

MEETING NOTICE: There will be a Regular Meeting of the
Blanchard /Santa Paula Public Library District Board of Trustees
Tuesday, September 28, 2021, at 6:00 p.m.
Blanchard Community Library
119 N. 8th St., Santa Paula, CA 93060.

AGENDA

THIS MEETING WILL BE CONDUCTED BY TELECONFERENCE UNDER THE RULES
ESTABLISHED BY THE GOVERNOR'S EXECUTIVE ORDER N-33-20.

MEMBERS OF THE PUBLIC MAY PARTICIPATE

Join from PC, Mac, Linux, iOS or Android: <https://v.ringcentral.com/join/381392427>

For the best audio experience, please use computer audio.

Or Telephone: +1(650) 419-1505

Meeting ID: 381 39 2427

A. CALL TO ORDER

B. APPROVAL OF THE ORDER OF THE AGENDA

C. PUBLIC COMMENT

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

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

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

D. APPROVAL OF MINUTES

- a. Approval of Minutes: Meeting of August 24, 2021

E. REPORTS

- a. Financial Reports--July and August
- b. Friends of the Library

F. BOARD/ADMINISTRATION COMMENTS, CONCERNS, HANDOUT

G. OLD BUSINESS

- a. Update on capital projects (information, discussion, possible action)

H. NEW BUSINESS

- a. Santa Paula Society of the Arts 2022 Art Show (information, discussion, possible action)
- b. Audit Engagement for Fiscal Year 2020-21 (information, discussion, possible action)

I. REPORTS (CONTINUED)

- a. Staff Reports
 - i. Public Services Reports
 - ii. Facilities Report
 - iii. District Director's Report
- b. Board Committees
 - i. Finance
 - ii. Human Resources
 - iii. Strategic Plan Teams
 - 1. Visioning/Strategic Plan
 - 2. Fundraising/Grants

J. FUTURE AGENDA ITEMS

K. UPCOMING MEETING DATES

Regular Meeting October 26, 2021

L. 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 x301. Notification 48 hours before the meeting will enable reasonable arrangements to be made.

REGULAR MEETING OF SEPTEMBER 28, 2021
D. APPROVAL OF MINUTES

- 1. Approval of Minutes
 - a. Regular Meeting of August 24, 2021

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Kelly						
Merson						
Phillips						
Reyes						
Zamora						

MINUTES of the Regular Meeting of the Blanchard/Santa Paula Library District Board of Trustees, Tuesday, August 24, 2021

CALL TO ORDER---The Teleconference Meeting was called to order at 6:10 PM by Board President Laura Phillips. Trustees Grace Kelly Michael, Ron Merson, Ricardo Reyes, and Miriam Zamora were in attendance, a quorum established. District Director Ned Branch was present.

APPROVAL OF THE ORDER OF AGENDA- Unanimously approved (Merson/Michael 5-0).

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

APPROVAL OF MINUTES---The Minutes of the Regular Meeting on July 27, 2021 were unanimously approved (Michael/Reyes, 5-0).

REPORTS I---

a. Director Branch presented the Financial Reports for review. They were tabled for review in the future after needed corrections were completed.

b. Friends of the Library (FOL) - Trustee Phillips: An election committee will be formed for 2022 Board Members election. The Back Stacks special selections for September will be sports.

BOARD/ADMINISTRATION COMMENTS, CONCERNS, HANDOUTS---

a. Trustee Zamora asked when the Zip Book program will return. Director Branch reported that the library has not received an allocation from the State Library yet.

b. Trustee Reyes asked how the patron traffic is doing. Director Branch reported it is light and it is picking up slowly.

c. Trustee Phillips asked for input regarding a Library t-shirt.

OLD BUSINESS---

a. The Library remodel schedule was discussed. September through December 2021 it is planned to relocate the circulation desk, add storage space, replace the carpet in the front area, upgrade the electrical and lights, and replace the furniture.

NEW BUSINESS--- None

REPORTS (continued)

a. Literary Services--- Updates were reviewed.

b. Public services--- Updates were reviewed

c. District Director's Report---

1. Statistics were reviewed.

2. Status of library operations as a result of county health orders regarding mitigation of COVID 19/staff vaccinations: as of August 20th the County has re-imposed mask requirements.

3. Betsy Blanchard Chess author book reading and signing was held August 14. Approximately 100 people attended. 70 books were sold.

d. Board Committees

MINUTES of the Regular Meeting of the Blanchard/Santa Paula Library District Board of Trustees, Tuesday, August 24, 2021

i Finance--- None

ii Human Resources--- None

iii Strategic Plan Teams

1. Visioning/Strategic Plan--- Trustee Phillips is compiling the notes from the community meeting. It will be sent to the committee for review. They will also get comments from the staff and Spanish speaking community.

2. Fundraising/Grants--- None

FUTURE AGENDA ITEMS--- The Board agreed to include the following future Agendas: Capital Projects Update, and tabled July 2021 financial reports.

UPCOMING MEETING DATE--- The next regular meeting will be September 28, 2021 at 6:00 pm.

ADJOURNMENT---There being no further business, the Regular Meeting was unanimously adjourned (Reyes/Michael, 5-0) at 7:55 PM.

Library Board Clerk

ATTEST:

District Director

REGULAR MEETING OF SEPTEMBER 28, 2021, 2021
E(a) REPORTS: FINANCIAL REPORTS

1. Receive and file July and August 2021 financial reports

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Kelly						
Merson						
Phillips						
Reyes						
Zamora						

From: ned.branch@blanchardlibrary.org
Sent: Thursday, August 26, 2021 1:56 PM
Subject: FW: Updated July Actual v Budget Income Statement
Attachments: July 2021 Budget v Actual Income Statement.pdf

From: ned.branch@blanchardlibrary.org <ned.branch@blanchardlibrary.org>
Sent: Thursday, August 26, 2021 12:10 PM
To: 'Grace Kelly' <gracekelly.mgk@gmail.com>; 'Laura Phillips' <bilajama@gmail.com>; 'Mriam Zamora' <zamofam@gmail.com>; 'Rick Reyes' <dm2inc@msn.com>; 'Ron Merson' <ronmerson@hotmail.com>
Subject: Updated July Actual v Budget Income Statement

I have attached a revised Actual v Budget income statement. The following issues were identified at the recent Board meeting:

Periodicals \$1,100 over budget for the month of July: We paid for an annual subscription for the *Ventura Star* and an annual subscription of the *Wall Street Journal*. This was corrected to put the payment into prepaid expenses and set up recurring monthly expenses to recognize the expense as the benefit is received over 12 month.

Total AV Materials: Several invoices received in March/April for DVDs were in the box with the purchased items and not identified as invoices. Those were paid in July although they were incurred in 2020-21. That accounted for the overage. We were under budget for AV materials purchases at the end of 2020-21.

Databases: Black Gold invoiced us and we paid for the first quarter (3 months) of Hoopla. The database expense should even out to the budget number by the end of September.

If you have any additional questions, please let me know.



