone, Coordinator of the Adult Literacy Program at Blanchard Community Library, and Olivia Castillo, FLAIR (Family Literacy, Aid in Reading) Coordinator met with **Mr. Alfonso Gamino, Superintendent of Santa Paula Unified School District**, on November 4th, and were verbally assured that the School District intends to provide for the FLAIR program, for the school terms running January 9 – June 22, 2016:

- 1 credentialed teacher for Adult ESL (English as a Second Language)
- 1 childcare assistant
- 5 laptops with English study materials loaded.

We will get his signed Letter of Agreement to you ASAP.

Thank you,

A handwritten signature in cursive script that reads "Wendy Batstone".

Wendy Batstone
Coordinator of Adult Literacy Program
Blanchard Community Library

REGULAR MEETING OF NOVEMBER 21, 2016
I(e). NEW BUSINESS: REFERENCE AND ADULT SERVICES LIBRARIAN
VACANCY

The position of Reference and Adult Services Library is currently vacant. The Board may want to discuss the options moving forward. A copy of the job description is attached.

RECOMMENDATION: None

	MOVED	SECONDED	YES	NO	ABSTAIN
Coughlin					
Hicks					
Mueller					
Phillips					
Spink					

JOB DESCRIPTION

REFERENCE AND ADULT SERVICES

JOB SUMMARY: Develops, administers and coordinates reference and adult services; performs managerial duties related to library operations, staff outreach programs and special activities.

SUPERVISION: Work is performed under the general direction of the District Librarian.

REPORTING AND WORKING RELATIONSHIPS: Reports to the District Librarian and works in conjunction with the Children's and Young Adult Librarian..

Supervises: A.. Direct – Adult Services Pages (Student Helpers)
B. Shared – Front Circulation Staff

TYPICAL DUTIES AND RESPONSIBILITIES:

The essential functions, or duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar related, or a logical assignment to the position.

- Manages Library operation with the Children's and Young Adult Librarian in the absence of the District Librarian
- Oversees, supervises and evaluates all staff assigned to Adult Services
- Maintains responsibility for building security, especially during the assigned evening in charge, ensuring the building is secure and employees are leaving.
- Supervises or selects all adult materials related to fiction, nonfiction, newspapers, and periodicals, computer services, and reference.
- Prepares, maintains and compiles statistics and reports, as needed or requested, and writes grant proposals and administers funded grant projects as requested. Also may be asked to write press releases and promotional material.
- Arranges Adult programs and activities and participates in publicity, community relations, fund raisers and special events.
- Prepares bibliographies and displays and keeps the new book browsers filled
- Oversees activities at the Circulation Desk and performs services there when necessary
- Applies problem solving abilities to appropriate circumstances; routinely addressing complaints and resolving problems.
- Maintains an updated library policies and procedures manual in a location accessible to staff, and keeps staff informed of changes.
- Documents assigned staff performance as appropriate and formally evaluates them in an objective, timely manner.
- Works with all staff members and Administration to provide the community with efficient and effective service.

- Responsible for all library services, staff and building when working evenings and Saturdays.
- Responsible for planning the Adult Services materials budget annually with the District Librarian
- Evaluates the adult collections annually for balance and comprehensiveness
- Assists in the management of library's public access computers. Provides computer instruction and assistance in their use, both for the Internet, the subscribed databases, games and the Online Public Access Catalogs (OPACs)
- Applies principles of the Reference Interview technique when handling and answering informational questions and accompanies user to information sources requested whenever possible and shows user how to search effectively.
- Plans and implements special projects of community interest such as public programs and book discussion groups. Develops and coordinates all adult outreach programs, e.g. book talks, service deliveries to the homebound, services to the Senior Center, etc. Responsible for the development and the maintenance of all bulletin board space
- Responsible for the general maintenance and appearance of the following areas: reference and computer. Ensures that all equipment is working properly during work time.
- Responsible for the maintenance and appearance of the entire Public Service area during assigned evening work
- Responsible for weeding adult services collection at least annually
- Ensures the preparation of the daily Reference Tally sheet statistics
- Monitors budget expenditures for Adult Services and Reference materials monthly.
- Keeps informed on trends in library services; participates in professional organizations; attends professional webinars, seminars and workshops and attends Black Gold Cooperative Library System committee meetings as assigned
- Handles special requests from library users; maintains quality public relations, advising patrons of library programs, procedures, and policies
- Participates in the formulation of general library policy and planning
- Maintains order and discipline in the library in consultation with other library staff
- Performs other tasks as assigned or as needed.

RECOMMENDED MINIMUM QUALIFICATIONS:

Education and Experience:

A Master's Degree in Library and Information Science from an ALA accredited school is preferred. Three to five years of reference experience is also preferred. At least a Bachelor's degree required Supervisory experience preferred. However, experience requirement may be adjusted according to local factors.

Knowledge:

Knowledge of reader interests, books, and authors. Working knowledge of professional library principles, policies and procedures, methods, materials and administrative practices; Knowledge of basic reference sources and research techniques; Ability to establish priorities, develop long range plans, including staffing needs, for the implementation of new services, programs or solutions to problems. Familiarity with automated library systems. Knowledge of database and online reference sources; Internet; computer applications and library system software; Experience with website development and maintenance desirable.

Skills:

Excellent oral and written communication skills essential. Advanced computer skills and ability to troubleshoot public computer problems necessary. Ability to complete projects independently and as a member of a team. Ability to represent the library at meetings, seminars and conferences.

Physical and Mental Requirements:

Work is performed in a busy library setting, subject to moderate to high noise. Must be able to walk, sit, stoop, reach, stand, talk, listen, and use equipment such as a computer, telephone, digital equipment and scanner, microfilm reader/printer, fax machine, and photocopiers. Must be able to retrieve library materials from stacks for patrons quickly and easily. Normal vision requirements.

Work is routinely and intermittently exposed to computer screens. May be required to lift light to heavy weights, e.g. lifting heavy reference volumes and pushing book carts. Position entails bending, stooping, reaching and standing on a daily basis. Some degree of stress in public contact.

COMPETENCIES

The employee in this position will have a performance evaluation based on five competencies: Job knowledge; Teamwork; Customer Service; Flexibility; Work Ethic.

Budd Flich

Reference and Adult Services Librarian

7/12/2010

Date

Ram Robles

District Librarian

7/12/2010

Date

REGULAR MEETING OF NOVEMBER 21, 2016

I(f). NEW BUSINESS: PROFESSIONAL SERVICES AGREEMENT BETWEEN BCL AND ANDERSON KULWIEC APPLEBY ARCHITECTS FOR SPACE PLANNING SERVICES

When Anderson Kulwiec Appleby Architects first submitted a proposal for the library's space planning project, our attorney, Nancy Schreiner, advised that the proposal as written was insufficient. After considerable discussion with Anderson Kulwiec Appleby, their insurers, and Nancy Schreiner, we have agreed on the attached Professional Services Agreement.

RECOMMENDATION: Authorize the Executive Director to enter into the attached agreement, and if there are minor changes needed, authorize him to negotiate those changes subject to the final approval of the Board president.

	MOVED	SECONDED	YES	NO	ABSTAIN
Coughlin					
Hicks					
Mueller					
Phillips					
Spink					

AGREEMENT FOR PROFESSIONAL SERVICES
BETWEEN BLANCHARD/SANTA PAULA LIBRARY DISTRICT
AND
ANDERSON KULWIEC APPLEBY ARCHITECTS

THIS AGREEMENT, is made and entered into this _____ day of November, 2016, by and between Blanchard/Santa Paula Library District, a California public entity established under the laws of the State of California, (hereinafter "Library") and Anderson Kulwiec Appleby Architects, Inc., a California Corporation, (hereinafter "Consultant").

Whereas, Library requires the services of Consultant; and

Whereas, Consultant is willing and able to provide the services required by Library pursuant to the terms and conditions in this Agreement.

