

MEETING NOTICE: There will be a Regular Meeting of the  
Blanchard /Santa Paula Library District Board of Trustees  
Tuesday, July 26, 2022 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 June 28, 2022

E. REPORTS

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

F. BOARD/ADMINISTRATION COMMENTS, CONCERNS, HANDOUT

G. OLD BUSINESS

- a. Update on Library Renovation (information, discussion, possible action)
- b. Update on Changes in Black Gold Library Cooperative Structure (information, discussion, possible action)
- c. Strategic Plan Review, Discussion, and Approval (information, discussion, possible action)

H. NEW BUSINESS

- a. Approve Audit Engagement for Fiscal Year 2021-22 (information, discussion, possible action)
- b. Investment Option for Funds in County Treasury (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 August 23, 2022

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 JULY 26, 2022  
D. APPROVAL OF MINUTES

1. Approval of Minutes
  - a. Regular Meeting of June 28, 2022

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Eilar						
Merson						
Phillips						
Reyes						
Zamora						

**MINUTES of the Regular Meeting of the Blanchard/Santa Paula Library District Board of Trustees, Tuesday, June 28, 2022**

**A. CALL TO ORDER**---The Meeting was called to order at 6:04 PM by Board President Ron Merson. Trustees Christina Eilar, Laura Phillips, Ricardo Reyes, and Miriam Zamora were in attendance, a quorum established. District Director Ned Branch was present.

**B. APPROVAL OF THE ORDER OF AGENDA**- Unanimously approved with the following amendment:

- a. Item G., a. will be addressed when Marilyn Appleby arrives.
- b. The vote was as follows:

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Eilar			X			
Merson			X			
Phillips	X		X			
Reyes		X	X			
Zamora			X			

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

**D. APPROVAL OF MINUTES**---The Minutes of the Regular Meeting on May 24, 2022 were approved with the following amendment:

- a. Correct spelling of Trustee Eilar’s name in the Call to Order section.
- b. The vote was as follows:

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Eilar		X	X			
Merson					X	
Phillips	X		X			
Reyes					X	
Zamora			X			

**G. OLD BUSINESS** ---

- a. Library Renovation Update –
  - i. Marilyn Appleby from AKA Architects was in attendance to present the latest furniture and layout options for the interior remodel. A discussion of the interior remodel followed. The board approved the color and finish board and suggested that staff input be solicited for feedback on the layout. Director Branch suggested adding a welcome desk in the center front of the library to help with security concerns of the staff.

**MINUTES of the Regular Meeting of the Blanchard/Santa Paula Library District Board of Trustees, Tuesday, June 28, 2022**

**E. REPORTS** ---

- a. Director Branch presented the Financial Reports for review. Received and filed. (Zamora/Phillips 5-0)
  - i. Variances are the same as previous months.
- b. Friends of the Library (FOL) - Trustee Phillips: First Saturday sale will be July 2; July special sale will be ½ price fiction and U.S.A. books.  
  
 July Book Festivals will be taking place at five separate locations: July 14 - Isbell, morning; July 15 – Isbell, evening (community-wide); July 18 – high school, morning; July 19 – Barbara Webster, morning; July 20 – Glen City, morning

**F. BOARD/ADMINISTRATION COMMENTS, CONCERNS, HANDOUTS** ---

- a. Trustee Phillips asked if staff could tend to some of the outside planter areas. America in Bloom was suggested as an organization that could be asked to assist in freshening up the exterior areas of the building.

**G. OLD BUSINESS**--- Director Branch

- a. Library Renovation Update – addressed earlier in the meeting
- b. Black Gold Library Cooperative Structure – Discussions are ongoing related to financial details of the split of SLO and SB from the cooperative.
- c. 2022-2023 Budget – Trustees approved the 2022-2023 budget with the following change:
  - i. Reduce the cost for accounting services.
  - ii. The vote was as follows:

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Eilar			X			
Merson			X			
Phillips	X		X			
Reyes			X			
Zamora		X	X			

- d. 2022-2023 Contract for the District Director – Trustees discussed contract changes for the upcoming year and voted to approve a new contract for the District Director with an increased salary of \$110,000 and potential incentives of \$2,000. The vote was as follows:

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Eilar		X	X			
Merson			X			
Phillips			X			

**MINUTES of the Regular Meeting of the Blanchard/Santa Paula Library District Board of Trustees, Tuesday, June 28, 2022**

Reyes			X			
Zamora	X		X			

**H. NEW BUSINESS** ---

- a. Trustees approved a lump sum payment of \$52,657 for the unfunded accrued pension liability from the Blake account and monthly deposits of \$4,539.08 back to that account. The vote was as follows:

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Eilar		X	X			
Merson			X			
Phillips			X			
Reyes			X			
Zamora	X		X			

- b. Trustees approved hosting the 2022 Santa Paula Society of the Arts Annual Art Show. The vote was as follows:

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Eilar			X			
Merson			X			
Phillips		X	X			
Reyes			X			
Zamora	X		X			

**I. 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. Communications with the Ventura County Community Foundation are ongoing.
  3. The library will be partnering with SPUSD for a reading incentive program for grades K-9. There will be a kick-off in August.