Ned Branch
District Director
Blanchard/Santa Paula Library District
805.329.4114 (direct) We
805.525.3615 (main)
ned.branch@blanchardlibrary.org

**Blanchard/Santa Paula Library District
 Profit & Loss Budget vs. Actual
 July 2021**

	Jul 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Property Taxes				
4100 · Secured				
4101 · Current Secured P/T	228,000.00	228,000.00	0.00	100.0%
4102 · Prior Year Secured P/T	0.00	0.00	0.00	0.0%
4100 · Secured - Other	0.00	0.00	0.00	0.0%
Total 4100 · Secured	228,000.00	228,000.00	0.00	100.0%
Supplemental				
4103 · Current Supplemental P/T	1,533.87	0.00	1,533.87	100.0%
4104 · Prior Year Supplemental	439.98			
Supplemental - Other	0.00	0.00	0.00	0.0%
Total Supplemental	1,973.85	0.00	1,973.85	100.0%
4200 · Unsecured				
4201 · Current Unsecured P/T	0.00	0.00	0.00	0.0%
4200 · Unsecured - Other	0.00	0.00	0.00	0.0%
Total 4200 · Unsecured	0.00	0.00	0.00	0.0%
Special Dist. Assessments	9,436.17	0.00	9,436.17	100.0%
Redevelopment Property Tax				
4502 · Passthrough Property Tax	0.00	0.00	0.00	0.0%
4503 · Redevelopment Residual	0.00	0.00	0.00	0.0%
Redevelopment Property Tax - Other	0.00	0.00	0.00	0.0%
Total Redevelopment Property Tax	0.00	0.00	0.00	0.0%
4400 · Property Tax Interest Ea	458.55			
4501 · HOPTR	0.00	0.00	0.00	0.0%
4300 · Penalties/Delinquent Taxes	178.24	310.00	-131.76	57.5%
Property Tax Adm Fee	0.00	0.00	0.00	0.0%
4400 · Property Tax Interest Earnings	0.00	500.00	-500.00	0.0%
4000 · Property Taxes - Other	0.00	0.00	0.00	0.0%
Total 4000 · Property Taxes	240,046.81	228,810.00	11,236.81	104.9%
4700 · Grants				
California State Library Grants				
4701 · State of CA - CLLS (Literacy)	0.00	0.00	0.00	0.0%
Total California State Library Grants	0.00	0.00	0.00	0.0%
4705 · Other Grants	0.00	0.00	0.00	0.0%
4700 · Grants - Other	3,000.00	0.00	3,000.00	100.0%
Total 4700 · Grants	3,000.00	0.00	3,000.00	100.0%

**Blanchard/Santa Paula Library District
 Profit & Loss Budget vs. Actual
 July 2021**

	Jul 21	Budget	\$ Over Budget	% of Budget
4600 · Donations				
4602 · Endowment Fund	0.00	0.00	0.00	0.0%
4603 · Other Donations	500.00	2,090.00	-1,590.00	23.9%
4600 · Donations - Other	5,000.00	0.00	5,000.00	100.0%
Total 4600 · Donations	5,500.00	2,090.00	3,410.00	263.2%
4800 · Library Services				
4801 · Books Lost & Paid	1.40			
4802 · Fines	48.85			
4905 · Interest income	0.00	0.00	0.00	0.0%
4804 · Printing & Copying	0.00	100.00	-100.00	0.0%
4800 · Library Services - Other	0.00	0.00	0.00	0.0%
Total 4800 · Library Services	50.25	100.00	-49.75	50.3%
Interest Income	0.36			
Total Income	248,597.42	231,000.00	17,597.42	107.6%
Gross Profit	248,597.42	231,000.00	17,597.42	107.6%
Expense				
Salaries & Employee Benefits				
Salaries (Wage Account - Employee G...	38,662.96	39,530.00	-867.04	97.8%
Payroll Tax				
FICA (Tax Account - FICA)	2,950.32	3,040.00	-89.68	97.1%
FUTA (Tax Account - FUTA)	49.98			
SUI & ETT Taxes (Tax Account - SUI ...	133.30	350.00	-216.70	38.1%
Payroll Tax - Other	0.00	0.00	0.00	0.0%
Total Payroll Tax	3,133.60	3,390.00	-256.40	92.4%
Retirement				
PERS Retirement (Contribution Acc...	1,956.97	2,090.00	-133.03	93.6%
Unfunded Accrued Liability	4,030.00	4,030.00	0.00	100.0%
Retirement - Other	0.00	0.00	0.00	0.0%
Total Retirement	5,986.97	6,120.00	-133.03	97.8%
Health Insurance				
PERS Group Health Insurance	2,441.43	2,840.00	-398.57	86.0%
Annuitant Health Insurance	2,338.82	2,090.00	248.82	111.9%
Health Insurance - Other	0.00	0.00	0.00	0.0%
Total Health Insurance	4,780.25	4,930.00	-149.75	97.0%
Insurance- Workers Comp.	144.19	670.00	-525.81	21.5%
Salaries & Employee Benefits - Other	0.00	0.00	0.00	0.0%

**Blanchard/Santa Paula Library District
 Profit & Loss Budget vs. Actual
 July 2021**

	Jul 21	Budget	\$ Over Budget	% of Budget
Total Salaries & Employee Benefits	52,707.97	54,640.00	-1,932.03	96.5%
Services				
Computer Services				
Patron Computers	517.23	0.00	517.23	100.0%
Network Services/ILS	12,776.00	16,000.00	-3,224.00	79.9%
Service/Licensing Agreements	607.50	760.00	-152.50	79.9%
Computer Services - Other	0.00	250.00	-250.00	0.0%
Total Computer Services	13,900.73	17,010.00	-3,109.27	81.7%
Collection Development				
AV Materials				
Adult AV	1,450.20	250.00	1,200.20	580.1%
Young Adult AV	0.00	50.00	-50.00	0.0%
Children's AV	0.00	100.00	-100.00	0.0%
AV Materials - Other	0.00	0.00	0.00	0.0%
Total AV Materials	1,450.20	400.00	1,050.20	362.6%
Books				
Children's Books	550.99	550.00	0.99	100.2%
General	0.00	1,380.00	-1,380.00	0.0%
Young adult books	0.00	250.00	-250.00	0.0%
Books - Other	0.00	0.00	0.00	0.0%
Total Books	550.99	2,180.00	-1,629.01	25.3%
Databases	2,751.99	690.00	2,061.99	398.8%
WiFi Hot Spots	1,592.74	500.00	1,092.74	318.5%
Periodicals	260.98	210.00	50.98	124.3%
Collection Development - Other	0.00	0.00	0.00	0.0%
Total Collection Development	6,606.90	3,980.00	2,626.90	166.0%
Library Supplies				
Book Binding/Mending	96.16	170.00	-73.84	56.6%
Library Materials - Other	191.02			
Library Supplies - Other	0.00	0.00	0.00	0.0%
Total Library Supplies	287.18	170.00	117.18	168.9%
Memberships & Dues				
Programs				
Adult Programs	63.77	380.00	-316.23	16.8%
Young Adult Programs	249.12	420.00	-170.88	59.3%
Children's Programs	465.17	1,170.00	-704.83	39.8%
Literacy Programs	71.85	670.00	-598.15	10.7%