NOW THEREFORE in consideration of the above-referenced recitals, which are incorporated herein by reference as set forth in full, the mutual covenants, promises, terms and provisions herein set forth, Library and Consultant agree as follows:

1. RETENTION AS CONSULTANT

Library hereby retains the Consultant and Consultant hereby accepts such engagement, to perform architectural services described in Paragraph 2. Consultant represents Consultant has the qualifications, experience and facilities to properly and timely perform said services.

2. DESCRIPTION OF SERVICES

The services to be performed by Consultant are as follows:

As set forth in Exhibit "A" attached hereto and incorporated herein as set forth in full.

3. COMPENSATION AND PAYMENT

- a) Maximum and Hourly Rate. Except for authorized extra services(pursuant to Paragraph 4), Consultant shall be paid based upon the hourly rates set forth in subsection (b) below and not to exceed \$20,000 as the total compensation under this agreement.
- b) Professional hourly rates will be billed in accordance with attached schedule. Travel hours shall be reimbursable at 50% of the above rates. When an individual works on sequential days, s/he shall stay in Library approved local lodging rather than incur the larger expense of travel. (Note: rates/services/lodging may be modified as applicable to agreement)

- c) Payment. Payment for this work shall be made within 45 days after the Consultant has provided Library with such deliverables and a detailed invoice itemizing actual services provided and hours worked and verification of Consultant's invoices by Library.
- d) Expenses. Consultant shall not be reimbursed for expenses except for direct expenses set forth below. All direct expense itemized below shall be reimbursed at the rate stated below:

Expenses	Rate
Printing	1.15 times Actual cost

4. EXTRA SERVICES

Library shall pay Consultant for those Library authorized extra services, not reasonably included within the services described in Paragraph 2, such amounts as mutually agreed to in advance in writing. Unless Library and Consultant have agreed in writing before the performance of extra services, no liability and no right to claim compensation for such extra services or expenses shall exist.

5. CONFIDENTIALITY

To the extent the services to be performed by the Consultant are of a confidential nature, all services performed by Consultant under this Agreement shall be in strict conformance with all applicable Federal, State of California and/or local laws and regulations relating to confidentiality.

6. PROGRESS AND COMPLETION

Consultant shall commence work on the execution of this Agreement. All services shall be commenced on _____, 2016, and completed on or before ____ days thereafter. Time is of the essence for this Agreement. Consultant shall provide quarterly reports detailing the work or services undertaken.

7. PERSONAL SERVICES/NO ASSIGNMENT

This Agreement is for specialty services, which are personal to Library.

Marilyn Appleby will serve as project manager for this project. Short biographies for the individuals, who will be providing services on this project follow. (Need to add their bios here or as an attachment)

The above referenced individuals are deemed to be specially experienced and are key members of, or employee of, the Consultant's firm, and shall at all times be directly involved in performing and supervising this work. This Agreement is not assignable by Consultant without the Library's prior consent in writing.

8. HOLD HARMLESS AND INSURANCE; MINIMIZE DAMAGES

- a) **Hold Harmless** for General Liability and Property Damage only: The Consultant holds Library, its elected officials, officers, and employees, harmless from any and all claims, demands, lawsuits, judgments, damages, loss or liability, including, but not limited to, property damage, personal injury, wrongful death, general liability, automobile, infringement of copyright/patent/trademark, which, directly or indirectly, occur during work, or occur while Consultant is on Library's Property, or Consultant's injuries or Consultant's damages incurred during the Consultant's performance of the work and Consultants performance of Consultant's non-professional services or failure to perform Consultant's services.
- b) Indemnity of Third Party Claims for Professional Liability services: Consultant agrees to indemnify, but shall have no obligation to defend, Library, its elected officials, officers, and employees, from any and all liability to third parties arising out of, directly or indirectly, the Consultant's performance or omission of the Consultant in performing the services described in, or normally associated with, this type of contracted work, including attorney fees, expert and court costs.
- c) Consultant agrees to indemnify Library for federal, State and/or local audit exceptions resulting from noncompliance on the part of Consultant.
- d) The Library agrees to indemnify, but shall have no obligation to defend, the Consultant, its officers, and employees against liability for damages to third parties to the extent actually caused by the Library's gross negligence, or willful misconduct associated with the performance of this agreement
- e) Insurance. Consultant shall, at Consultant's sole cost and expense and throughout the term of this Agreement and any extensions thereof, carry adequate insurance to protect Consultant from claims under workers compensation acts that meets statutory requirements and the following insurance: (Note: Insurance Limits can be modified, as required, per services to be rendered.)
 - i) Commercial General Liability with a minimum limit of \$1 million per occurrence/claim and a \$2 million annual aggregate.
 - ii) Comprehensive automobile liability insurance with limits for bodily injury of not less than \$500,000 per person and \$1 million per accident and for property damages with a combined single limit of \$1 million. Coverage shall include owned and non-owned vehicles used in connect with this Agreement.
 - iii) Profession error and omission insurance, as required depending upon the services being provided by Consultant with a minimum limit of \$1 million per occurrence/claim and a \$2 million annual aggregate.
 - iv) Library shall be named as additional insured on all insurance except for Worker's Compensation and Professional Liability insurance.
- v) In all situations arising out of this Agreement, the parties shall attempt to avoid and minimize the damages resulting from the conduct of the other party.

9. RELATION OF THE PARTIES

The relationship of the parties to this Agreement shall be that of independent contractors and that in no event shall Consultant be considered an officer, agent, servant or employee of Library. Library has no right to control or supervise or direct the manner or method by which Consultant performs the services. The Consultant shall be solely responsible for any and all workers compensation insurance, withholding taxes, unemployment insurance and any other employer obligations or benefits associated with the described work/services.

10. CORRECTIONS

In addition to the above indemnification obligations, the Consultant shall correct, at its expense, all negligent errors in work which may be disclosed during the Library's review of the Consultant's report/plans/work/deliverables. Should Consultant fail to make such correction in a reasonably timely manner, such correction shall be made by Library. Consultant shall not be obligated to correct, at its expense, any deficiencies attributable to information furnished by the Library.

11. RECORDS

All deliverables and supporting documents and records provided to Library by Consultant shall be the property of Library upon completion of this Agreement. Library agrees to not hold Consultant responsible for future alterations or changes made by the Library to the deliverable and supporting documents and records. Any and all records or documents provided by Library to Consultant that were required for Consultant to perform the work or services required by this Agreement shall be returned immediately to Library upon expiration or termination of this Agreement.

12. LICENSURE

Consultant shall maintain at all times and in full force and effect any and all applicable licenses, certificates or permits required to perform the work and/or services pursuant to the terms and conditions set forth in this Agreement.

13. NONDISCRIMINATION AND EQUAL OPPORTUNITY

Consultant shall not differentiate nor discriminate on the basis of race, color, national origin, ancestry, religion, sex, marital status, medical condition, mental or physical disability, sexual orientation, age, or any other basis protected by federal or California law.

14. COVENANT AGAINST CONTINGENT FEES

The Consultant warrants that no person or selling agency has been employed or retained to solicit/secure this Agreement upon an agreement of understanding for a commission,

percentage, brokerage, or contingent fee, except bona fide employees or bona fide established commercial or selling agencies retained by the Consultant for the purpose of securing business. For breach or violation of this warranty, LIBRARY shall have the right to annul this Agreement without liability or in its discretion to deduct from the Agreement price or consideration, or otherwise recover, the full amount of such commission, percentage, and brokerage or contingent fee.

15. OFFICIALS NOT TO BENEFIT

No members of or delegate of Congress or the State Legislature shall be admitted to any share or part of this Agreement, or to any benefit that may arise therefrom. This Provision shall not be construed to extend to this Agreement if made with a corporation for its general benefits.

16. PROHIBITED USE OF STATE FUNDS FOR SOFTWARE

Consultant represents and warrants that it has appropriate systems and controls in place to ensure that State funds will not be used in the performance of this Agreement for the acquisition, operation or maintenance of computer software in violation of copyright laws.

