

MEETING NOTICE: There will be a Regular Meeting of the  
Blanchard /Santa Paula Library District Board of Trustees  
Tuesday, January 24, 2023, at 6:00 p.m.  
Blanchard Community Library  
119 N. 8<sup>th</sup> St., Santa Paula, CA 93060.

AGENDA

THIS MEETING WILL BE HELD IN PERSON AT THE LIBRARY

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 December 27, 2022

E. REPORTS

- a. Financial Reports—December 2022
- b. Friends of the Library

F. BOARD/ADMINISTRATION COMMENTS, CONCERNS, HANDOUT

G. OLD BUSINESS

- a. Approval of Remodel Flooring Bid (information, discussion, possible action)
- b. Library Furniture Proposal from Tri County Office Furniture (information, discussion, possible action)

## H. NEW BUSINESS

- a. Approval of Draft of 2021-22 Audit (information, discussion, possible action)
- b. Approval of Authorized Bank Account Signatories (information, discussion, possible action)
- c. Approval of Cost Estimate for Working Drawings for New Building (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 February 28, 2023

## 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 January 24, 2023  
E. APPROVAL OF MINUTES

1. Approval of Minutes
  - a. Regular Meeting of December 27, 2022

REVISED MINUTES SEPTEMBER 27, 2022						
	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Barrows						
Beardsley						
Merson						
Reyes						
Zamora						

**MINUTES of the Regular Meeting of the Blanchard/Santa Paula Library District Board of Trustees, Tuesday, December 27, 2022**

**A. CALL TO ORDER**--- The Meeting was called to order at 6:06 PM by Board President Ron Merson. Trustees Geraldine Barrows, Lori Beardsley, and Miriam Zamora were in attendance, a quorum established. Trustee Ricardo Reyes was absent. District Director Ned Branch was present.

**B. APPROVAL OF THE ORDER OF AGENDA-**

Motion: Approve order of the agenda with removal of item J, d.  
Moved by Miriam Zamora, Seconded by Geraldine Barrows

Vote: Motion 4-0

Yes: Geraldine Barrows, Lori Beardsley, Ron Merson, and Miriam Zamora

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

**D. RECOGNITION OF OUTGOING TRUSTEES** --- Gifts and thanks were presented to outgoing trustees Christina Eilar and Laura Phillips

**E. APPROVAL OF MINUTES-**

Motion: Approve Minutes: Meeting of November 15, 2022  
Moved by Geraldine Barrows, Seconded by Miriam Zamora

Vote: Motion 4-0

Yes: Geraldine Barrows, Lori Beardsley, Ron Merson, and Miriam Zamora

**F. REPORTS -**

a. Director Branch presented the Financial Reports for review.

Motion: Receive and file November 2022 financial reports  
Moved by Miriam Zamora, Seconded by Geraldine Barrows

Vote: Motion 4-0

Yes: Geraldine Barrows, Lori Beardsley, Ron Merson, and Miriam Zamora

b. Friends of the Library (FOL) – no report

**G. BOARD/ADMINISTRATION COMMENTS, CONCERNS, HANDOUTS** --- None

**H. ELECTION OF BOARD OFFICERS AND APPOINTMENT OF COMMITTEE MEMBERS FOR 2023**

a. Ron Merson made the following nominations for 2023 Board Officers:

- i. Miriam Zamora, President - Nomination seconded by Geraldine Barrows
- ii. Geraldine Barrows, Vice-President - Nomination seconded by Miriam Zamora
- iii. Lori Beardsley, Clerk - Nomination seconded by Miriam Zamora

b. Ron Merson made the following Board Committee Appointments for 2023:

- i. Finance – Ron Merson and Miriam Zamora
- ii. Human Resources – Lori Beardsley and Geraldine Barrows
- iii. Visioning / Strategic Planning – Geraldine Barrows and Ricardo Reyes

**MINUTES of the Regular Meeting of the Blanchard/Santa Paula Library District Board of Trustees, Tuesday, December 27, 2022**

- iv. Fundraising – Lori Beardsley and Miriam Zamora
- v. Facilities – Ricardo Reyes and Ron Merson
- vi. Endowment Liaison – Lori Beardsley
- c. Motion: Approve Board Officers and Committee Appointments for 2023  
Moved by Miriam Zamora, Seconded by Geraldine Barrows  
Vote: Motion 4-0  
Yes: Geraldine Barrows, Lori Beardsley, Ron Merson, and Miriam Zamora

**I. OLD BUSINESS---**

- a. Library Renovation Update -
  - i. Bids for flooring and paint have been received by the project manager. Ned will meet with the project manager to discuss, and will report back to the board with a recommendation for approval, if appropriate.
  - ii. The electrical contractor is available to start the work as soon as authorized.
- b. Status of digital sign research –
  - i. The board reviewed revised designs for the digital monument sign. Director Branch noted that the sign as currently shown would be blocked from view if a car parked between the driveways, and suggested possibly placing the sign on the stone wall near the building entrance.
  - ii. The Board voted to table discussion on the digital sign, as more discussion is needed on the location and type, also taking into consideration the proposed library addition.
  - iii. Motion: Table digital sign discussion  
Moved by Geraldine Barrows, Seconded by Miriam Zamora  
Vote: Motion 4-0  
Yes: Geraldine Barrows, Lori Beardsley, Ron Merson, and Miriam Zamora

**J. NEW BUSINESS ---**

- a. Mechanical design is needed to determine the new HVAC systems and specifications for the Building Forward Grant that was approved.  
Motion: Authorize District Director to sign contract for mechanical engineering services  
Moved by Geraldine Barrows, Seconded by Lori Beardsley  
Vote: Motion 4-0  
Yes: Geraldine Barrows, Lori Beardsley, Ron Merson, and Miriam Zamora
- b. The Library furniture proposal from Tri-County Office Furniture was presented for information only. Director will review the estimate with overall project costs and bring back to the board next month for discussion and/or approval.
- c. The Board Meeting Calendar was discussed. The December meeting date was revised to December 19, and the July date was revised to July 25.

**MINUTES of the Regular Meeting of the Blanchard/Santa Paula Library District Board of Trustees, Tuesday, December 27, 2022**

Motion: Approve Board Meeting Calendar as amended  
Moved by Geraldine Barrows, Seconded by Lori Beardsley

Vote: Motion 4-0

Yes: Geraldine Barrows, Lori Beardsley, Ron Merson, and Miriam Zamora

**K. REPORTS (continued)**

a. Staff Reports

- i. Public services - Updates were reviewed.
- ii. Facilities Report – covered in Old Business
- iii. District Director’s Report -
  1. Statistics were reviewed.
  2. Update on potential funding for renovations and new building
    - a. The city is currently performing a study on the adequacy of the existing rate of development impact fees. The study is performed every five years.
    - b. Limoneira is willing to advance the development impact fees for their additional units to the library, which could be credited back as the units are constructed. This, along with fees anticipated for construction currently planned in the city, could allow work on the new building to proceed sooner than previously thought.

b. Board Committees

- i. Finance --- None
- ii. Human Resources --- None
- iii. Strategic Plan Teams –
  1. Visioning/Strategic Plan – None
  2. Fundraising/Grants – None

**J. FUTURE AGENDA ITEMS**--- The Board agreed to include the following future Agenda items: Update on the library renovations, including furniture contract; new building.

**UPCOMING MEETING DATE**--- The next regular meeting will be January 24, 2023 at 6:00 PM.

**ADJOURNMENT**---There being no further business, the Regular Meeting was adjourned at 8:13 pm

Motion: Approve  
Moved by Miriam Zamora, Seconded by Ron Merson

Vote: Motion 4-0

Yes: Geraldine Barrows, Lori Beardsley, Ron Merson, and Miriam Zamora

**MINUTES of the Regular Meeting of the Blanchard/Santa Paula Library District Board of Trustees, Tuesday, December 27, 2022**

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**Library Board Clerk**

**ATTEST:**

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**District Director**

REGULAR MEETING OF January 24, 2023  
E(a). REPORTS: FINANCIAL REPORTS

1. Receive and file December 2022 financial reports

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Barrows						
Beardsley						
Merson						
Reyes						
Zamora						



**BUDGET VARIATIONS AND SUMMARIES**  
YTD as of December 2022 - Month 6 of 12

**SIGNIFICANT VARIANCES FROM BUDGET**

		ACTUAL	BUDGET		
<b>Revenue</b>					
	Property Taxes	\$670,563.00	\$615,420.00	9.0%	\$15,000 secured property tax, \$16,000 redevelopment property tax, \$18,000 special assessments
	Grants	\$92,426.00	\$75,860.00	21.8%	\$6,000 CLLS ESL; \$14,826 Zip Boos
	Donations	\$19,663.00	\$12,540.00		Building fund donations
<b>Expense</b>					
	Salaries & Benefits	\$ 246,851	\$ 261,300	-5.5%	Two staff on maternity leave earlier in the year
	Retirement	\$ 37,982	\$ 42,840	-11.3%	Unfunded Accrued Liability amortization incorrectly booked
	Computer Services	\$ 34,672	\$ 38,660	-10.3%	
	Collection Development	\$ 34,672	\$ 38,660	-10.3%	Adult book purchases were suspended during automated purchasing system set up
	Programs	\$ 7,912	\$ 15,840	-50.1%	
	Office Expenses	\$ 3,433	\$ 7,020	-51.1%	Admin computer expenses less than expected; office supplies less than expected
	Professional Services	\$ 10,436	\$ 22,020	-52.6%	Audit fees not fully invoiced; accounting fees budgeted but not incurred
	Utilities	\$ 25,455	\$ 20,100	26.6%	Summertime cooling costs. Budget is based on monthly average, not actual usage. Over budget

**BUDGET SUMMARY**

	21-22 YTD Actual	22-23 YTD Actual	22-23 YTD Budget	YTD Variance	22-23 Annual Budget
Income	\$ 709,324	\$ 797,589	\$ 707,420	12.7%	\$ 1,050,301
Expense	\$ 426,956	\$ 481,469	\$ 533,260	-9.7%	\$ 1,058,300
<b>Other</b>					
Income	\$ -	\$ 6,807	\$ -		\$ -
Expense	\$ -	\$ -	\$ 4,500		

## Blanchard/Santa Paula Library District

## Balance Sheet

As of December 31, 2022

	<u>Dec 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1010.10 - General Fund	79,015.03
Payroll (Checking Account - Payroll)	6,225.75
Literacy	91,953.75
1020 - Book Trust Account	24,492.19
1010.20 - County Accounts	1,380,748.16
Investment Accounts	399,955.50
Building Fund	81,223.27
1010.40 - Santa Paula City	240,789.38
Blake	20,500.82
1015.10 - Petty Cash - General	380.00
1016.10 - Copy Machine Change Fund	-25.60
Total Checking/Savings	<u>2,325,258.25</u>
Other Current Assets	
1063.10 - Prepaid Expenses	57,237.53
1499.10 - Undeposited Funds	2,000.00
Total Other Current Assets	<u>59,237.53</u>
Total Current Assets	<u>2,384,495.78</u>
Fixed Assets	
Accumulated Depreciation (F/A)	-1,167,580.00
1070.10 - Construction In Process	147,006.44
1401.1 - Land	69,309.00
1402.10 - Building	474,710.00
1485.10 - Furniture & Fixtures	292,980.92
1490.10 - Equipment	305,430.69
1495.10 - Improvements	675,389.74
Total Fixed Assets	<u>797,246.79</u>
<b>TOTAL ASSETS</b>	<b><u>3,181,742.57</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	5,195.25
Credit Cards	1,247.97
Other Current Liabilities	
Deferred Revenue	224.98
2100.10 - Payroll Liabilities	5,848.65
2572.10 - Compensated Absences	38,030.00
Total Other Current Liabilities	<u>44,103.63</u>
Total Current Liabilities	<u>50,546.85</u>
Total Liabilities	50,546.85
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	1,746,869.02
Net Income	326,203.34
Total Equity	<u>3,131,195.72</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>3,181,742.57</u></b>

**Blanchard/Santa Paula Library District**  
**Profit & Loss Budget Performance**  
**December 2022**

	Dec 22	Budget	Jul - Dec 22	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · Property Taxes	421,871.95	386,800.00	670,562.52	615,420.00	923,230.00
4700 · Grants					
California State Library Grants	0.00	0.00	77,098.00	71,160.00	74,091.00
4705 · Other Grants	0.00	0.00	15,328.00	4,700.00	5,700.00
<b>Total 4700 · Grants</b>	0.00	0.00	92,426.00	75,860.00	79,791.00
4600 · Donations	2,050.00	2,090.00	19,682.84	12,540.00	40,080.00
4800 · Library Services	128.01	600.00	1,973.99	3,600.00	7,200.00
4900 · Miscellaneous Income	67.50		156.85		
Interest Income	0.17		1,007.10		
4950 · City of Santa Paula	0.00		11,779.77		
<b>Total Income</b>	424,117.63	389,490.00	797,589.07	707,420.00	1,050,301.00
<b>Gross Profit</b>	424,117.63	389,490.00	797,589.07	707,420.00	1,050,301.00
<b>Expense</b>					
<b>Salaries &amp; Employee Benefits</b>					
Salaries	36,877.36	43,550.00	246,851.35	261,300.00	530,340.00
Payroll Tax	2,855.57	3,590.00	19,053.32	22,040.00	44,180.00
Retirement	5,811.97	7,140.00	37,981.89	42,840.00	85,920.00
Health Insurance	-585.94	5,340.00	31,408.21	32,040.00	64,080.00
Insurance- Workers Comp.	0.00	220.00	225.43	1,820.00	3,140.00
Salaries & Employee Benefits - Other	615.93		615.93		
<b>Total Salaries &amp; Employee Benefits</b>	45,574.89	59,840.00	336,136.13	360,040.00	727,660.00
<b>Services</b>					
Computer Services	692.63	1,110.00	34,672.33	38,660.00	77,320.00
Collection Development					
AV Materials	777.50	400.00	1,521.92	2,400.00	4,800.00
Books	2,258.80	2,180.00	10,599.44	13,080.00	26,160.00
eContent	0.00	1,000.00	1,108.00	6,000.00	12,000.00
Databases	0.00	50.00	1,608.50	300.00	600.00
WiFi Hot Spots	521.08	800.00	7,968.06	4,800.00	9,600.00
Periodicals	394.19	210.00	1,338.84	1,260.00	2,520.00
<b>Total Collection Development</b>	3,951.57	4,640.00	24,144.76	27,840.00	55,680.00
Library Supplies	138.38	170.00	2,395.35	1,020.00	2,040.00
Memberships & Dues	2.75	420.00	2,261.07	2,520.00	5,040.00
Programs					
Adult Programs	950.07	380.00	2,508.12	2,280.00	4,560.00
Young Adult Programs	0.00	420.00	856.58	2,520.00	5,040.00
Children's Programs	137.32	1,170.00	2,630.22	7,020.00	14,040.00
Literacy Programs	311.05	670.00	1,917.16	4,020.00	8,040.00
<b>Total Programs</b>	1,398.44	2,640.00	7,912.08	15,840.00	31,680.00
Promotion & Public Relations	29.99	500.00	777.01	2,800.00	5,800.00
Travel and Meetings	39.82	180.00	423.12	1,080.00	2,160.00
<b>Total Services</b>	6,253.58	9,660.00	72,585.72	89,760.00	179,720.00
<b>Administration</b>					
Advertising	0.00	30.00	0.00	180.00	360.00
Bank Charges	61.31	40.00	446.63	240.00	480.00
Insurance	2,207.19	2,190.00	13,243.14	13,140.00	26,280.00
Miscellaneous	0.00		60.00		
Office Expenses	725.15	1,170.00	3,433.29	7,020.00	14,040.00