- b. Board Committees

**MINUTES of the Regular Meeting of the Blanchard/Santa Paula Library District Board of Trustees, Tuesday, June 28, 2022**

- i Finance --- None
- ii Human Resources --- None
- iii Strategic Plan Teams -

1. Trustee Eilar presented the final Mission and Vision statements, as well as a list of Strategic Initiatives. Regarding the Touchstone related to providing a welcoming environment, Trustee Zamora commented that the library does not feel very welcoming. The taped-up plastic surrounding the circulation desk is very off-putting, and the staff aren't as friendly and welcoming as in years past. Director Branch stated that Covid operations have changed things, but he will look at ways to make the library more welcoming again.

2. Fundraising/Grants - None

**FUTURE AGENDA ITEMS**--- The Board agreed to include the following future Agenda item:  
Strategic plan update

**UPCOMING MEETING DATE**--- The next regular meeting will be July 26, 2022 at 6:00 PM.

**ADJOURNMENT**---There being no further business, the Regular Meeting was adjourned at 9:34 PM. The vote was as follows:

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Eilar		X	X			
Merson			X			
Phillips			X			
Reyes			X			
Zamora	X		X			

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**Library Board Clerk**

**ATTEST:**

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**District Director**

REGULAR MEETING OF JULY 26, 2022  
E(a). REPORTS: FINANCIAL REPORTS

1. Receive and file June 2022 financial reports

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Eilar						
Merson						
Phillips						
Reyes						
Zamora						



**BUDGET VARIATIONS AND SUMMARIES**

YTD as of June 2022 - Month 12 of 12

**SIGNIFICANT VARIANCES FROM BUDGET**

		ACTUAL	BUDGET		
<b>Income</b>	Property Tax	\$ 931,999	\$ 883,230	5.5%	Unbudgeted parcel taxes received-possibly delinquent
	Grants	\$ 100,906	\$ 69,323	45.6%	Larger than expected State Library Literacy grant. ZIP books grant.
	Donations- YTD	\$ 32,490	\$ 40,080	-18.9%	
<b>Expense</b>	Salaries & Benefits	\$ 622,577	\$ 680,680	-8.5%	One staff member on maternity leave for four months
	Computer Services	\$ 65,281	\$ 76,120	-14.2%	Hoopla no longer categorized as Computer Services
	Collection Development	\$ 74,462	\$ 47,760	55.9%	Hoopla transferred from Computer Services to Databases. WiFi hotspots higher than budgeted. Zip books was unbudgeted expense.
	Programs	\$ 7,719	\$ 31,680	-75.6%	Delay in resuming congregate programs due to COVID
	Promotion & Public Relations	\$ 1,942	\$ 5,800	-66.5%	
	Office Expenses	\$ 9,893	\$ 14,040	-29.5%	
	Payroll Processing	\$ 3,630	\$ -		New payroll service previously paid as part of now-discontinued accounting service.
	Professional Services	\$ 20,590	\$ 30,040	-31.5%	Accounting service brought in house reduced expense.
Utilities	\$ 39,934	\$ 36,000	10.9%	Summertime cooling costs. Budget is based on monthly average, not actual usage. Over budget	

**BUDGET SUMMARY**

	20-21 YTD Actual	21-22 YTD Actual	21-22 YTD Budget	YTD Variance	21-22 Annual Budget
Income	\$ 1,001,185	\$ 1,068,218	\$ 993,873	7.5%	\$ 993,873
Expense	\$ 953,561	\$ 912,249	\$ 992,800	-8.1%	\$ 992,800
<b>Other</b>					
Income	\$ -	\$ -	\$ -		\$ -
Expense	\$ -	\$ -			