17. ALIEN INELIGIBILITY CERTIFICATION

By signing this Agreement, the Consultant certifies that he/she is not an alien that is ineligible for State and local benefits, as defined in Subtitle B of the Personal Responsibility and Work Opportunity Act. (8 USC 1601, et seq.)

18. AUDITS AND INSPECTIONS

- a) Consultant shall at any time during business hours, and as often as Library may deem necessary, make available to Library for examination all of its records and data with respect to the matters covered by this Agreement.
- b) Consultant shall, upon request by Library, permit Library to audit and inspect all such records and data necessary to ensure Consultant's compliance with the terms of this Agreement. If this Agreement exceeds Ten Thousand and No/100 Dollars (\$10,000.00), Consultant shall be subject to the examination and audit of the State of California Auditor General for a period of three (3) years after final payment under contract (California Government Code section 8546.7).

19. TERMINATION BY LIBRARY

- a) The Library, by notifying Consultant in writing, may upon forty-five (45) calendar days notice, terminate any portion or all of the services agreed to be performed under this Agreement. In the event of such termination, Consultant shall immediately assemble work in progress for the purpose of winding up the job and reporting to Library as to the final status of work. All compensation for actual work performed and charges outstanding at the

- time of termination shall be payable by Library to Consultant within 30 calendar days following submission of a final statement by Consultant.
- b) The Consultant, by notifying Library in writing, may upon forty-five (45) calendar days' notice, terminate any portion or all of the services agreed to be performed under this Agreement. All compensation for actual work performed and charges outstanding at the time of termination shall be payable by Library to Consultant within 30 calendar days following submission of a final statement by Consultant.
 - c) Library may immediately suspend or terminate this Agreement in whole or in part, where in the sole determination of Library, there is any of the following:
 - i) An illegal or improper use of funds;
 - ii) A failure to comply with any term of this Agreement;
 - iii) A substantially incorrect or incomplete report submitted to the Library;
 - iv) Improperly performed service.
 - v) Library shall give Consultant 30 calendar days' notice and opportunity to correct any default prior to termination.
 - d) In no event shall any payment by Library constitute a waiver by Library of any breach of this Agreement or any default which may then exist on the part of Consultant. Neither shall such payment impair or prejudice any remedy available to Library with respect to the breach or default.

20. ACCEPTANCE OF FINAL PAYMENT CONSTITUTES RELEASE

The acceptance by Consultant of the final payment made under this Agreement shall operate as and be a release of Library from all claims and liabilities for compensation to Consultant for anything done, furnished or relating to Consultant's work or services. Acceptance of payment shall be any negotiation of Library's check or the failure to make a written extra compensation claim within 10 calendar days of the receipt of that check. However, approval or payment by Library shall not constitute, nor be deemed, a release of the responsibility and liability of Consultant, its employees, subcontractors, agents and consultants for the accuracy and competency of the information provided and/or work performed; nor shall such approval or payment be deemed to be an assumption of such responsibility or liability by Library for any defect or error in the work prepared by Consultant, its employees, subcontractors, agents and consultants.

21. WAIVER; REMEDIES CUMULATIVE

Failure by a party to insist upon the strict performance of any of the provisions of this Agreement by the other party, irrespective of the length of time for which such failure continues, shall not constitute a waiver of such party's right to demand strict compliance by such other party in the future. No waiver by a party of a default or breach of the other party shall be effective or binding upon such party unless made in writing by such party, and no such waiver shall be implied from any omissions by a party to take any action with respect to such default or breach. No express written waiver of a specified default or breach shall affect any

other default or breach, or cover any other period of time, other than any default or breach and/or period of time specified. All of the remedies permitted or available to a party under this Agreement, or at law or in equity, shall be cumulative and alternative, and invocation of any such right or remedy shall not constitute a waiver or election of remedies with respect to any other permitted or available right of remedy.

22. NO CONFLICT OF INTEREST

Other than the Library, Consultant is unaware of any property owner, purchaser, lessee of the designated property owner, or Library employee or Library official that has a financial interest in Consultant's business. The Consultant warrants that it is not now performing or under any obligation to perform any services for any owner, possible purchaser, possible lessee or tenant of the designated property. During the term of this Agreement and/or as a result of being awarded this contract, the Consultant shall not offer, solicit or accept any work for the owner or tenant of the designated property.

23. CONSTRUCTION OF LANGUAGE OF AGREEMENT; GOVERNING LAW; MODIFICATIONS; CAPTIONS; SEVERABILITY

The provisions of this Agreement shall be construed as a whole according to its common meaning and purpose. Wherever required by the context, the singular shall include the plural and vice versa, and the masculine gender shall include the feminine or neutral genders or vice versa.

This Agreement, and the rights and obligations of the parties, shall be governed and interpreted in accordance with the laws of the State of California and Federal laws and regulations as applicable. The parties agree that should legal or administrative proceedings arise as a result of this Agreement and performance under this Agreement that jurisdiction for venue shall be Ventura County, California. The captions or headings in this Agreement are for convenience only and in no other way define, limit or describe the scope or intent of any provision or section of the Agreement. Except for Consultant's proposals and submitted representations for obtaining this Agreement, this Agreement supersedes any other agreements, either oral or in writing, between the parties hereto with respect to the rendering or services, and contains all of the covenants and agreements between the parties with respect to said services. Any modifications of this Agreement will be effective only if it is in writing and signed by all parties.

Consultant also agrees to the following:

If it is necessary to interpret this Agreement, all applicable laws may be used as aids in interpreting the Agreement. However, the parties agree that any such applicable laws shall not be interpreted to create contractual obligations upon Library or upon Consultant, unless such applicable laws are expressly incorporated into this Agreement in some section other than this provision, Governing Law. Except Sanctions the parties agree that any remedies for Library or

Consultant's non-compliance with laws not expressly incorporated into this Agreement, or any covenants judicially implied to be part of this Agreement, shall not include money damages. This Agreement is the product of mutual negotiation, and if any ambiguities should arise in the interpretation of this Agreement, both parties shall be deemed authors of this Agreement.

Any provision of this Agreement that is in conflict with current or future applicable Federal or State laws or regulations is hereby amended to conform to the provisions of those laws and regulations. Such amendment of the Agreement shall be effective on the effective date of the statutes or regulations necessitating it, and shall be binding on the parties even though such amendment may not have been reduced to writing and formally agreed upon and executed by the parties.

Such amendment shall constitute grounds for termination of this Agreement in accordance with the procedures and provisions of Termination. The parties shall be bound by the terms of the amendment until the effective date of the termination.

All Policy and All Library Letters issued by Library subsequent to the effective date of this Agreement shall provide clarification of Consultant's obligations pursuant to this Agreement, and/or inform and provide clarification to Consultant regarding mandated changes in State or Federal law or regulations, or pursuant to judicial interpretation, but shall not add new obligations to the Agreement.

Unless the context of this Agreement clearly requires otherwise, (a) the plural and singular numbers shall each be deemed to include the other; (b) the masculine, feminine, and neuter genders shall each be deemed to include the others; (c) "shall," "will," "must," or "agrees" are mandatory, and "may" is permissive; (d) "or" is not exclusive; and (e) "includes" and "including" are not limiting.

The provisions of this Agreement are severable. The invalidity or unenforceability of anyone provision in the Agreement shall not affect the other provisions

24. NOTICES

Any and all notices, demands, requests or other communications required or permitted by this Agreement or by law to be served on, given to or delivered to any party hereto by any other party to this Agreement shall be in writing and shall be deemed duly served, given or delivered upon delivery by (1) facsimile transmission or other electronic means (if duplicated by any of the alternative notice methods that follow), (2) a national overnight courier service, fee prepaid (with proof of service), (3) hand delivery or (4) certified or registered mail (return receipt requested and first-class postage prepaid) and addressed as follows (or as later changed in a manner required by this section):

Blanchard/Santa Paula Library District
119 North Eighth Street Santa Paula, CA 93060

Attn: District Director
Fax: 805-933-2324
Email: ned.branch@blanchardlibrary.org

Consultant:

Anderson Kulwicz Appleby Architects, Inc.