**Blanchard/Santa Paula Library District**  
**Profit & Loss Budget Performance**  
**December 2022**

	Dec 22	Budget	Jul - Dec 22	YTD Budget	Annual Budget
Payroll Processing	439.53		2,405.18		
Professional Services	1,262.50	1,420.00	10,436.00	22,020.00	31,040.00
Staff Development & Recognition	105.00	170.00	105.00	1,020.00	2,040.00
Staff Recognition	150.85		150.85		
Strategic Planning	0.00	1,000.00	0.00	3,000.00	3,000.00
Telephone Expense	319.62	360.00	1,944.87	2,160.00	4,320.00
<b>Total Administration</b>	<b>5,271.15</b>	<b>6,380.00</b>	<b>32,224.96</b>	<b>48,780.00</b>	<b>81,560.00</b>
<b>Facilities</b>					
Janitorial Services & Supplies	760.00	840.00	5,477.73	5,040.00	10,080.00
Repairs & Maintenance	135.55	1,390.00	9,589.72	9,540.00	19,080.00
Utilities (Utilities)	2,447.84	3,350.00	25,454.85	20,100.00	40,200.00
<b>Total Facilities</b>	<b>3,343.39</b>	<b>5,580.00</b>	<b>40,522.30</b>	<b>34,680.00</b>	<b>69,360.00</b>
<b>Total Expense</b>	<b>60,443.01</b>	<b>81,460.00</b>	<b>481,469.11</b>	<b>533,260.00</b>	<b>1,058,300.00</b>
<b>Net Ordinary Income</b>	<b>363,674.62</b>	<b>308,030.00</b>	<b>316,119.96</b>	<b>174,160.00</b>	<b>-7,999.00</b>
<b>Other Income/Expense</b>					
Other Income					
Extraordinary Income (Extraordinary Income)	3,265.89		3,267.49		
Library Impact Fees	0.00		6,815.89		
<b>Total Other Income</b>	<b>3,265.89</b>		<b>10,083.38</b>		
Other Expense					
Extraordinary Expenses	0.00	1,500.00	0.00	9,000.00	18,000.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>9,000.00</b>	<b>18,000.00</b>
<b>Net Other Income</b>	<b>3,265.89</b>	<b>-1,500.00</b>	<b>10,083.38</b>	<b>-9,000.00</b>	<b>-18,000.00</b>
<b>Net Income</b>	<b>366,940.51</b>	<b>306,530.00</b>	<b>326,203.34</b>	<b>165,160.00</b>	<b>-25,999.00</b>

**Blanchard/Santa Paula Library District**  
**Profit & Loss Prev Year Comparison**  
**July through December 2022**

01/17/23

Accrual Basis

	Jul - Dec 22	Jul - Dec 21	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Property Taxes				
4100 · Secured	372,589.82	349,509.12	23,080.70	6.6%
Supplemental	3,946.83	3,241.54	705.29	21.8%
4200 · Unsecured	1,234.34	5,778.29	-4,543.95	-78.6%
Special Dist. Assessments	193,374.01	193,713.39	-339.38	-0.2%
Redevelopment Property Tax	91,177.84	79,301.23	11,876.61	15.0%
4501 · HOPTR	469.46	430.40	39.06	9.1%
4300 · Penalties/Delinquent Taxes	649.07	551.26	97.81	17.7%
4400 · Property Tax Interest Earnings	7,121.15	85.55	7,035.60	8,224.0%
<b>Total 4000 · Property Taxes</b>	<b>670,562.52</b>	<b>632,610.78</b>	<b>37,951.74</b>	<b>6.0%</b>
4700 · Grants				
California State Library Grants	77,098.00	63,782.00	13,316.00	20.9%
4705 · Other Grants	15,328.00	0.00	15,328.00	100.0%
<b>Total 4700 · Grants</b>	<b>92,426.00</b>	<b>63,782.00</b>	<b>28,644.00</b>	<b>44.9%</b>
4600 · Donations	19,682.84	11,796.60	7,886.24	66.9%
4800 · Library Services	1,973.99	972.30	1,001.69	103.0%
4900 · Miscellaneous Income	156.85	161.49	-4.64	-2.9%
Interest Income	1,007.10	1.03	1,006.07	97,676.7%
4950 · City of Santa Paula	11,779.77	0.00	11,779.77	100.0%
<b>Total Income</b>	<b>797,589.07</b>	<b>709,324.20</b>	<b>88,264.87</b>	<b>12.4%</b>
<b>Gross Profit</b>	<b>797,589.07</b>	<b>709,324.20</b>	<b>88,264.87</b>	<b>12.4%</b>
<b>Expense</b>				
*Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
<b>Salaries &amp; Employee Benefits</b>				
Salaries	246,851.35	196,281.27	50,570.08	25.8%
Payroll Tax	19,053.32	15,309.83	3,743.49	24.5%
Retirement	37,981.89	34,071.28	3,910.61	11.5%
Health Insurance	31,408.21	31,363.61	44.60	0.1%
Insurance- Workers Comp.	225.43	785.20	-559.77	-71.3%
Salaries & Employee Benefits - Other	615.93	0.00	615.93	100.0%
<b>Total Salaries &amp; Employee Benefits</b>	<b>336,136.13</b>	<b>277,811.19</b>	<b>58,324.94</b>	<b>21.0%</b>
<b>Services</b>				
Computer Services	34,672.33	32,917.62	1,754.71	5.3%
<b>Collection Development</b>				
AV Materials	1,521.92	2,488.62	-966.70	-38.8%
Books	10,599.44	13,875.51	-3,276.07	-23.6%
eContent	1,108.00	0.00	1,108.00	100.0%
Databases	1,608.50	5,787.92	-4,179.42	-72.2%
WiFi Hot Spots	7,968.06	4,537.97	3,430.09	75.6%
Periodicals	1,338.84	2,583.87	-1,245.03	-48.2%
<b>Total Collection Development</b>	<b>24,144.76</b>	<b>29,273.89</b>	<b>-5,129.13</b>	<b>-17.5%</b>
Library Supplies	2,395.35	718.61	1,676.74	233.3%
<b>Memberships &amp; Dues</b>				
Programs				
Adult Programs	2,508.12	278.72	2,229.40	799.9%
Young Adult Programs	856.58	249.12	607.46	243.8%
Children's Programs	2,630.22	1,387.73	1,242.49	89.5%
Literacy Programs	1,917.16	3,397.67	-1,480.51	-43.6%

**Blanchard/Santa Paula Library District**  
**Profit & Loss Prev Year Comparison**  
**July through December 2022**

	Jul - Dec 22	Jul - Dec 21	\$ Change	% Change
Total Programs	7,912.08	5,313.24	2,598.84	48.9%
Promotion & Public Relations	777.01	243.83	533.18	218.7%
Travel and Meetings	423.12	41.98	381.14	907.9%
<b>Total Services</b>	<b>72,585.72</b>	<b>73,499.03</b>	<b>-913.31</b>	<b>-1.2%</b>
<b>Administration</b>				
Bank Charges	446.63	387.00	59.63	15.4%
Insurance	13,243.14	12,911.64	331.50	2.6%
Miscellaneous	60.00	60.00	0.00	0.0%
Office Expenses	3,433.29	3,697.09	-263.80	-7.1%
Payroll Processing	2,405.18	1,392.25	1,012.93	72.8%
Professional Services	10,436.00	19,115.18	-8,679.18	-45.4%
Public & Legal Notices	0.00	80.20	-80.20	-100.0%
Staff Development & Recognition	105.00	380.52	-275.52	-72.4%
Staff Recognition	150.85	0.00	150.85	100.0%
Strategic Planning	0.00	1,004.90	-1,004.90	-100.0%
Telephone Expense	1,944.87	1,912.50	32.37	1.7%
<b>Total Administration</b>	<b>32,224.96</b>	<b>40,941.28</b>	<b>-8,716.32</b>	<b>-21.3%</b>
<b>Facilities</b>				
Janitorial Services & Supplies	5,477.73	5,428.55	49.18	0.9%
Repairs & Maintenance	9,589.72	7,981.51	1,608.21	20.2%
Utilities (Utilities)	25,454.85	21,294.87	4,159.98	19.5%
<b>Total Facilities</b>	<b>40,522.30</b>	<b>34,704.93</b>	<b>5,817.37</b>	<b>16.8%</b>
<b>Total Expense</b>	<b>481,469.11</b>	<b>426,956.43</b>	<b>54,512.68</b>	<b>12.8%</b>
<b>Net Ordinary Income</b>	<b>316,119.96</b>	<b>282,367.77</b>	<b>33,752.19</b>	<b>12.0%</b>
<b>Other Income/Expense</b>				
Other Income				
Extraordinary Income (Extraordinary In...	3,267.49	4,079.42	-811.93	-19.9%
Library Impact Fees	6,815.89	15,748.64	-8,932.75	-56.7%
<b>Total Other Income</b>	<b>10,083.38</b>	<b>19,828.06</b>	<b>-9,744.68</b>	<b>-49.2%</b>
<b>Net Other Income</b>	<b>10,083.38</b>	<b>19,828.06</b>	<b>-9,744.68</b>	<b>-49.2%</b>
<b>Net Income</b>	<b>326,203.34</b>	<b>302,195.83</b>	<b>24,007.51</b>	<b>7.9%</b>

**Blanchard/Santa Paula Library District**  
**General Fund Deposit Detail**  
 December 2022

Type	Num	Date	Name	Memo	Account	Class	Amount
Deposit		12/09/22		Deposit	1010.10 · General Fund		50.00
				Deposit	4804 · Printing & Copying	General Fund	-50.00
TOTAL							-50.00
Deposit		12/15/22		Deposit	1010.10 · General Fund		46.25
			State of California - Victim Restitution	Tammy Ferg...	4904 · Restitution	General Fund	-21.25
				Quilting Group	4902 · Meeting Room Rental	General Fund	-25.00
TOTAL							-46.25
Deposit		12/15/22		Deposit	1010.10 · General Fund		85,000.00
				December 20...	1010.20 · County Accounts	General Fund	-85,000.00
TOTAL							-85,000.00
Deposit		12/15/22		Deposit	1010.10 · General Fund		40.01
				Deposit	4804 · Printing & Copying	General Fund	-40.01
TOTAL							-40.01
Deposit		12/21/22		Deposit	1010.10 · General Fund		21.25
			State of California - Victim Restitution	Tammy Ferg...	4904 · Restitution	General Fund	-21.25
TOTAL							-21.25
Deposit		12/22/22		Deposit	1010.10 · General Fund		1,192.28
			Ned Branch	Holiday Party...	Meals	General Fund	-352.28
			Mobile Citizen, LLC	Vendor sent t...	1063.10 · Prepaid Expenses	General Fund	-840.00
TOTAL							-1,192.28
Deposit		12/23/22		Deposit	1010.10 · General Fund		13.00
				Deposit	4804 · Printing & Copying	General Fund	-13.00
TOTAL							-13.00
Deposit		12/23/22		Deposit	1010.10 · General Fund		25.00

Blanchard/Santa Paula Library District  
General Fund Deposit Detail  
December 2022

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Type	Num	Date	Name	Memo	Account	Class	Amount
				Deposit	4804 · Printing & Copying	General Fund	-25.00
TOTAL							-25.00



## Blanchard/Santa Paula Library District Monthly General Fund Check Detail December 2022

Num	Date	Name	Memo	Account	Paid Amount
	12/02/2022	Merchant	Bank Card fees for November 2022	1010.10 · General Fund	
			Bank Card fees for November 2022	Credit Card Fees	-61.31
TOTAL					-61.31
EFT	12/13/2022	Calif. Public Employees' Retirement System	CalPERS PEPRA retirement contribution	1010.10 · General Fund	
			CalPERS PEPRA retirement contribution 10-30-22 - 1...	CALPERS (Payee Accou...	-1,461.61
TOTAL					-1,461.61
EFT	12/13/2022	Calif. Public Employees' Retirement System	CalPERS Classic retirement contribution	1010.10 · General Fund	
			10-30-22 - 11-12-22	CALPERS (Payee Accou...	-387.19
TOTAL					-387.19
EFT	12/27/2022	Calif. Public Employees' Retirement System	CalPERS Classic retirement contribution	1010.10 · General Fund	
			11-13-22 - 11-26-22	CALPERS (Payee Accou...	-387.19
TOTAL					-387.19
EFT	12/27/2022	Calif. Public Employees' Retirement System	CalPERS PEPRA retirement contribution	1010.10 · General Fund	
			CalPERS PEPRA retirement contribution 11-13-22 - 1...	CALPERS (Payee Accou...	-1,461.61
TOTAL					-1,461.61
11637	12/14/2022	Amazon Capital Services	A2UKBMZA52GWII	1010.10 · General Fund	
1QXD-KP...	12/06/2022		1QXD-KP4D-714J	Children's Books	-195.71
1CHG-V3...	10/11/2022		Replacement books - FOL	Children's Books	-112.01
TOTAL					-307.72
11638	12/14/2022	Athens Enviromental	A20004977	1010.10 · General Fund	
13449352	12/01/2022		INV, 13449352	Trash	-286.18
TOTAL					-286.18
11639	12/14/2022	California Special District Association	Membership Id # 1323 - Period 2023	1010.10 · General Fund	
1323 - 2023	10/01/2022		Membership Id # 1323 - Period 2023	1063.10 · Prepaid Expen...	-4,358.00