**Blanchard/Santa Paula Library District
Profit & Loss Budget vs. Actual
July 2021**

	Jul 21	Budget	\$ Over Budget	% of Budget
Programs - Other	0.00	0.00	0.00	0.0%
Total Programs	849.91	2,640.00	-1,790.09	32.2%
Promotion & Public Relations	29.99	483.30	-453.31	6.2%
Travel and Meetings	0.00	180.00	-180.00	0.0%
Services - Other	0.00	0.00	0.00	0.0%
Total Services	21,925.04	24,883.30	-2,958.26	88.1%
Administration				
Advertising	0.00	30.00	-30.00	0.0%
Bank Charges				
Credit Card Fees	50.15			
Bank Charges - Other	0.00	40.00	-40.00	0.0%
Total Bank Charges	50.15	40.00	10.15	125.4%
Insurance	1,844.52	1,840.00	4.52	100.2%
Office expenses (Office expenses)				
Computer Network	0.00	210.00	-210.00	0.0%
Office Expense	152.71	630.00	-477.29	24.2%
Postage	0.00	100.00	-100.00	0.0%
Printing	0.00	230.00	-230.00	0.0%
Office expenses (Office expenses) - ...	0.00	0.00	0.00	0.0%
Total Office expenses (Office expenses)	152.71	1,170.00	-1,017.29	13.1%
Professional Services				
Accounting Fees	0.00	920.00	-920.00	0.0%
Audit Services	0.00	0.00	0.00	0.0%
Collection Services	17.90			
Grant Writing	0.00	0.00	0.00	0.0%
Legal Fees	2,000.00	500.00	1,500.00	400.0%
Professional Services - Other	0.00	0.00	0.00	0.0%
Total Professional Services	2,017.90	1,420.00	597.90	142.1%
Staff Development & Recognition				
Strategic Planning	494.17	0.00	494.17	100.0%
Telephone Expense	319.33	360.00	-40.67	88.7%
Administration - Other	0.00	0.00	0.00	0.0%
Total Administration	4,878.78	5,030.00	-151.22	97.0%
Facilities				
Janitorial Services & Supplies	712.44	840.00	-127.56	84.8%
Repairs & Maintenance				
Building Maintenance	109.68	1,440.00	-1,330.32	7.6%

**Blanchard/Santa Paula Library District
 Profit & Loss Budget vs. Actual
 July 2021**

	<u>Jul 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Grounds Maintenance	305.00	420.00	-115.00	72.6%
HVAC Maintenance	1,325.00			
Security	206.70	130.00	76.70	159.0%
Repairs & Maintenance - Other	0.00	0.00	0.00	0.0%
Total Repairs & Maintenance	1,946.38	1,990.00	-43.62	97.8%
Utilities (Utilities)				
Electricity	3,157.00	2,210.00	947.00	142.9%
Gas	17.30	100.00	-82.70	17.3%
Trash	218.28	190.00	28.28	114.9%
Water and Sewer	421.02	500.00	-78.98	84.2%
Utilities (Utilities) - Other	0.00	0.00	0.00	0.0%
Total Utilities (Utilities)	3,813.60	3,000.00	813.60	127.1%
Facilities - Other	0.00	0.00	0.00	0.0%
Total Facilities	6,472.42	5,830.00	642.42	111.0%
Total Expense	85,984.21	90,383.30	-4,399.09	95.1%
Net Ordinary Income	162,613.21	140,616.70	21,996.51	115.6%
Other Income/Expense				
Other Income				
Extraordinary Income (Extraordinary Inc...	0.03			
Total Other Income	0.03			
Other Expense				
Extraordinary Expenses	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.03	0.00	0.03	100.0%
Net Income	162,613.24	140,616.70	21,996.54	115.6%

BUDGET VARIATIONS AND SUMMARIES
YTD as of August 2021 - Month 2 of 12

SIGNIFICANT VARIANCES FROM BUDGET

		ACTUAL	BUDGET		
REVENUE	Grants	\$ 3,000	\$ -		Unbudgeted grant for Lunch at the Library
	Donations- YTD	\$ 5,500	\$ 4,180	31.6%	\$5,000 Building Fund donation
EXPENSE					
	Total Salaries & Benefits	\$ 101,420	\$ 108,780	-6.8%	
	Computer Services	\$ 15,357	\$ 18,020	-14.8%	Change of classification of Hoopla and some WiFi hotspots from Computer Services to Collection Development
	Collection Development	\$ 9,399	\$ 7,960	18.1%	See above.
	Programs	\$ 2,354	\$ 5,280	-55.4%	Delay in resuming congregate programs due to COVID
	Utilities	\$ 8,554	\$ 6,000	42.6%	Electricity budget based on total annual usage divided by 12 months; however, summer usage is higher. It should average out as weather cools.

BUDGET SUMMARY

	20-21 YTD Actual	21-22 YTD Actual	21-22 YTD Budget	YTD Variance	22-22 Annual Budget	
Income	\$ 239,966	\$ 248,362	\$ 233,690	6.3%	\$ 993,833	
Expense	\$ 143,475	\$ 152,573	\$ 163,667	-6.8%	\$ 992,800	

Other

Income	\$ -	\$ -	\$ -		\$ -	
Expense	\$ -	\$ -				

Blanchard/Santa Paula Library District

Balance Sheet

As of August 31, 2021

	<u>Aug 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
Payroll (Checking Account - Payroll)	1,364.67
General Fund	23,654.80
County Accounts	1,226,914.60
Investment Accounts	391,123.17
Literacy	13,220.36
Building Fund	106,918.50
1020 · Book Trust Account	4,601.59
1010.40 · Santa Paula City	190,287.72
Blake	15,172.56
1015.10 · Petty Cash - General	380.00
1016.10 · Copy Machine Change Fund	31.40
Total Checking/Savings	1,973,669.37
Other Current Assets	71,474.40
Total Current Assets	2,045,143.77
Fixed Assets	755,308.22
TOTAL ASSETS	<u>2,800,451.99</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	5,042.27
Credit Cards	761.44
Other Current Liabilities	
Deferred Revenue	224.98
2100.10 · Payroll Liabilities	3,732.83
2510 · Due to Friends of the Library	382.55
2572.10 · Compensated Absences	38,030.00
Total Other Current Liabilities	42,370.36
Total Current Liabilities	48,174.07
Total Liabilities	48,174.07
Equity	
Fund Bal Offset - Comp. Absence	-38,030.00
31300 · Perm. Restricted Net Assets (Other Income)	340,845.14
3704.10 · Investment Gen. Fixed Asset	755,308.22
3901.10 · Fund Balance - General	1,598,365.36
Net Income	95,789.20
Total Equity	2,752,277.92
TOTAL LIABILITIES & EQUITY	<u>2,800,451.99</u>

Blanchard/Santa Paula Library District
Profit & Loss Budget vs. Actual
July 2021 through June 2022