Attn: _____ Fax: 805-933-2734

Email:

Any notice that is address and delivered in the manner herein provided shall be conclusively presumed to have been duly given to the party to which it is address at the close of business, local time of the recipient (i) upon delivery if by hand, (ii) on the third day after the day it is so placed in the mail, (iii) the next business day following delivery national overnight courier service, (iv) the next business day following delivery by facsimile transmission or other electronic means (if confirmed by any of the methods above) or (v) upon the intended recipient's refusal to accept delivery. Any party may change their address for the purposes of this Agreement by giving notice of the change, in the manner required by this section, to the other party.

25. DISABLED VETERAN BUSINESS ENTERPRISES (DVBE)

Consultant shall comply with applicable requirements of California law relating to Disabled Veteran Business Enterprises (DVBE) commencing at Section 10115 of the Public Contract Code.

26. MEDIATION/ARBITRATION

(a) Mediation-Except as otherwise provided in this Agreement, any dispute, controversy or claim arising out of or relating to this Agreement, or any breach thereof, is invalid, illegal or otherwise voidable or void, shall be submitted, at the request of either party to mediation by a single mediator as may be agreed upon by the parties. The party requesting mediation shall give notice, in accordance with Section 24, to each of the other parties in the dispute, controversy or claim ("Mediation Notice"). If the parties cannot agree upon a mediator within twenty (20) days after delivery of the first Mediation Notice, then each party shall designate a mediator, and the mediators so designated shall, within ten (10) days after being designated, select a final mediator. If any party fails to appoint a mediator, the other parties' mediators shall select the final mediator, or if only one mediator is designated within thirty (30) days after delivery of the first Mediation Notice, then a final mediator shall be designated by petition to the Superior court of Ventura County.

(b) In the event that that any dispute, controversy or claim arising out of or relating to this Agreement is not resolved at mediation, and except as otherwise provided in this Agreement, any dispute, controversy or claim arising out of or relating to this Agreement, or any breach thereof, is invalid, illegal or otherwise voidable or void, shall be submitted, at the request of either party to binding arbitration mediation by a single arbitrator mediator as may be agreed upon by the parties. The party requesting arbitration shall give notice, in accordance with Section 24, to each of the other parties in the dispute, controversy or claim ("Arbitration Mediation Notice"). If the parties cannot agree upon an arbitrator within twenty (20) days after delivery of the first Arbitration Notice, then each party shall designate an arbitrator, and the arbitrators so designated shall, within ten (10) days after being designated, select a final arbitrator. If any party fails to appoint an arbitrator, the other parties' arbitrators shall select the final arbitrator, or if only one arbitrator is designated within thirty (30) days after delivery of the first Arbitration Notice, then a final arbitrator shall be designated by petition to the Superior court of Ventura County.

(c) Hearings on such mediation or arbitration shall be conducted in Ventura County, California. A single mediator or arbitrator shall arbitrate any such controversy. The mediator/arbitrator shall hear and determine the controversy in accordance with applicable law and the intention of the parties as expressed in this Agreement, upon the evidence produced at an arbitration hearing scheduled as the request of either party. For arbitration, such pre-arbitration discovery shall be permitted to the fullest extent permitted by California law applicable to arbitration proceedings, including, without limitation, the provisions of Title 9 of Part 3 of the California Code of Civil Procedure, excluding the discovery provisions contained in Section 1283.05 of the Code of Procedure, and successor statutes, permitting expanded discovery proceedings. The arbitrator shall decide all discovery disputes. The arbitrator shall issue a written reasoned decision and award within ninety (90) days from the date the arbitration proceedings are initiated. Judgment on the award of the arbitrator may be entered in any court having jurisdiction thereof.

(d) Provisional Remedy. Each of the parties reserves the right to file with a court of competent jurisdiction an application for temporary or preliminary injunctive relief, writ of attachment, writ of possession, temporary protective order and/or appointment of a receiver on the grounds that the arbitration award to which the applicant may be entitled may be rendered ineffectual in the absence of such relief.

(e) Consolidation. Any arbitration hereunder may be consolidated with the arbitration of any other dispute arising out of or relating to the same subject matter when the arbitrator determines that there is a common issue of law or fact creating the possibility of conflicting rulings by more than one arbitrator. Any disputes over which arbitrator or panel of arbitrators shall hear any consolidated matter shall be resolved by motion made to the Superior Court of Ventura County.

27. Consultant and Library agree to comply with all applicable provisions of law and rules and regulations, if any, of governmental authorities having jurisdiction over matters which are directly or indirectly the subject of this Agreement.

In concurrence and witness whereof, this Agreement has been executed by the parties effective on the date and year first above written.

BLANCHARD/SANTA PAULA LIBRARY DISTRICT

By: _____

Its: District Director

Anderson Kulwiec Appleby Architects, Inc.

By: _____

Its: _____

ANDERSON KULWIEC APPLEBY
ARCHITECTS

854 East Main Street, Suite 100
Santa Paula California 93060-2734
T 805-933-0225 F 805-933-6609
www.KulwiecGroup.com

December 18, 2014

Ned Branch
Blanchard Community Library
119 N. 8th Street
Santa Paula, CA 93060

PROJECT: Blanchard Community Library Master Plan

Dear Ned,

Thank you for contacting **Anderson Kulwiec Appleby Architects (AKA)** to provide architectural services for your project.

As we discussed, **AKA** will provide the following professional services:

SCOPE OF WORK

PHASE 1 – Pre-Design

1. Information gathering meetings with Library Board, administration, staff, and user groups
2. Prepare program of space and area needs
3. Photograph and field verify existing conditions
4. Prepare Existing Conditions drawings
5. Site study and existing facility assessment
6. Code research
7. Coordinate work with Library Consultant
8. Owner / Library Design Committee review meetings

Phase 1 services will be performed on a time-and-materials basis, in accordance with our standard "Terms and Conditions" (Attachment 'A', which forms a part of this Agreement). If the anticipated time exceeds the budget, the Owner will be notified.

You should budget approximately \$4,500 - \$6,500 for this portion of the work.

PHASE 2 – Conceptual Site Design

1. Plan study with schematic layout options
2. Initial phasing studies for Library development
3. Owner / Library Design Committee review meetings

Phase 2 services will be performed on a time-and-materials basis.

You should budget approximately \$5,000 – \$7,000 for this portion of the work.

AKA

ANDERSON KULWIEC APPLEBY
ARCHITECTS

854 East Main Street, Suite 100
Santa Paula California 93060-2734
T 805-933-0225 F 805-933-6609
www.KulwiecGroup.com

TERMS AND CONDITIONS

The Firm shall perform the services outlined in this agreement for the stated fee arrangement.

Access To Site:

Unless otherwise stated, the Firm will have access to the site for activities necessary for the performance of the services. The Firm will take precautions to minimize damage due to these activities, but have not included in the fee the cost of restoration of any resulting damage.

Dispute Resolution:

Any claims or disputes made during design, construction or post-construction between the Client and Firm shall be submitted to non-binding mediation. Client and Firm agree to include a similar mediation agreement with all contractors, sub-contractors, sub-consultants, suppliers and fabricators, thereby providing for mediation as the primary method for dispute resolution between all parties.

Billings/Payments:

Invoices for the Firm's services shall be submitted, at the Firm's option, either upon completion of such services or on a monthly basis. Invoices shall be payable within 30 days after the invoice date. If the invoice is not paid within 30 days, the Firm may, without waiving any claim or right against the Client, and without liability whatsoever to the Client, terminate the performance of the service. Retainers shall be credited on the final invoice.

Late Payments:

Accounts unpaid 60 days after the invoice date may be subject to a monthly service charge of 1.5% (or the legal rate) on the then unpaid balance. In the event any portion or all of an account remains unpaid 90 days after billing, the Client shall pay all costs of collection, including reasonable attorney's fees.