**Blanchard/Santa Paula Library District**  
**Balance Sheet**  
 As of June 30, 2022

	<u>Jun 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1010.10 · General Fund	48,823.15
Payroll (Checking Account - Payroll)	5,541.76
Literacy	6,843.25
1020 · Book Trust Account	13,938.63
1010.20 · County Accounts	1,458,150.38
Investment Accounts	395,716.71
Building Fund	91,976.12
1010.40 · Santa Paula City	222,037.59
Blake	59,485.81
1015.10 · Petty Cash - General	380.00
1016.10 · Copy Machine Change Fund	31.40
Total Checking/Savings	<u>2,303,024.80</u>
Other Current Assets	
1063.10 · Prepaid Expenses	38,247.80
Total Other Current Assets	<u>38,247.80</u>
Total Current Assets	<u>2,341,272.60</u>
Fixed Assets	<u>780,280.47</u>
<b>TOTAL ASSETS</b>	<b><u>3,121,553.07</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	41,505.72
Credit Cards	-1,313.78
Other Current Liabilities	
Deferred Revenue	228,224.98
2100.10 · Payroll Liabilities	6,597.34
2572.10 · Compensated Absences	38,030.00
Total Other Current Liabilities	<u>272,852.32</u>
Total Current Liabilities	<u>313,044.26</u>
Total Liabilities	313,044.26
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	1,558,949.88
Net Income	191,435.57
Total Equity	<u>2,808,508.81</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>3,121,553.07</u></b>

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

	Jun 22	Budget	Jul '21 - Jun ...	YTD Budget	Annual Bud...
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · Property Taxes	15,974.10	500.00	931,998.78	883,230.00	883,230.00
4700 · Grants					
California State Library Grants	0.00		94,147.00	0.00	0.00
4705 · Other Grants	0.00	0.00	0.00	0.00	0.00
4700 · Grants - Other	6,759.00	0.00	6,759.00	69,323.00	69,323.00
<b>Total 4700 · Grants</b>	<b>6,759.00</b>	<b>0.00</b>	<b>100,906.00</b>	<b>69,323.00</b>	<b>69,323.00</b>
4600 · Donations					
4602 · Endowment Fund	0.00	0.00	14,000.00	15,000.00	15,000.00
4601 · Friends of the Library	0.00		1,110.50		
4603 · Other Donations	0.00	2,090.00	7,180.00	25,080.00	25,080.00
4600 · Donations - Other	0.00	0.00	10,200.00	0.00	0.00
<b>Total 4600 · Donations</b>	<b>0.00</b>	<b>2,090.00</b>	<b>32,490.50</b>	<b>40,080.00</b>	<b>40,080.00</b>
4800 · Library Services	40.00	100.00	2,534.77	1,240.00	1,240.00
4900 · Miscellaneous Income	21.25		285.13		
Interest Income	0.42		2.98		
<b>Total Income</b>	<b>22,794.77</b>	<b>2,690.00</b>	<b>1,068,218.16</b>	<b>993,873.00</b>	<b>993,873.00</b>
<b>Gross Profit</b>	<b>22,794.77</b>	<b>2,690.00</b>	<b>1,068,218.16</b>	<b>993,873.00</b>	<b>993,873.00</b>
<b>Expense</b>					
*Reconciliation Discrepancies	0.00		0.00		
<b>Salaries &amp; Employee Benefits</b>					
Salaries	57,457.99	44,320.00	452,718.00	503,100.00	503,100.00
Payroll Tax	4,535.97	3,640.00	36,574.09	42,080.00	42,080.00
Retirement	6,629.56	6,180.00	69,818.81	73,800.00	73,800.00
Health Insurance	4,688.39	4,930.00	61,815.98	59,160.00	59,160.00
Insurance- Workers Comp.	144.19	170.00	1,650.34	2,540.00	2,540.00
Salaries & Employee Benefits - O...	0.00	0.00	0.00	0.00	0.00
<b>Total Salaries &amp; Employee Benefits</b>	<b>73,456.10</b>	<b>59,240.00</b>	<b>622,577.22</b>	<b>680,680.00</b>	<b>680,680.00</b>
<b>Services</b>					
<b>Computer Services</b>					
Patron Computers	0.00		561.04	0.00	0.00
Network Services/ILS	0.00	0.00	54,500.00	64,000.00	64,000.00
Service/Licensing Agreements	632.11	760.00	10,760.19	9,120.00	9,120.00
Computer Services - Other	0.00	250.00	0.00	3,000.00	3,000.00
<b>Total Computer Services</b>	<b>632.11</b>	<b>1,010.00</b>	<b>65,821.23</b>	<b>76,120.00</b>	<b>76,120.00</b>
<b>Collection Development</b>					
AV Materials	0.00	400.00	4,679.59	4,800.00	4,800.00
<b>Books</b>					
Zip Books	2,769.49		18,953.59		
Children's Books	1,515.86	550.00	8,170.54	6,600.00	6,600.00
Children's Materials	0.00		745.02		
General	461.38	1,380.00	17,356.85	16,560.00	16,560.00
Young adult books	0.00	250.00	154.86	3,000.00	3,000.00
Books - Other	0.00	0.00	149.63	0.00	0.00
<b>Total Books</b>	<b>4,746.73</b>	<b>2,180.00</b>	<b>45,530.49</b>	<b>26,160.00</b>	<b>26,160.00</b>
Databases	0.00	690.00	9,816.58	8,280.00	8,280.00
WiFi Hot Spots	830.54	500.00	10,698.25	6,000.00	6,000.00
Periodicals	143.04	210.00	3,656.94	2,520.00	2,520.00
Collection Development - Other	0.00	0.00	80.00	0.00	0.00
<b>Total Collection Development</b>	<b>5,720.31</b>	<b>3,980.00</b>	<b>74,461.85</b>	<b>47,760.00</b>	<b>47,760.00</b>

