

MEETING NOTICE: There will be a Regular Meeting of the  
Blanchard /Santa Paula Library District Board of Trustees  
Tuesday, January 28, 2020, 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. PRESENTATIONS  
None
- D. 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.

- E. APPROVAL OF MINUTES
  - a. Approval of Minutes: Regular Meeting of December 17, 2019
- F. REPORTS
  - a. Financial Reports
  - b. Friends of the Library
- G. BOARD/ADMINISTRATION COMMENTS, CONCERNS, HANDOUT
- H. OLD BUSINESS
  - a. Census 2020 (information, discussion, possible action)
  - b. Imagine Fundraising Campaign (information, discussion, possible action)

I. NEW BUSINESS

- a. Approval of 2018-19 Financial Audit (information, discussion, possible action)
- b. Mid-Year Budget Review and Adjustments (information, discussion, possible action)
- c. Annual Evaluation of the District Director (information, discussion, possible action)

J. REPORTS (CONTINUED)

- a. Literacy Services
- b. Public Services
- c. Volunteer Coordinator's Report
- d. District Director's Report
- e. Board Committees
  - i. Finance
  - ii. Human Resources
  - iii. Strategic Plan Teams
    - 1. Visioning/Strategic Plan
    - 2. Fundraising/Grants

K. FUTURE AGENDA ITEMS

L. UPCOMING MEETING DATES

Regular Meeting February 25, 2020

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.*

REGULAR MEETING OF JANUARY 28, 2020  
E. APPROVAL OF MINUTES

1. Approval of Minutes
  - a. Regular Meeting of December 17, 2019

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Coughlin						
Hicks						
Nasalroad						
Phillips						
Sandoval						



**MINUTES of the Regular Meeting of the Blanchard/Santa Paula Library District Board of Trustees, Tuesday, December 17, 2019**

**CALL TO ORDER**---The Meeting was called to order at 5:31 p.m. by Board President Tim Hicks. Board members Maureen Coughlin, Daniel Sandoval, Nancy Nasalroad and Laura Phillips were in attendance. District Director Ned Branch was present. A quorum was established.

**APPROVAL OF THE ORDER OF AGENDA**---( Nasalroad/Phillips 5-0).

**PRESENTATIONS:** New staff members Clare Bagdazian, Emily Newman and Thomas Wodzinski were introduced and welcomed. Wendy Batstone and Olivia Molina were honored for 5 years, and Xavier Montes was honored for his 25 years of service.

**RECESS:** 5:34 p.m.

**MEETING RESUMED:** 5:47 p.m.

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

**ELECTION OF OFFICERS:** Board President: Tim Hicks (Coughlin/Phillips, 5-0); Board Vice-President: Nancy Nasalroad (Coughlin/Phillips, 5-0); Board Clerk: Maureen Coughlin (Phillips/Nasalroad, 5-0)

**CONSENT CALENDAR**---The *Minutes* of the Regular Meeting of November 19, 2019, were unanimously approved as corrected (Nasalroad/Sandoval, 5-0)

**REPORTS**---Director Branch presented the *Financial Statements and Budget*. The Operations entry was large due to the Mommie and Me Program and its payroll. The bulk of the \$5,000 listed under Donations will be moved to Grants. Library Network includes the RFID annual contract that is reimbursed to Black Gold. The architect had been paid from the General Fund and then the funds were transferred from the Building Fund. The Financial statements were received and filed (Phillips/Coughlin, 5-0). Trustee Phillips reported that the *Friends* will meet this week to approve a request for new phones for the Library; coffee table and Holiday books will be half price.

**BOARD/ADMINISTRATION COMMENTS, CONCERNS, HANDOUTS**---Trustee Nasalroad is arranging for a Fundraising event with Carol Hardison to be held in the Library near

**MINUTES of the Regular Meeting of the Blanchard/Santa Paula Library District Board of Trustees, Tuesday, December 17, 2019**

St. Valentines' Day. Invitations need to be sent near the beginning of January. Trustee Phillips is inviting City Manager Dan Singer for a Coffee Chat.

**OLD BUSINESS**--- The *Santa Paula Census 2020* Committee will hire and train staff to be available at the Library.

**NEW BUSINESS**---The Board unanimously approved the *Library Calendar for 2020* (Coughlin/Nasalroad, 5-0). The Board unanimously approved the *Board of Trustees Calendar for 2020 as corrected* having the December meeting on the 15th (Coughlin/Phillips, 5-0). The Board unanimously approved the *Job Description for Adult Services Librarian* (Sandoval/Coughlin, 5-0). The Board unanimously approved the *Addition to the Complaint/ Grievance Procedure in the Employee Handbook* with the correction of "it" (Phillips/Coughlin, 5-0). The Board unanimously approved the *Policy on Compensation of Staff when the Library closes for Natural Disaster with a cap of Two Weeks*. (Coughlin/Phillips, 5-0). Director Branch distributed a compilation of categories for *Evaluation of the District Director*.

**REPORTS CONT.** ---

***Literacy Services:*** Wendy Batstone is exploring ways to boost Parent Participation.

***District Director's Report:*** Director Branch has not reviewed the website work yet. He cleaned up errors found in the Reconciliation after the departure of the bookkeeper. He presented the latest renderings of the new event center. Staff evaluation is halfway done.

**FUTURE AGENDA ITEMS**---The Board agreed to include the following in future Agendas: District Director Evaluation, Budget Review

**UPCOMING MEETING DATE**---The next Meeting will be on Tuesday, January 28 , 2017, at 5:30 p.m.

**ADJOURNMENT**---There being no further business, the Regular Meeting was adjourned at 7:22 p.m. (Nasalroad/Coughlin, 4-0)

**MINUTES of the Regular Meeting of the Blanchard/Santa Paula Library District Board of  
Trustees, Tuesday, December 17, 2019**

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**Library Board Clerk**

**ATTEST:**

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**District Director**





REGULAR MEETING OF DECEMBER, 2019  
F(a) REPORTS: FINANCIAL REPORTS

1. Receive and file December 2019 financial reports

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Coughlin						
Hicks						
Nasalroad						
Phillips						
Sandoval						



BLANCHARD COMMUNITY LIBRARY  
FINANCIAL STATEMENTS  
and Supplementary Schedules

December 31, 2019

BLANCHARD COMMUNITY LIBRARY

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BLANCHARD COMMUNITY LIBRARY  
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE

MODIFIED ACCRUAL BASIS

December 31, 2019

**ASSETS**

		CURRENT ASSETS	
CASH		\$1,590,029	
RESTRICTED CASH		<u>323,198</u>	\$ 1,913,227
PREPAID EXPENSES		<u>7,442</u>	
TOTAL CURRENT ASSETS			\$ 1,920,669
FIXED ASSETS NET OF ACCUMULATED DEPRECIATION			<u>746,091</u>
<b>TOTAL ASSETS</b>			<u><u>\$2,666,760</u></u>

**LIABILITIES AND FUND BALANCES**

		LIABILITIES	
ACCOUNTS PAYABLE		\$3,532	
ACCRUED PAYROLL EXPENSE		5,872	
DEFERRED REVENUE		<u>40,000</u>	
TOTAL LIABILITIES			\$49,404
		FUND BALANCES	
GENERAL FUND		1,548,067	
FIXED ASSET FUND		746,091	
RESTRICTED FUNDS		<u>323,198</u>	
TOTAL FUND BALANCE			<u>2,617,356</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<u><u>\$2,666,760</u></u>

# BLANCHARD COMMUNITY LIBRARY

## COMPARATIVE STATEMENT OF REVENUE AND EXPENSES

FOR THE MONTH AND PERIOD ENDED DECEMBER 31, 2019  
MODIFIED ACCRUAL BASIS

	DECEMBER			YEAR TO DATE		
	MONTH ACTUAL	MONTH BUDGET	VARIANCE	YTD ACTUAL	YTD BUDGET	VARIANCE
REVENUE						
PROPERTY TAX	\$340,962	\$302,896		\$588,292	\$531,982	10.58%
LIBRARY OPERATIONS	142	200	-29.00%	3,393	1,200	182.75%
DONATIONS	3,350	2,083	60.83%	11,343	12,500	-9.26%
GRANTS	\$9,353			\$64,853	\$48,000	
	<u>\$353,807</u>	<u>\$305,179</u>		<u>\$667,881</u>	<u>\$593,682</u>	12.50%
EXPENSES						
PERSONNEL	\$49,016	\$50,980	-3.85%	\$324,016	\$310,151	4.47%
OPERATIONS	4,493	7,342	-38.80%	87,913	83,050	5.86%
ADMINISTRATIVE	5,750	5,516	4.24%	33,388	45,595	-26.77%
FACILITIES	2,861	5,288	-45.90%	32,307	31,724	1.84%
	<u>\$62,120</u>	<u>\$69,126</u>	-10.14%	<u>\$477,624</u>	<u>\$470,520</u>	1.51%
NET INCOME (LOSS)	<u>\$291,687</u>	<u>\$236,053</u>		<u>\$190,257</u>	<u>\$123,162</u>	54.48%
NON BUDGETED INCOME (EXPENSES)						
DEFERRED REVENUE		\$6,667			\$40,002	
REIMBURSEMENT DIF	9,604	2,500		11,028	\$15,000	
INVESTMENT INTEREST	3,097			4,638		
ELECTIONS						
CAPITAL OUTLAY					\$40,000	
NET AFTER NON BUDGETED ITEMS	\$ 304,388	\$245,220	-80.73%	\$205,923	\$178,164	

SUPPLEMENTARY SCHEDULES

BLANCHARD COMMUNITY LIBRARY

SCHEDULE OF CASH BALANCES

12/31//2019

COUNTY	\$1,152,787	
SANTA PAULA CITY	106,308	1
BUILDING FUND	76,276	1
BLAKE	55,458	1
LITERACY	85,156	1
BOOK TRUST	15,879	
GENERAL FUND	39,669	
WELLS FARGO	379,282	
OTHERS	<u>2,412</u>	
<b>TOTAL CASH</b>	<b><u>\$1,913,227</u></b>	
1 Restricted	323,198	
Other Unrestricted	1,590,029	



BLANCHARD COMMUNITY LIBRARY  
COMPARATIVE  
STATEMENT OF REVENUE AND EXPENSE  
MODIFIED ACCRUAL BASIS  
FOR THE PERIOD ENDED

	12/31/18	12/31/19	YTD BUDGET	ANNUAL BUDGET
<b>REVENUE</b>				
PROPERTY TAX	\$573,729	\$588,292	\$ 531,982	\$ 789,538
LIBRARY OPERATIONS	5,556	3,393	1,200	2,400
DONATIONS	34,052	11,343	12,500	40,000
GRANTS	60,700	64,853	48,000	61,000
<b>TOTAL REVENUE</b>	<u>\$674,037</u>	<u>\$667,881</u>	<u>\$593,682</u>	<u>\$892,938</u>
<b>EXPENSES</b>				
PERSONNEL				
WAGES	209,543	233,515	221,972	464,016
RETIREMENT	31,734	39,024	36,552	74,393
HEALTH INSURANCE	31,131	31,978	31,176	62,344
PAYROLL TAX	16,577	18,597	19,054	38,997
EMPLOYEE BENEFIT	1,086	902	1,397	2,295
	<u>290,071</u>	<u>324,016</u>	<u>310,151</u>	<u>642,045</u>
OPERATIONS				
LIBRARY NETWORK	29,696	40,457	34,000	68,000
PUBLICITY	833	1,378	3,500	7,000
MEMBERSHIPS	3,632	3,478	2,500	5,000
ACQUISITIONS	13,643	18,531	22,400	39,800
PROGRAMS	7,398	19,472	13,750	27,500
COMPUTER SERVICE	4,022	49	3,400	6,800
BOOK BINDING	989	778	1,000	2,000
ADVERTISING	1,134	-	-	-
TRAVEL	2,602	3,770	2,500	5,000
	<u>63,949</u>	<u>87,913</u>	<u>83,050</u>	<u>161,100</u>
ADMINISTRATIVE				
ADVERTISING			125	250
BANK CHARGES	217	175	200	400
COMPUTER NETWORK	3,100	381	3,000	6,000
INSURANCE	5,468	6,545	6,545	13,089
OFFICE EXPENSE	2,446	3,138	5,000	10,000
TELEPHONE	1,367	2,683	1,500	3,000
PLANNING			6,000	6,000
POSTAGE	463	825	375	750
PRINTING	2,137	2,426	1,350	2,700
PROFESSIONAL FEES	14,808	16,400	20,500	30,000
STAFF DEVELOPMENT	105	815	1,000	2,000
	<u>30,111</u>	<u>33,388</u>	<u>45,595</u>	<u>74,189</u>
FACILITIES				
BUILDING MAINTENANCE	9,679	10,247	9,250	18,500
JANITORIAL	4,124	4,020	5,000	10,000
UTILITIES	19,296	18,040	17,475	34,950
	<u>33,099</u>	<u>32,307</u>	<u>31,725</u>	<u>63,450</u>
<b>TOTAL EXPENSES</b>	<u>417,230</u>	<u>477,624</u>	<u>470,521</u>	<u>940,784</u>
<b>NET INCOME (LOSS)</b>	<u>\$256,807</u>	<u>\$190,257</u>	<u>\$123,161</u>	<u>\$(47,846)</u>
<b>NON BUDGETED INCOME (EXPENSES)</b>				
DEFERRED REVEUNE			40,002	40,000
REIMBURSEMENT DIF	2,850	11,028	15,000	30,000
INVESTMENT INTEREST	14,874	4,638		
ELECTION COSTS				
CAPITAL OUTLAY			40,000	
<b>NET AFTER NON BUDGETED ITEMS</b>	<u>\$274,531</u>	<u>\$205,923</u>	<u>\$178,163</u>	<u>\$(17,846)</u>