Indemnification:

The Client shall, to the fullest extent permitted by law, indemnify and hold harmless the Firm, his or her officers, directors, employees, agents and sub-consultants from and against all damage, liability and cost, including reasonable attorney's fees and defense costs, arising out of or in any way connected with the performance by any of the parties above named of the services under this agreement, excepting only those damages, liabilities or costs attributable to the sole negligence or willful misconduct of the Firm.

Certifications, Guarantees and Warranties:

The Firm shall not be required to execute any document that would result in their certifying, guaranteeing or warranting the existence of conditions whose existence the Firm cannot ascertain.

Limitation of Liability:

In recognition of the relative risks, rewards and benefits of the project to both the Client and the Firm, the risks have been allocated such that the Client agrees that, to the fullest extent permitted by law, the Firm's total liability to the Client for any and all injuries, claims, losses, expenses, damages or claim expenses arising out of this agreement from any cause or causes, shall not exceed \$25,000. Such causes include, but are not limited to, the Firm's negligence, errors, omissions, strict liability, breach of contract or breach of warranty.

Termination of Services:

This Agreement may be terminated by the Client or the Firm should the other fail to perform its obligations hereunder. In the event of termination, the Client shall pay the Firm for all services rendered to the date of termination, all reimbursable expenses, and reimbursable termination expenses.

Ownership of Documents:

All documents produced by the Firm under this agreement shall remain the property of the Firm and may not be used by the Client for any other endeavor without the written consent of the Firm.

Standard Hourly Rates:

For professional services performed on an hourly basis by in-house staff, the following rates are effective January 1, 2014. Current hourly rates are subject to a five percent (5%) increase effective January 1st of each year.

Technician I	\$40.00	Degreed Professional	\$95.00
Design Drafter	\$50.00	Project Manager	\$100.00
Senior Drafter	\$75.00	Associate	\$125.00
Project Designer	\$75.00	Principal	\$150.00

Outside Consultants:

Services of outside Consultants (i.e., structural, mechanical, electrical engineering services, etc.), shall be billed to the Client at a multiple of one point two (1.2) times the amount billed to the Firm for such services.

Reimbursable Expenses:

Reimbursable expenses (document reproduction, fees advanced, etc.), shall be billed to the Client at a multiple of one point one five (1.15) times the amount expended by the Firm, the Firm's employees, and outside Consultants in the interest of the Project.

REGULAR MEETING OF OCTOBER 25, 2016
J(a) REPORTS: LITERACY SERVICES

15. Nov, 2016

LIBRARY LITERACY PROGRAM

Library Board Report for November, 2016

Gerardo has been working with Mary Lou for about a year now. Recently she was showing him how to do his banking online, using a laptop here in the library. Now he makes deposits, etc. using his cellphone. He works as the foreman on a ranch in the area, and they needed to build a shelter for a new tractor. He was able to take bids, give the info to his boss who lives in San Diego, and get the shelter built for a good price. All in English. ***His boss was very pleased.***

Gerardo's daughter was having trouble with Math. They were able to get a tutor for her, and now he checks her progress in Math on the SPUSD website, again using his cellphone. Maybe best of all, Gerardo was able to communicate clearly with his own doctor recently in English. What a relief!

Wow! Family Literacy: Aid in Reading is truly coming back to the library. Because of a grant-writing class paid for by the Friends of the Library (and with Ned's additional support), we have pulled together a partnership consisting of Santa Paula Adult School, First Five, and the Blanchard Community Library! We have reached out to Bank of the Sierra, Reiter Affiliated Companies, Santa Paula Community Bank.

FLAIR will ride again with 2 English classes, M-Th, 12-2pm. Alongside, there will be a class for preschool children of the students. At the end of each session, the parents will interact with their children in English, reading a book, doing a craft activity, playing a game. Learning how to be their children's first teachers! This will run January – June, 2017.

Twelve of our tutors are joining me at E.P. Foster Library in Ventura, on Friday, Nov. 18 for a fun and informative Tutor Training put on by our Regional Library Literacy Services. We will get two sessions from **Master Trainer Jerry Edwards** of Santa Fe Springs, one on Reading Comprehension, the other on Lesson Planning. Sound exciting? Actually, I think it'll be very interesting.

Just to spice it up, we'll meet for lunch before, across the street at Winchester's Grill. Tutors need time together!

What? Eating again?