	Aug 21	Budget	\$ Over Budget	% of Budget	YTD Actual	YTD Budget	Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
4000 · Property Taxes									
Total 4000 · Property Taxes	\$ -	\$ 500	\$ (500)	0.0%	\$ 239,588	\$ 229,310	\$ 10,278	4.5%	\$ 883,230
Total 4700 · Grants	\$ -	\$ -	\$ -	0.0%	\$ 3,000	\$ -	\$ 3,000		\$ 69,323
Total 4600 · Donations	\$ 14	\$ 2,090	\$ (2,076)	0.67%	\$ 5,514	\$ 4,180	\$ 1,334	31.9%	\$ 40,080
Total 4800 · Library Services	\$ 190	\$ 100	\$ 90	189.97%	\$ 240	\$ 200	\$ 40	20.1%	\$ 1,200
Total 4900 · Miscellaneous Income	\$ 19				\$ 19	\$ -	\$ 19		
Interest Income	\$ 0				\$ 0	\$ -	\$ 0		
Total Income	\$ 223	\$ 2,690	\$ (2,467)	8.31%	\$ 248,362	\$ 233,690	\$ 14,672	6.3%	\$ 993,833
Gross Profit	\$ 223	\$ 2,690	\$ (2,467)	8.31%	\$ 248,362	\$ 233,690	\$ 14,672	6.3%	
Expense									
Salaries & Employee Benefits									
Salaries	\$ 34,863	\$ 39,530	\$ (4,667)	88.19%	\$ 73,526	\$ 79,060	\$ (5,534)	-7.0%	\$ 503,100
Total Payroll Tax	\$ 2,744	\$ 3,390	\$ (646)	80.93%	\$ 5,877	\$ 6,780	\$ (903)	-13.3%	\$ 42,080
Total Retirement	\$ 5,848	\$ 6,120	\$ (272)	95.55%	\$ 11,835	\$ 12,240	\$ (405)	-3.3%	\$ 73,800
Total Health Insurance	\$ 5,194	\$ 4,930	\$ 264	105.35%	\$ 9,974	\$ 9,860	\$ 114	1.2%	\$ 59,160
Insurance- Workers Comp.	\$ 64	\$ 170	\$ (106)	37.79%	\$ 208	\$ 840	\$ (632)	-75.2%	\$ 2,540
Total Salaries & Employee Benefits	\$ 48,712	\$ 54,140	\$ (5,428)	89.98%	\$ 101,420	\$ 108,780	\$ (7,360)	-6.8%	\$ 680,680
Services									
Total Computer Services	\$ 1,457	\$ 1,010	\$ 447	144.21%	\$ 15,357	\$ 18,020	\$ (2,663)	-14.8%	\$ 76,120
Total Collection Development	\$ 2,793	\$ 3,980	\$ (1,187)	70.17%	\$ 9,399	\$ 7,960	\$ 1,439	18.1%	\$ 47,760
Total Library Supplies	\$ 169	\$ 170	\$ (1)	99.65%	\$ 457	\$ 340	\$ 117	34.3%	\$ 2,040
Memberships & Dues	\$ 250	\$ 420	\$ (170)	59.6%	\$ 501	\$ 840	\$ (339)	-40.4%	\$ 5,040
Total Programs	\$ 1,504	\$ 2,640	\$ (1,136)	56.96%	\$ 2,354	\$ 5,280	\$ (2,926)	-55.4%	\$ 31,680
Promotion & Public Relations	\$ 30	\$ 483	\$ (453)	6.21%	\$ 60	\$ 967	\$ (907)	-93.8%	\$ 5,800
Travel and Meetings - Other	\$ -	\$ 180	\$ (180)	0.0%	\$ -	\$ 360	\$ (360)	-100.0%	\$ 2,160
Total Travel and Meetings	\$ -	\$ 180	\$ (180)	0.0%	\$ -	\$ 360	\$ (360)	-100.0%	\$ 2,160
Total Services	\$ 6,203	\$ 8,883	\$ (2,681)	69.82%	\$ 28,128	\$ 33,767	\$ (5,639)	-16.7%	\$ 170,600
Administration									
Advertising	\$ -	\$ 30	\$ (30)	0.0%	\$ -	\$ 60	\$ (60)	-100.0%	\$ 360
Total Bank Charges	\$ 110	\$ 40	\$ 70	275.93%	\$ 161	\$ 80	\$ 81	100.7%	\$ 480
Insurance	\$ 1,845	\$ 1,840	\$ 5	100.25%	\$ 3,689	\$ 3,680	\$ 9	0.2%	\$ 22,080
Total Office expenses	\$ 1,056	\$ 1,170	\$ (114)	90.25%	\$ 1,209	\$ 2,340	\$ (1,131)	-48.4%	\$ 14,040
Total Professional Services	\$ 949	\$ 1,420	\$ (471)	66.82%	\$ 2,967	\$ 2,840	\$ 127	4.5%	\$ 30,040
Public & Legal Notices	\$ 80				\$ 80	\$ -	\$ 80		
Staff Development & Recognition	\$ 175	\$ 170	\$ 5	102.94%	\$ 175	\$ 340	\$ (165)	-48.5%	\$ 2,040

Blanchard/Santa Paula Library District
Profit & Loss Budget vs. Actual
July 2021 through June 2022

	Aug 21	Budget	\$ Over Budget	% of Budget	YTD Actual	YTD Budget	Over Budget	% of Budget	Annual Budget
Strategic Planning	\$ 414	\$ -	\$ 414	100.0%	\$ 908	\$ -	\$ 908		\$ 3,000
Telephone Expense	\$ 319	\$ 360	\$ (41)	88.7%	\$ 639	\$ 720	\$ (81)	-11.3%	\$ 4,320
Total Administration	\$ 4,948	\$ 5,030	\$ (82)	98.38%	\$ 9,827	\$ 10,060	\$ (233)	-2.3%	\$ 76,360
Facilities							\$ -		
Janitorial Services & Supplies	\$ 846	\$ 840	\$ 6	100.73%	\$ 1,559	\$ 1,680	\$ (121)	-7.2%	\$ 10,080
Total Repairs & Maintenance	\$ 1,139	\$ 1,390	\$ (251)	81.95%	\$ 3,085	\$ 3,380	\$ (295)	-8.7%	\$ 19,080
Total Utilities	\$ 4,740	\$ 3,000	\$ 1,740	158.01%	\$ 8,554	\$ 6,000	\$ 2,554	42.6%	\$ 36,000
Total Facilities	\$ 6,726	\$ 5,230	\$ 1,496	128.6%	\$ 13,198	\$ 11,060	\$ 2,138	19.3%	\$ 65,160
Total Expense	\$ 66,589	\$ 73,283	\$ (6,694)	90.87%	\$ 152,573	\$ 163,667	\$ (11,094)	-6.8%	\$ 992,800
Net Ordinary Income	\$ (66,365)	\$ (70,593)	\$ 4,228	94.01%	\$ 95,789	\$ 70,023	\$ 25,766	36.8%	\$ 1,033
Other Income/Expense							\$ -		
Other Income							\$ -		
Extraordinary Income (Extraordinary Income)	\$ -				\$ 0	\$ -	\$ 0		
Total Other Income	\$ -				\$ 0	\$ -	\$ 0		
Other Expense							\$ -		
Extraordinary Expenses	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -		\$ -
Total Other Expense	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -		\$ -
Net Other Income	\$ -	\$ -	\$ -	0.0%	\$ 0	\$ -	\$ 0		\$ -
Net Income	\$ (66,365)	\$ (70,593)	\$ 4,228	94.01%	\$ 95,789	\$ 70,023	\$ 25,766	36.8%	\$ (138,967)

Blanchard/Santa Paula Library District
Profit & Loss Prev Year Comparison
July through August 2021