**Blanchard/Santa Paula Library District**  
**Monthly General Fund Check Detail**  
 December 2022

Num	Date	Name	Memo	Account	Paid Amount
TOTAL					-4,358.00
11640	12/14/2022	City of Santa Paula (067000-00)	111-067000-00	1010.10 · General Fund	
10-24-22 - ...	11/24/2022		10-24-22 - 11-24-22	Water and Sewer	-419.57
TOTAL					-419.57
11641	12/14/2022	City of Santa Paula (067500-00)	111-067500-00	1010.10 · General Fund	
10-24-22 - ...	11/24/2022		10-24-22 - 11-24-22	Water and Sewer	-99.95
TOTAL					-99.95
11642	12/14/2022	Kelly Cleaning & Supplies		1010.10 · General Fund	
589701641	12/01/2022			Janitorial Services & Sup...	-700.00
TOTAL					-700.00
11643	12/14/2022	MacLeod Watts Inc.	092922BSPLD	1010.10 · General Fund	
092922BS...	09/29/2022		Prepare GASB 75 report of the fiscal year ending June...	Audit Services	-1,500.00
TOTAL					-1,500.00
11644	12/14/2022	Midwest Tape	2000009658	1010.10 · General Fund	
503036776	12/02/2022		INV. 503036776	Adult AV	-681.28
TOTAL					-681.28
11645	12/14/2022	Ned Branch	Monthly health insurance reimbursement	1010.10 · General Fund	
December ...	12/01/2022		Monthly health insurance reimbursement	PERS Group Health Insu...	-565.33
TOTAL					-565.33
11646	12/14/2022	Quadient Leasing USA, Inc	01105609	1010.10 · General Fund	
N9686986	11/24/2022		INV. -N9686986	Postage	-129.87
TOTAL					-129.87
11647	12/14/2022	SoCalGas	11-01-22 - 12-02-22	1010.10 · General Fund	

**Blanchard/Santa Paula Library District**  
**Monthly General Fund Check Detail**  
 December 2022

Num	Date	Name	Memo	Account	Paid Amount
11-01-22 - ...	11/22/2022		10-03-22 - 11-01-22	Gas	-230.40
TOTAL					-230.40
11648	12/14/2022	Sparkletts	26410174648715	1010.10 · General Fund	
4648715-1...	12/01/2022		4648715-120122	Office Expense	-84.75
TOTAL					-84.75
11649	12/14/2022	Zamir, Soheil	Senior Computer classes - October 2022 - Decemb...	1010.10 · General Fund	
003	12/05/2022		Senior Computer classes - October 2022 - December ,...	Adult Programs	-892.50
TOTAL					-892.50
11650	12/27/2022	Amazon Capital Services	VOID: A2UKBMZA52GWII	1010.10 · General Fund	
TOTAL					0.00
11651	12/27/2022	EBSCO	LA-F-04975-00	1010.10 · General Fund	
2301149	12/13/2022		Practical Homeschooling	Memberships & Dues	-2.75
TOTAL					-2.75
11652	12/27/2022	Edison	700501221979	1010.10 · General Fund	
11-18-22 - ...	12/19/2022		11-18-22 - 12-18-22	Electricity	-1,628.07
TOTAL					-1,628.07
11653	12/27/2022	Los Angeles Times	10011275968	1010.10 · General Fund	
2022 - 202...	12/06/2022		2022 - 2023 Digital	Periodicals	-164.14
TOTAL					-164.14
11654	12/27/2022	Midwest Tape	2000009658	1010.10 · General Fund	
503079624	12/09/2022		INV.503079624	Adult AV	-5.55
TOTAL					-5.55
11655	12/27/2022	Robert William Company		1010.10 · General Fund	
5-504-005	10/15/2022		INV. 5-504-005	1070.10 · Construction In...	-86.25

# Blanchard/Santa Paula Library District Monthly General Fund Check Detail

December 2022

Num	Date	Name	Memo	Account	Paid Amount
6-504-005	10/24/2022		INV. 6-504-005	1070.10 · Construction In...	-431.22
7-504-005	11/15/2022		INV. 7-504-005	1070.10 · Construction In...	-230.00
5461	11/30/2022		INV. 5461	1070.10 · Construction In..	-972.50
TOTAL					-1,719.97
11656	12/27/2022	Amazon Capital Services	A2UKBMZA52GWII	1010.10 · General Fund	
1NXY-6M...	12/13/2022		Replacement books - FOL	Children's Books	-237.83
13KQ-4G6...	12/14/2022		13KQ-4G6R-4HVG	Children's Books	-76.77
TOTAL					-314.60
11657	12/27/2022	Amazon Capital Services	A2UKBMZA52GWII	1010.10 · General Fund	
1L1T-PRC...	12/19/2022		11JJ-V17J-9G47	Children's Books	-62.12
11JJ-V17J...	12/25/2022		11JJ-V17J-9G47	Children's Books	-84.34
TOTAL					-146.46
11658	12/27/2022	Boyd & Associates	9030	1010.10 · General Fund	
289926	01/01/2023		01-01-23 - 03-31-23	Security	-224.70
TOTAL					-224.70
11659	12/27/2022	Quadient Finance USA, Inc		1010.10 · General Fund	
7900-0110...	12/19/2022			Postage	-50.00
TOTAL					-50.00

REGULAR MEETING OF January 24, 2023

F. BOARD/ADMINISTRATION COMMENTS, CONCERNS, HANDOUTS

REGULAR MEETING OF JANUARY 24, 2023  
 G(a) OLD BUSINESS: APPROVAL OF REMODEL FLOORING BID

The Rough Order of Magnitude (ROM) in the remodeling budget for flooring was \$252,770. The low bid received from was \$132,000. There may be a slight change in the bid amount because of substituting carpet for the tile in the Hardison Room. The cost difference should be minimal and will allow installation over the existing tile rather than having to remove it. Other areas of the library that were floored with vinyl composition tile had asbestos in the mastic. Carpeting over the existing tile will eliminate the potential for a remediation problem.

RECOMMENDATION: Authorize the District Director to execute a contract with Ardalan Construction Company, Inc., in the amount of \$132,000 for flooring, modified as needed for additional carpet, in a form approved by the library general counsel.

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Barrows						
Beardsley						
Merson						
Reyes						
Zamora						

# **Interior Upgrades for Flooring for Blanchard Community Library**

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General Contracting  
Construction Management  
License # 893121  
DIR #1000000782

Date: December 16, 2022  
Attn: Christina Grina  
Re: Proposal for Interior Upgrades for Flooring for Blanchard Community Library

Dear Ms. Grina,

We appreciate the invitation to bid on the above referenced project. Below you will find the responses to 5.2.

Ardalan Construction Company, Inc. (ACC) is located in Ventura County at the address listed below. ACC is currently performing multiple projects in Santa Paula, making this project a nice addition if we are awarded the job.

Attached you will find the bid forms, bid schedule, bonding letter and other pertinent forms. ACC Safety Handbook can be provided upon request. It is not attached here since it is over 200 pages.

Our proposal is based on the contract documents provided and valid for 60 days from today's date.

ACC has never had any litigations and as a matter of fact we can claim 100% customer satisfaction for any agency or entity we have ever worked for. At this time

Thank you and please feel free to reach out if you have any questions.

Sincerely,  
Ardalan Construction Company, Inc.

A handwritten signature in blue ink, appearing to read 'Tammy Lee', is written over a light blue horizontal line.

Tammy Lee  
Project Manager





### 5.3

Ardalan Construction has established a long-standing policy of adopting our clients needs as our own. We have performed approximately around \$100 million dollars of work in California ranging from a few thousand dollars to over \$12 million dollars for a single project. We take pride in providing first-class service, safe construction practices and a knowledgeable team to take the project from the pre-construction stage to the close-out stage while assuring that all information flows clearly among all project stakeholders.

We are able to provide this project with a Project Manager, Superintendent, along with administrative office assistance and labor work force. The key subcontractor that will be utilized is Reliable Flooring specializing in flooring coverings. We have a history

successfully completing projects together through teamwork, reviewing the schedule and material leadtimes throughout the duration of the project, communication, and by having pride in the quality of work we produce.

Our worksite safety plan is through and in a binder on every jobsite. We take safety seriously and do weekly tailgate meetings to insure all workers understand it's important for themselves and those around them. The site safety plan has not been included as it is over 200 pages and would put us well over the 20 page maximum for our proposal, but it can be provided upon request.

### 5.4

See Exhibit E

### 5.5

Mozi Ardalan and Tammy Lee have both made themselves familiar with the project and can be reached at 805-496-7273.

### 5.6

Ardalan Construction Company has never had any incidents of regulatory violations and never had issues with our contracts in audits.

**Ardalan Construction Company, Inc.**

8 E. Gainsborough Road, Thousand Oaks, CA 91360

T. 805-496-7273 - F. 805-496-7311

CSLB License #: 893121

[Bids@ArdalanCC.com](mailto:Bids@ArdalanCC.com)

5.7

Project Name, Owner, Architect & Location	Project Description & Lic.	Original Contract	Final Contract	Contact & Tel.	Start	Actual Completion
<b>Sierra High School Shade Structure</b> 615 Shiells Dr, Fillmore, CA 93015 Fillmore Unified School District 627 Sespe Avenue, Fillmore, CA 93015 Architect: SVA Architects Gerald Michaels 657-259-8862	Site work and coordination with Shade Structure Installer	\$ 201,400		Kevin Schmitz <a href="mailto:Kevin.schmitz@fillmoreusd.org">Kevin.schmitz@fillmoreusd.org</a> 805-524-8048	Dec-22 est.	
<b>Hueneme HS Portable Foundation &amp; Site Alternations</b> 500 W Bard Rd, Oxnard, CA 93033 Oxnard Union High School District 1800 Solar Dr, Oxnard, CA 93030 Architect: DC Architects <a href="tel:909-985-6939">909-985-6939</a>	Moving (3) portables reworking the foundation and moving them back.	\$ 739,800		CM Bernards Rob Perks <a href="mailto:rperks@bernards.com">rperks@bernards.com</a> 805.598.2271	Oct-22	Jan-23 est
<b>Santa Paula High School 600 Wing</b> 404 N 6th St, Santa Paula, CA 93060 Santa Paula Unified School District 201 S. Steckel Drive, Santa Paula, CA 93060 Architect: Flewelling & Moody <a href="mailto:fm-pasadena@flewelling-moody.com">fm-pasadena@flewelling-moody.com</a>	Structural alterations, interior improvements, and site work	\$ 4,800,000		Douglas Henning <a href="mailto:dhenning@santapaulausd.org">dhenning@santapaulausd.org</a> Ph.805-861-8353	Jun-22	Jul-23 est
<b>Hollow Hills ES Portable Relocation</b> 828 Gibson Ave, Simi Valley, CA 93065 Simi Valley Unified School District 101 W Cochran Street, Simi Valley, CA 93065	Relocation of (5) portable buildings	\$ 456,185		Malihe Shokouhi (213) 718-0462 <a href="mailto:malihe.shokouhi@simivalleyusd.org">malihe.shokouhi@simivalleyusd.org</a>	Jun-22	Aug-22 est
<b>Moorpark ECC Playground Restoration</b> 240 Flory Ave, Moorpark, CA 93021 Moorpark Unified School District 5297 Maureen Lane, Moorpark, CA 93021	Playground Restoration	\$ 122,968	\$ 156,201	Denise Berrington 805-378-6300 x1431 <a href="mailto:dberrington@mrpk.org">dberrington@mrpk.org</a>	May-22	Jul-22
<b>Red Oak ES Exterior Improvements</b> 4857 Rockfield Street, Oak Park, CA 91377 Oak Park Unified School District 5801 Conifer Street, Oak Park, CA 91377 CM: Balfour Beatty, Rafael Alamillo <a href="mailto:ralamillo@balfourbeattyus.com">ralamillo@balfourbeattyus.com</a> BCA Architects Michael Henning, michaelh@studiow-architects.com	Improvements to the exterior of the buildings including plywood, waterproofing, stucco, paint, roofing, sheet metal, ect. and ADA compliant parking lot.	\$ 2,194,000	\$ 2,252,037	Rafael Alamillo <a href="mailto:ralamillo@balfourbeattyus.com">ralamillo@balfourbeattyus.com</a> (805)208-7462	May-22	Aug-22
<b>Mound ES Fire Reconstruction</b> 455 S Hill Rd, Ventura, CA 93003 Ventura Unified School District 255 W Stanley Ave, Ventura, CA 93001 RNT Architects Catherine Young, <a href="mailto:young@rntarchitects.com">young@rntarchitects.com</a>	Reconstruction and repair of (3) classrooms	\$ 1,357,000		Terri Allison Ph.805-651-9614 <a href="mailto:terri.allison@venturausd.org">terri.allison@venturausd.org</a>	May-22	Dec-22 est
<b>Sumac Park Restroom Rehabilitation</b> 6000 Calmfield Ave, Agoura Hills, CA 91301 City of Agoura Hills 30001 Ladyface Court, Agoura Hills, CA 91301 CM: Willdan Engineering Mike Bustos, <a href="mailto:mbustos@willdan.com">mbustos@willdan.com</a>	Restroom Improvements and ADA Site Work	\$ 279,080	\$ 417,595	Charmaine Yambao, PE 818-597-7360 <a href="mailto:Cyambao@agourahillscity.org">Cyambao@agourahillscity.org</a>	Jul-21	Feb-22
<b>Garden City Acres Park Improvement Project</b> 5302 Cypress Rd, Oxnard, CA 93033 City of Oxnard 305 West Third Street, East Wing, Third Floor, Oxnard, California 93030	Park Improvements including a new basketball court	\$ 479,379	\$ 491,581	Lisa Shirley Ph. 805-200-5293 <a href="mailto:lisa.shirley@oxnard.org">lisa.shirley@oxnard.org</a>	Jul-21	Dec-21
<b>Simi Valley Fire Station #44 Communication Tower Trash Enclosure</b> 1050 Country Club Dr., Simi Valley, CA 93065 Ventura County Fire Protection District 165 Durlay Ave., Camarillo, CA 93010 IDEAS - Arthur Anderson 1082 So. Seaward Avenue, Ventura, CA 93001 (805) 653-5800 <a href="mailto:ideasarc@sbcglobal.net">ideasarc@sbcglobal.net</a>	Installation of a new Communications Tower and Trash Enclosure	\$ 134,000	\$ 146,186	David Kirby <a href="mailto:david.kirby@ventura.org">david.kirby@ventura.org</a> (805) 910-0256	Jul-21	Sep-21
<b>Hollow Hills Elementary School Irrigation Improvements</b> 828 Gibson Ave, Simi Valley, CA 93065 Simi Valley Unified School District (SVUSD) 101 W. Cochran St, Simi Valley, CA 93065 Jordan, Gilbert & Bain, Landscape Architects (805) 642-3641 <a href="mailto:john@jordan-gilbert.com">john@jordan-gilbert.com</a>	Landscape and Irrigation Improvements	\$ 169,700	\$ 161,060	Robin Rickman (805) 306-4500 X4477 <a href="mailto:robin.rickman@simivalleyusd.org">robin.rickman@simivalleyusd.org</a>	Feb-21	Jun-21
<b>Post &amp; Cable Fire Damage Replacement</b> Oak Park, CA Rancho Simi Recreation and Park District 4201 Guardian St, Simi Valley, CA 93063	Replace posts and cable that were damaged in the Woolsey Fire	\$ 229,000	\$ 251,890	Douglas Duran 805-584-4480 <a href="mailto:douglas@rsrpd.us">douglas@rsrpd.us</a>	Apr-21	Jun-21
<b>New HVAC Modernization For Oxnard High School</b> 3400 W Gonzales Rd, Oxnard, CA 93036 Oxnard Union High School District 309 S. K Street, Oxnard, CA 93036 WLC Architect Slade Johnson, <a href="mailto:slade@wlcarchitects.com">slade@wlcarchitects.com</a> 909-987-0909	HVAC Modernization	\$ 10,980,000		Project Management: Bernards Ace Contreras 559-212-9914 <a href="mailto:acontreras@bernards.com">acontreras@bernards.com</a>	Jan-21	Oct-22 est