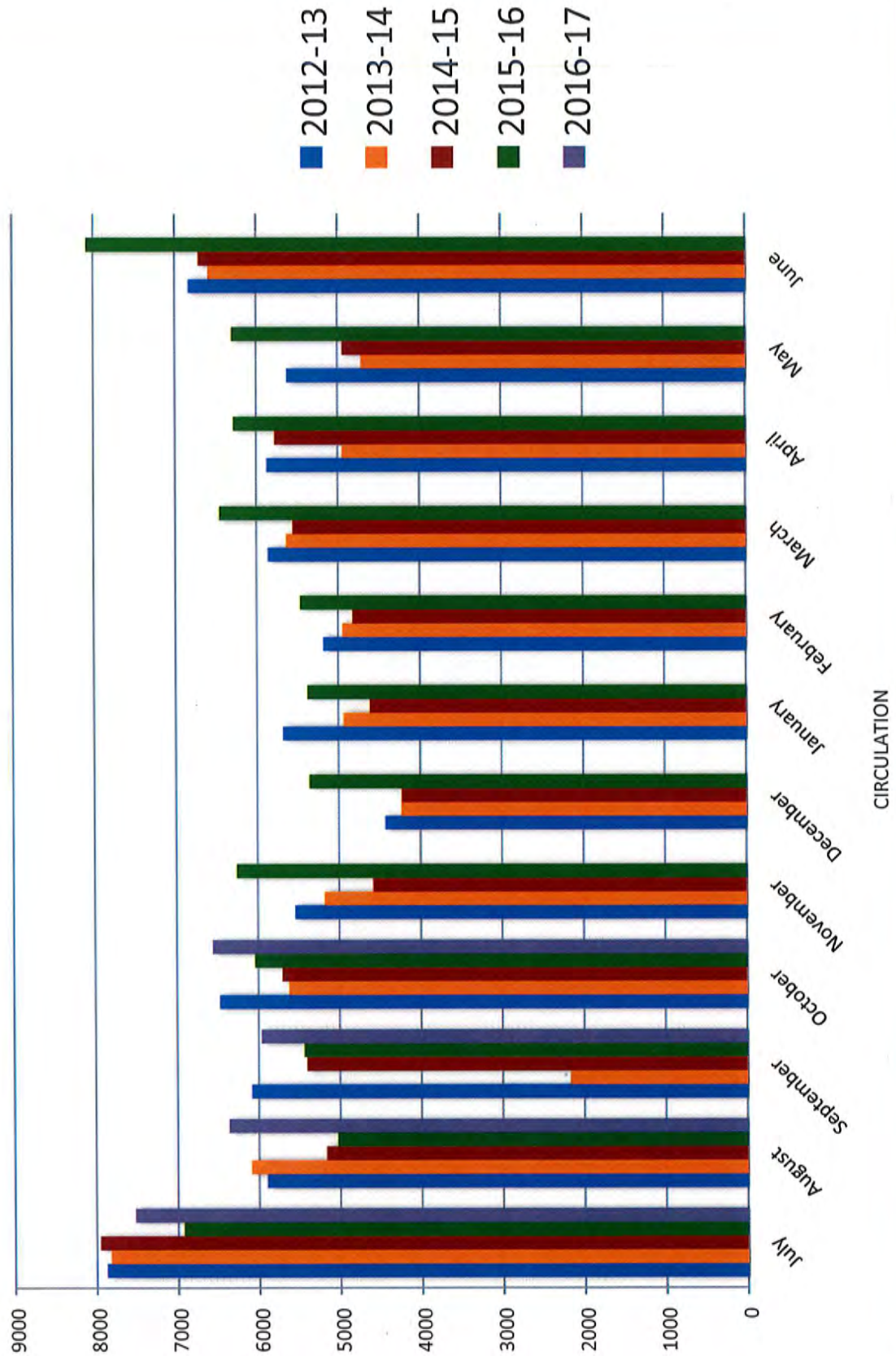


REGULAR MEETING OF OCTOBER 25, 2016
J(b) REPORTS: PUBLIC SERVICES

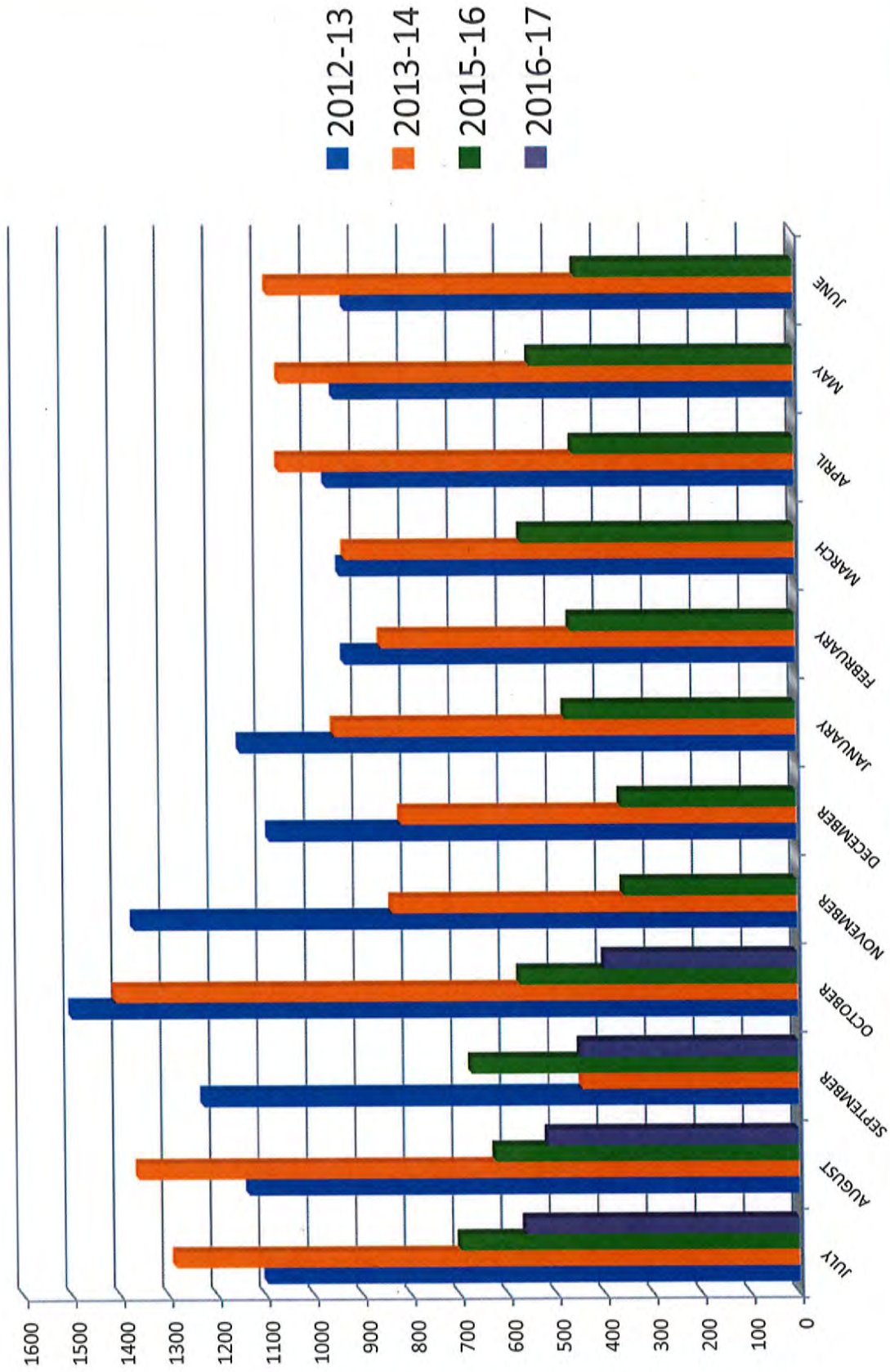
REGULAR MEETING OF OCTOBER 25, 2016
J(c) REPORTS: DISTRICT DIRECTOR'S REPORT

1. Statistics
2. Master Space Plan
3. Interior LAN cabling project
4. Online registration for a library card
5. Parking for Melgar event venue
6. Food for Fines