09/16/21

Accrual Basis

	Jul - Aug 21	Jul - Aug 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Property Taxes				
4100 · Secured	228,000.00	228,000.32	-0.32	0.0%
Supplemental	1,973.85	1,805.00	168.85	9.4%
Special Dist. Assessments	9,436.17	7,799.56	1,636.61	21.0%
4300 · Penalties/Delinquent Taxes	178.24	468.42	-290.18	-62.0%
Total 4000 · Property Taxes	239,588.26	238,073.30	1,514.96	0.6%
4700 · Grants				
California State Library Grants	0.00	1,592.76	-1,592.76	-100.0%
4700 · Grants - Other	3,000.00	0.00	3,000.00	100.0%
Total 4700 · Grants	3,000.00	1,592.76	1,407.24	88.4%
4600 · Donations	5,514.00	150.00	5,364.00	3,576.0%
4800 · Library Services	240.22	124.07	116.15	93.6%
4900 · Miscellaneous Income	19.32	25.00	-5.68	-22.7%
Interest Income	0.48	0.50	-0.02	-4.0%
Total Income	248,362.28	239,965.63	8,396.65	3.5%
Gross Profit	248,362.28	239,965.63	8,396.65	3.5%
Expense				
Salaries & Employee Benefits				
Salaries	73,526.10	70,209.54	3,316.56	4.7%
Payroll Tax	5,877.16	5,518.72	358.44	6.5%
Retirement	11,834.78	10,535.78	1,299.00	12.3%
Health Insurance	9,973.95	10,411.44	-437.49	-4.2%
Insurance- Workers Comp.	208.44	496.81	-288.37	-58.0%
Total Salaries & Employee Benefits	101,420.43	97,172.29	4,248.14	4.4%
Services				
Computer Services				
Patron Computers	517.23	0.00	517.23	100.0%
Network Services/ILS	13,625.00	15,523.00	-1,898.00	-12.2%
Service/Licensing Agreements	1,215.00	440.83	774.17	175.6%
Total Computer Services	15,357.23	15,963.83	-606.60	-3.8%
Collection Development				
AV Materials	1,577.55	1,441.78	135.77	9.4%
Books	2,676.13	3,415.57	-739.44	-21.7%
Databases	2,751.99	2,847.75	-95.76	-3.4%
WiFi Hot Spots	1,983.82	1,018.92	964.90	94.7%
Periodicals	409.96	1,334.20	-924.24	-69.3%
Total Collection Development	9,399.45	10,058.22	-658.77	-6.6%
Library Supplies	456.59	261.19	195.40	74.8%
Memberships & Dues	500.66	785.00	-284.34	-36.2%
Programs				
Adult Programs	147.65	312.63	-164.98	-52.8%
Young Adult Programs	249.12	775.74	-526.62	-67.9%
Children's Programs	894.10	416.80	477.30	114.5%
Literacy Programs	1,062.87	338.99	723.88	213.5%

Blanchard/Santa Paula Library District
Profit & Loss Prev Year Comparison
July through August 2021

09/16/21

Accrual Basis

	Jul - Aug 21	Jul - Aug 20	\$ Change	% Change
Total Programs	2,353.74	1,844.16	509.58	27.6%
Promotion & Public Relations	59.98	299.74	-239.76	-80.0%
Total Services	28,127.65	29,212.14	-1,084.49	-3.7%
Administration				
Bank Charges	160.52	62.50	98.02	156.8%
Insurance	3,689.04	1,625.38	2,063.66	127.0%
Office expenses (Office expenses)	1,208.59	810.56	398.03	49.1%
Professional Services	2,966.70	1,175.37	1,791.33	152.4%
Public & Legal Notices	80.20	0.00	80.20	100.0%
Staff Development & Recognition	175.00	0.00	175.00	100.0%
Strategic Planning	908.36	0.00	908.36	100.0%
Telephone Expense	638.66	639.08	-0.42	-0.1%
Total Administration	9,827.07	4,312.89	5,514.18	127.9%
Facilities				
Janitorial Services & Supplies	1,558.55	1,979.11	-420.56	-21.3%
Repairs & Maintenance	3,085.45	3,689.96	-604.51	-16.4%
Utilities (Utilities)	8,553.96	7,108.22	1,445.74	20.3%
Total Facilities	13,197.96	12,777.29	420.67	3.3%
Total Expense	152,573.11	143,474.61	9,098.50	6.3%
Net Ordinary Income	95,789.17	96,491.02	-701.85	-0.7%
Other Income/Expense				
Other Income				
Extraordinary Income (Extraordinary Income)	0.03	0.00	0.03	100.0%
Library Impact Fees	0.00	30,527.63	-30,527.63	-100.0%
Total Other Income	0.03	30,527.63	-30,527.60	-100.0%
Net Other Income	0.03	30,527.63	-30,527.60	-100.0%
Net Income	95,789.20	127,018.65	-31,229.45	-24.6%

Blanchard/Santa Paula Library District Monthly General Fund Check Detail August 2021

Num	Date	Name	Memo	Account	Paid Amount
	08/02/2021			General Fund	
				Credit Card Fees	-47.85
TOTAL					-47.85
EFT	08/06/2021	Calif. Public Employees' Retirement System	Pepra retirement contribution 06-27-2021 - 07-10-2...	General Fund	
			Pepra retirement contribution 06-27-2021 - 07-10-2021	CALPERS (Payee Accou...	-1,643.88
TOTAL					-1,643.88
EFT	08/06/2021	Calif. Public Employees' Retirement System	Classic retirement contribution 06-27-2021 - 07-10-...	General Fund	
			Classic retirement contribution 06-27-2021 - 07-10-2021	CALPERS (Payee Accou...	-380.49
TOTAL					-380.49
EFT	08/06/2021	Calif. Public Employees' Retirement System	August 2021 health insurance	General Fund	
			August 2021 health insurance	PERS Group Health Insu...	-2,970.52
			August 2021 health insurance	Annuitant Health Insurance	-2,339.09
TOTAL					-5,309.61
EFT	08/23/2021	Calif. Public Employees' Retirement System	Pepra retirement contribution 07-11-2021 - 07-24-2...	General Fund	
			Pepra retirement contribution 07-11-2021 - 07-24-2021	CALPERS (Payee Accou...	-1,420.94
TOTAL					-1,420.94
EFT	08/23/2021	Calif. Public Employees' Retirement System	Classic retirement contribution 07-11-2021 - 07-24-...	General Fund	
			Classic retirement contribution 07-11-2021 - 07-24-2021	CALPERS (Payee Accou...	-378.55
TOTAL					-378.55
11171	08/11/2021	Athens Enviromental	A20004977	General Fund	
10773831	08/01/2021		INV. 10773831	Trash	-218.28
TOTAL					-218.28

Blanchard/Santa Paula Library District
Monthly General Fund Check Detail
August 2021

Num	Date	Name	Memo	Account	Paid Amount
11172	08/11/2021	Black Gold Cooperative Library System	Annual billing for movie licensing	General Fund	
22-234	07/01/2021		Annual billing for movie licensing	Databases	-321.99
TOTAL					-321.99
11173	08/11/2021	Castle Air		General Fund	
I1267	07/01/2021		I1267	HVAC Maintenance	-125.00
I1266	07/01/2021		I1267	HVAC Maintenance	-1,200.00
TOTAL					-1,325.00
11174	08/11/2021	City of Santa Paula (067000-00)	111-067000-00	General Fund	
06-24-21 - ...	08/01/2021		06-24-21 - 07-24-21	Water and Sewer	-364.07
TOTAL					-364.07
11175	08/11/2021	City of Santa Paula (067500-00)	111-067500-00	General Fund	
06-24-21 - ...	08/01/2021		06-24-21 - 07-24-21	Water and Sewer	-82.61
TOTAL					-82.61
11176	08/11/2021	Just Communities	Focus Group 07-24-2021	General Fund	
1825	08/05/2021		Two Interpreters for Focus Group	Strategic Planning	-278.19
TOTAL					-278.19
11177	08/11/2021	Landscape Valley	July 2021	General Fund	
July 2021	08/02/2021		July 2021	Grounds Maintenance	-305.00
TOTAL					-305.00
11178	08/11/2021	Midwest Tape	2000009658	General Fund	
500743367	07/21/2021		500743367	Adult AV	-436.40
TOTAL					-436.40
11179	08/11/2021	Nancy Kierstyn Schreiner	INV. 1662	General Fund	

Blanchard/Santa Paula Library District Monthly General Fund Check Detail August 2021