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

	Jun 22	Budget	Jul '21 - Jun ...	YTD Budget	Annual Bud...
Library Supplies	0.00	170.00	2,405.77	2,040.00	2,040.00
Memberships & Dues	1,072.21	420.00	4,951.18	5,040.00	5,040.00
Programs					
Adult Programs	14.99	380.00	699.94	4,560.00	4,560.00
Young Adult Programs	0.00	420.00	264.61	5,040.00	5,040.00
Children's Programs	83.66	1,170.00	3,849.23	14,040.00	14,040.00
Literacy Programs	350.00	670.00	2,905.58	8,040.00	8,040.00
Programs - Other	0.00	0.00	0.00	0.00	0.00
Total Programs	448.65	2,640.00	7,719.36	31,680.00	31,680.00
Promotion & Public Relations	29.99	483.34	1,941.76	5,800.00	5,800.00
Travel and Meetings	246.39	180.00	288.37	2,160.00	2,160.00
Services - Other	0.00	0.00	0.00	0.00	0.00
Total Services	8,149.66	8,883.34	157,589.52	170,600.00	170,600.00
Administration					
Advertising	0.00	30.00	0.00	360.00	360.00
Bank Charges	131.21	40.00	915.87	480.00	480.00
Insurance	1,844.52	1,840.00	22,134.24	22,080.00	22,080.00
Miscellaneous	0.00		130.20		
Office Expenses (Office expenses)	532.22	1,170.00	9,892.86	14,040.00	14,040.00
Payroll Processing	401.01		3,630.90		
Professional Services					
Accounting Fees	0.00	920.00	1,751.00	11,040.00	11,040.00
Audit Services	520.00		10,270.00	12,000.00	12,000.00
Collection Services	0.00		360.28		
Grant Writing	0.00	0.00	0.00	1,000.00	1,000.00
Legal Fees	550.00	500.00	8,208.43	6,000.00	6,000.00
Professional Services - Other	0.00	0.00	0.00	0.00	0.00
Total Professional Services	1,070.00	1,420.00	20,589.71	30,040.00	30,040.00
Public & Legal Notices	75.93		156.13		
Staff Development & Recognition	0.00	170.00	397.47	2,040.00	2,040.00
Strategic Planning	0.00		1,004.90	3,000.00	3,000.00
Telephone Expense	0.00	360.00	3,497.56	4,320.00	4,320.00
Administration - Other	0.00	0.00	0.00	0.00	0.00
Total Administration	4,054.89	5,030.00	62,349.84	76,360.00	76,360.00
Facilities					
Janitorial Services & Supplies	1,025.21	840.00	11,715.02	10,080.00	10,080.00
Repairs & Maintenance	4,989.48	1,390.00	18,083.58	19,080.00	19,080.00
Utilities (Utilities)	4,054.03	3,000.00	39,934.19	36,000.00	36,000.00
Facilities - Other	0.00	0.00	0.00	0.00	0.00
Total Facilities	10,068.72	5,230.00	69,732.79	65,160.00	65,160.00
Total Expense	95,729.37	78,383.34	912,249.37	992,800.00	992,800.00
Net Ordinary Income	-72,934.60	-75,693.34	155,968.79	1,073.00	1,073.00
Other Income/Expense					
Other Income					
Extraordinary Income (Extraordinary...	0.00		5,418.83		
Library Impact Fees	0.00		30,047.95		
Total Other Income	0.00		35,466.78		
Other Expense					
Extraordinary Expenses	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	35,466.78	0.00	0.00