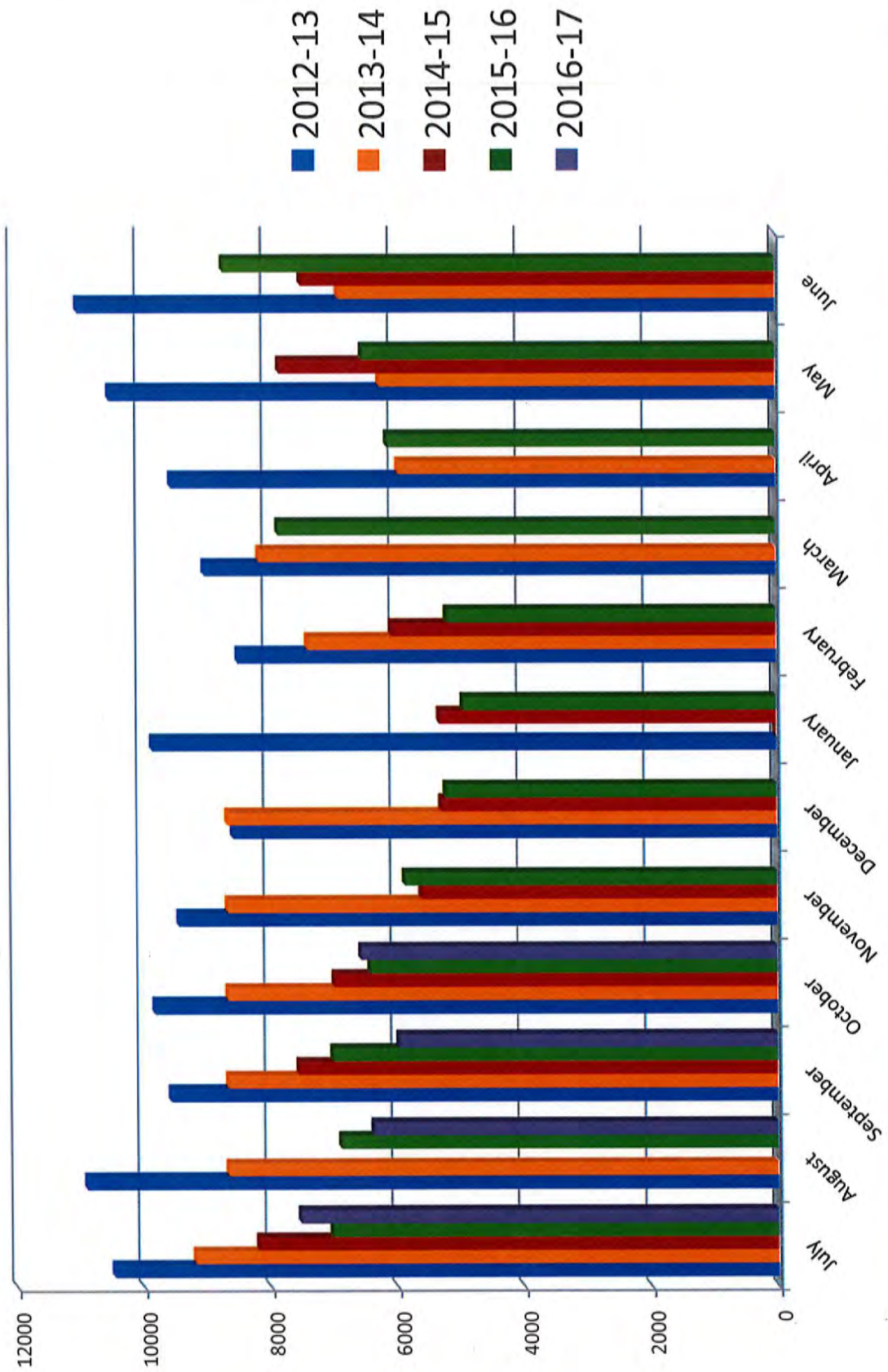
TOTAL CIRCULATION



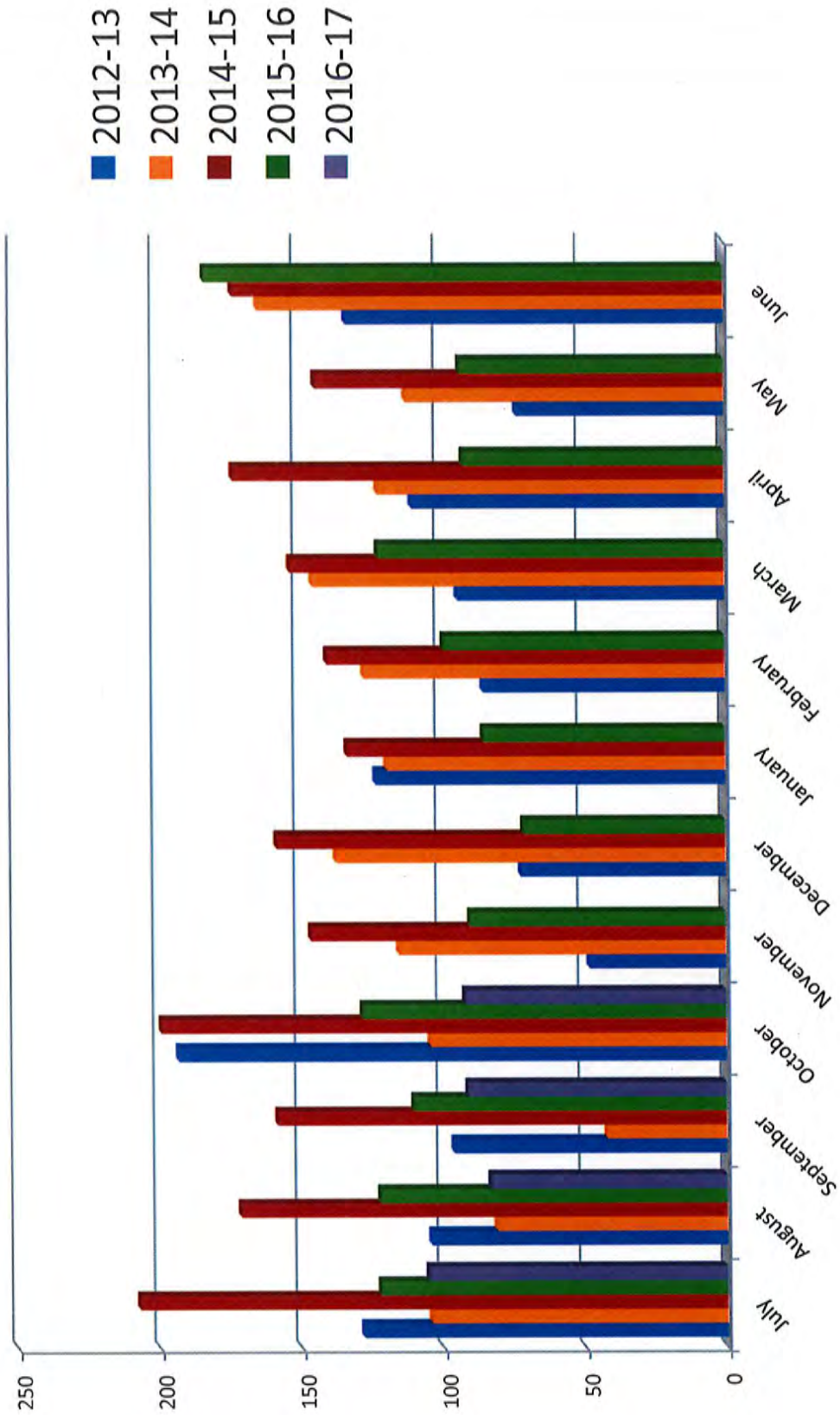
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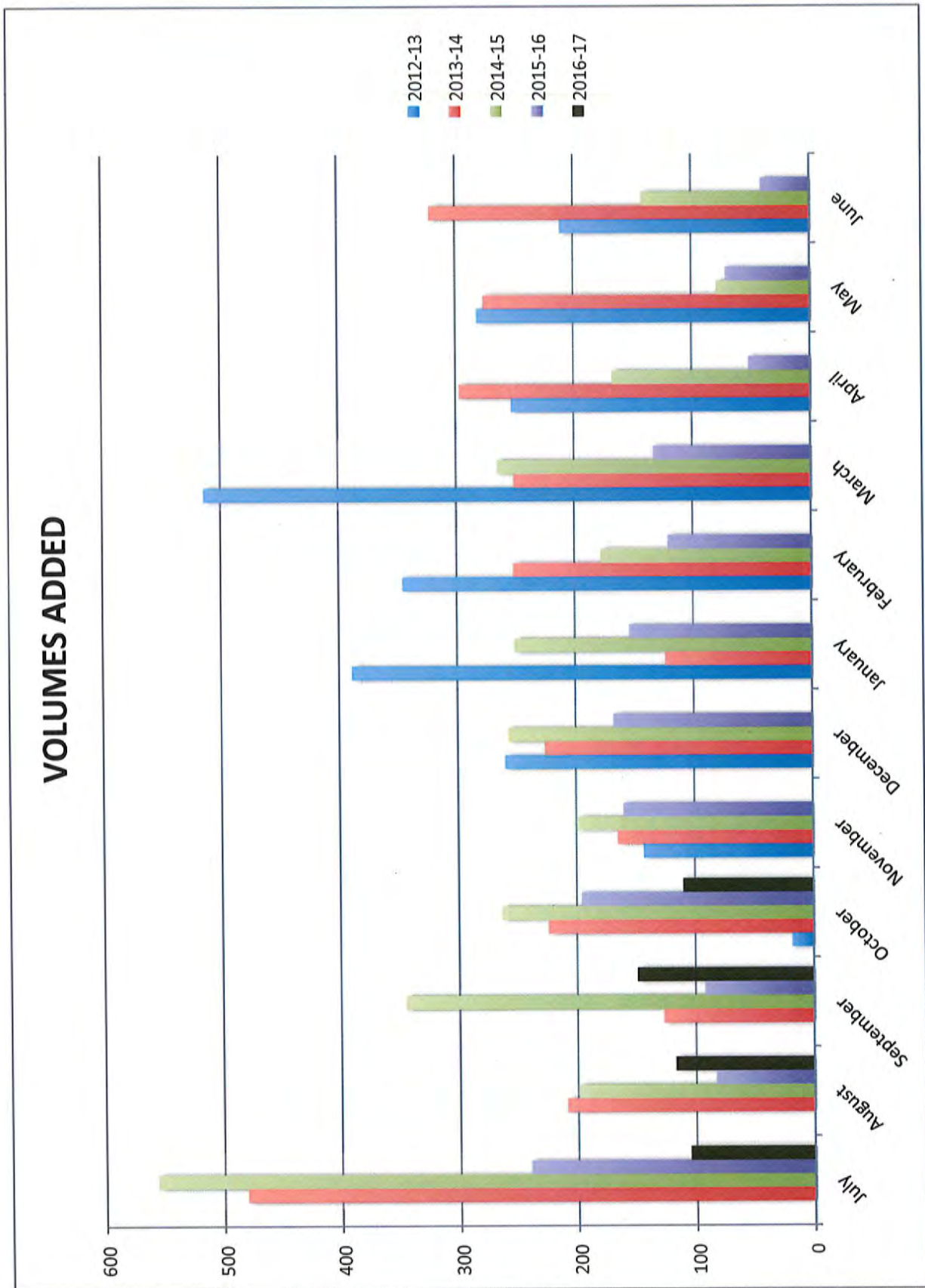