<b>Rio Mesa HS Stadium Bleachers</b> 545 Central Ave, Oxnard, CA 93036 Oxnard Union High School District 309 S. K Street, Oxnard, CA 93036 Little Diversified Architectural Consulting, 949.698.1400 1300 Dove Street, Suite 100 Newport Beach, CA. 92660	Removal and Installation of New Bleachers	\$ 1,948,000	\$ 2,364,116	Mr. Poul Hanson (805) 383-1943 <a href="mailto:poul.hanson@oxnardunion.org">poul.hanson@oxnardunion.org</a>	Feb-21	Aug-21
<b>Forest Cove Park Rehabilitation and Maintenance Project</b> 5451 Forest Cove Lane, Agoura Hills Ca 91301 City of Agoura Hills 30001 Ladyface Court, Agoura Hills, CA 91301	Rehabilitation of parking lot and play area	\$ 218,200	\$ 287,257	Charmaine Yambao 818-597-7360 <a href="mailto:CYambao@agourahillscity.org">CYambao@agourahillscity.org</a>	Sep-20	Dec-20
<b>NEW STEM Building - Grading &amp; Earthwork</b> 100 Lakeview Canyon Rd., Thousand Oaks, CA 91362 Conejo Valley Unified School District Perkins-Easman Dougherty 3194 D Airport Loop Drive, Costa Mesa, CA 92626	Grading and Earthwork for a New STEM Building	\$ 189,900	\$ 208,745	Mr. Tim McCabe (805) 497-9511 x 484 <a href="mailto:tmccabe@conejo.usd.org">tmccabe@conejo.usd.org</a>	Aug-20	Sep-20
<b>Madera Elementary School Classroom Renovation</b> Simi Valley Unified School District (SVUSD) 101 W. Cochran St, Simi Valley, CA 93065	Classroom Renovations	\$ 298,000	\$ 296,075	Malih Shokouhi <a href="mailto:malih.shokouhi@simivalleyusd.org">malih.shokouhi@simivalleyusd.org</a> 213-718-0462	Jul-20	Nov-20
<b>Hillside Middle School Classroom Renovation</b> <a href="mailto:ralvarado@19six.com">ralvarado@19six.com</a> 4000 Sunset Lane, Oxnard, CA 93035	Classroom Renovations Constructing a pad for a Relocatable			Jim McGregor <a href="mailto:jim.mcgregor@simivalleyusd.org">jim.mcgregor@simivalleyusd.org</a> 805.306.4500 ext. 4472		
<b>Thousand Oaks Community Center Pre-School Restroom Improvement</b> Conejo Recreation and Parks District 403 W. Hillcrest Drive, Thousand Oaks, CA 91360 GKA Architects: Gregory Ian Korn (310) 680-9090, <a href="mailto:gkorn@gka-arc.com">gkorn@gka-arc.com</a> 2525 Moorpark Rd., Thousand Oaks, CA 91362	Renovating an Existing Storage Area into a Restroom	\$ 129,400	\$ 133,735	Andrew Mooney <a href="mailto:amooney@crpd.org">amooney@crpd.org</a> 805-495-6471	Apr-20	Jun-20
<b>Fillmore Middle School Ballfield Upgrade Project</b> Fillmore Unified School District 627 Sespe Avenue, Fillmore, CA 93015 SIM-PBK Architects 7790 N. Palm Avenue, Fresno, CA 93711 P: 805-947-3200 C: 909-240-2535	Improvements to a Baseball Field, Parking Lot, Ramp, and Restrooms	\$ 1,598,000	\$ 1,613,968	Ms. Andrea McNeill (805) 524-8047 <a href="mailto:amcneill@fillmoreusd.org">amcneill@fillmoreusd.org</a> Gama Aguilar (805) 524-8047 <a href="mailto:gaguilar@fillmoreusd.org">gaguilar@fillmoreusd.org</a>	Mar-20	Aug-20
<b>Oxnard High School - Swimming Pool Repair &amp; Deck Resurfacing</b> Oxnard Union High School District 309 S. K Street, Oxnard, CA 93036 Jones & Madhavan Architecture Engineering 100 East Thousand Oaks Blvd., Suite 211 Thousand Oaks, CA 91360 Ph. (805) 777-8449	Removal and replacement of the pool concrete deck and pool plaster	\$ 1,270,000	\$ 1,441,175	Mr. Poul Hanson (805) 383-1943	Nov-19	Apr-20
<b>County of Ventura - Ojai Fire Station #20</b> County of Ventura 1000 Santa Paula - Ojai Road (HWY 150), Ojai, CA 93023 KBZ Architects, Inc. 199 Figueroa St. Suite 100A, Ventura, CA 93001 Ph. (805) 650-1033	Construction of a new Fire Station	\$ 7,378,000	\$ 7,596,828	Mr. Jon Jacobson (805) 654-2022	Oct-19	Jul-21
<b>Band Room Conversion at Valley View MS</b> Simi Valley Unified School District 101 W. Cochran Street, Simi Valley, CA 93065 Rachlin Partners 8640 National Blvd., Culver City, CA 90232 Ph. (310) 204-3400	Remodel/TI of the existing Band Room	\$ 1,260,000	\$ 1,291,375	Mr. Marc Cunningham (805) 570-6321 <a href="mailto:marc.cunningham@simivalleyusd.org">marc.cunningham@simivalleyusd.org</a>	Sep-19	Apr-20
<b>Strathern Historical Park &amp; Museum - Printz/Power Colony House</b> Rancho Simi Recreation & Park District 137 Strathern Place, Simi Valley, CA 92660 Thirtieth Street Architects, Inc. 2821 Newport Blvd., Newport Beach, CA 92663 Ph. (949) 673-2643	Reconstruction of the Printz/Power Colony Historic House	\$ 636,500	\$ 502,325	Mr. Douglas Duran (805) 584-4480	Sep-19	Mar-20

EXHIBIT A

INSURANCE REQUIREMENTS [MUST BE SUBMITTED WITH BID]

To be awarded this contract, the successful bidder must procure and maintain the following types of insurance with coverage limits complying, at a minimum, with the limits set forth below:

<u>Type of Insurance</u>	<u>Limits</u>
Commercial general liability:	\$2,000,000
Business automobile liability:	\$2,000,000
Workers' compensation	Statutory requirement

Commercial general liability insurance must meet or exceed the requirements of ISO-CGL Form No. CG 00 01 11 85 or 88. The amount of insurance set forth above must be a combined single limit per occurrence for bodily injury, personal injury, and property damage for the policy coverage. Liability policies must be endorsed to name as "additional insured" the Blanchard Community Library, its elected officials, officials, agents and employees under said insurance coverage and to state that such insurance shall be deemed "primary" such that any other insurance that may be carried by the Blanchard Community Library shall be excess thereto. Such endorsement must be reflected on ISO Form No. CG 20 10 11 85 or 88, or equivalent. Such insurance must be on an "occurrence," not a "claims made," basis and shall not be cancelable or subject to reduction except upon thirty (30) days prior written notice to the Blanchard Community Library.

Automobile coverage must be written on ISO Business Auto Coverage Form CA 00 01 06 92, including symbol 1 (Any Auto).

The Contractor must furnish to the Blanchard Community Library duly authenticated Certificates of Insurance evidencing maintenance of the insurance required under this Agreement, endorsements as required herein, and such other evidence of insurance or copies of policies as may be reasonably required by the Blanchard Community Library from time to time. Insurance must be placed with admitted insurers with a current A.M. Best Company Rating equivalent to at least a Rating of "A:VII." Certificate(s) must reflect that the insurer shall provide thirty (30) day notice of any cancellation of coverage. The Contractor shall require its insurer to modify such certificates to delete any exculpatory wording stating that failure of the insurer to mail written notice of cancellation imposes no obligation, and to delete the word "endeavor" with regard to any notice provisions.

By signing this form, the bidder certifies that it has read, understands, and shall comply with these insurance requirements if it is selected as the Blanchard Community Library's bidder. Failure to return this form may render the bidder's bid as nonresponsive.

12/17/22

Date

A handwritten signature in black ink, appearing to read "M. Jordanly", written over a horizontal line.

Signature

AP Tutton Insurance Services

Name of the Insurance Company

**IMPORTANT: THIS IS A REQUIRED FORM**

Surety companies executing bonds must possess a certificate of authority from the California Insurance Commissioner authorizing them to write surety insurance defined in California Insurance Code section 105, and if the work or project is financed, in whole or in part with federal grant or loan funds, Surety's name must also appear on the Treasury Department's most current list (Circular 570 as amended).

Any claims under this bond may be addressed to:

(Name and Address of Surety)

[The Ohio Casualty Insurance Company](#)  
[790 The City Drive South, Suite 200, Orange, CA 92868](#)

(Name and Address of agent or representative  
for service of process in California)

[Kevin Reed](#)      [kevin@reedsurety.com](mailto:kevin@reedsurety.com)

(Telephone)

[714-634-5726](tel:714-634-5726)

NOTE: A copy of the power-of-attorney to local representatives of the bonding company must be attached hereto.



**Liberty Mutual Surety**  
790 The City Drive South Suite 200  
Orange, CA 92868  
800-763-9268

December 7, 2022

Blanchard Community Library  
119 North Eighth Street  
Santa Paula, Ca 93060

RE: Prequalification Letter for Ardalan Construction Company, Inc. Flooring for Blanchard Community Library.

To Whom It May Concern:

The Ohio Casualty Insurance Company is pleased to act as the surety for Ardalan Construction Company, Inc.. We have been writing bonds for Ardalan Construction Company, Inc. since 2011. We are willing to consider \$20,000,000 single and \$30,000,000 aggregate bonding capacity subject to normal underwriting conditions. Bond considerations are subject to review of the contract documents, amount of backlog at time of award, condition and review of the latest financial statements.

You understand of course, that any arrangements for the final bond or bonds is a matter between the Ardalan Construction Company, Inc. and the surety, and that The Ohio Casualty Insurance Company will assume no liability to third parties, or to you, if for any reason we do not execute said bond or bonds. This letter is not an assumption of liability, nor is it a bid bond or performance bond. It is issued only as a bonding reference request by our client.

The Ohio Casualty Insurance Company is listed in the Federal Register dated July 1, 2022 with an underwriting limitation of \$240,878,000. We are a member of the Liberty Mutual Insurance Companies and have been given an "A" rating, financial size XV by A.M. Best.

If you should need any additional information, please feel free to contact us.

Regards,

Kevin P. Reed  
Attorney-in-Fact, The Ohio Casualty Insurance Company

**Member of Liberty Mutual Group**

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California )

County of Orange )

On 12/7/2022 before me, Jessica Tinoco Garcia, Notary Public
Date Here Insert Name and Title of the Officer

Personally appeared Kevin P. Reed
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature [Handwritten Signature]
Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document Document Date

Number of Pages Signer(s) Other Than Named Above

Capacity(ies) Claimed by Signer(s)

Signer's Name Signer's Name
[ ] Corporate Officer—Title(s) [ ] Corporate Officer—Title(s)
[ ] Partner [ ] Limited [ ] General [ ] Partner [ ] Limited [ ] General
[ ] Individual [ ] Attorney in Fact [ ] Individual [ ] Attorney in Fact
[ ] Trustee [ ] Guardian or Conservator [ ] Trustee [ ] Guardian or Conservator
[ ] Other [ ] Other

Signer Is Representing Signer Is Representing





This Power of Attorney limits the acts of those named herein, and they have no authority to bind the Company except in the manner and to the extent herein stated.

Liberty Mutual Insurance Company
The Ohio Casualty Insurance Company
West American Insurance Company

Certificate No: 8208853-969612

POWER OF ATTORNEY

KNOWN ALL PERSONS BY THESE PRESENTS: That The Ohio Casualty Insurance Company is a corporation duly organized under the laws of the State of New Hampshire, that Liberty Mutual Insurance Company is a corporation duly organized under the laws of the State of Massachusetts, and West American Insurance Company is a corporation duly organized under the laws of the State of Indiana (herein collectively called the "Companies"), pursuant to and by authority herein set forth, does hereby name, constitute and appoint, Jessica Garcia; Kevin P. Reed; Silvia Ortiz; Sonya Silva; Stanley Tutton

all of the city of Santa Ana state of CA each individually if there be more than one named, its true and lawful attorney-in-fact to make, execute, seal, acknowledge and deliver, for and on its behalf as surety and as its act and deed, any and all undertakings, bonds, recognizances and other surety obligations, in pursuance of these presents and shall be as binding upon the Companies as if they have been duly signed by the president and attested by the secretary of the Companies in their own proper persons.

IN WITNESS WHEREOF, this Power of Attorney has been subscribed by an authorized officer or official of the Companies and the corporate seals of the Companies have been affixed thereto this 14th day of October, 2022.



Liberty Mutual Insurance Company
The Ohio Casualty Insurance Company
West American Insurance Company

By: David M. Carey
David M. Carey, Assistant Secretary

State of PENNSYLVANIA ss
County of MONTGOMERY

On this 14th day of October, 2022 before me personally appeared David M. Carey, who acknowledged himself to be the Assistant Secretary of Liberty Mutual Insurance Company, The Ohio Casualty Company, and West American Insurance Company, and that he, as such, being authorized so to do, execute the foregoing instrument for the purposes therein contained by signing on behalf of the corporations by himself as a duly authorized officer.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my notarial seal at Plymouth Meeting, Pennsylvania, on the day and year first above written.