BLANCHARD COMMUNITY LIBRARY  
SCHEDULE OF ACCOUNTS PAYABLE

December 31, 2019

Due to Friends of the Library	\$	510
Credit Card		2,963
Others		59
Total	\$	<u>3,532</u>

BLANCHARD COMMUNITY LIBRARY  
CITY FUNDS TRANSACTION

		BALANCE
	January 1, 2017	\$192,029.70
	TRANSACTIONS	
3.06.17	CHECK	(4,310.97)
6.26.17	CHECK	(2,691.96)
7.17.17	CHECK	(96.00)
4.15.17	INTEREST	324.37
7.15.17	INTEREST	382.03
8.14.17	MR 7308	2,014.00
10.15.17	INTEREST	483.94
12.11.17	CHECK	(3,491.15)
1.15.18	INTEREST	463.15
3.19.18	MR 7614	24,831.73
3.29.18	147 VIEW DR	2,233.73
4.16.18	INTEREST	607.86
7.02.18	CHECK	(3,376.63)
7.15.18	INTEREST	854.87
10.04.18	CHECK	(76,977.00)
10.15.18	INTEREST	924.07
10.31.18	CHECK	(17,117.00)
1.15.19	INTEREST	632.26
4.15.19	INTEREST	680.58
6.20.19	MR 32282	744.57
7.15.19	INTEREST	668.07
8.21.19	CHECK	(22,441.40)
11.27.19	MR 8391	2,233.73
12.10.19	MR 8482	6,701.19
		(85,721.96)
		\$106,307.74

Blanchard/Santa Paula Library District  
General Fund Deposit Detail  
December 2019

Type	Num	Date	Name	Memo	Account	Class	Amount
Deposit		12/02/2019		Deposit	General Fund		4,619.32
Sales Receipt	275	12/02/2019	State of California State of California	Tammy J. Ferguson	Restitution 1499.10 - Undeposited Funds	General Fund PAI	-19.32 -4,600.00
TOTAL							-4,619.32
Deposit		12/02/2019		Deposit	General Fund		35.50
				Circulation desk cash receipts ...	Fines	General Fund	-14.00
				Circulation desk cash receipts ...	2510 - Due to Friends of the Library (Money receiv...	Friends of the Library	-22.50
				Circulation desk cash receipts ...	Over/Short	General Fund	1.00
TOTAL							-35.50
Deposit		12/09/2019		Deposit	General Fund		17.50
				Circulation desk cash receipts ...	Fines	General Fund	-12.75
				Circulation desk cash receipts ...	2510 - Due to Friends of the Library (Money receiv...	Friends of the Library	-4.00
				Circulation desk cash receipts ...	Other Donations	General Fund	-0.75
TOTAL							-17.50
Deposit		12/10/2019		Deposit	General Fund		200.00
Sales Receipt	276	12/03/2019	Ricardo & Maria Reyes		1499.10 - Undeposited Funds	General Fund	-200.00
TOTAL							-200.00
Check		12/17/2019	Baker & Taylor Books	415157 L444180 4 000000	General Fund		0.00
TOTAL							0.00
Bill Print -Check		12/20/2019	Baker & Taylor Books	QuickBooks generated zero a...	General Fund		0.00
TOTAL							0.00
Deposit		12/23/2019		Deposit	General Fund		1,149.50
Sales Receipt	278	12/23/2019	Friends of the Blanchard Lib...		1499.10 - Undeposited Funds	Friends of the Library	-1,149.50
TOTAL							-1,149.50
Deposit		12/23/2019		Deposit	General Fund		1.25
				Add'l deposit for circulation des...	Over/Short	General Fund	-1.25
TOTAL							-1.25

Blanchard/Santa Paula Library District  
 General Fund Deposit Detail

December 2019

11:42 AM  
 01/24/20

Type	Num	Date	Name	Memo	Account	Class	Amount
Deposit		12/23/2019		Deposit	General Fund		95.50
				Circulation desk cash receipts ...	Fines	General Fund	-11.50
				Circulation desk cash receipts ...	Books Lost & Paid	General Fund	-75.00
				Circulation desk cash receipts ...	2510 - Due to Friends of the Library (Money receiv...	Friends of the Library	-9.00
TOTAL							-95.50
Deposit		12/23/2019		Deposit	General Fund		13.40
				Circulation desk cash receipts ...	Fines	General Fund	-0.25
				Circulation desk cash receipts ...	2510 - Due to Friends of the Library (Money receiv...	Friends of the Library	-8.00
				Flash drive	General	General Fund	-5.00
				Circulation desk cash receipts ...	Over/Short	General Fund	-0.15
TOTAL							-13.40
Deposit		12/23/2019		Deposit	General Fund		3.01
				Deposit	Printing & Copying		-3.01
TOTAL							-3.01

Blanchard/Santa Paula Library District  
Monthly General Fund Check Detail  
December 2019

Num	Date	Name	Memo	Account	Paid Amount
	12/02/2019			General Fund	
				Bank Charges	-1.00
TOTAL					-1.00
	12/17/2019	Baker & Taylor Books	415157 L444180 4 000000	General Fund	
TOTAL					0.00
	12/20/2019	Baker & Taylor Books	QuickBooks generated zero amount transac...	General Fund	
TOTAL					0.00
	12/03/2019	Blanchard Community Library	Funds transfer for payroll pay date 12/5/19	General Fund	
			Funds transfer for payroll pay date 12/5/19	Payroll (Checking Account - Payroll)	-17,600.00
TOTAL					-17,600.00
	12/09/2019	Calif. Public Employees' Retire...	December health insurance	General Fund	
			December health insurance	PERS Group Health Insurance	-5,049.33
TOTAL					-5,049.33
	12/09/2019	Calif. Public Employees' Retire...	11/3/19-11/16/19 PEPPRA retirement contribu...	General Fund	
			11/3/19-11/16/19 PEPPRA retirement contribution	CALPERS (Payee Account - Employee Dedu...	-1,317.75
TOTAL					-1,317.75
	12/09/2019	Calif. Public Employees' Retire...	Classic 817 retirement contribution 11/3/19-...	General Fund	
			Classic 817 retirement contribution 11/3/19-11/...	CALPERS (Payee Account - Employee Dedu...	-359.79
TOTAL					-359.79
	12/17/2019	Blanchard Community Library	Transfer fund for payroll 12/19/19	General Fund	
			Transfer fund for payroll 12/19/19	Payroll (Checking Account - Payroll)	-18,000.00
TOTAL					-18,000.00

Blanchard/Santa Paula Library District  
 Monthly General Fund Check Detail  
 December 2019

11:41 AM  
 01/24/20

Num	Date	Name	Memo	Account	Paid Amount
TOTAL					-18,000.00
EFT	12/23/2019	Calif. Public Employees' Retire...		General Fund	
			Classic 817 Pension contributions pay period 1...	CALPERS (Payee Account - Employee Dedu...	-318.65
			PEPRA Pension contribution pay period 11/17/...	CALPERS (Payee Account - Employee Dedu...	-1,263.80
			December PEPRA Unfunded Accrued Liability	PERS Retirement (Contribution Account - Re...	-157.36
			December Classic 817 Unfunded Accrued Liab...	PERS Retirement (Contribution Account - Re...	-4,286.37
TOTAL					-6,026.18
EFT	12/31/2019	Blanchard Community Library	Funds transfer for 1/2/20 payroll	General Fund	
TOTAL			Funds transfer for 1/2/20 payroll	Payroll (Checking Account - Payroll)	-18,500.00
					-18,500.00
10607	12/03/2019	Amazon Capital Services		General Fund	
	11/01/2019			Children's Programs	-14.61
TOTAL					-14.61
10608	12/03/2019	Baker & Taylor Books	415157 L444180 4 000000	General Fund	
2034...	11/22/2019			General	-1,996.91
TOTAL					-1,996.91
10609	12/03/2019	Document Systems		General Fund	
116476	11/21/2019		copy overages 6/23/19-9/22/19	Printing	-674.89
116473	11/21/2019		admin copy overages 6/23/19-9/22/19	Printing	-271.04
116701	11/22/2019		Patron copier maintenance contract 11/23/19-2...	Printing	-132.29
116702	11/22/2019		Admin copier maintenance 11/23/19-2/22/20	Printing	-132.29
TOTAL					-1,210.51
10610	12/03/2019	Los Angeles Times	through 2/20/20	General Fund	
1001...	11/21/2019		through 2/20/20	Periodicals	-110.49
TOTAL					-110.49

**Blanchard/Santa Paula Library District**  
**Monthly General Fund Check Detail**  
December 2019

Num	Date	Name	Memo	Account	Paid Amount
10611	12/03/2019	Mail Finance	N8028972 9/26/19-12/25/19, 12/26/19-3/25/20	General Fund	
N802...	12/02/2019		N8028972 9/26/19-12/25/19, 12/26/19-3/25/20	Postage	-288.74
TOTAL					-288.74
10612	12/03/2019	Nancy Kierstyn Schreiner	Legal services for November	General Fund	
1520	12/02/2019		Legal services for November	Legal Fees (Outside (non-employee) legal se...	-700.00
TOTAL					-700.00
10613	12/03/2019	Ned Branch	Monthly health insurance reimbursement	General Fund	
	12/01/2019		Monthly health insurance reimbursement	PERS Group Health Insurance	-502.38
TOTAL					-502.38
10614	12/03/2019	Peterson's	2249687	General Fund	
2249...	11/21/2019		2249687	General	-31.71
TOTAL					-31.71
10615	12/03/2019	Rowman & Littlefield Publishin...	11298391	General Fund	
1129...	11/20/2019		Reference	Books	-42.53
TOTAL					-42.53
10616	12/03/2019	Stephen McFadden CPA	November service	General Fund	
5951	12/02/2019		November service	Accounting Fees (Outside (non-employee) ac...	-884.50
TOTAL					-884.50
10617	12/04/2019	Bank Card Services	5474 1515 4599 6982	General Fund	
			10/17/19-1/16/19	Bank of America Platinum Plus	-4,557.03
TOTAL					-4,557.03
10618	12/09/2019	Athens Enviromental	A20004977	General Fund	