PATRON COUNT

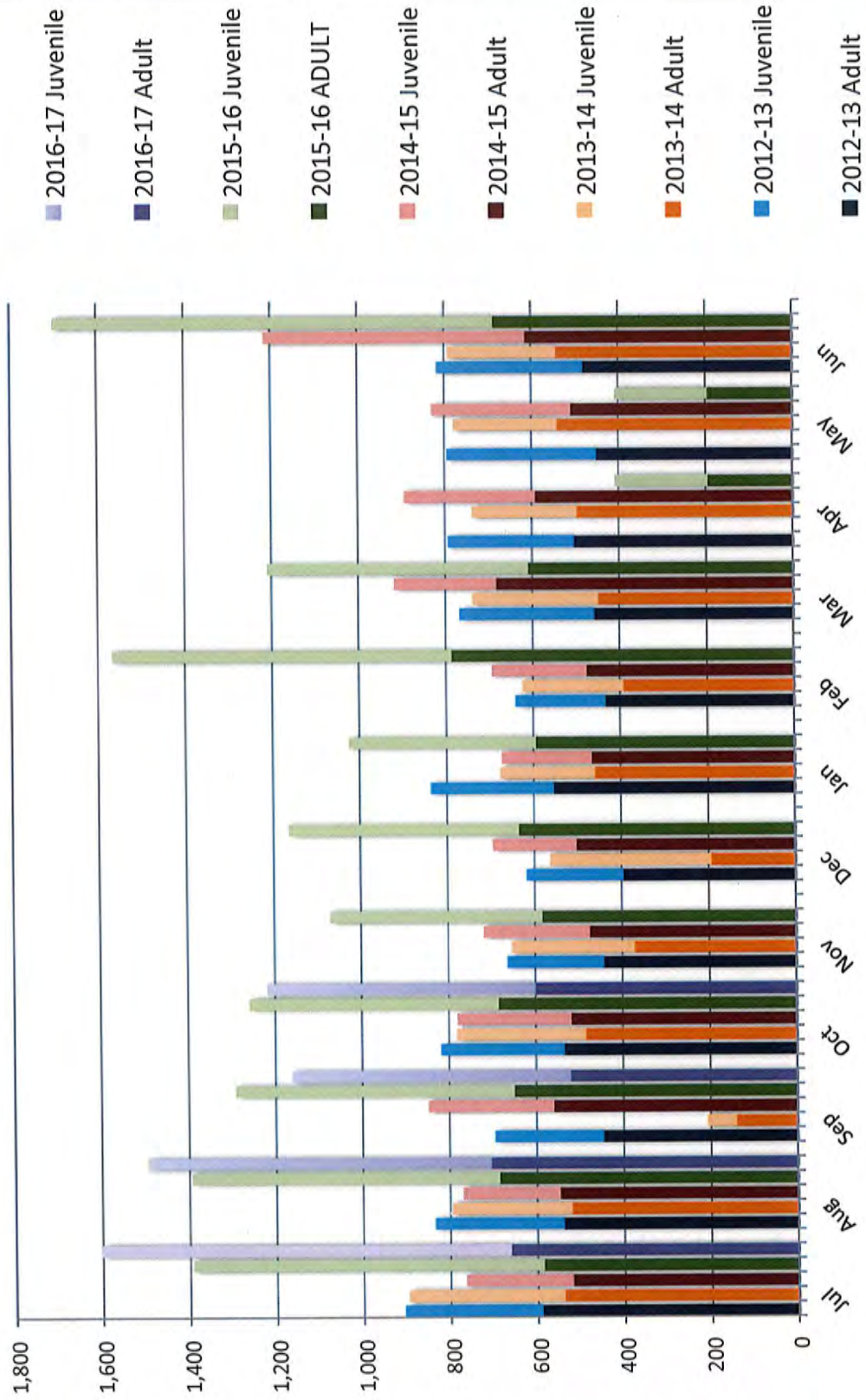


PATRON REGISTRATIONS

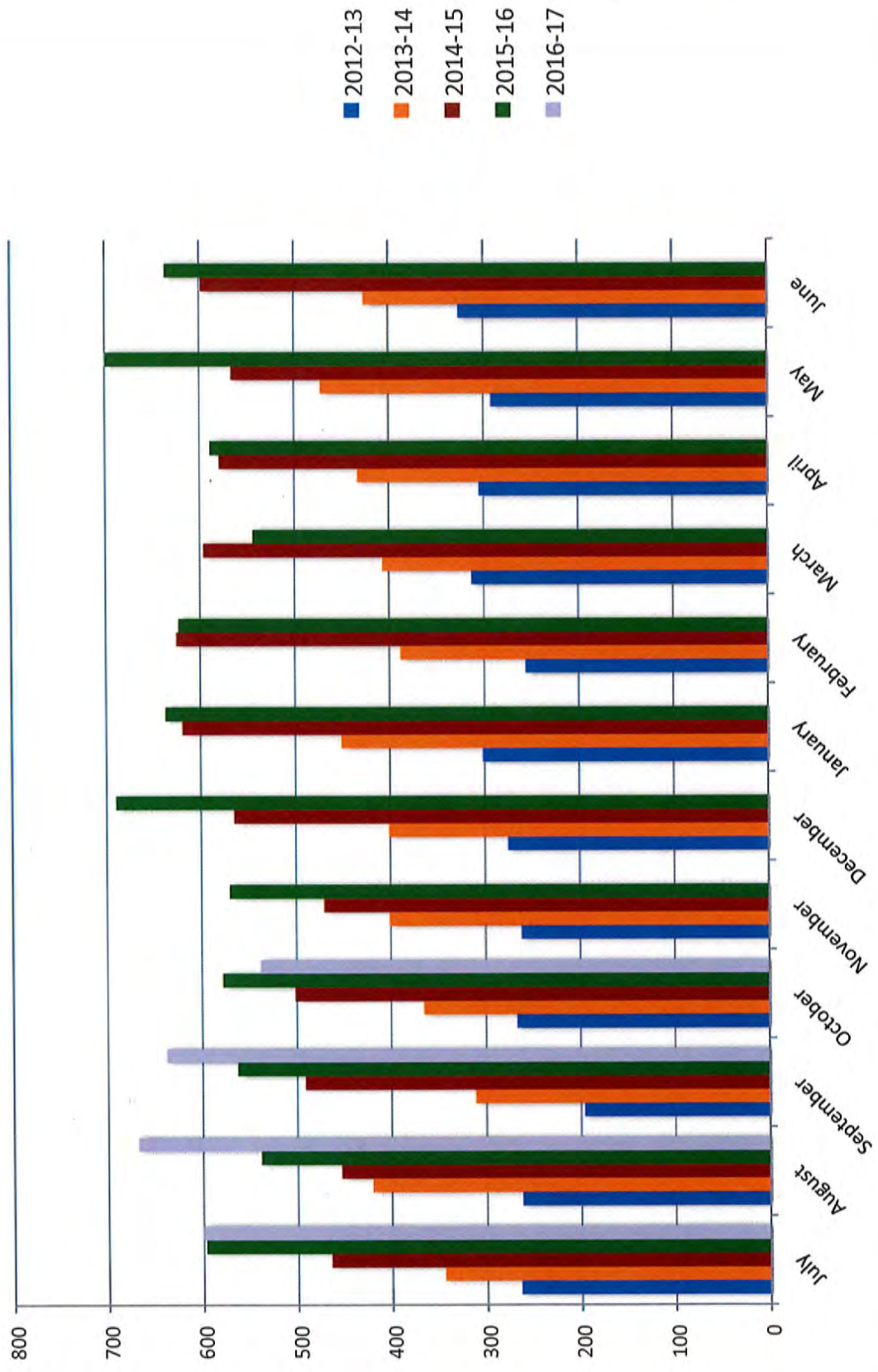




COMPUTER USAGE



eBOOK CIRCULATION



ZINIO CIRCULATION