Commonwealth of Pennsylvania - Notary Seal
Teresa Pastella, Notary Public
Montgomery County
My commission expires March 28, 2025
Commission number 1126044
Member, Pennsylvania Association of Notaries

By: Teresa Pastella
Teresa Pastella, Notary Public

This Power of Attorney is made and executed pursuant to and by authority of the following By-laws and Authorizations of The Ohio Casualty Insurance Company, Liberty Mutual Insurance Company, and West American Insurance Company which resolutions are now in full force and effect reading as follows:

ARTICLE IV - OFFICERS: Section 12. Power of Attorney.

Any officer or other official of the Corporation authorized for that purpose in writing by the Chairman or the President, and subject to such limitation as the Chairman or the President may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Corporation to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact, subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Corporation by their signature and execution of any such instruments and to attach thereto the seal of the Corporation. When so executed, such instruments shall be as binding as if signed by the President and attested to by the Secretary. Any power or authority granted to any representative or attorney-in-fact under the provisions of this article may be revoked at any time by the Board, the Chairman, the President or by the officer or officers granting such power or authority.

ARTICLE XIII - Execution of Contracts: Section 5. Surety Bonds and Undertakings.

Any officer of the Company authorized for that purpose in writing by the chairman or the president, and subject to such limitations as the chairman or the president may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Company by their signature and execution of any such instruments and to attach thereto the seal of the Company. When so executed such instruments shall be as binding as if signed by the president and attested by the secretary.

Certificate of Designation - The President of the Company, acting pursuant to the Bylaws of the Company, authorizes David M. Carey, Assistant Secretary to appoint such attorneys-in-fact as may be necessary to act on behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations.

Authorization - By unanimous consent of the Company's Board of Directors, the Company consents that facsimile or mechanically reproduced signature of any assistant secretary of the Company, wherever appearing upon a certified copy of any power of attorney issued by the Company in connection with surety bonds, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

I, Renee C. Llewellyn, the undersigned, Assistant Secretary, The Ohio Casualty Insurance Company, Liberty Mutual Insurance Company, and West American Insurance Company do hereby certify that the original power of attorney of which the foregoing is a full, true and correct copy of the Power of Attorney executed by said Companies, is in full force and effect and has not been revoked.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seals of said Companies this 7th day of December, 2022.



By: Renee C. Llewellyn
Renee C. Llewellyn, Assistant Secretary

Not valid for mortgage, note, loan, letter of credit, currency rate, interest rate or residual value guarantees.

For bond and/or Power of Attorney (POA) verification inquiries, please call 610-832-8240 or email HOSUR@libertymutual.com.

# INFORMATION REQUIRED OF BIDDER

## LIST OF SUBCONTRACTORS

As required under Section 4100, *et seq.*, of the Public Contract Code, the Bidder shall list below the name and business address of each subcontractor who will perform Work under this Bid in excess of one-half of one percent of the Contractor's Total Bid Price and shall also list the portion of the Work which will be done by such subcontractor. After the opening of Bids, no changes or substitutions will be allowed except as otherwise provided by law. The listing of more than one subcontractor for each item of Work to be performed with the words "and/or" will not be permitted. Failure to comply with this requirement will render the Bid as non-responsive and may cause its rejection. Attach additional sheets if required.

Work to be Performed	Subcontractor's License Number/Exp.	Percent of Total Contract	Subcontractor's Name & Address
1. LVT and Carpet	839258 5/31/24	60%	Reliable Floor Covering Inc. Westlake Village, CA
2. _____	_____	_____	_____
3. _____	_____	_____	_____
4. _____	_____	_____	_____
5. _____	_____	_____	_____
6. _____	_____	_____	_____
7. _____	_____	_____	_____
8. _____	_____	_____	_____


ATTACH ADDITIONAL SHEETS AS REQUIRED

WORKERS' COMPENSATION REQUIREMENT - The Bidder should be aware that in accordance with laws of the State of California, the Bidder will, if awarded the Contract, be required to secure the payment of compensation to its employees and execute the Workers' Compensation Certification.

**WORKERS' COMPENSATION CERTIFICATE**

**(AS REQUIRED BY SECTION 1861 OF THE CALIFORNIA LABOR CODE)**

I am aware of the provisions of Section 3700 of the California Labor Code, which requires every employer to be insured against liability for workers' compensation, or to undertake self-insurance in accordance with the provisions of said Code, and I will comply with such provisions before commencing the performance of the Work of this Contract.

Contractor: Ardalan Construction Company, Inc.  
By:  Mozafar Ardalan  
Title: President

## PREVAILING WAGE COMPLIANCE CERTIFICATION

To:  
Blanchard Community Library  
119 North Eighth Street  
Santa Paula, CA 93060

PROJECT No.: \_\_\_\_\_

TYPE OF PROJECT: Interior Upgrades for Flooring

BID PACKAGE No. \_\_\_\_\_

I hereby certify that I will conform to the State of California Public Works Contract Requirements regarding wages, benefits, on site audits, payroll records, and apprentice and trainee employment requirements.

Date: 12/17/22

Bidder Ardalan Construction Company, Inc.

By  Mozafar Ardalan

Title President

Organization Corporation

Address 8 E. Gainsborough Rd.

Thousand Oaks, CA 91360

\_\_\_\_\_

**NON-COLLUSION AFFIDAVIT TO BE EXECUTED BY BIDDER  
AND SUBMITTED WITH BID**

State of California     )  
  ) ss.  
County of Ventura )

I, Mozafar Ardalan, being first duly sworn, deposes and says that he or she is President of Ardalan Construction Company, Inc., the party making the foregoing Bid, that the Bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation; that the Bid is genuine and not collusive or sham; that the Bidder has not directly or indirectly induced or solicited any other Bidder to put in a false or sham Bid, and has not directly or indirectly colluded, conspired, connived, or agreed with any Bidder or anyone else to put in a sham Bid, or that anyone shall refrain from bidding; that the Bidder has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the Bid price of the Bidder or any other Bidder, or to fix any overhead, profit, or cost element of the Bid price, or of that of any other Bidder, or to secure any advantage against the public body awarding the Contract of anyone interested in the proposed Contract; that all statements contained in the Bid are true; and, further, that the Bidder has not, directly or indirectly, submitted his or her Bid price, or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, or paid, and will not pay, any fee to any corporation, partnership, company, association, organization, bid depository, or to any member or agent thereof, to effectuate a collusive or sham Bid.

Bidder Ardalan Construction Company, Inc

By  Mozafar Ardalan

Title President

Organization Corporation

Address 8 E. Gainsborough Rd.  
Thousand Oaks, CA 91360  
\_\_\_\_\_

**“EXHIBIT I”  
BID SCHEDULE**

**Interior Upgrades for Flooring for  
Blanchard Community Library**

Contractor Name: Ardalan Construction Company, Inc. Lic. # 893121

**A.** The undersigned proposes to furnish all Labor, Equipment and Materials required to complete the Improvements per the contract and price specified below.

**B.** This bid includes addenda number(s) (IF REQUIRED) n/a

All Quantities are computed on an "Approx. Measured in Place Basis". Bidders shall compute their own measurements and waste factors into their bids.

<b>C.</b>	No.	Description	Total Price
	1.	General Conditions	<u>\$15,000.00</u>
	2.	Removal of Existing Flooring SOW items 1.01-1.03	<u>\$9,500.00</u>
	3.	Patch, Repair and Prepare Existing Floors SOW items 2.01-2.04	(allowance) <u>\$2,500.00</u>
	4.	Provide and Install New Porcelain Tile SOW item 3.01	<u>\$10,000.00</u>
	5.	Provide and Install New Vinyl Tile SOW item 3.02	<u>\$12,000.00</u>
	6.	Provide and Install New Carpet Tile SOW items 3.03	<u>\$75,000.00</u>
	7.	Provide and Install New Base SOW items 3.04	<u>\$5,000.00</u>
	8.	Provide and Install New Transition Strips SOW item 4.01	<u>\$3,000.00</u>

**The Sum of the Total Bid = Proposed contract price:** \$ 132,000.00

Submitted By:

Name: Ardalan Construction Company, Inc.

Signed By:  Mozafar Ardalan

Date: 12/17/22

REGULAR MEETING OF JANUARY 24, 2023  
H(a) NEW BUSINESS: APPROVAL OF DRAFT OF 2021-22 AUDIT

The draft of the audit report for fiscal year 2021-22 prepared by the library’s auditors—Moss, Levy, Hartzheim—is attached. There were no findings.

RECOMMENDATION: Staff recommends that the Board accept the completed audit.

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Barrows						
Beardsley						
Merson						
Reyes						
Zamora						



Moss, Levy & Hartzheim LLP

Certified Public Accountants

January 19, 2023

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

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

Sincerely,

MOSS, LEVY & HARTZHEIM LLP

*Moss, Levy & Hartzheim LLP*

RESPONSE:

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

By: \_\_\_\_\_

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

Date: \_\_\_\_\_



**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**

FINANCIAL STATEMENTS  
JUNE 30, 2022

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
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**JUNE 30, 2022**

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Moss, Levy & Hartzheim LLP

Certified Public Accountants

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Blanchard/Santa Paula Library District

### Opinions

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 year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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 District as of June 30, 2022, 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.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an

uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Santa Maria, California  
January XX, 2023

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2022**

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**ASSETS**

Cash and investments	\$ 2,305,042
Prepaid expenses	9,201
Capital assets:	
Depreciable, net	<u>481,134</u>
 Total assets	 <u>2,795,377</u>

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred pensions	67,564
Deferred other post-employment benefits	<u>136,556</u>
 Total deferred outflows of resources	 <u>204,120</u>

**LIABILITIES**

Current Liabilities:	
Accounts payable	15,718
Accrued wages and benefits	6,597
Deferred revenue	228,225
Compensated absences	3,937
Total current liabilities	<u>254,477</u>
Long-term liabilities:	
Compensated absences	35,432
Other post-employment benefits	813,556
Net pension liability	373,061
Total long-term liabilities	<u>1,222,049</u>
 Total liabilities	 <u>1,476,526</u>

**DEFERRED INFLOWS OF RESOURCES**

Deferred other post-employment benefits	381,708
Deferred pensions	<u>382,448</u>
 Total deferred inflows of resources	 <u>764,156</u>

**NET POSITION**

Net investment in capital assets	481,134
Unrestricted	<u>268,854</u>
 Total net position	 <u>\$ 758,815</u>

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

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Contributions and Grants</u>	<u>Capital Contributions and Grants</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
Governmental activities:					
Library services	\$ 994,363	\$ 2,535	\$ 62,115	\$ 30,048	\$ (899,665)
FLAIR program	62,520		71,282		8,762
Payments to Black Gold	54,500				(54,500)
Total governmental activities	<u>\$ 1,111,383</u>	<u>\$ 2,535</u>	<u>\$ 133,397</u>	<u>\$ 30,048</u>	<u>(945,403)</u>
General Revenue					
Property taxes					611,759
Special assessment tax					320,240
Miscellaneous					5,860
Investment income					<u>3</u>
Total general revenue					<u>937,862</u>
Change in net position					(7,541)
Net position at beginning of fiscal year					<u>766,356</u>
Net position at end of fiscal year					<u>\$ 758,815</u>

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

BLANCHARD/SANTA PAULA LIBRARY DISTRICT  
 GOVERNMENTAL FUNDS  
 BALANCE SHEET  
 June 30, 2022

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	General Fund	Literacy Programs Fund	Total Governmental Funds
<b>ASSETS</b>			
Cash and investments	\$ 2,296,215	\$ 8,827	\$ 2,305,042
Prepaid expenditures	9,201		9,201
Total assets	<u>\$ 2,305,416</u>	<u>\$ 8,827</u>	<u>\$ 2,314,243</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 15,718	\$ -	\$ 15,718
Accrued payroll taxes	6,597		6,597
Deferred revenue	228,225		228,225
Total liabilities	<u>250,540</u>		<u>250,540</u>
Fund balances:			
Restricted			
Literacy programs		8,827	8,827
Unassigned	2,054,876		2,054,876
Total fund balances	<u>2,054,876</u>	<u>8,827</u>	<u>2,063,703</u>
Total liabilities and fund balances	<u>\$ 2,305,416</u>	<u>\$ 8,827</u>	<u>\$ 2,314,243</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, 2022**

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Total Fund Balance - Governmental Funds		\$	2,063,703
<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>			
			481,134
<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	\$	(39,369)	
Other post-employment benefits		(813,556)	
Net pension liability		(373,061)	
Total		<u>          </u>	(1,225,986)
<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	\$	(382,448)	
Deferred outflows of resources relating to other post-employment benefits		136,556	
Deferred inflows of resources relating to other post-employment benefits		(381,708)	
Deferred outflows of resources relating to pensions		<u>          </u>	
Net			<u>          </u> (560,036)
Total Net Position - Governmental Net Activities		\$	<u>          </u> 758,815

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, 2022**

	General Fund	Literacy Programs Fund	Total Governmental Funds
<b>Revenues:</b>			
Property taxes	\$ 611,759	\$ -	\$ 611,759
Special assessment tax	320,240		320,240
Library services	2,535		2,535
Interest income	3		3
Donations/memorials	32,491		32,491
Impact fees	30,048		30,048
State/Federal/Other grants	29,624	71,282	100,906
Miscellaneous	5,795	65	5,860
Total revenues	<u>1,032,495</u>	<u>71,347</u>	<u>1,103,842</u>
<b>Expenditures:</b>			
Salaries and employee benefits	585,023	58,047	643,070
Services and supplies	193,476	4,473	197,949
Utilities	39,933		39,933
Capital outlay	24,973		24,973
Payments to Black Gold	54,500		54,500
Total expenditures	<u>897,905</u>	<u>62,520</u>	<u>960,425</u>
Net change in fund balances	134,590	8,827	143,417
Fund balances - July 1	<u>1,920,286</u>		<u>1,920,286</u>
Fund balances - June 30	<u>\$ 2,054,876</u>	<u>\$ 8,827</u>	<u>\$ 2,063,703</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, 2022**

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Net Change in Fund Balance - Governmental Fund	\$	143,417
<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 \$24,973 is less than depreciation expense of \$42,149:</p>		(17,176)
<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>		16,895
<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>		(23,354)
<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>		<u>(127,323)</u>
Change in Net Position - Governmental Activities	\$	<u>(7,541)</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, 2022**

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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.