**Blanchard/Santa Paula Library District**  
**Monthly General Fund Check Detail**  
 December 2019

11:41 AM  
 01/24/20

Num	Date	Name	Memo	Account	Paid Amount
245406	12/01/2019		245406	Trash	-198.69
TOTAL					-198.69
10619	12/09/2019	City of Santa Paula (067000-00)	111-067000-00	General Fund	
111-0...	12/09/2019		10/24/19-11/24/19	Water and Sewer	-420.05
TOTAL					-420.05
10620	12/09/2019	City of Santa Paula (067500-00)	111-067500-00	General Fund	
111-0...	12/09/2019		10/24/19-11/24/19	Water and Sewer	-79.40
TOTAL					-79.40
10621	12/09/2019	Justin D Formanek	mileage	General Fund	
	11/05/2019		Embedding Evaluation in the Library kick off	Travel	-81.66
TOTAL					-81.66
10622	12/09/2019	Kelly Cleaning & Supplies	December	General Fund	
4529...	12/01/2019		December	Janitorial Services & Supplies	-670.00
TOTAL					-670.00
10623	12/09/2019	Landscape Valley	November	General Fund	
	12/09/2019		November	Grounds Maintenance	-305.00
TOTAL					-305.00
10624	12/09/2019	Ned Branch		General Fund	
	11/05/2019		Embedding Evaluation in the Library kick off	Travel	-77.34
	12/09/2019		Black Gold Admin Council 12/6/19 @ Lompoc	Travel	-105.56
TOTAL					-182.90
10625	12/09/2019	SoCalGas	10/30/19-12/2/19	General Fund	

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Blanchard/Santa Paula Library District  
Monthly General Fund Check Detail  
December 2019

Num	Date	Name	Memo	Account	Paid Amount
1514...	12/01/2019		10/30/19-12/219	Gas	-63.92
TOTAL					-63.92
10626	12/09/2019	Unique Management Services, I...	570068	General Fund	
570068	12/01/2019		570068	Collection Services	-125.30
TOTAL					-125.30
10627	12/16/2019	Frontier Communications	805-525-2384-012885-5	General Fund	
805-5...	12/16/2019		805-525-2384-012885-5	Telephone Expense	-228.63
TOTAL					-228.63
10628	12/16/2019	Midwest Tape		General Fund	
9828...	12/16/2019		98289217	Adult AV	-98.94
9829...	12/16/2019		98297625	Adult AV	-37.86
9829...	12/16/2019		98295437	Adult AV	-77.33
TOTAL					-214.13
10629	12/23/2019	Jeri B. Mead	VOID: Volunteer appreciation gift for Carol ...	General Fund	
TOTAL					0.00
10630	12/23/2019	Maureen Coughlin	Employee recognition gifts	General Fund	
TOTAL			Employee recognition gifts	Staff Recognition	-155.73
10631	12/23/2019	Amazon Capital Services		General Fund	
1V9D...	12/23/2019			Adult AV	-1.28
1YQ4...	12/23/2019			General	-10.64
TOTAL					-11.92
10632	12/23/2019	California Special District Asso...	2020 Annual Membership	General Fund	

**Blanchard/Santa Paula Library District  
Monthly General Fund Check Detail  
December 2019**

11:41 AM  
01/24/20

Num	Date	Name	Memo	Account	Paid Amount
1323	12/23/2019		2020 Annual membership	Memberships & Dues	-2,931.00
<b>TOTAL</b>					<b>-2,931.00</b>
10633	12/23/2019	Midwest Tape		General Fund	
9834...	12/23/2019		Adult AV	Adult AV	-91.91
9832...	12/23/2019		Adult AV	Adult AV	-622.71
<b>TOTAL</b>					<b>-714.62</b>
10634	12/23/2019	Jeri B. Mead	Volunteer appreciation for Carol & Riva	General Fund	
			Carol & Riva Barking for Books	Volunteer Appreciation	-59.73
<b>TOTAL</b>					<b>-59.73</b>
10635	12/30/2019	Document Systems		General Fund	
119400	12/20/2019		9/3/19-12/22/19 patron copier	Printing	-542.85
119401	12/20/2019		9/23/19-12/22/19 admin office copier	Printing	-251.06
<b>TOTAL</b>					<b>-793.91</b>
10636	12/30/2019	Shawn McMaster	45-minute Family Magic Performance 1/7/2020	General Fund	
	12/30/2019		45-minute Family Magic Performance 1/7/2020	Children's Programs	-325.00
<b>TOTAL</b>					<b>-325.00</b>
10637	12/30/2019	Southern California Edison	2-03-984-8064	General Fund	
2-03-...	12/20/2019		11/19/19-12/19-19	Electricity	-1,108.08
<b>TOTAL</b>					<b>-1,108.08</b>



REGULAR MEETING OF JANUARY 28, 2020  
G. BOARD/ADMINISTRATION COMMENTS, CONCERNS, HANDOUTS



REGULAR MEETING OF JANUARY 28, 2020  
I(a) NEW BUSINESS: APPROVAL OF 2018-19 FINANCIAL AUDIT

The draft of the 2018-19 audit is attached. There were no findings.

RECOMMENDATION: Staff recommends approval of the draft of the audit.

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Coughlin						
Hicks						
Nasalroad						
Phillips						
Sandoval						





**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**

FINANCIAL STATEMENTS

JUNE 30, 2019

Draft

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
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**JUNE 30, 2019**

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## 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, 2019, 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, 2019, 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 27 and 28, the schedule of proportionate share of net pension liability on page 29, the schedule of pension contributions on page 30, the schedule of changes in OPEB liability and related ratios on page 31, and the schedule of OPEB contributions on page 32 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 January XX, 2020, 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  
January XX, 2020

Draft

BLANCHARD/SANTA PAULA LIBRARY DISTRICT  
 STATEMENT OF NET POSITION  
 JUNE 30, 2019

<b>ASSETS</b>	
Cash and investments	\$ 1,716,655
Prepaid expenses	9,298
Capital assets:	
Depreciable, net	<u>583,616</u>
Total assets	<u>2,309,569</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred pensions	159,379
Deferred other post-employment benefits	<u>36,369</u>
Total deferred outflows of resources	<u>195,748</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	4,611
Accrued wages and benefits	28,918
Due to the Friends of the Library	455
Total current liabilities	<u>33,984</u>
Long-term liabilities:	
Compensated absences	37,727
Other post-employment benefits	968,248
Net pension liability	558,665
Total long-term liabilities	<u>1,564,640</u>
Total liabilities	<u>1,598,624</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred pensions	<u>56,651</u>
Total deferred inflows of resources	<u>56,651</u>
<b>NET POSITION</b>	
Net investment in capital assets	583,616
Restricted for:	
Literacy programs	99,531
Unrestricted	<u>166,895</u>
Total net position	<u>\$ 850,042</u>

Draft

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, 2019

	Expenses	Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	Net (Expense) Revenue and Changes in Net Position
Governmental activities:					
Library services	\$ 942,340	\$ 11,584	\$ 113,419	\$ 3,482	\$ (813,855)
FLAIR program	52,761		128,850		76,089
Payments to Black Gold	57,049				(57,049)
Total governmental activities	<u>\$ 1,052,150</u>	<u>\$ 11,584</u>	<u>\$ 242,269</u>	<u>\$ 3,482</u>	<u>(794,815)</u>
General Revenue					
Property taxes					541,234
Special assessment tax					303,288
Investment income					<u>1,737</u>
Total general revenue					<u>846,259</u>
Change in net position					51,444
Net position at beginning of fiscal year					<u>798,598</u>
Net position at end of fiscal year					<u>\$ 850,042</u>

Draft

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

BLANCHARD/SANTA PAULA LIBRARY DISTRICT  
 GOVERNMENTAL FUNDS  
 BALANCE SHEET  
 June 30, 2019

	General Fund	Literacy Programs Fund	Total Governmental Funds
<b>ASSETS</b>			
Cash and investments	\$ 1,617,124	\$ 99,531	\$ 1,716,655
Interest receivable	9,298		9,298
Total assets	<u>\$ 1,626,422</u>	<u>\$ 99,531</u>	<u>\$ 1,725,953</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 4,611	\$ -	\$ 4,611
Accrued wages and benefits	28,918		28,918
Due to Friends of the Library	455		455
Total liabilities	<u>33,984</u>		<u>33,984</u>
Fund balances:			
Restricted			
Literacy programs		99,531	99,531
Unassigned	1,592,438		1,592,438
Total fund balances	<u>1,592,438</u>	<u>99,531</u>	<u>1,691,969</u>
Total liabilities and fund balances	<u>\$ 1,626,422</u>	<u>\$ 99,531</u>	<u>\$ 1,725,953</u>

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, 2019

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Total Fund Balance - Governmental Funds		\$	1,691,969
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>			
<p>In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.</p>			
			583,616
<p>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:</p>			
Compensated absences	\$	(37,727)	
Other post-employment benefits		(968,248)	
Net pension liability		(558,665)	
Total		(1,564,640)	(1,564,640)
<p>Deferred outflows and inflows of resources relating to pensions and other post-employment benefits: In governmental funds, deferred outflows and inflows of resources relating to pensions and other post-employment benefits are not reported because they are applicable to future reporting periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions and other post employment benefits and other post-employment benefits are not reported.</p>			
Deferred inflows of resources relating to pensions	\$	(56,651)	
Deferred outflows of resources relating to other post-employment benefits		36,369	
Deferred outflows of resources relating to pensions		159,379	
Net		139,097	139,097
Total Net Position - Governmental Net Activities		\$	850,042

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  
 June 30, 2019

	General Fund	Literacy Programs Fund	Total Governmental Funds
<b>Revenues:</b>			
Property taxes	\$ 541,234	\$ -	\$ 541,234
Special assessment tax	303,288		303,288
Library services	11,584		11,584
Interest income	1,737		1,737
Donations/memorials	48,442	15,290	63,732
Impact fees	3,482		3,482
State/Federal/Other grants	64,977	113,560	178,537
Total revenues	<u>974,744</u>	<u>128,850</u>	<u>1,103,594</u>
<b>Expenditures:</b>			
Salaries and employee benefits	553,936	47,532	601,468
Services and supplies	159,601	5,229	164,830
Utilities	34,651		34,651
Payments to Black Gold	57,049		57,049
Capital outlay	167,033		167,033
Total expenditures	<u>972,270</u>	<u>52,761</u>	<u>1,025,031</u>
Excess (deficiency) of revenues over expenditures	2,474	76,089	78,563
Fund balances - July 1	<u>1,589,964</u>	<u>23,442</u>	<u>1,613,406</u>
Fund balances - June 30	<u>\$ 1,592,438</u>	<u>\$ 99,531</u>	<u>\$ 1,691,969</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, 2019

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Net Change in Fund Balance - Governmental Fund	\$	78,563
<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 of \$166,841 are more than depreciation expense of \$52,748:</p>		
		114,093
<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>		
		(6,101)
<p>In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This fiscal year, the difference between accrual basis OPEB costs and actual employer contributions was:</p>		
		(42,838)
<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>		
		(92,273)
Change in Net Position - Governmental Activities	\$	<u>51,444</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, 2019**

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**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, No. 61, and No. 80.

**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.

BLANCHARD/SANTA PAULA LIBRARY DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2019

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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.

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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**NOTE I – 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.

BLANCHARD/SANTA PAULA LIBRARY DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2019

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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 two items which qualify for reporting in this category; refer to Notes 7 and 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.

R. **Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Blanchard/Santa Paula Library District's California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

S. **OPEB**

For purposes of measuring the net OPEB liability and deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB plan) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**T. Future Accounting Pronouncements**

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

Statement No. 84	"Fiduciary Activities"	The provisions of this statement are effective for fiscal years beginning after December 15, 2018.
Statement No. 87	"Leases"	The provisions of this statement are effective for fiscal years beginning after December 15, 2019.
Statement No. 89	"Accounting for Interest Cost Incurred Before the End of a Construction Period"	The provisions of this statement are effective for fiscal years beginning after December 15, 2019.
Statement No. 90	"Majority Equity Interests-an Amendment of GASB Statements No. 14 and No. 61"	The provisions of this statement are effective for fiscal years beginning after December 15, 2018.
Statement No. 91	"Conduit Debt Obligations"	The provisions of this statement are effective for fiscal years beginning after December 15, 2020.

**NOTE 2 – CASH AND INVESTMENTS**

On June 30, 2019, the District had the following cash and investments on hand:

Cash on hand	\$ 281
Cash in bank	247,798
Cash and investments with the City of Santa Paula	117,721
Cash and investments with the Ventura County Treasurer	980,198
Negotiable Certificates of Deposit	<u>370,657</u>
Total cash and investments	<u>\$ 1,716,655</u>

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

Cash and investments, statement of net position	<u>\$ 1,716,655</u>
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The District categorizes its fair value measurements within the fair value hierarchy established by U.S. 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.