Num	Date	Name	Memo	Account	Paid Amount
1662	07/31/2021		INV. 1662	Legal Fees	-987.50
TOTAL					-987.50
11180	08/11/2021	Ned Branch	Monthly health insurance reimbursement	General Fund	
August 2021	08/01/2021		Monthly health insurance reimbursement	PERS Group Health Insu...	-565.33
TOTAL					-565.33
11181	08/11/2021	New Readers Press	VOID: C-12547	General Fund	
TOTAL					0.00
11182	08/11/2021	Santa Paula Times	1106909	General Fund	
July 2021	08/01/2021		July 2021	Strategic Planning	-136.00
TOTAL					-136.00
11183	08/11/2021	SoCalGas	151-414-1668-3	General Fund	
07-01-21 - ...	08/04/2021		07-01-21 - 08-08-21	Gas	-17.32
TOTAL					-17.32
11184	08/11/2021	Stephen McFadden CPA	INV. 6530	General Fund	
6530	08/03/2021		INV. 6530	Accounting Fees	-875.50
TOTAL					-875.50
11185	08/11/2021	T-Mobile	968719262	General Fund	
06-21-21 - ...	07/21/2021		968719262 - 06-21-21 - 07-20-21	WiFi Hot Spots	-432.74
TOTAL					-432.74
11186	08/11/2021	Unique Management Services, Inc.	538	General Fund	
604332	08/01/2021		INV. 604332	Collection Services	-35.80

Blanchard/Santa Paula Library District
Monthly General Fund Check Detail
August 2021

Num	Date	Name	Memo	Account	Paid Amount
TOTAL					-35.80
11187	08/11/2021	Amazon Capital Services	A2UKBMZA52GWII	General Fund	
1XT6-YDD...	07/21/2021		1XT6-YDDM-6J6Y - Strategic Planning	Strategic Planning	-21.62
1JFK-MW...	07/22/2021		1JFK-MWQY-4FXK	Adult Programs	-58.95
1HPR-KF...	08/01/2021		1HPR-KFR7-WGYC	Children's Books	-13.67
17R1-11Q...	08/02/2021		17R1-11Q6-3V6L	Children's Books	-51.50
TOTAL					-145.74
11188	08/11/2021	DSR Audio, LLC	08-14-2021 - Author Event @ the Library	General Fund	
4429	08/02/2021		08-14-2021 - Author Event @ the Library	Contractor Services	-680.16
TOTAL					-680.16
11189	08/11/2021	Baker & Taylor Books	415157 L444180 4 000000	General Fund	
2036089881	08/01/2021		2036089881	General	-429.30
2036089883	08/01/2021		2036089883	General	-101.52
2036089882	08/01/2021		2036089882	General	-634.84
TOTAL					-1,165.66
11190	08/11/2021	Kelly Cleaning & Supplies		General Fund	
489692633	08/01/2021		489692633 - August 2021	Janitorial Services & Sup...	-700.00
TOTAL					-700.00
11191	08/25/2021	Amazon Capital Services	A2UKBMZA52GWII	General Fund	
1K3G-93T...	08/11/2021		1K3G-93TT-G13F - Large print computer keyboard	Office Expense	-27.69
1JR3-QJ1...	08/14/2021		1JR3-QJ1M-WGVM	General	-55.25
11RD-KFD...	08/18/2021		11RD-KFD6-V3X	Children's Books	-72.74
1MK1-JN...	08/18/2021		1MK1-JNGT-9F1L - Large Print Keyboard	Office Expense	-19.46
TOTAL					-175.14
11192	08/25/2021	Bank of America	Box # 0000224-8	General Fund	
09/10/21 - ...	08/06/2021		Safe Deposit Box Rental - 09/10/21 - 09/09/22	Bank Charges	-60.00

Blanchard/Santa Paula Library District Monthly General Fund Check Detail August 2021

Num	Date	Name	Memo	Account	Paid Amount
TOTAL					-60.00
11193	08/25/2021	Black Gold Cooperative Library System	1st QTR Adjustment 2021-2022	General Fund	
22-235	08/16/2021		1st QTR Adjustment 2021-2022	Network Services/ILS	-849.00
TOTAL					-849.00
11194	08/25/2021	County Fire Protection	INV. 21-26319	General Fund	
21-26319	08/06/2021		INV. 21-26319	Building Maintenance	-314.79
TOTAL					-314.79
11195	08/25/2021	LightGabler LLP	2787.001	General Fund	
58993	08/09/2021		Inv. 58993	Legal Fees	-37.50
TOTAL					-37.50
11196	08/25/2021	Midwest Tape	2000009658	General Fund	
500775845	08/01/2021		500775845	Young Adult AV	-61.65
500796296	08/03/2021		500796296	Young Adult AV	-37.04
TOTAL					-98.69
11197	08/25/2021	Sparkletts	26410174648715	General Fund	
4648715-0...	08/12/2021		INV. 4648715-081221	Office Expense	-47.17
TOTAL					-47.17
11198	08/25/2021	Leticia Martinez	My First Valentine's - Book Returned	General Fund	
			My First Valentine's - Book Returned	4802 - Fines	-15.00
TOTAL					-15.00
11199	08/25/2021	Boyd & Associates	9030	General Fund	
252019	08/20/2021		Inv. 252019	Security	-125.00

Blanchard/Santa Paula Library District Monthly General Fund Check Detail August 2021

Num	Date	Name	Memo	Account	Paid Amount
TOTAL					-125.00
11200	08/25/2021	Business Card	Credit Card Charges 07-17-2021 - 08-16-2021	General Fund	
07-17-21 - ...	08/12/2021		Credit Card Charges 07-17-2021 - 08-16-2021	Bank of America Platinu...	-2,755.84
TOTAL					-2,755.84
11201	08/25/2021	Southern California Edison	700501221979	General Fund	
07-20-21 - ...	08/18/2021		07-20-21 - 08-17-21	Electricity	-3,557.64
TOTAL					-3,557.64
11202	08/31/2021	Anita McLaughlin	Mural Supplies	General Fund	
Mural Sup...	08/29/2021		Mural Supplies	Building Maintenance	-394.28
TOTAL					-394.28

Blanchard/Santa Paula Library District General Fund Deposit Detail August 2021

Type	Num	Date	Name	Memo	Account	Class	Amount
Deposit		08/05/21			CC	General Fund	40.00
					CC	4802 · Fines	-40.00
TOTAL							-40.00
Deposit		08/20/21		Deposit		General Fund	19.32
			California State Library	Tammy Ferguson - Victim Restitut...	4904 · Restitution	General Fund	-19.32
TOTAL							-19.32
Deposit		08/20/21		Deposit		General Fund	96.17
				Summary 05-1-2021 - 07-30-2021	4802 · Fines		-67.95
				Summary 05-1-2021 - 07-30-2021	2510 · Due to Friends of the Library		-16.50
				Summary 05-1-2021 - 07-30-2021	4805 · Over/Short		-11.72
TOTAL							-96.17
Deposit		08/20/21		Deposit		General Fund	91.05
				Summary Report 08-01-2021 - 08-...	4601 · Friends of the Library		-14.00
				Summary Report 08-01-2021 - 08-...	4805 · Over/Short		-0.55
				Summary Report 08-01-2021 - 08-...	4802 · Fines		-76.50
TOTAL							-91.05
Deposit		08/26/21		Audit Refund 2020 - 2021		General Fund	79.94
				Audit Refund 2020 - 2021		Insurance- Workers Comp.	-79.94
TOTAL							-79.94
Deposit		08/30/21			CC	General Fund	8.25
					CC	4802 · Fines	-8.25
TOTAL							-8.25