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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**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, 2022**

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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 and the City of Santa Paula. The County and the City maintain cash and investment pools 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, 2022**

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

**K. Capital Assets**

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

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

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

**L. Prepaid Items**

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

**M. Long-term Obligations**

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

**N. Compensated Absences**

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

**O. Fund Balances**

Fund balance of the governmental funds are classified as follows:

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

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

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

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

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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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 consists 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 6 and 7 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 two items which qualify for reporting in this category; refer to Notes 6 and 7 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, 2022**

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**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. 91	"Conduit Debt Obligations"	The provisions of this statement are effective for fiscal years beginning after December 15, 2021.
Statement No. 93	"Replacement of Interbank Offered Rates"	The provisions of this statement except for paragraphs 11b, 13, and 14 are effective for fiscal years beginning after June 15, 2020. Paragraph 11b is effective for fiscal years beginning after December 31, 2021. Paragraphs 13 and 14 are effective for fiscal years beginning after June 15, 2021.
Statement No. 94	"Public-Private and Public-Public Partnerships and Availability Payment Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 96	"Subscription-Based Information Technology Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 98	"The Annual Comprehensive Financial Report"	The provisions of this statement are effective for fiscal years beginning after December 15, 2021.
Statement No. 99	"Omnibus 2022"	The provisions of this statement are effective in April 2022 except for the provisions related to leases, PPPs, SBITAs, financial guarantees and derivative instruments. The provisions related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022. The provisions related to financial guarantees and derivative instruments are effective for fiscal years beginning after June 15, 2023.
Statement No. 100	"Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62"	The provisions of this statement are effective for fiscal years beginning after June 15, 2023.
Statement No. 101	"Compensated Absences"	The provisions of this statement are effective for fiscal years beginning after December 15, 2023.

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 2 – CASH AND INVESTMENTS**

On June 30, 2021, the District had the following cash and investments on hand:

Cash on hand	\$ 411
Cash in bank	228,570
Cash and investments with the City of Santa Paula	222,194
Cash and investments with the Ventura County Treasurer	1,458,150
Negotiable Certificates of Deposit	<u>395,717</u>
<b>Total cash and investments</b>	<b><u>\$ 2,305,042</u></b>

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

Cash and investments, statement of net position	<u>\$ 2,305,042</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.

Fair value of assets measured on a recurring basis at June 30, 2022, are as follows:

June 30, 2022	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	\$ 395,717	\$ 395,717	\$ -	\$ -
Investments with the Ventura County Treasurer	1,458,150		1,458,150	
City of Santa Paula Investment Pool	222,194		222,194	
	<u>\$2,076,061</u>	<u>\$ 395,717</u>	<u>\$ 1,680,344</u>	<u>\$ -</u>

Investments Authorized by the California Government Code

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

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

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
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**NOTE 2 – CASH AND INVESTMENTS (Continued)**

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	\$ 1,458,150	\$ 1,458,150	\$ -	\$ -	\$ -
City of Santa Paula Investment Pool	222,194	222,194			
Negotiable Certificates of Deposit	<u>395,717</u>	<u>76,927</u>	<u>318,790</u>		
<b>Total</b>	<b><u>\$ 2,076,061</u></b>	<b><u>\$ 1,757,271</u></b>	<b><u>\$ 318,790</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></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 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	\$1,458,150	N/A	\$ -	\$ -	\$ -	\$1,458,150
City of Santa Paula Investment Pool	222,194	N/A				222,194
Negotiable Certificates of Deposit	<u>395,717</u>	N/A				<u>395,717</u>
<b>Total</b>	<b><u>\$2,076,061</u></b>		<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$2,076,061</u></b>

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 \$232,840 and Capital One of \$80,135 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

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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

Custodial Credit Risk (Continued)

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, 2021, none of the District's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts.

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or governmental investment pools (such as Ventura County Investment Pool and the City of Santa Paula's pooled cash).

**NOTE 3 – PROPERTY TAXES**

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

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

**Tax Levies** - are limited to 1% of full 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

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 3 – PROPERTY TAXES (Continued)**

administrative fee for collection and distribution of property taxes.

**NOTE 4 – CAPITAL ASSETS**

Capital assets activity for the fiscal year ended June 30, 2022 was as follows:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
Governmental activities				
Non-depreciable capital assets:				
Land	\$ 69,309	\$ -	\$ -	\$ 69,309
Construction in progress	8,000	16,985		24,985
Total non-depreciable capital assets	<u>\$ 77,309</u>	<u>\$ 16,985</u>	<u>\$ -</u>	<u>\$ 94,294</u>
Depreciable capital assets:				
Buildings	\$ 474,710	\$ -	\$ -	\$ 474,710
Equipment	312,198	5,850		318,048
Improvements	769,092	2,138		771,230
Furniture and fixtures	292,310			292,310
Total depreciable capital assets	<u>1,848,310</u>	<u>7,988</u>		<u>1,856,298</u>
Less accumulated depreciation	<u>1,427,309</u>	<u>42,149</u>		<u>1,469,458</u>
Net depreciable capital assets	<u>\$ 421,001</u>	<u>\$ (34,161)</u>	<u>\$ -</u>	<u>\$ 386,840</u>
Net capital assets	<u>\$ 498,310</u>	<u>\$ (17,176)</u>	<u>\$ -</u>	<u>\$ 481,134</u>

**NOTE 5 – LONG-TERM LIABILITIES**

The following is a summary of long-term liability activity for the fiscal year ended June 30, 2022:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Due Within One Year
Governmental activities:					
Compensated absences	\$ 56,264	\$ 36,956	\$ 53,851	\$ 39,369	\$ 3,937
Other post-employment benefits	1,095,371	79,558	361,373	813,556	
Net pension liability	612,580	155,214	394,733	373,061	
Total long-term liabilities:	<u>\$ 1,764,215</u>	<u>\$ 271,728</u>	<u>\$ 809,957</u>	<u>\$ 1,225,986</u>	<u>\$ 3,937</u>

**NOTE 6 – 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, 2022**

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**NOTE 6 – POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)**

Employees Covered

As of June 30, 2022, 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
Inactive plan members or beneficiaries currently not receiving benefits	1
	<u>13</u>

OPEB Liability

The District’s OPEB Liability was measured as of June 30, 2022 and the total OPEB liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of June 30, 2021. 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	3.00%
Discount rate	4.09% as of June 30, 2022, 2.18% as of June 30, 2021
Healthcare cost trend rate	7.5% as of June 30, 2019
Assumed wage inflation	3.25%
General inflation rate	2.50%

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

Actuarial assumptions used in the June 30, 2021 valuation were based on a review of plan experience during the period July 1, 2021 to June 30, 2022.

*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		
		Expected Return of Plan Investments (if any)	Municipal Bond 20 Year High Grade Rate Index	Discount Rate
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%
June 30, 2020	June 30, 2020	4%	2.66%	2.66%
June 30, 2021	June 30, 2021	4%	2.18%	2.18%
June 30, 2022	June 30, 2022	4%	4.09%	4.09%

*Change of Assumptions:* The change in assumptions reflect a discount change from 2.18% in 2021 to 4.09% in 2022.

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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**NOTE 6 – POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)**

Changes in the OPEB Liability

	<u>Total OPEB Liability</u>
Balance at June 30, 2021 (Valuation Date July 1, 2021)	\$ 1,095,371
Changes recognized for the measurement period:	
Service Cost	54,784
Interest Cost	24,774
Changes of benefit terms	
Changes of assumptions	(333,904)
Benefit payments	<u>(27,469)</u>
Net Changes	(281,815)
Balance at June 30, 2022 (Measurement Date June 30, 2022)	<u><u>\$ 813,556</u></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 (3.09%) or 1-percentage-point higher (5.09%) than the current discount rate:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
OPEB Liability	\$ 968,823	\$ 813,556	\$ 691,160

*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:

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
OPEB Liability	\$ 646,564	\$ 813,556	\$ 1,048,241

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

For the fiscal year ended June 30, 2022, the District recognized OPEB expense of \$42,764. As of the fiscal year ended June 30, 2022, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 104,207
Change in assumptions	136,556	277,501
	<u>\$ 136,556</u>	<u>\$ 381,708</u>

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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**NOTE 6 – 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>
2023	\$ (43,019)
2024	(48,657)
2025	(50,559)
2026	(51,028)
2027	(51,889)
	<u>\$ (245,152)</u>

**NOTE 7 – 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, 2022 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	8.65%	7.59%
Employer payment of unfunded liability	\$45,931	\$2,408

*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 \$23,558 for the fiscal year ended June 30, 2022.



**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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**NOTE 7 – PENSION PLAN (Continued)**

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

At June 30, 2022, the District reported a liability of \$373,061 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020, rolled forward to June 30, 2021 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, 2020 and 2021 was as follows:

	<u>Miscellaneous</u>
Proportion-June 30, 2020	0.01473%
Proportion-June 30, 2021	<u>0.01965%</u>
Change-Increase (Decrease)	<u><u>0.00492%</u></u>

For the fiscal year ended June 30, 2022, the District recognized pension expense of \$155,214. 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, 2022, 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	\$ 23,913	\$ -
Differences between expected and actual experience	41,835	
Net difference between projected and actual earnings on retirement plan investments		325,662
Adjustment due to differences in proportions		18,444
Difference in actual contributions and proportionate share of contributions	1,816	38,342
	<u>\$ 67,564</u>	<u>\$ 382,448</u>

\$23,913 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, 2023.

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>
2023	\$ (79,022)
2024	(83,386)
2025	(86,393)
2026	<u>(89,996)</u>
	<u>\$ (338,797)</u>

*Actuarial Assumptions*

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions:

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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**NOTE 7 – PENSION PLAN (Continued)**

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

*Actuarial Assumptions (Continued)*

	<u>Miscellaneous</u>
Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
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 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table please refer to the 2017 experience study report.

*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.

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

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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**NOTE 7 – PENSION PLAN (Continued)**

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

*Discount Rate (continued)*

(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.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10(a)</u>	<u>Real Return Years 11+(b)</u>
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	<u>100.0%</u>		

(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:

	<u>1% Decrease 6.15%</u>	<u>Discount Rate 7.15%</u>	<u>1% Increase 8.15%</u>
District's proportionate share of the net pension plan liability	\$ 677,776	\$ 373,061	\$ 121,157

*Pension Plan Fiduciary Net Position*

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

**C. Payable to Pension Plan**

At June 30, 2022, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2022.

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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**NOTE 8 – 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 9 – RISK MANAGEMENT**

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

**NOTE 10 – SUBSEQUENT EVENTS**

Subsequent events have been evaluated through the date of the financial statements which is January XX, 2023.

**REQUIRED SUPPLEMENTARY INFORMATION**

**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, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes	\$ 563,230	\$ 563,230	\$ 611,759	\$ 48,529
Special assessment tax	314,000	314,000	320,240	6,240
Library services	1,200	1,200	2,535	1,335
Interest income	6,000	6,000	3	(5,997)
Donations/memorials	35,040	35,040	32,491	(2,549)
Impact fees			30,048	30,048
State/Federal/Other grants	1,000	1,000	29,624	28,624
Miscellaneous			5,795	5,795
<b>Total revenues</b>	<b>920,470</b>	<b>920,470</b>	<b>1,032,495</b>	<b>112,025</b>
<b>Expenditures:</b>				
Salaries and employee benefits	607,560	607,560	585,023	22,537
Services and supplies	202,760	202,760	193,476	9,284
Utilities	36,000	36,000	39,933	(3,933)
Payments to Black Gold	64,000	64,000	54,500	9,500
Capital outlay	18,000	18,000	24,973	(6,973)
<b>Total expenditures</b>	<b>928,320</b>	<b>928,320</b>	<b>897,905</b>	<b>30,415</b>
<b>Net change in fund balances</b>	<b>(7,850)</b>	<b>(7,850)</b>	<b>134,590</b>	<b>142,440</b>
Fund balance - July 1	1,920,286	1,920,286	1,920,286	
Fund balance - June 30	<u>\$ 1,912,436</u>	<u>\$ 1,912,436</u>	<u>\$ 2,054,876</u>	<u>\$ 142,440</u>

**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, 2022**

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
State/Federal/Other grants	\$ 73,363	\$ 73,363	\$ 71,282	\$ (2,081)
Miscellaneous	-	-	65	65
Total revenues	<u>73,363</u>	<u>73,363</u>	<u>71,347</u>	<u>(2,016)</u>
<b>Expenditures:</b>				
Salaries and employee benefits	73,120	73,120	58,047	15,073
Services and supplies	<u>9,360</u>	<u>9,360</u>	<u>4,473</u>	<u>4,887</u>
Total expenditures	<u>82,480</u>	<u>82,480</u>	<u>62,520</u>	<u>19,960</u>
Net change in fund balances	(9,117)	(9,117)	8,827	8,827
Fund balance - July 1				
Fund balance - June 30	<u>\$ (9,117)</u>	<u>\$ (9,117)</u>	<u>\$ 8,827</u>	<u>\$ 8,827</u>

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY**  
**LAST 10 YEARS\***  
**AS OF JUNE 30, 2022**

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Proportion of the net pension liability	0.00690%	0.00563%	0.00577%	0.00580%
Proportionate share of the net pension liability	\$ 373,061	\$ 612,580	\$ 590,754	\$ 558,665
Covered payroll	\$ 283,715	\$ 402,480	\$ 341,511	\$ 321,644
Proportionate share of the net pension liability as percentage of covered payroll	131.49%	152.20%	172.98%	173.69%
Plan's total pension liability	\$ 46,174,942,264	\$ 43,702,930,887	\$ 41,426,453,489	\$ 38,944,855,364
Plan's fiduciary net position	\$ 40,766,653,876	\$ 32,822,501,335	\$ 31,179,414,067	\$ 29,308,589,559
Plan fiduciary net position as a percentage of the total pension liability	88.29%	75.10%	75.26%	75.26%
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability	0.00580%	0.00621%	0.00579%	0.00747%
Proportionate share of the net pension liability	\$ 575,561	\$ 537,602	\$ 397,121	\$ 464,790
Covered payroll	\$ 281,457	\$ 270,912	\$ 260,546	\$ 278,703
Proportionate share of the net pension liability as percentage of covered payroll	204.49%	198.44%	152.42%	166.77%
Plan's total pension liability	\$ 37,161,348,332	\$ 33,358,627,624	\$ 31,771,217,402	\$ 30,829,966,631
Plan's fiduciary net position	\$ 27,244,095,376	\$ 24,705,532,291	\$ 24,907,305,871	\$ 24,607,502,515
Plan fiduciary net position as a percentage of the total pension liability	73.31%	74.06%	78.40%	79.82%

**Notes to Schedule:**

Changes in assumptions - In 2018, inflation 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 eight years are shown.