Fair value of assets measured on a recurring basis at June 30, 2019, are as follows:

June 30, 2019	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Uncategorized (Level 3)
Negotiable Certificates of Deposit	<u>\$ 370,657</u>	<u>\$ 370,657</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>\$ 370,657</u>	<u>\$ 370,657</u>	<u>\$ -</u>	<u>\$ -</u>



**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 2 – CASH AND INVESTMENTS (Continued)**

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.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage Of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
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:

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Remaining Maturity (in Months)</u>			
		<u>12 Months Or Less</u>	<u>13-24 Months</u>	<u>25-60 Months</u>	<u>More than 60 Months</u>
Ventura County Investment Pool	\$ 980,198	\$ 980,198	\$ -	\$ -	\$ -
City of Santa Paula Pooled Cash	117,721	117,721			
Negotiable Certificates of Deposit	370,657	139,904	230,753		
<b>Total</b>	<b>\$ 1,468,576</b>	<b>\$ 1,237,823</b>	<b>\$ 230,753</b>	<b>\$ -</b>	<b>\$ -</b>

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

BLANCHARD/SANTA PAULA LIBRARY DISTRICT  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2019

NOTE 2 – CASH AND INVESTMENTS (Continued)

Disclosures Relating to Credit Risk (continued)

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	\$ 980,198	N/A	\$ -	\$ -	\$ -	\$ 980,198
City of Santa Paula Pooled Cash	117,721	N/A				117,721
Negotiable Certificates of Deposit	<u>370,657</u>	N/A				<u>370,657</u>
Total	<u>\$1,468,576</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,468,576</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. The District currently holds negotiable certificates of deposit with American Express of \$224,728 and Capital One of \$76,277 that are over 5% of the District's total 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 110% 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, 2019, 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).

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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**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 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:

<b>General Fund:</b>	
Capital outlay	\$ 167,033
Payments to Black Gold	\$ 57,049
Salaries and employee benefits	\$ 57,102
Utilities	\$ 301

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 5 – CAPITAL ASSETS**

Capital assets activity for the fiscal year ended June 30, 2019, was as follows:

	Balance July 1, 2018	Additions	Deletions	Transfers	Balance June 30, 2019
Governmental activities:					
Non-depreciable capital assets:					
Land	\$ 69,309	\$ -	\$ -	\$ -	\$ 69,309
Construction in progress	15,385	89,171		(104,556)	
Total non-depreciable capital assets	<u>\$ 84,694</u>	<u>\$ 89,171</u>	<u>\$ -</u>	<u>\$ (104,556)</u>	<u>\$ 69,309</u>
Depreciable capital assets:					
Buildings	\$ 474,710	\$ -	\$ -	\$ -	\$ 474,710
Equipment	234,528	77,670			312,198
Improvements	664,536			104,556	769,092
Furniture and fixtures	292,310				292,310
Total depreciable capital assets	<u>1,666,084</u>	<u>77,670</u>		<u>104,556</u>	<u>1,848,310</u>
Less accumulated depreciation	<u>1,281,255</u>	<u>52,748</u>			<u>1,334,003</u>
Net depreciable capital assets	<u>\$ 384,829</u>	<u>\$ 24,922</u>	<u>\$ -</u>	<u>\$ 104,556</u>	<u>\$ 514,307</u>
Net capital assets	<u>\$ 469,523</u>	<u>\$ 114,093</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 583,616</u>

**NOTE 6 – LONG-TERM LIABILITIES**

The following is a summary of long-term liability activity for the fiscal year ended June 30, 2019:

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019	Due Within One Year
Governmental activities:					
Compensated absences	\$ 31,626	\$ 16,090	\$ 9,989	\$ 37,727	\$ -
Other post-employment benefits	915,350	87,027	34,129	968,248	
Net pension liability	575,561	156,576	173,472	558,665	
Total long-term liabilities:	<u>\$ 1,522,537</u>	<u>\$ 259,693</u>	<u>\$ 217,590</u>	<u>\$ 1,564,640</u>	<u>\$ -</u>

**NOTE 7 – POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

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. No assets are accumulated in a trust that meets criteria in paragraph 4 of GASB Statement 75.

BLANCHARD/SANTA PAULA LIBRARY DISTRICT  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2019

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

Employees Covered

As of June 30, 2019, actuarial valuation, the following current and former employees were covered by the benefit terms under the District's plan:

Active plan members	5
Inactive plan members or beneficiaries currently receiving benefits	7
	12

OPEB Liability

The District's OPEB Liability was measured as of June 30, 2019 and the total OPEB liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of June 30, 2018. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

*Actuarial assumptions.* The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	3.25%
Discount rate	2.92% as of June 30, 2018, 2.79% as of June 30, 2019
Healthcare cost trend rate	7.5% as of June 30, 2019
Assumed wage inflation	3%
General inflation rate	2.75%

Pre-retirement mortality rates were based on Macleod Watts Scale 2017 applied generally from 2008 on.

Actuarial assumptions used in the June 30, 2018 valuation were based on a review of plan experience during the period July 1, 2018 to June 30, 2019.

*Discount rate.* GASB 75 requires a discount rate that reflects the following:

- a) The long-term expected rate of return on OPEB plan investments-to the extent that the OPEB plan's fiduciary net position (if any) is projected to be sufficient to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return;
- b) A yield or index for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher-to the extent that the conditions in (a) are not met.

To determine a resulting single (blended) rate, the amount of the plan's fiduciary net position (if any) and the amount of projected benefit payments is compared in each period of projected benefit payments. The discount rate used to measure the District's total OPEB liability is based on these requirements and the following information:

Reporting Date	Measurement Date	Long-Term	Municipal Bond	Discount Rate
		Expected Return of Plan Investments (if any)	20 Year High Grade Rate Index	
July 1, 2017	July 1, 2017	4%	3.13%	3.13%
June 30, 2018	June 30, 2018	4%	2.92%	2.92%
June 30, 2019	June 30, 2019	4%	2.79%	2.79%

*Change of Assumptions:* The change in assumptions reflect a discount change from 2.92% in 2018 to 2.79% in 2019.

BLANCHARD/SANTA PAULA LIBRARY DISTRICT  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2019

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

Changes in the OPEB Liability

	Total OPEB Liability
Balance at June 30, 2018 (Valuation Date July 1, 2018)	\$ 915,350
Changes recognized for the measurement period:	
Service Cost	36,381
Interest Cost	27,292
Changes of benefit terms	
Difference between expected and actual experience	
Changes of assumptions	23,354
Benefit payments	<u>(34,129)</u>
Net Changes	52,898
Balance at June 30, 2019 (Measurement Date June 30, 2019)	<u>\$ 968,248</u>

*Sensitivity of the OPEB liability to changes in the discount rate.* The following presents the OPEB liability, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.79%) or 1-percentage-point higher (3.79%) than the current discount rate:

	1% Decrease	Current	1% Increase
OPEB Liability	\$ 1,182,069	\$ 968,248	\$ 809,642

*Sensitivity of the OPEB liability to changes in the healthcare cost trend rates.* The following presents the OPEB liability, as well as what the OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.5%) or 1-percentage-point higher (8.5%) than the current healthcare cost trend rates:

	1% Decrease	Current Rate	1% Increase
OPEB Liability	\$ 794,343	\$ 968,248	\$ 1,234,957

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2019, the District recognized OPEB expense of \$76,967. As of the fiscal year ended June 30, 2019, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources
OPEB contributions subsequent to measurement date	\$ -
Change in assumptions	36,369
	<u>\$ 36,369</u>

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (continued)

Amounts reported as deferred outflows and deferred inflows of resources will be recognized in OPEB expense as follows:

<u>Fiscal year ending June 30,</u>	<u>Amount</u>
2020	\$ 13,294
2021	13,294
2022	8,003
2023	1,778
	<u>\$ 36,369</u>

**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.

The Plans' provisions and benefits in effect at June 30, 2019, are summarized as follows:

	<u>Miscellaneous</u>	
	<u>Prior to</u> <u>January 1, 2013</u>	<u>On or after</u> <u>January 1, 2013</u>
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	7.63%	6.84%
Employer payment of unfunded liability	\$43,738	\$628

*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 \$64,303 for the fiscal year ended June 30, 2019.

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 8 – PENSION PLAN (Continued)**

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

At June 30, 2019, the District reported a liability of \$558,665 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017, rolled forward to June 30, 2018 using standard roll-forward procedures. 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, 2017 and 2018 was as follows:

	<u>Miscellaneous</u>
Proportion-June 30, 2017	0.01460%
Proportion-June 30, 2018	<u>0.01482%</u>
Change-Increase (Decrease)	<u>0.00022%</u>

For the year ended June 30, 2019, the District recognized pension expense of \$156,576. 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, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 64,303	\$ -
Differences between expected and actual experience	21,435	7,294
Changes in assumptions	63,689	15,609
Net difference between projected and actual earnings on retirement plan investments	2,762	
Adjustment due to differences in proportions	4,257	31,794
Difference in actual contributions and proportionate share of contributions	2,933	1,954
	<u>\$ 159,379</u>	<u>\$ 56,651</u>

\$64,303 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, 2020.

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:

<u>Fiscal Year Ending June 30,</u>	<u>Amount</u>
2020	\$ 45,473
2021	20,849
2022	(22,872)
2023	(5,025)
	<u>\$ 38,425</u>

*Actuarial Assumptions*

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions:



**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 8 – PENSION PLAN (Continued)**

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

*Actuarial Assumptions (continued)*

	Miscellaneous
Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7% 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 2.50% 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<sup>+</sup> years of mortality improvements using Society of Actuaries Scale BB. For more details on this table please refer to the 2017 experience study report.

*Change in Assumptions*

In December 2017, the CalPERS Board adopted new mortality assumptions for plans participating in the Public Employees' Retirement Fund (PERF). The mortality table was developed from the December 2017 experience study and includes 15 years of projected ongoing mortality improvement using 90 percent scale MP 2016 published by the Society of Actuaries. The inflation assumption was reduced from 2.75 percent to 2.50 percent. The assumptions for individual salary increases and overall payroll growth were reduced from 3.00 percent to 2.75 percent.

*Discount Rate*

The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF B), 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 7.15 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 7.15 percent is applied to all plans in the Public Employees Retirement Fund, including PERF B. 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.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2022. Any changes to the discount rate will require Board action and proper shareholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2021-22 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as it has changed its methodology.

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 8 – PENSION PLAN (Continued)**

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

*Discount Rate (continued)*

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 equal 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	50.0%	4.80%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	100.0%		

(a) An expected inflation of 2.0% was used for this period.

(b) An expected inflation of 2.92% was used for this period.

*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 7.15 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 (6.15 percent) or 1 percentage point higher (8.15 percent) than the current rate:

	1% Decrease 6.15%	Discount Rate 7.15%	1% Increase 8.15%
District's proportionate share of the net pension plan liability	\$ 825,768	\$ 558,665	\$ 338,175

*Pension Plan Fiduciary Net Position*

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

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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**NOTE 8 – PENSION PLAN (Continued)**

**C. Payable to Pension Plan**

At June 30, 2019, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2019.