REGULAR MEETING OF SEPTEMBER 28, 2021
F. BOARD/ADMINISTRATION COMMENTS, CONCERNS, HANDOUTS

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Kelly						
Merson						
Phillips						
Reyes						
Zamora						

REGULAR MEETING OF SEPTEMBER 28, 2021
G(a) OLD BUSINESS: UPDATE ON CAPITAL PROJECTS

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Kelly						
Merson						
Phillips						
Reyes						
Zamora						

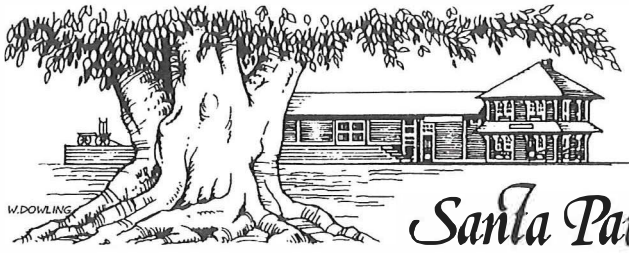
REGULAR MEETING OF SEPTEMBER 28, 2021

H(a) NEW BUSINESS: SANTA PAULA SOCIETY OF THE ARTS 2022 ART

The Santa Paula Society of the Arts (SPSA) is requesting permission to use the library for their 2022 Art Show. The show will open on Tuesday, March 8 and run through Saturday, April 9, 2022. The attached schedule lists the dates and times they will need access to the library. The library charges an hourly rate for utilities needed for hours outside the normal library operating hours and for any additional library staff time that might be needed.

RECOMMENDATION: Approve the request from SPSA to use the library as its exhibition space for the 2022 Annual Art Show.

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Kelly						
Merson						
Phillips						
Reyes						
Zamora						



Santa Paula Society of the Arts

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

September 1, 2021

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

Dear Board of Trustees,

This is our schedule for the upcoming year 2022 Annual Art Show. Please accept this letter as a formal request six months in advance for permission to use the Library for our 84th Show. We hope that this year's show will be even more organized and that the annual process for the Library will go as smoothly as possible. We also realize that the library hours are changing and will change our schedule according to your directions.

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

Our schedule will be as follows:

			Extended Library Hrs.
Entry Dates:	Fri.,	Mar. 4	Noon-7 pm
	Sat.,	Mar. 5	10am-2 pm
Show Set Up:	Sat.,	Mar. 5	2-10 pm
	Sun.,	Mar. 6	10am-6 pm
Show Opens:	Tues.,	Mar. 8	Noon-7 pm
Reception:	Sat.,	Mar. 19	3-7 pm
Show Closes:	Wed.,	Apr. 6	7 pm
Pick Up Work:	Thur.,	Apr. 7	Noon-7 pm
	Sat.,	Apr. 9	10am-2 pm
Take Down Show:	Fri.,	Apr. 8	10am-12 pm
	Sat.,	Apr. 9	10am-2 pm

Very truly yours,

Gerald Zwiers, Chairman
 84th Art & Photography Exhibit Committee

REGULAR MEETING OF SEPTEMBER 28, 2021

H(b) NEW BUSINESS: AUDIT ENGAGEMENT FOR FISCAL YEAR 2020-21

The library audits its financials annually. For some time, we have used the firm Moss, Levy & Hartzheim, LLP; consequently, they are familiar with our accounting system. They have quoted a price not to exceed \$9,520. Based on prices other firms have charged other organizations, the price is reasonable. The engagement letter is attached.

RECOMMENDATION: Approve the engagement of Moss, Levy & Hartzheim to perform the audit of the financials for fiscal year 2020-21.

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Kelly						
Merson						
Phillips						
Reyes						
Zamora						

April 19, 2021

To the Board of Trustees and Management
Blanchard/Santa Paula Public Library District-Blanchard Community Library
119 N 8th Street
Santa Paula, CA 93060

We are pleased to confirm our understanding of the services we are to provide Blanchard/Santa Paula Public Library District-Blanchard Community Library (the District) for the fiscal year ended June 30, 2021. We will audit the financial statements of the governmental activities, each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of and for the fiscal year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by U.S. Generally Accepted Accounting Principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedules
- 3) Schedule of Changes in OPEB Liability
- 4) Schedule of OPEB Contributions
- 5) Proportionate Share of Net Pension Liability
- 6) Schedule of Pension Contributions

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. Generally Accepted Accounting Principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Trustees and Management of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of

the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. Generally Accepted Auditing Standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by U.S. Generally Accepted Auditing Standards.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the District in conformity with U.S. Generally Accepted Accounting Principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. Generally Accepted Accounting Principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. Generally Accepted Accounting Principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with U.S. GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions,

and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the aforementioned parties; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Moss, Levy & Hartzheim LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Moss, Levy & Hartzheim LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately September 1, 2021 and to issue our reports no later than November 15, 2021. Ronald A. Levy, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$9,520. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Moss, Levy & Hartzheim LLP

Moss, Levy & Hartzheim LLP

RESPONSE:

This letter correctly sets forth the understanding of Blanchard/Santa Paula Public Library District-Blanchard Community Library.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

REGULAR MEETING OF SEPTEMBER 28, 2021
I(a)(i) REPORTS: PUBLIC SERVICES

BEST Adult Learning Center

Library Board Report August 2021



Blanchard Community Library and First 5 of Ventura County are now community partners.

In August, adult literacy tutors and learners spent a combined total of 118 hours practicing reading and writing skills. Participants of our weekly BEST Virtual Book Discussion have begun reading *The Secret Garden* by Frances Hodgson Burnett. The group is about 100 pages in and the plot is thickening. The protagonist, Mary Lennox has just unearthed the iron key that opens the secret garden. The group is very eager to continue reading and see what incredible adventure awaits.

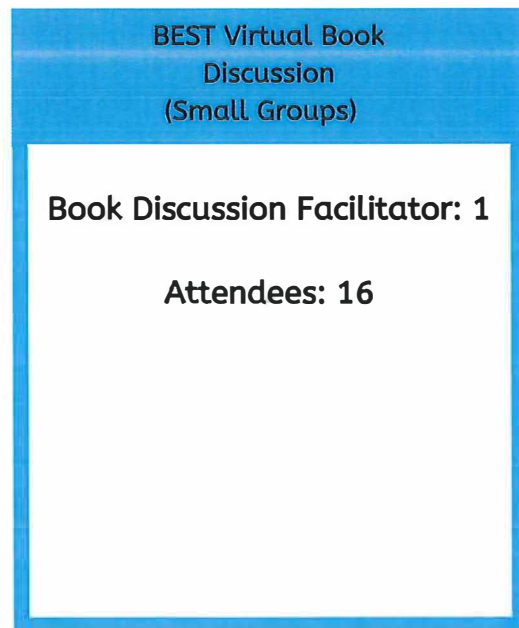
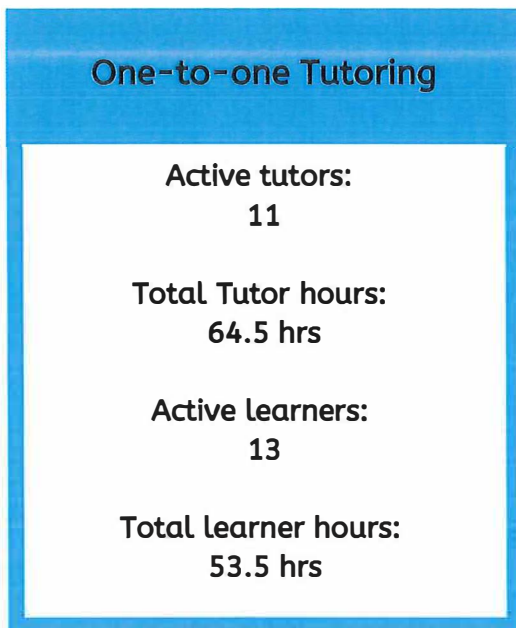
We were also delighted to welcome a new adult learner, Marylin G. to the adult literacy program. Marylin has 6 children and is currently receiving assistance at Harvard Homeless Shelter. One of Marylin's short-term goals is to obtain her drivers license. She was matched with literacy tutor Susan P. who is also new to the program. Marylin and Susan made an instant connection the first time they met and will make a great team.