**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**SCHEDULE OF PENSION CONTRIBUTIONS**  
**LAST 10 YEARS**  
**AS OF JUNE 30, 2022**

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

	2022	2021	2020	2019
Contractually required contribution (actuarially determined)	\$ 23,913	\$ 23,558	\$ 75,878	\$ 64,303
Contribution in relation to the actuarially determined contributions	(23,913)	(23,558)	(75,878)	(64,303)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 343,010	\$ 283,715	\$ 402,480	\$ 341,511
Contributions as a percentage of covered payroll	6.97%	8.30%	18.85%	18.83%
	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 55,966	\$ 48,945	\$ 46,610	\$ 41,972
Contribution in relation to the actuarially determined contributions	(55,966)	(48,945)	(46,610)	(41,972)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 321,644	\$ 281,457	\$ 270,912	\$ 260,546
Contributions as a percentage of covered payroll	17.40%	17.39%	17.20%	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 eight 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, 2022

Measurement Period	2022	2021	2020	2019
<b>Total OPEB liability</b>				
Service cost	\$ 54,784	\$ 41,341	\$ 38,764	\$ 36,381
Interest on the total OPEB liability	24,774	27,870	27,562	27,292
Actual and expected experience difference				
Changes in assumptions	(333,904)	34,595	24,950	23,354
Changes in benefit terms				
Benefit payments	(27,469)	(29,674)	(38,285)	(34,129)
<b>Net change in total OPEB liability</b>	(281,815)	74,132	52,991	52,898
Total OPEB liability-beginning	1,095,371	1,021,239	968,248	915,350
Total OPEB liability-ending	<u>\$ 813,556</u>	<u>\$ 1,095,371</u>	<u>\$ 1,021,239</u>	<u>\$ 968,248</u>
Covered Payroll	\$ 478,335	\$ 302,129	\$ 323,154	\$ 293,337
Total OPEB Liability as a percentage of covered payroll	170.08%	362.55%	316.02%	330.08%
Measurement Period	2018			
<b>Total OPEB liability</b>				
Service cost	\$ 33,556			
Interest on the total OPEB liability	27,208			
Actual and expected experience difference				
Changes in assumptions	34,209			
Changes in benefit terms				
Benefit payments	(30,656)			
<b>Net change in total OPEB liability</b>	64,317			
Total OPEB liability-beginning	851,033			
Total OPEB liability-ending	<u>\$ 915,350</u>			
Covered Payroll	\$ 342,563			
Total OPEB Liability as a percentage of covered payroll	267.21%			

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

**BLANCHARD/SANTA PAULA LIBRARY DISTRICT**  
**SCHEDULE OF OPEB CONTRIBUTIONS**  
Last 10 Years\*  
As of June 30, 2022

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The District's contribution for the fiscal year ended June 30, 2022, was \$27,469. The District did not have an actuary calculate the Annually Determined Contribution for the fiscal year ended June 30, 2022, 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, 2021, was \$29,674. The District did not have an actuary calculate the Annually Determined Contribution for the fiscal year ended June 30, 2021, 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, 2020, was \$38,285. The District did not have an actuary calculate the Annually Determined Contribution for the fiscal year ended June 30, 2020, 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, 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.

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

REGULAR MEETING OF JANUARY 24, 2023

H(b) NEW BUSINESS: APPROVAL OF AUTHORIZED BANK ACCOUNT SIGNATORIES

The library trustees are the only signers on the library bank accounts. With the change in the membership of the Board, new signature cards are needed for the six checking accounts.

RECOMMENDATION:

Staff recommends the Board approve the following signers for the accounts at Bank of America:

Genevieve Barrows  
Lori Beth Beardsley  
Ron Merson  
Ricardo Reyes  
Miriam Zamora

REGULAR MEETING OF JANUARY 24, 2023  
H(c) NEW BUSINESS: APPROVE COST ESTIMATE FOR WORKING DRAWINGS FOR  
NEW BUILDING

The library has commitments of \$1.5 million for the new Community Hall proposed for the northwest corner of the property. Staff believes that a full set of construction documents will enable us to get a more exact cost estimate for construction, which will facilitate getting commitments for the remaining funds needed. The estimate of the cost for the drawings is

RECOMMENDATION:

Staff recommends the Board approve an agreement in the amount of \$183,332 for professional services to be performed by Anderson, Kulwicz, Appleby Architects to produce complete construction drawings.

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Barrows						
Beardsley						
Merson						
Reyes						
Zamora						

ANDERSON KULWIEC  
APPLEBY  
ARCHITECTS

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

January 18, 2023

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

**PROJECT: Blanchard Community Library – New Community Hall**  
**Project No. 2023-102 ~~Project No. 2019-101.2~~**

Dear Ned,

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

**New Community Hall - Project Description:**

Construct new 3,000 SF Community Hall including community room, kitchenette, lobby, toilet rooms, and site improvements.

This is to amend our letter of agreement dated January 24, 2019, and updates the Letter of Agreement dated 03-23-2022. The work below is on the based the Schematic Design Plans dated 01-23-2020.

**SCOPE OF WORK**

**PHASE 3 – Topographic Survey**

Phase 3 will be performed for a fixed fee in accordance with our standard “Terms and Conditions” (Attachment ‘A’, which forms a part of this Agreement).

**PHASE 4 – Design Development**

1. Architectural Plans & Details
2. Gather and present color and materials samples
3. Civil Engineering
4. Structural Engineering
5. Mechanical / Plumbing Engineering
6. Electrical Engineering

7. Landscape Architecture
8. Fire Protection Engineering
9. Owner / Library Design Committee review meetings

Phase 4 services will be performed for a fixed fee.

**PHASE 5 – Construction Documents** – thru availability of building permit

1. Architectural Plans & Details
2. Civil Engineering
3. Structural Engineering
4. Mechanical / Plumbing Engineering
5. Electrical Engineering
6. Landscape Architecture
7. Fire Protection Engineering
8. Title 24 Energy Calculations
9. Prepare finishes and furnishing plans
10. Prepare interior elevations
11. Coordinate work with Furnishings Consultant
12. Owner / Library Design Committee review meetings
13. Building Permit Processing

Phase 5 services will be performed for a fixed fee.

**PHASE 6 – Bidding Support – New Community Hall**, as needed:

1. Assist in preparing the Bid Package, as needed by Owner
2. Provide clarifications and prepare addenda, as required
3. Assist the Owner in evaluation of Bids and selection of the Contractor

Phase 6 services will be performed on a time-and-materials basis. If the anticipated time exceeds the budget, the Owner will be notified.

**PHASE 7 - Construction Administration Services, Limited**, as required:

1. Review of Submittals and Shop Drawings
2. Construction Site Meetings, as requested
3. Site Observation
4. Clarification of design issues, as needed

Phase 7 services will be performed on time-and-materials basis.

**FEE SCHEDULE – NEW COMMUNITY HALL**

<b>PHASE</b>		<b>FEE</b>
Phase 3	Topographic Survey	\$3,360
Phase 4	Design Development	\$51,336
Phase 5	Construction Documents	\$90,880
Phase 6	Bidding Support (estimated)	\$8,476
Phase 7	Limited Construction Administration (estimated)	\$29,280
<b>Total</b>		<b>\$183,332</b>

The following work or services, which may be required to complete the project, are not included in the above Scope of Work, and should be budgeted separately:

1. Document Reproduction
2. Agency Fees
3. Soils Investigation
4. Library Consultant
5. Hazardous Materials Testing /Abatement
6. Renderings
7. Environmental Design or Reports
8. Security System Design
9. Fire Alarm System Design
10. Telecommunication Design
11. Audio/Visual System Design
12. Furnishing Final Design and Procurement

Please return one signed copy of this letter to our office as our official Authorization to Proceed.

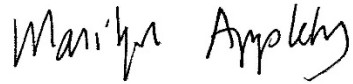
We are ready to start work immediately upon receipt of your authorization, and look forward to working with you on this project.

If you have any questions, please contact me or Dave Anderson.

**NOTE:** For the Purpose of expedition, both parties agree that a facsimile of this agreement shall be used (binding) in lieu of wet signed originals.



Very truly yours,



Marilyn Appleby, AIA, Architect  
Principal Architect C-30868

Tax I.D. #54-2124488

Enclosure: Attachment 'A'

AUTHORIZATION TO PROCEED:

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Signature

---

Title

---

Date

AKA

ANDERSON KULWIEC APPLEBY  
ARCHITECTS

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

**TERMS AND CONDITIONS**

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

**Access To Site:**

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

**Dispute Resolution:**

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

**Billings/Payments:**

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

**Late Payments:**

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

**Indemnification:**

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

**Certifications, Guarantees and Warranties:**

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

**Limitation of Liability:**

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

**Termination of Services:**

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

**Ownership of Documents:**

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

**Standard Hourly Rates:**

For professional services performed on an hourly basis by in-house staff, the following rates are effective January 1, 2023. Current hourly rates are subject to a five percent (5%) increase effective January 1st of each year.

Technician	\$60.00	Project Manager	\$125.00
Clerical	\$60.00	Associate	\$150.00
Drafter	\$80.00	Principal	\$170.00

**Outside Consultants:**

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

**Reimbursable Expenses:**

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

**ANDERSON KULWIEC APPLEBY**

ARCHITECTS

Blanchard Library Community Hall  
Santa Paula, California

AKA Project No. 2023-102

Budget Fee Worksheet 1/18/2023

		Design Fee Budget - Building + Site Design								
		Architect	Structural	Mechanical	Electrical	Fire	Civil	Landscape		Total AE Design Fee Budget
Phase		AKA Architects	Ashley Vance	AE Group	Parvis	Trutner	Randy Toedter - RWC	Brodersen	+ 20% Markup	
3	Topographic Survey						\$ 2,800		\$ 560	\$ 3,360
4	Design Development (fixed fee)	\$ 19,200	\$ 3,000	\$ 6,300	\$ 3,500	\$ 6,480	\$ 3,500	\$ 4,000	\$ 5,356	\$ 51,336
5	Construction Documents - thru Building Permits (fixed fee)	\$ 40,000	\$ 8,000	\$ 6,300	\$ 4,500	\$ 7,200	\$ 9,900	\$ 6,500	\$ 8,480	\$ 90,880
6	Bidding Support (hourly)	\$ 1,600	\$ 900	\$ 630	\$ 500	\$ 1,800	\$ 1,400	\$ 500	\$ 1,146	\$ 8,476
7	Limited Construction Administration (hourly)	\$ 11,520	\$ 3,000	\$ 2,100	\$ 2,500	\$ 3,600	\$ 1,600	\$ 2,000	\$ 2,960	\$ 29,280
									\$ -	\$ -
	<b>Subtotal</b>	<b>\$ 72,320</b>	<b>\$ 14,900</b>	<b>\$ 15,330</b>	<b>\$ 11,000</b>	<b>\$ 19,080</b>	<b>\$ 19,200</b>	<b>\$ 13,000</b>	<b>\$18,502</b>	<b>\$ 183,332</b>
	+ 20% Markup		\$ 2,980	\$ 3,066	\$ 2,200	\$ 3,616	\$ 3,840	\$ 2,600		
	<b>Total</b>	<b>\$ 72,320</b>	<b>\$ 17,880</b>	<b>\$ 18,396</b>	<b>\$ 13,200</b>	<b>\$ 22,896</b>	<b>\$ 23,040</b>	<b>\$ 15,600</b>		<b>\$ 183,332</b>

Note:

20% Markup has been added to ALL Consultant Fees

REGULAR MEETING OF JANUARY 24, 2023  
I(a)(i) REPORTS: PUBLIC SERVICES

# DECEMBER 2022 ADULT SERVICES REPORT

## Programs & Services

### Computer Classes for Seniors

The final class of our introductory session took place at the beginning of this month. Classes will be on break for the holidays. The intermediate level of classes will begin on Monday, January 9<sup>th</sup> and will run through Thursday, March 2<sup>nd</sup>.

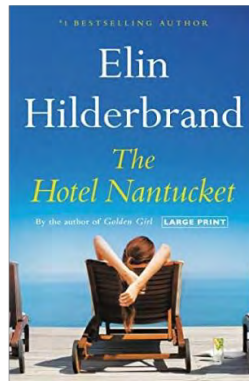
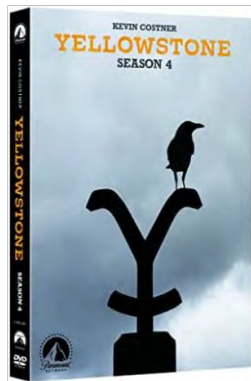
Program Name	Description	Audience	Attendance	Date	Start	End	Location
Computer Classes for Seniors	Instruction	Adult	3	1-Dec	3:00 PM	4:00 PM	Classroom 1
Poetry On Eighth	Poetry Reading	Adult	9	10-Dec	12:00 PM	2:00 PM	Other
The Good House [R]	Movie	Adult	0	13-Dec	5:00 PM	7:00 PM	Hardison

## Collection

75 adult-oriented items were added to the collection in December 2022.

2023	FICTION	NON-FIC	LARGE PRINT	SPANISH	AUDIO	DVD	BLU-RAY
JULY	19	27	2	1	0	2	0
AUGUST	26	29	4	3	2	18	4
SEPTEMBER	14	13	0	2	4	1	0
OCTOBER	3	4	0	4	0	0	0
NOVEMBER	105	120	7	28	0	1	2
DECEMBER	11	29	2	1	0	21	11

5 of the items with the most checkouts for the past 90 days



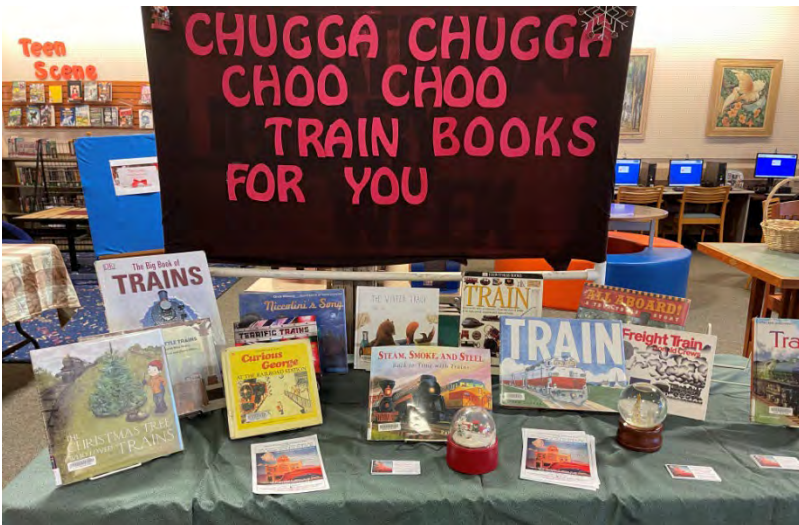
Youth Services Report  
December 2022

December Crafts: 232



Bulletin Board  
Christmas/Winter

Book Displays  
Christmas, Train and Cozy Vibes.