**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.

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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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes	\$ 430,338	\$ 430,338	\$ 541,234	\$ 110,896
Special assessment tax	309,794	309,794	303,288	(6,506)
Library services			11,584	11,584
Interest income			1,737	1,737
Donations/memorials	20,000	20,000	48,442	28,442
Impact fees	5,000	5,000	3,482	(1,518)
State/Federal/Other grants	21,000	21,000	64,977	43,977
<b>Total revenues</b>	<b>786,132</b>	<b>786,132</b>	<b>974,744</b>	<b>188,612</b>
<b>Expenditures:</b>				
Salaries and employee benefits	496,834	496,834	553,936	(57,102)
Services and supplies	215,450	215,450	159,601	55,849
Utilities	34,350	34,350	34,651	(301)
Payments to Black Gold			57,049	(57,049)
Capital outlay			167,033	(167,033)
<b>Total expenditures</b>	<b>746,634</b>	<b>746,634</b>	<b>972,270</b>	<b>(225,636)</b>
Excess (deficiency) of revenues over expenditures	39,498	39,498	2,474	(37,024)
Fund balance - July 1	1,589,964	1,589,964	1,589,964	
Fund balance - June 30	\$ 1,629,462	\$ 1,629,462	\$ 1,592,438	\$ (37,024)

**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, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Donations/memorials	\$ 5,000	\$ 5,000	\$ 15,290	\$ 10,290
State/Federal/Other grants	30,000	30,000	113,560	83,560
Total revenues	<u>35,000</u>	<u>35,000</u>	<u>128,850</u>	<u>93,850</u>
<b>Expenditures:</b>				
Salaries and employee benefits	72,766	72,766	47,532	25,234
Services and supplies	8,700	8,700	5,229	3,471
Total expenditures	<u>81,466</u>	<u>81,466</u>	<u>52,761</u>	<u>28,705</u>
Excess (deficiency) of revenues over expenditures	(46,466)	(46,466)	76,089	122,555
Fund balance - July 1	<u>23,442</u>	<u>23,442</u>	<u>23,442</u>	
Fund balance - June 30	<u>\$ (23,024)</u>	<u>\$ (23,024)</u>	<u>\$ 99,531</u>	<u>\$ 122,555</u>

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BLANCHIARD/SANTA PAULA LIBRARY DISTRICT  
 SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY  
 LAST 10 YEARS\*  
 AS OF JUNE 30, 2019

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

	2019	2018	2017	2016
Proportion of the net pension liability	0.00580%	0.00580%	0.00621%	0.00579%
Proportionate share of the net pension liability	\$ 558,665	\$ 575,561	\$ 537,602	\$ 397,121
Covered payroll	\$ 321,644	\$ 281,457	\$ 270,912	\$ 260,546
Proportionate share of the net pension liability as percentage of covered payroll	173.69%	204.5%	198.4%	152.4%
Plan's total pension liability	\$ 38,944,855,364	\$ 37,161,348,332	\$ 33,358,627,624	\$ 31,771,217,402
Plan's fiduciary net position	\$ 29,308,589,559	\$ 27,244,095,376	\$ 24,705,532,291	\$ 24,907,305,871
Plan fiduciary net position as a percentage of the total pension liability	75.26%	73.31%	74.06%	78.40%
	<u>2015</u>			
Proportion of the net pension liability	0.00747%			
Proportionate share of the net pension liability	\$ 464,790			
Covered payroll	\$ 278,703			
Proportionate share of the net pension liability as percentage of covered payroll	166.8%			
Plan's total pension liability	\$ 30,829,966,631			
Plan's fiduciary net position	\$ 24,607,502,515			
Plan fiduciary net position as a percentage of the total pension liability	79.82%			

**Notes to Schedule:**

Changes in assumptions - In 2018, inflated was changed from 2.75% to 2.50% and individual salary increases and overall payroll growth were reduced from 3.00% to 2.75%.

Changes in assumptions - In 2017, as part of the Asset Liability Management review cycle, the discount rate was changed from 7.65% to 7.15%.

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, therefore, only five years are shown.



BLANCHARD/SANTA PAULA LIBRARY DISTRICT  
 SCHEDULE OF PENSION CONTRIBUTIONS  
 LAST 10 YEARS  
 AS OF JUNE 30, 2019

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

	2019	2018	2017	2016
Contractually required contribution (actuarially determined)	\$ 64,303	\$ 55,966	\$ 48,945	\$ 46,610
Contribution in relation to the actuarially determined contributions	(64,303)	(55,966)	(48,945)	(46,610)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 341,511	\$ 321,644	\$ 281,457	\$ 270,912
Contributions as a percentage of covered payroll	18.83%	17.40%	17.39%	17.20%
	<u>2015</u>			
Contractually required contribution (actuarially determined)	\$ 41,972			
Contribution in relation to the actuarially determined contributions	(41,972)			
Contribution deficiency (excess)	\$ -			
Covered payroll	\$ 260,546			
Contributions as a percentage of covered payroll	16.11%			

Notes to Schedule

Valuation Date:

6/30/2016

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	7.375% 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 five years are shown.

BLANCHARD/SANTA PAULA LIBRARY DISTRICT  
 SCHEDULE OF CHANGES IN THE OPEB LIABILITY AND RELATED RATIOS  
 Last 10 Years\*  
 As of June 30, 2019

Measurement Period	2019	2018
<b>Total OPEB liability</b>		
Service cost	\$ 36,381	\$ 33,556
Interest on the total OPEB liability	27,292	27,208
Actual and expected experience difference		
Changes in assumptions	23,354	34,209
Changes in benefit terms		
Benefit payments	(34,129)	(30,656)
<b>Net change in total OPEB liability</b>	<b>52,898</b>	<b>64,317</b>
Total OPEB liability-beginning	915,350	851,033
Total OPEB liability-ending	<u>\$ 968,248</u>	<u>\$ 915,350</u>
Covered Payroll	\$ 293,337	\$ 342,563
Total OPEB Liability as a percentage of covered payroll	330.08%	267.21%

\*-Fiscal year 2018 was the 1st year of implementation, therefore only two years are shown.

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**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**SCHEDULE OF OPEB CONTRIBUTIONS**  
Last 10 Years\*  
As of June 30, 2019

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The District's contribution for the fiscal year ended June 30, 2019, was \$34,129. The District did not have an actuary calculate the Annually Determined Contribution for the fiscal year ended June 30, 2019, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2018, was \$30,656. The District did not have an actuary calculate the Annually Determined Contribution for the fiscal year ended June 30, 2018, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

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## Blanchard Community Library

*Dedicated Service since 1910*

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

January 8, 2020

Moss, Levy & Hartzheim, LLP  
2400 Professional Parkway, Suite 205  
Santa Maria, CA 93455

This representation letter is provided in connection with your audit(s) of the financial statements of Blanchard/Santa Paula Library District, which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of January 28, 2020, the following representations made to you during your audit.

### **Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 18, 2019, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

*Board of Trustees Maureen Coughlin, Tim Hicks, Nancy Nasalroad, Laura Phillips, Daniel Sandoval*  
General Tel: 805-525-3615 – Literacy Tel: 805-525-2384 – Administration 805-525-2394 – Fax 805-933-2324  
Web: [www.blanchardlibrary.org](http://www.blanchardlibrary.org)

- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the district is contingently liable, if any, have been properly recorded or disclosed.

#### **Information Provided**

- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the district from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of Board of Trustees of the Blanchard/Santa Paula Library District or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the district and involves:
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the district's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the district's related parties and all the related party relationships and transactions of which we are aware.

#### **Government—specific**

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) The district has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 22) The district has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 25) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 26) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 28) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes [and schedule of expenditures of federal awards].
- 29) The district has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 30) The district has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 31) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 32) The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
- 33) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 34) Components of net position (net investment in capital assets; restricted; and unrestricted) , and components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 35) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 36) Provisions for uncollectible receivables have been properly identified and recorded.
- 37) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 38) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 39) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 40) Special and extraordinary items are appropriately classified and reported.

- 41) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 42) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 43) We have appropriately disclosed the district's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 44) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 45) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 46) With respect to the supplementary information:
  - a) We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary inform, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary inform have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b) If the supplementary inform is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: 

Title: DISTRICT DIRECTOR





REGULAR MEETING OF JANUARY 28, 2020  
I(b) NEW BUSINESS: MID-YEAR BUDGET REVIEW AND ADJUSTMENTS

The comparison of the actual revenue and expenses to the budgeted revenue and expenses for the first six months of the year is attached. Staff proposes some adjustments for the remainder of the year.

RECOMMENDATION: Approve the proposed revisions.

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Coughlin						
Hicks						
Nasalroad						
Phillips						
Sandoval						



REGULAR MEETING OF JANUARY 28, 2020  
1(b) NEW BUSINESS: MID-YEAR BUDGET REVIEW AND ADJUSTMENTS

The comparison of the actual revenue and expenses to the budgeted revenue and expenses for the first six months of the year is attached. Staff proposes some adjustments for the remainder of the year.

The principal changes in the budget are:

Revenue was slightly higher than initially forecast;

1. Added \$4,000 to the travel line item for three people to travel to Lakeport Public Library to fulfill one of the requirements of the Maker Space grant. The expense is covered by a \$4,000 increase in the Maker Space grant that was not included in the budget approved at the beginning of the year;
2. Increase in the Adult Programs budget to cover continuing computer classes

RECOMMENDATION: Approve the proposed revisions.

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Coughlin						
Hicks						
Nasalroad						
Phillips						
Sandoval						



BLANCHARD/SANTA PAULA PUBLIC LIBRARY DISTRICT  
2019-20 MID-YEAR REVISED COMBINED BUDGET

Revenue	Jul-Dec Budget	Jul-Dec Actual	Variance	% Variance	Jan-Jun Budget	Total	Percent of Revenue
Pro Tx Curr Secured	\$303,000	\$313,805	\$10,805	3.6%	\$61,000	\$374,805	38.8%
Pro Tx Curr Unsecured	\$3,500	\$4,014	\$514	14.7%	\$3,500	\$7,514	0.8%
Pro Tx Curr Supplemental	\$3,000	\$2,754	(\$246)	-8.2%	\$3,000	\$5,754	0.6%
Pro Tax Prior Secured	\$0	\$230	\$230		\$0	\$230	0.0%
Pro Tx Prior Unsecured	\$0	\$0	\$0		\$0	\$0	0.0%
Pro Tx Prior Supplemental	\$0	\$412	\$412		\$0	\$412	0.0%
Penalties	\$661	\$583	(\$78)	-11.8%	\$645	\$1,228	0.1%
Interest	\$521	\$3,857	\$3,336	640.3%	\$411	\$4,268	0.4%
HOPTR	\$1,300	\$420	(\$880)	-67.7%	\$0	\$420	0.0%
RDA Pass Through	\$50,000	\$78,020	\$28,020	56.0%	\$45,000	\$123,020	12.7%
Special Assessment	\$170,000	\$184,197	\$14,197	8.4%	\$144,000	\$328,197	34.0%
	\$531,982	\$588,292	\$56,310	10.6%	\$257,556	\$845,848	87.6%
Endowment	\$0	\$0	\$0		\$15,000	\$15,000	1.6%
Donations	\$12,500	\$11,343	(\$1,157)	-9.3%	\$12,500	\$23,843	2.5%
Grants	\$48,000	\$64,853	\$16,853	35.1%	\$13,000	\$77,853	8.1%
Fines & fees	\$0	\$0	\$0		\$0	\$0	0.0%
Printing	\$1,200	\$1,428	\$228	19.0%	\$1,200	\$2,628	0.3%
<b>TOTAL REVENUE</b>	<b>\$593,682</b>	<b>\$665,916</b>	<b>\$72,234</b>	<b>12.2%</b>	<b>\$299,256</b>	<b>\$965,172</b>	<b>100.0%</b>
<b>Payroll &amp; Benefits</b>							
Salaries	\$221,972	\$233,427	\$11,456	5.2%	\$236,858	\$470,285	48.7%
PERS Retirement	\$36,552	\$39,024	\$2,472	6.8%	\$37,842	\$76,866	8.0%
FICA 0.077	\$16,856	\$17,833	\$977	5.8%	\$18,249	\$36,082	3.7%
PERS Group Health	\$16,176	\$16,666	\$490	3.0%	\$16,176	\$32,842	3.4%
PERS Group Health Annuitants	\$15,000	\$15,312	\$312	2.1%	\$15,000	\$30,312	3.1%
SUI	\$2,000	\$757	(\$1,243)	-62.2%	\$1,500	\$2,257	0.2%
PERS 457 Plan	\$0	\$0	\$0		\$0	\$0	0.0%
Insurance--Workers Comp	\$1,398	\$902	(\$496)	-35.5%	\$898	\$1,800	0.2%
	\$309,953	\$323,921	\$13,968	4.5%	\$326,522	\$650,443	67.4%
<b>Services</b>							
Communications	\$400		(\$400)	-100.0%	\$400	\$400	0.0%
Computer services	\$3,000	\$49	(\$2,951)	-98.4%	\$3,000	\$6,000	0.6%
Publicity	\$3,500	\$1,378	(\$2,122)	-60.6%	\$3,500	\$7,000	0.7%
Collection development							
Books							
	\$1,500	\$34	(\$1,466)	-97.7%	\$1,500	\$3,000	0.3%
	\$8,250	\$4,748	(\$3,502)	-42.4%	\$8,250	\$16,500	1.7%
	\$3,250	\$194	(\$3,056)	-94.0%	\$3,250	\$6,500	0.7%
A/V materials							
	\$300	\$83	(\$217)	-72.3%	\$300	\$600	0.1%
	\$1,500	\$2,275	\$775	51.7%	\$1,500	\$3,000	0.3%
	\$600	\$651	\$51	8.5%	\$600	\$1,200	0.1%
Databases	\$2,000	\$971	(\$1,029)	-51.5%	\$2,000	\$4,000	0.4%
Periodicals	\$5,000	\$1,323	(\$3,677)	-73.5%	\$0	\$5,000	0.5%
Library supplies							
Book binding/mending	\$1,000	\$549	(\$451)	-45.1%	\$1,000	\$2,000	0.2%
Library materials--other	\$0	\$229	\$229		\$0	\$0	0.0%
Memberships & dues	\$2,500	\$3,478	\$978	39.1%	\$2,500	\$5,000	0.5%
Network services	\$34,000	\$40,457	\$6,457	19.0%	\$34,000	\$68,000	7.0%