The highlight of August was forging a partnership with First 5 Ventura County. District Director, Ned Branch and BEST Learning Center Director, Misty Finch have been diligently working on solidifying this partnership since May 2021. We are pleased to announce that Blanchard Community Library is now a Neighborhoods for Learning host site for Santa Paula. Moreover, Blanchard Community Library is the only Neighborhoods for Learning site hosted at a library in all of Ventura County. Blanchard Library is now offering Parent and Child Together Classes (PACT) two days per week to help support families in Santa Paula.

Parent and Child Together Classes help build the foundation for a child's future learning, behavior, and health through play-based learning, warm and welcoming environments, and providing connections with caregivers and the community. The library has already received great engagement from our patrons and is looking forward to nurturing this partnership for years to come.

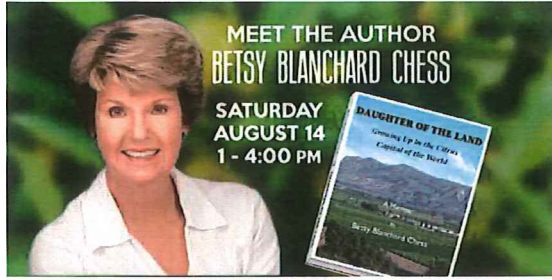
Statistics

August 2021 Adult Literacy Tutoring and Small Groups



AUGUST 2021 ADULT SERVICES REPORT

Programs



The Blanchard Community Library was host to Ventura author Betsy Blanchard Chess as she shared excerpts from her newly published book, *Daughter of the Land*.

The Blanchard Community Library was built with money donated by Chess' great-grandparents Nathan Weston Blanchard and Ann Elizabeth Hobbs, so the library seemed a fitting place to hold a kickoff for Chess's memoir.



In cooperation with the Santa Paula Art Museum, and with support from the Peggy Kelly of the Santa Paula Times and members of the Santa Paula Optimist Club, the library welcomed roughly 100 local history lovers to hear excerpts from Chess's homage to the Santa Clara Valley. Quite a few managed to pick up an autographed copy too.

Collection

191 adult-oriented items were added to the collection in August 2021.

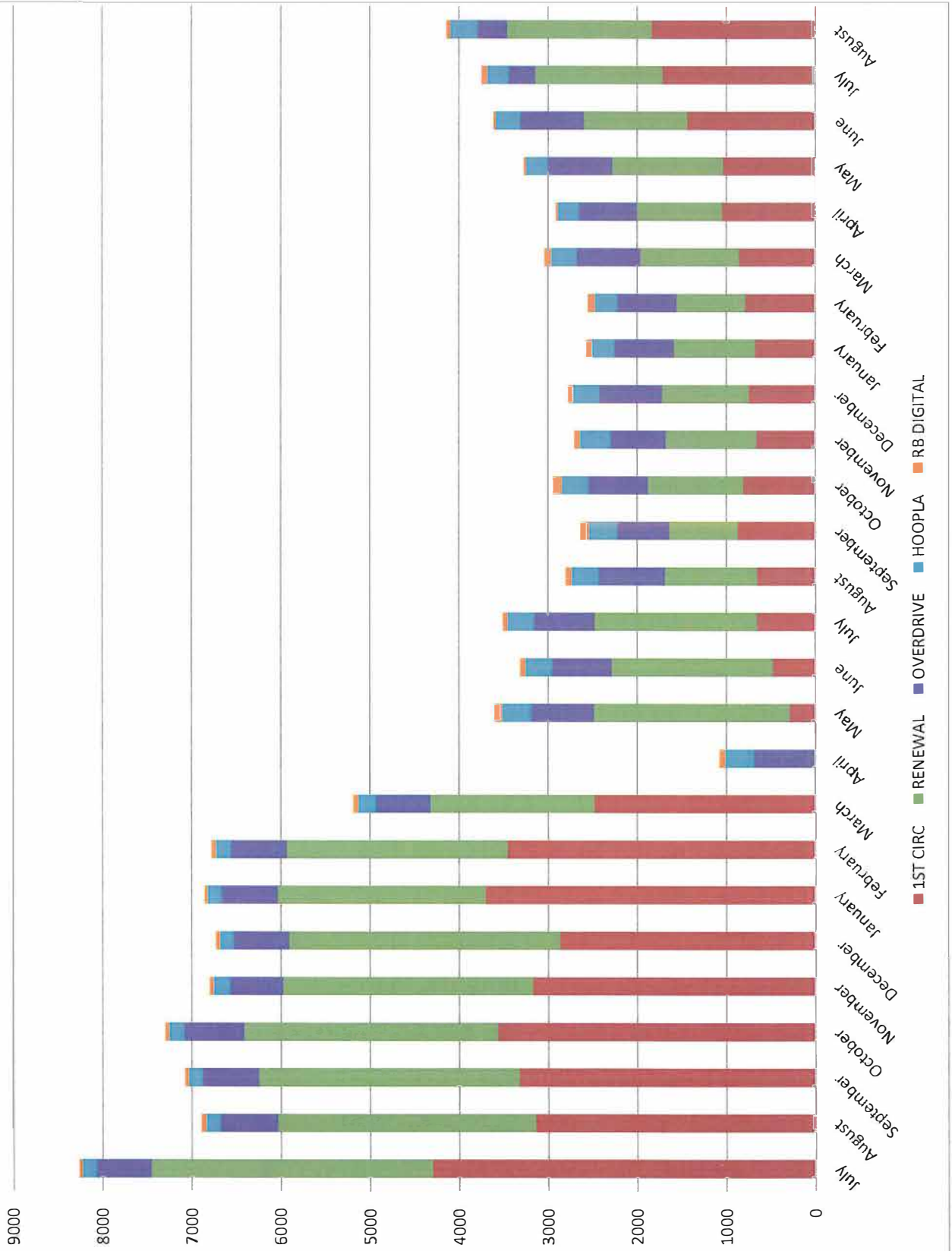
2022	FICTION	NON-FIC	LARGE PRINT	SPANISH	DVD	BLU-RAY
JULY	17	5	0	0	49	3
AUGUST	48	62	3	6	69	3

REGULAR MEETING OF SEPTEMBER 28, 2021
I(a)(ii) REPORTS: FACILITIES

REGULAR MEETING OF SEPTEMBER 28, 2021
I(a)(iii) REPORTS: DISTRICT DIRECTOR'S REPORT

1. Statistics
2. Status of library operations as a result of state and county health orders regarding mitigation of COVID 19/staff vaccination.
3. Formation of fund raising committee.

TOTAL CIRCULATION



hOOPLA