# LEGO in the LIBRARY



**MONDAYS**  
**2:30PM**  
TO  
**4:30PM**

## Bilingual Storytime Cuentos Bilingües



**Tuesdays 4:00 pm**  
**Los Martes a las 4:00 pm**

Join us for a special bilingual English/Spanish storytime.  
Acompañenos y disfrute de cuentos en Inglés y Español.

## STORYTIME

**WEDNESDAYS 10:30AM**



LEGO  
@ 11AM



## Reading with Paws

Find your favorite book and sit with one of  
our friends from  
Love on a Leash and SPARC Cardinals



Justice



Aulani

**Saturday, December 3 and**  
**Saturday, December 17**  
**10:30am - 11:30am**

**FAMILY MOVIE**

Disney  
*The Muppet*  
**CHRISTMAS CAROL**

**WEDNESDAY,**  
**DECEMBER 14 @ 4:00PM**



**1. Family Programs-**

**Wednesday, October 12**      Family Movie      **17**  
 Muppets Christmas Carol      3 adults      14 Children

**2. Ongoing Programs –**

a. **Story time**      **130**

**Tuesday**      12/6, 12/13      **9 adults**      **16 children**  
 (Bilingual)      12/20, 12/27

**Wednesday**      12/7, 12/14      **34 adults**      **71 children**  
 (Preschool)      12/21, 12/28

b. **LEGO**      **127**

12/5, 12/7, 12/12, 12/14      **41 adults**      **86 children**  
 12/19, 12/21, 12/28

c. **Reading with PAWS**      **17**

12/3, 12/17      **7 adults**      **10 children**

**3. Class Visits**

Students received a tour of the library, flyers and information about upcoming events and storytime.

**11/18 Mckevett 2<sup>nd</sup> Grade**      **50 students**      **10 parents**

**12/16 Grace Thille TK**      **23 students**      **8 parents**

<b>Circulation-JUV/YA</b>	Juvenile Fiction	Juvenile Non-Fiction	Total
January	1000	252	1252
February	963	271	1234
March	1,483	376	1859
April 25-30	306	100	406*
May	1,091	463	1,554
June	2,725	527	3,252
July	2,035	371	2,406
August	1,554	401	1,955
September	1,299	339	1,698
October	1,597	387	1,978
November	1,584	365	1,949
<b>December</b>	<b>1,039</b>	<b>233</b>	<b>1,272</b>



<b>New Books</b>	Juv Fic	Juv Non-Fic	YA Fic	Ya Non-Fic	J DVD	J BKCD	Total
July	73	26	75	52	4	0	226
August	35	17	7	1	2	0	62
September	77	12	1	0	0	0	90
October	104	21	1	1	2	0	129
November	41	22	11	1	6	0	81
<b>December</b>	<b>58</b>	<b>32</b>	<b>5</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>99</b>

<b>New Patron Registrations</b>	Adult	Juvenile	E-card	Total
January	46	8		54
February	48	18		66
March	45	24		69
April 1-21	37	10		47
May	44	37		81
June	73	72		145
July	47	37		84
August	46	14	10	70
September	38	21	18	77
October	49	29	18	96
November	61	26	8	95
<b>December</b>	<b>24</b>	<b>8</b>	<b>17</b>	<b>49</b>

<b>Circulation</b>								
Adult Fic	Adult NF	Large Print	Spanish Fiction	Spanish Non-Fic	BKCD	DVD/BLURAY	MusicCD	
272	164	26	5	8	11	159	0	
Magazines	Hotspots	Kindles & Laptop Kiosk	Connectivity Kits	Library of Things	YA Fic	YA Non-Fic	YA Fic Spanish	YA NF Spanish
27	23	3	11	1	73	4	0	0
J BKCD	J DVD/BLURAY	J Music CD	Juv Fic	Juv NF	Juv Fic Spanish	Juv NF Spanish	J Magazine	<b>Total</b>
8	77	0	883	215	83	14	0	<b>2067</b>

<b>Discards</b>	Adult Fic	Adult Non-Fic	DVD	YA	Juv Fic	Juv Non-Fic	Total
January	357	40	0	0	0	0	<b>397</b>
February	0	424	0	0	0	0	<b>424</b>
March	0	546	0	0	0	0	<b>546</b>
April	0	59	0	0	0	0	<b>59</b>
May	0	3	0	0	0	0	<b>3</b>
June	2	0	0	0	2	0	<b>4</b>
July	1	1	0	0	1	0	<b>3</b>
August	0	1	0	0	1	0	<b>2</b>
September	1	0	0	0	2	0	<b>3</b>
October	2	1	0	0	1	0	<b>4</b>
November	0	13	0	20	6	2	<b>41</b>
<b>December</b>	<b>0</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>36</b>	<b>40</b>	<b>136</b>

## **BEST Learning Center Library Board Report December 2022**

### **Adult Literacy Services**

#### **One-To-One Adult Literacy Tutoring**

In December adult literacy tutors and learners spent a combined total of 30 hours practicing reading and writing skills. This month we welcomed one new adult literacy tutor to the program. Delores is very active in her community and has volunteered for Schools on Wheels, Big Brother Big Sisters, and The Humane Society. She has extensive experience tutoring elementary aged children. However, she is new to tutoring adults and is very excited to take on a new challenge.

#### **BEST Virtual Book Discussion with Tricia Lemmon**

Participants of our weekly *Best Virtual Book Discussion* are currently reading *The Mystery of the Periodic Table of Elements* written by Benjamin D. Wiker. This story leads the reader on a delightful and absorbing journey through the ages, on the trail of the elements of the Periodic Table as we know them today.

### **Family Literacy Services:**

#### **Abriendo Puertas (Opening Doors)**

BEST Adult Learning Center is currently in the process of recruiting a facilitator to conduct Abriendo Puertas sessions to support our family literacy program. The mission of Abriendo is to honor and support parents as leaders of their families and their child's first and most influential teacher. AP parents participate in local programs to strengthen their leadership, knowledge and support systems – all key in preparing their young children for school success. The curriculum consists of 10 interactive sessions that assist parents in building strong foundations for their children in reading, math, technology, health and more. Parents support each other in making what they learn a part of daily life.

**\*\*BEST Adult Learning Center Statistics**

See page 2

## Statistics

### Adult Literacy Services

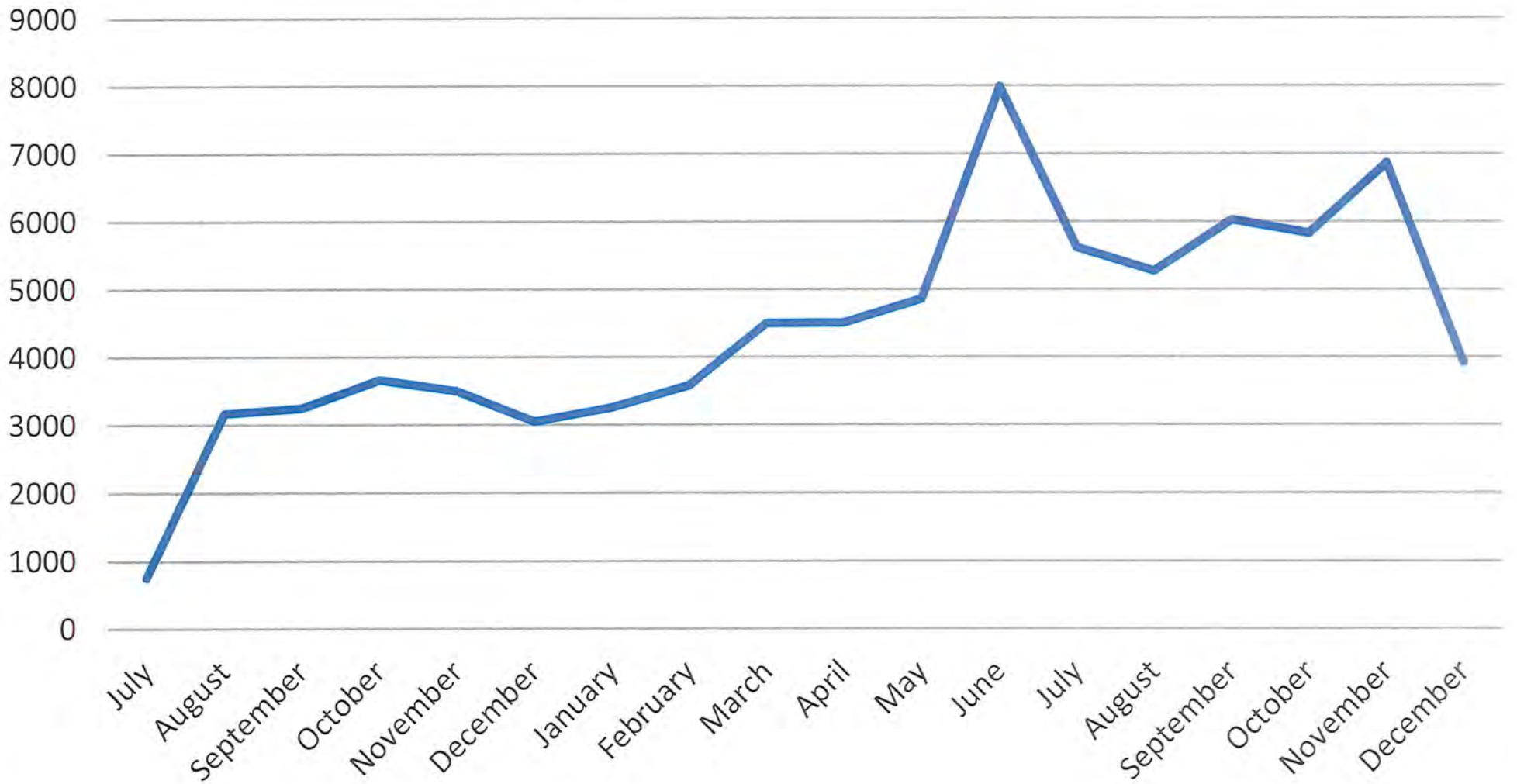
One-To-One Tutoring (ALS)	Adult Literacy Small Groups
Active Tutors: 5 Active Learners: 5 Total Tutor Hours: 15 Total Adult Learner Hours: 15 Total Tutoring Hours: 30	BEST Virtual Book Discussion: Total participants: 7

REGULAR MEETING OF JANUARY 24, 2023  
I(a)(ii) REPORTS: FACILITIES

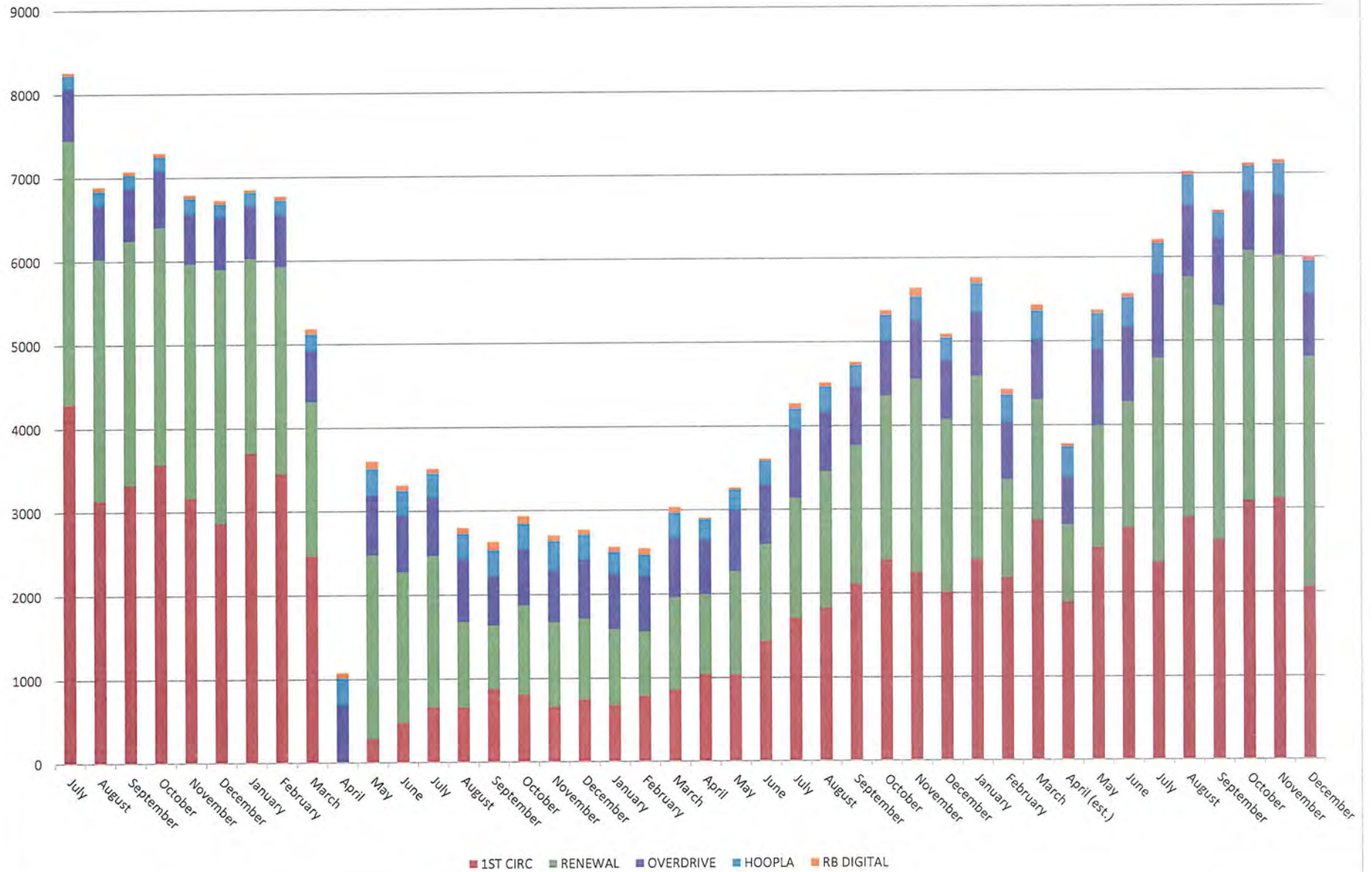
REGULAR MEETING OF JANUARY 24, 2023  
I(a)(iii) REPORTS: DISTRICT DIRECTOR'S REPORT

1. Statistics
2. Staff Changes:

# PATRON VISITS BY MONTH



# TOTAL CIRCULATION



# hOOPLA