Over/short	\$0		\$0		\$0	\$0	0.0%
Programs							0.0%
Literacy	\$2,000	\$6,534	\$4,534	226.7%	\$3,000	\$9,534	1.0%
Adults	\$2,250	\$3,864	\$1,614	71.7%	\$5,610	\$7,860	0.8%
Children's	\$7,000	\$3,944	(\$3,056)	-43.7%	\$7,000	\$14,000	1.5%
Teens & Young adults	\$2,500	\$5,130	\$2,630	105.2%	\$2,500	\$5,000	0.5%
Travel & meetings	\$2,500	\$3,770	\$1,270	50.8%	\$6,500	\$9,000	0.9%
Total Services	\$83,050	\$79,661	(\$3,389)	-4.1%	\$86,410	\$173,594	18.0%
Administrative							
Advertising	\$125		(\$125)	-100.0%	\$125	\$250	0.0%
Bank charges	\$200	\$175	(\$25)	-12.5%	\$200	\$400	0.0%
Computer services	\$3,000	\$381	(\$2,619)	-87.3%	\$3,000	\$6,000	0.6%
Office expense	\$5,000	\$6,291	\$1,291	25.8%	\$5,000	\$11,291	1.2%
Postage	\$375	\$825	\$450	120.0%	\$1,350	\$1,725	0.2%
Professional services							
Legal	\$3,000	\$735	(\$2,265)	-75.5%	\$3,000	\$6,000	0.6%
Accounting	\$5,000	\$6,238	\$1,238	24.8%	\$5,000	\$10,000	1.0%
Audit	\$11,000	\$8,800	(\$2,200)	-20.0%	\$0	\$11,000	1.1%
Grant Writing	\$1,500	\$0	(\$1,500)	-100.0%	\$2,500	\$4,000	0.4%
Insurance	\$6,545	\$6,545	\$1	0.0%	\$6,545	\$13,089	1.4%
Printing	\$1,350	\$2,426	\$1,076	79.7%	\$1,350	\$2,700	0.3%
Telephone expense	\$1,500	\$2,683	\$1,183	78.9%	\$1,500	\$3,000	0.3%
Staff development & recognition	\$1,000	\$756	(\$244)	-24.4%	\$1,000	\$2,000	0.2%
Strategic Planning	\$6,000	\$0	(\$6,000)	-100.0%	\$3,000	\$3,000	0.3%
Total	\$45,595	\$35,855	(\$9,740)	-21.4%	\$33,570	\$74,455	7.7%
Facilities							
Janitorial services & supplies	\$5,000	\$4,020	(\$980)	-19.6%	\$5,000	\$10,000	1.0%
Grounds maintenance	\$2,500	\$6,063	\$3,563	142.5%	\$2,500	\$5,000	0.5%
Building security	\$750	\$733	(\$17)	-2.3%	\$750	\$1,500	0.2%
Building maintenance	\$6,000	\$1,864	(\$4,136)	-68.9%	\$6,000	\$12,000	1.2%
Utilities			\$0				0.0%
City of Santa Paula	\$3,250	\$2,766	(\$484)	-14.9%	\$3,250	\$6,500	0.7%
SoCal Edison	\$12,500	\$14,206	\$1,706	13.6%	\$12,500	\$25,000	2.6%
The Gas Co.	\$600	\$143	(\$457)	-76.2%	\$600	\$1,200	0.1%
Trash	\$1,125	\$926	(\$199)	-17.7%	\$1,125	\$2,250	0.2%
Total	\$31,725	\$30,721	(\$1,004)	-3.2%	\$31,725	\$63,450	6.6%
TOTAL OPERATING EXPENSES	\$470,322	\$470,158	(\$164)	0.0%	\$478,227	\$961,943	99.7%
OPERATING SURPLUS/(DEFICIT)	\$123,360	\$195,758	\$72,398	58.7%	-\$178,971	\$3,229	0.3%
Extraordinary Expenses							
Legal	\$0	\$0	\$0		\$0	\$0	
	\$0	\$0	\$0		\$0	\$0	0.0%
NET SURPLUS/(DEFICIT)	\$123,360	\$195,758	\$72,398	58.7%	-\$178,971	\$3,229	1.8%
REIMBURSEMENT FROM DIF FUND	\$15,000	\$22,441	\$7,441	49.6%	\$0	\$22,441	
DEFERRED REVENUE FROM 2018-19	\$40,002	\$17,714	(\$22,288)	-55.7%	\$22,286	\$40,000	
TOTAL SURPLUS/(DEFICIT)	\$178,362	\$235,913	\$57,551	32.3%	-\$156,685	\$65,670	9.1%
CONSTRUCTION OUTLAY	\$ 40,000	\$ 8,000	(\$32,000)	-80.0%	\$10,000	\$18,000	

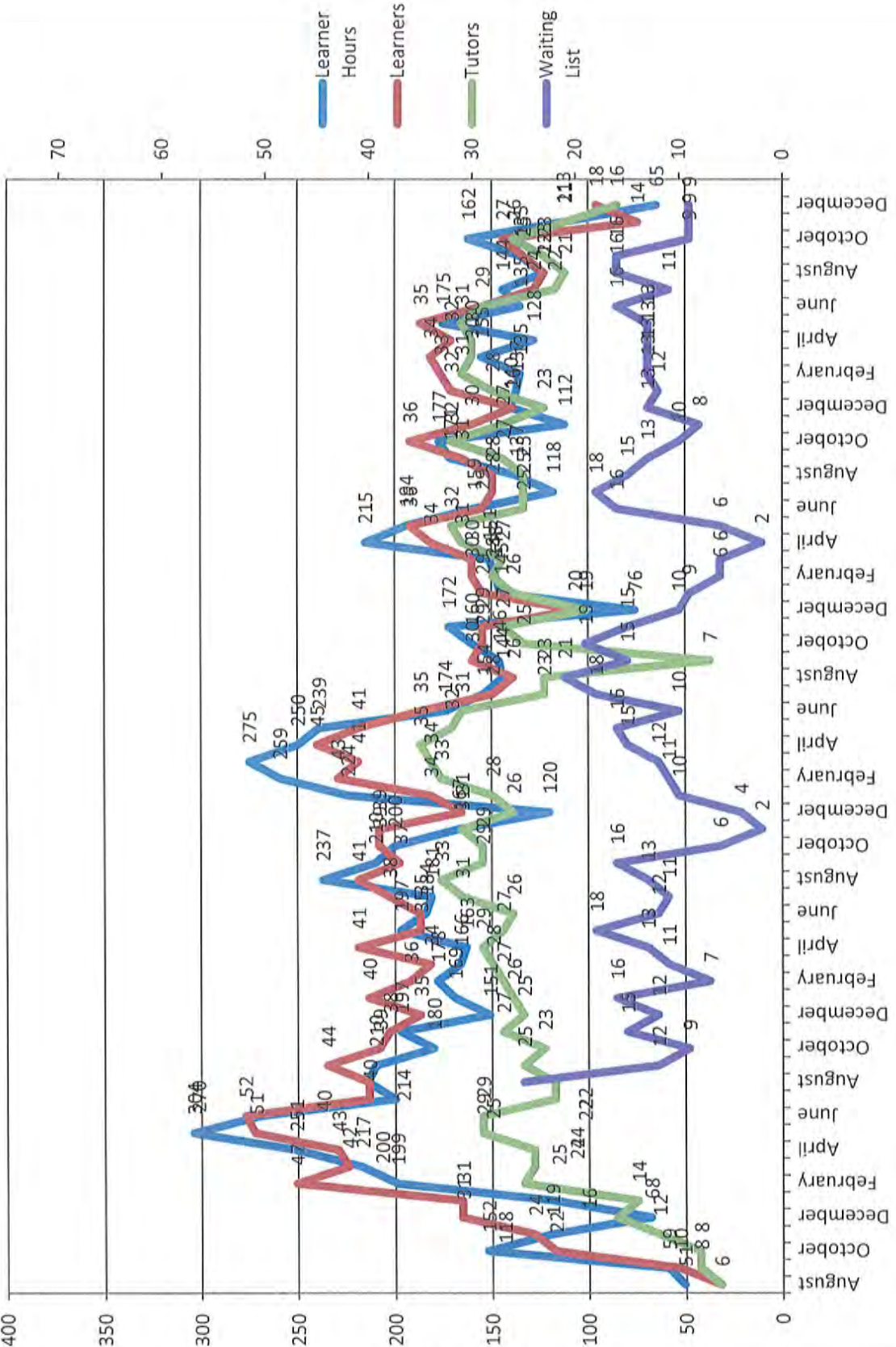
REGULAR MEETING OF JANUARY 28, 2020

J(a) REPORTS: LITERACY SERVICES





# LITERACY TUTORING





REGULAR MEETING OF JANUARY 28, 2020  
J(b) REPORTS: PUBLIC SERVICES



## December 2019 Adult Programs and Events

Our Family Movies en Español featured 2018 animated feature, *The Grinch!*. Next month we will feature the recently released 2019 Dreamworks feature, *Abominable*.

Our Third Thursday movie showing featured *the popular PBS period series, Downton Abbey*. Next month will feature the recent biopic, *Judy*. Renee Zellweger won a Golden Globe for her performance as Judy Garland.

Program Name	Description	Audience	Attendance	Date	Start	End
El Grinch!	Película Familiar	Family	5	17-Dec	6:00 PM	8:00 PM
Downton Abbey	Third Thursday Movie	Adult	12	19-Dec	6:00 PM	8:00 PM

**Youth Services Report  
December 2019**

**1. Family Programs**

<b>Tuesday, December 10</b>	Franklyn Haynes marionettes: Santas New Sleigh	<b>75</b>
<b>Wednesday, December 18</b>	Family Movie: The Grinch	<b>25</b>

**2. Teen Scene-**

Thursday, December 5	Snap Circuits	<b>6</b>
Wednesday, December 11	3D Design	<b>1</b>
Thursday, December 12	3D Design	<b>9</b>
Thursday, December 19	Holiday Craft	<b>5</b>

**3. Ongoing Programs –**

**a. Story time**

Wednesday	(3)	<b>93</b>
Saturday	(2)	<b>35</b>
<b>Total</b>	<b>(5)</b>	<b>128</b>

**b. LEGO** (8) **106**

**c. Barking for Books** (2) **18**

**4. Outreach**

Wednesday, December 11	Boys & Girls Club Mobile Library	<b>30 students</b>
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REGULAR MEETING OF JANUARY 28, 2020  
J(c) REPORTS: VOLUNTEER COORDINATOR







## Volunteer Coordinator December Board Report



It is with sadness that the library is losing our wonderful Barking for Books ambassador Riva. After many years of dedicated service, Riva and Carol are retiring. They will be missed by both the library staff and the children of Santa Paula

### Volunteer Hours 2019-2020

Month		BEST	Mending	FoL	Homewk	RFID & Misc. Vol	Tech. Vol	NCL	Summer Reading	Board/ Endow.	Total
July	Hours	175.00	27.25	147.75	0.00	21.50	0.00	0.00	176.00	20.50	568.00
August		135.00	14.50	121.50	0.00	15.00	0.00	0.00	0.00	20.00	306.00
September		158.00	28.75	155.75	0.00	38.75	0.00	0.00	0.00	35.50	416.75
October		184.00	16.25	136.50	96.00	37.00	0.00	0.00	0.00	32.00	501.75
November		135.00	3.50	155.50	31.50	51.75	4.00	0.00	0.00	29.50	410.75
December		79.00	0.50	126.00	22.00	12.00	2.00	0.00	0.00	49.50	291.00
Total	Hours	866.00	90.75	843.00	149.50	176.00	6.00	0.00	176.00	187.00	2,494.25

Patio Rejuvenation Project at Blanchard Community Library



Weeding



Weeded



Soil leveling



Laying down weed barrier

Crushed rock donated by Santa Paula Materials, Inc.



Moving crushed rock



Crushed rock over weed barrier



Walter and Jeri at the end of their project







REGULAR MEETING OF JANUARY 28, 2020  
J(d) REPORTS: DISTRICT DIRECTOR'S REPORT

1. Statistics
2. Report on Goals
  - a. Website Improvements
  - b. Imagine Fundraising Campaign
  - c. Facilities—Commence Phase 2
  - d. Publicity & Outreach—Expand library sphere of influence, usage, & volunteering
  - e. Staff Development

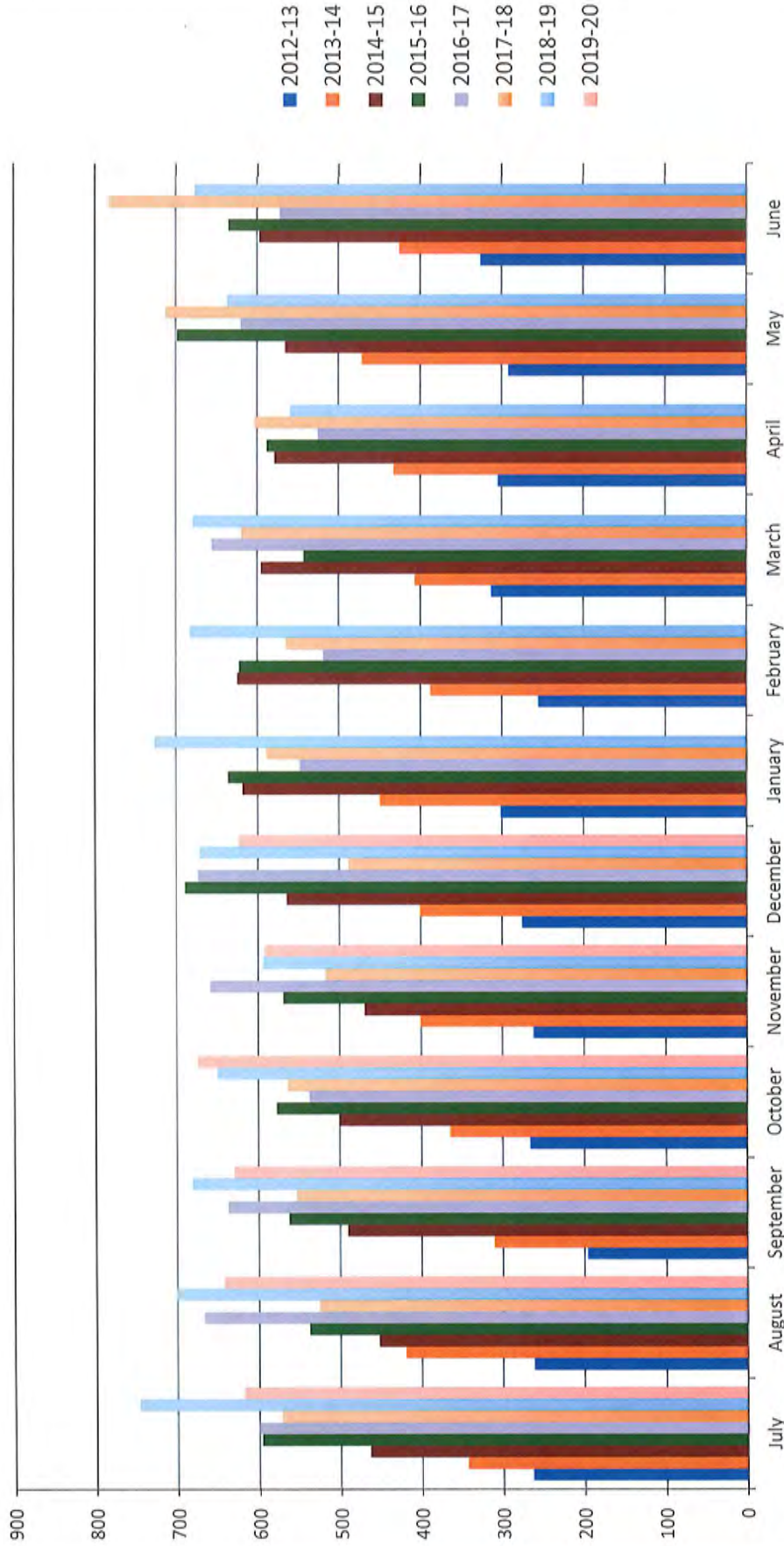




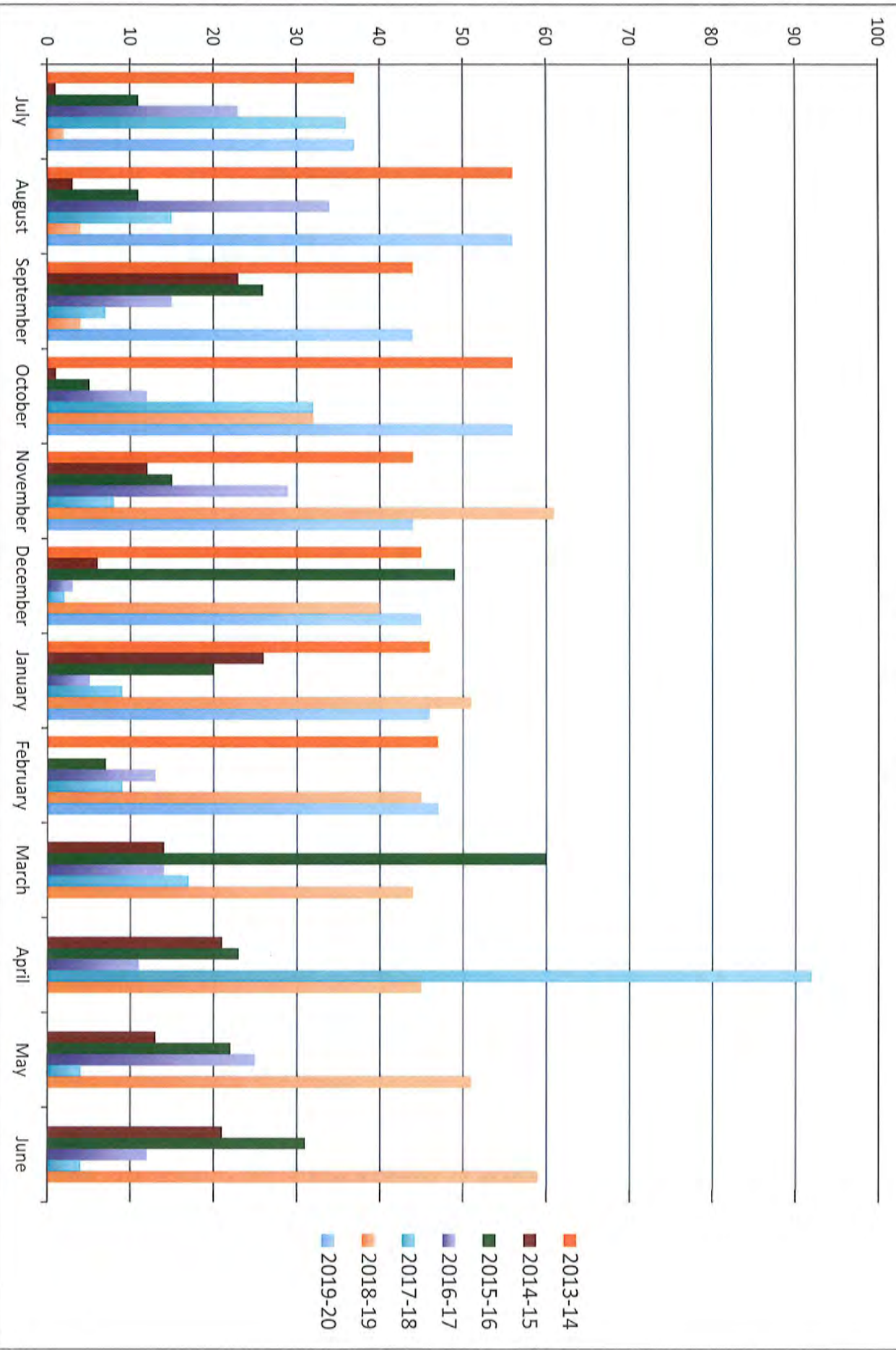




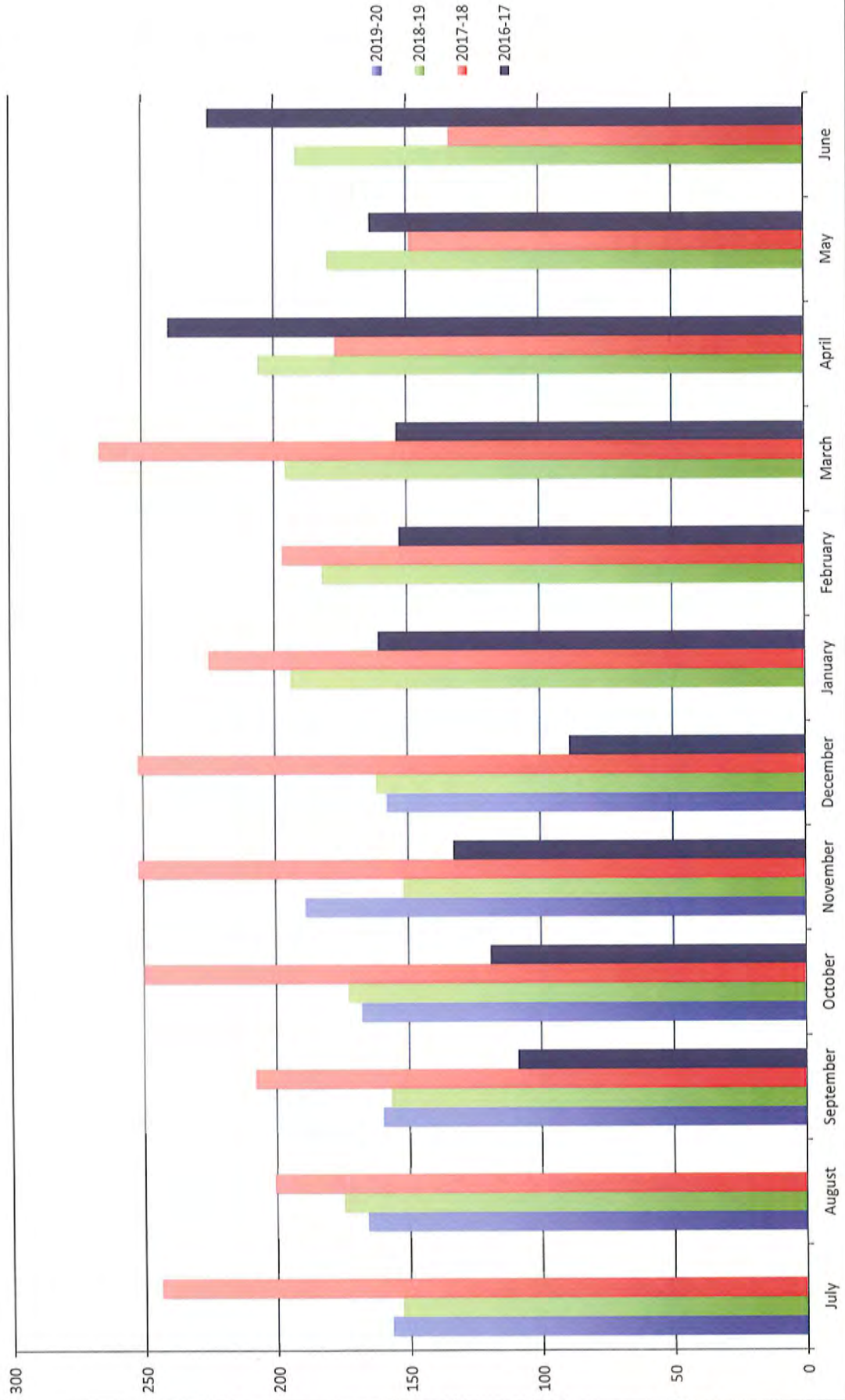
# eBOOK CIRCULATION



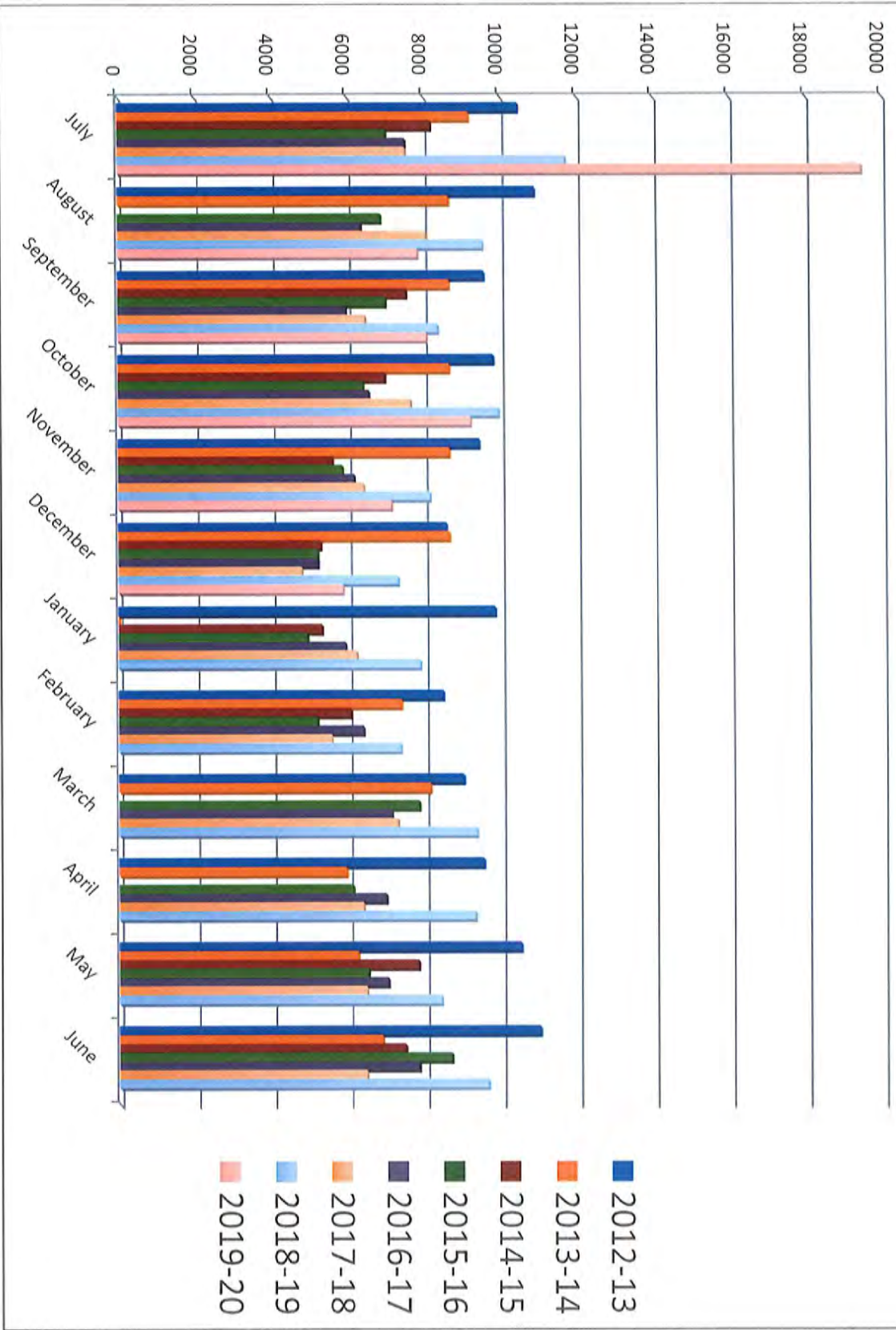
# ZINIO CIRCULATION



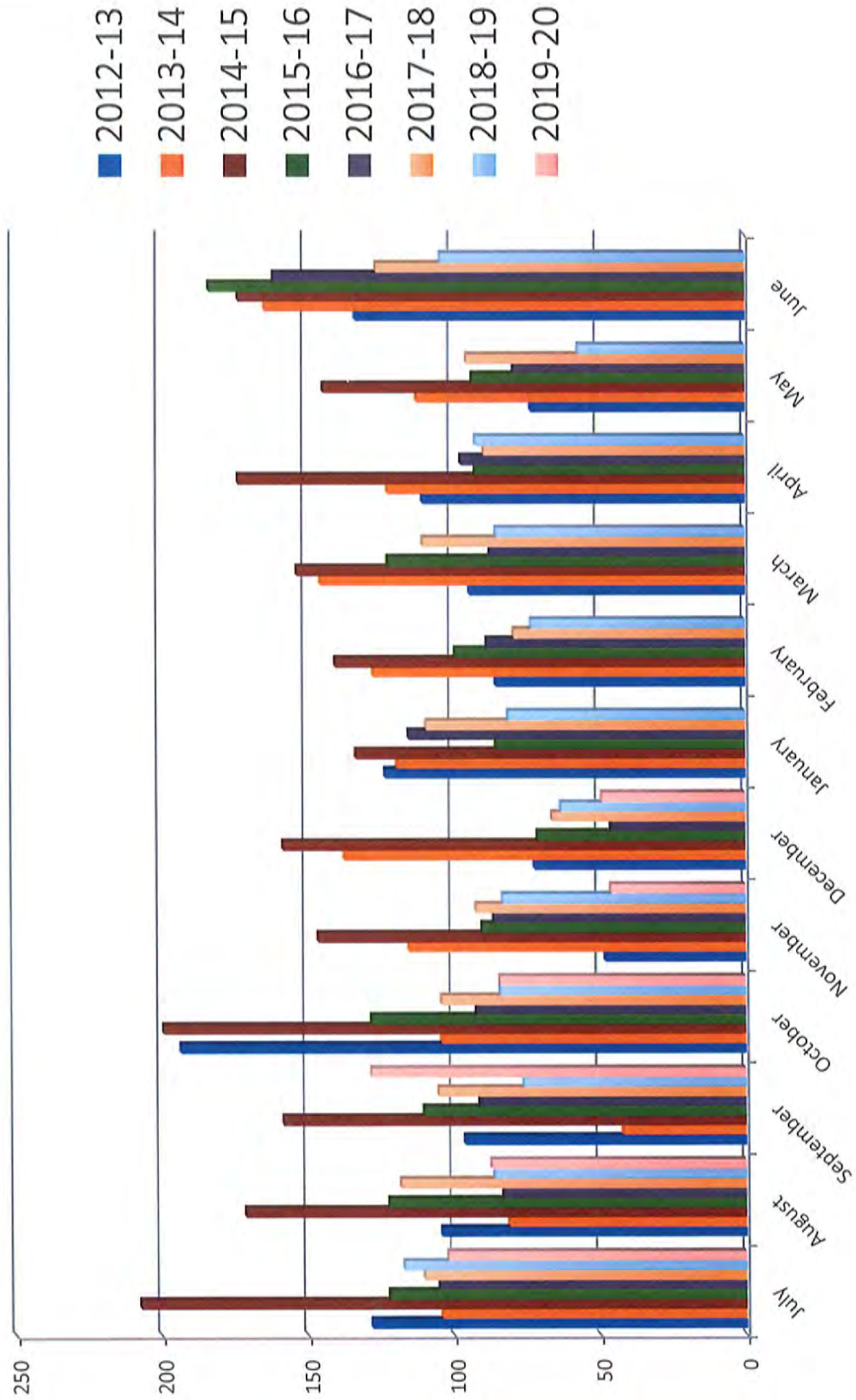
# HOOPLA



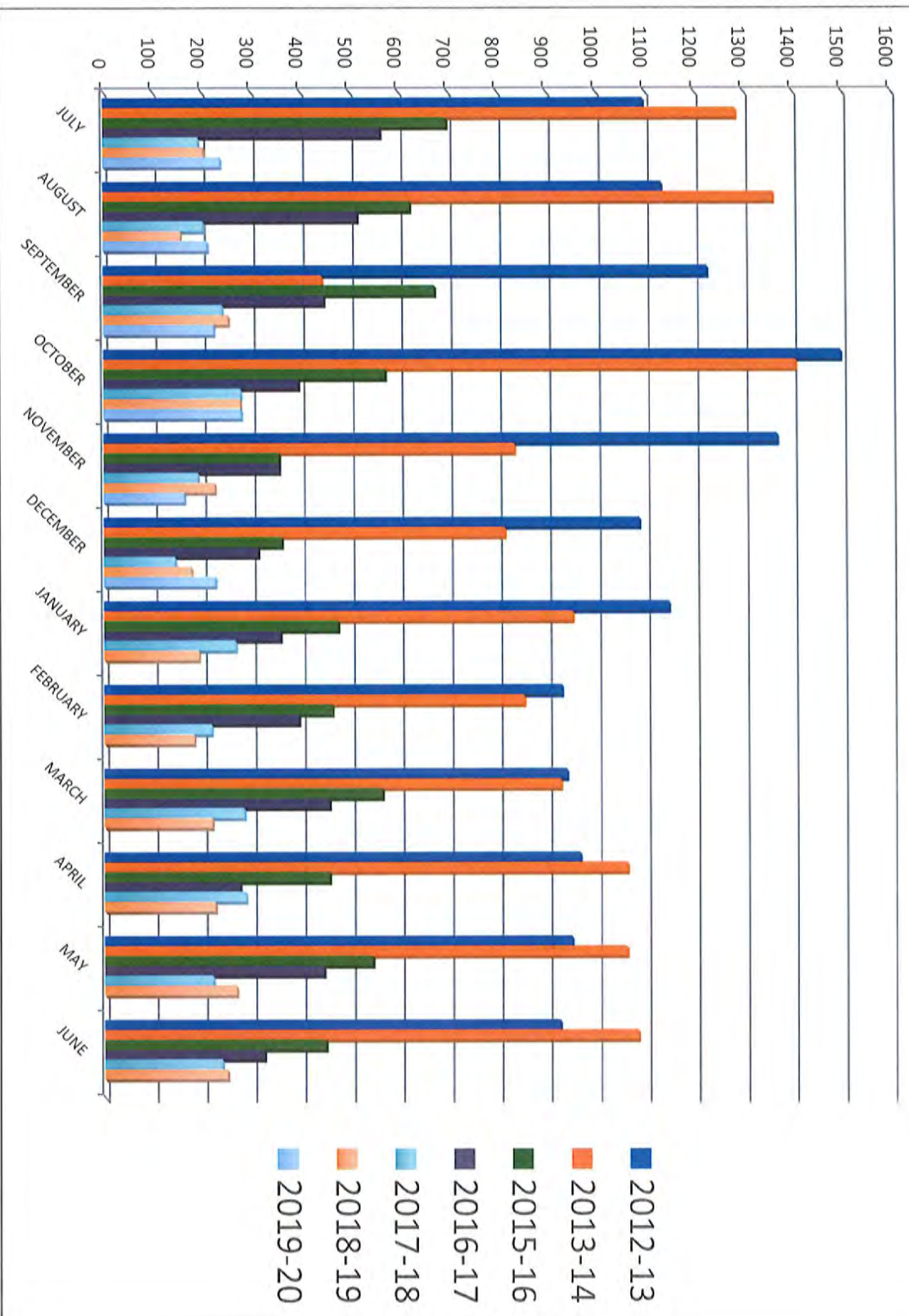
# PATRON COUNT



# PATRON REGISTRATIONS



# REFERENCE INQUIRIES



# VOLUMES ADDED