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

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	<u>Jun 22</u>	<u>Budget</u>	<u>Jul '21 - Jun ...</u>	<u>YTD Budget</u>	<u>Annual Bud...</u>
Net Income	<u>-72,934.60</u>	<u>-75,693.34</u>	<u>191,435.57</u>	<u>1,073.00</u>	<u>1,073.00</u>

**Blanchard/Santa Paula Library District**  
**Profit & Loss Prev Year Comparison**  
**July 2021 through June 2022**

	Jul '21 - Jun 22	Jul '20 - Jun 21	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Property Taxes	931,998.78	891,223.29	40,775.49	4.6%
<b>4700 · Grants</b>				
California State Library Grants	94,147.00	70,025.76	24,121.24	34.5%
<b>4705 · Other Grants</b>				
4706 · Ventura County Charitable Fnd	0.00	8,086.00	-8,086.00	-100.0%
4705 · Other Grants - Other	0.00	5,500.00	-5,500.00	-100.0%
<b>Total 4705 · Other Grants</b>	<b>0.00</b>	<b>13,586.00</b>	<b>-13,586.00</b>	<b>-100.0%</b>
4700 · Grants - Other	6,759.00	0.00	6,759.00	100.0%
<b>Total 4700 · Grants</b>	<b>100,906.00</b>	<b>83,611.76</b>	<b>17,294.24</b>	<b>20.7%</b>
4600 · Donations	32,490.50	22,615.82	9,874.68	43.7%
4800 · Library Services	2,534.77	1,405.14	1,129.63	80.4%
4900 · Miscellaneous Income	285.13	1,891.87	-1,606.74	-84.9%
Interest Income	2.98	437.43	-434.45	-99.3%
<b>Total Income</b>	<b>1,068,218.16</b>	<b>1,001,185.31</b>	<b>67,032.85</b>	<b>6.7%</b>
<b>Gross Profit</b>	<b>1,068,218.16</b>	<b>1,001,185.31</b>	<b>67,032.85</b>	<b>6.7%</b>
<b>Expense</b>				
*Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
<b>Salaries &amp; Employee Benefits</b>				
Salaries	452,718.00	505,900.03	-53,182.03	-10.5%
Payroll Tax	36,574.09	41,314.65	-4,740.56	-11.5%
Retirement	69,818.81	65,550.13	4,268.68	6.5%
Health Insurance	61,815.98	59,483.13	2,332.85	3.9%
Insurance- Workers Comp.	1,650.34	2,110.51	-460.17	-21.8%
<b>Total Salaries &amp; Employee Benefits</b>	<b>622,577.22</b>	<b>674,358.45</b>	<b>-51,781.23</b>	<b>-7.7%</b>
<b>Services</b>				
<b>Computer Services</b>				
Patron Computers	561.04	1,077.93	-516.89	-48.0%
Network Services/ILS	54,500.00	60,947.55	-6,447.55	-10.6%
Service/Licensing Agreements	10,760.19	5,991.88	4,768.31	79.6%
<b>Total Computer Services</b>	<b>65,821.23</b>	<b>68,017.36</b>	<b>-2,196.13</b>	<b>-3.2%</b>
<b>Collection Development</b>				
AV Materials	4,679.59	4,202.05	477.54	11.4%
Books	45,530.49	32,276.55	13,253.94	41.1%
Databases	9,816.58	12,721.69	-2,905.11	-22.8%
WiFi Hot Spots	10,698.25	6,318.73	4,379.52	69.3%
Periodicals	3,656.94	2,024.59	1,632.35	80.6%
Collection Development - Other	80.00	120.00	-40.00	-33.3%
<b>Total Collection Development</b>	<b>74,461.85</b>	<b>57,663.61</b>	<b>16,798.24</b>	<b>29.1%</b>
Library Supplies	2,405.77	2,729.05	-323.28	-11.9%
<b>Memberships &amp; Dues</b>	<b>4,951.18</b>	<b>3,293.98</b>	<b>1,657.20</b>	<b>50.3%</b>
<b>Programs</b>				
Adult Programs	699.94	680.53	19.41	2.9%
Young Adult Programs	264.61	1,166.94	-902.33	-77.3%
Children's Programs	3,849.23	6,776.98	-2,927.75	-43.2%
Literacy Programs	2,905.58	3,465.92	-560.34	-16.2%
<b>Total Programs</b>	<b>7,719.36</b>	<b>12,090.37</b>	<b>-4,371.01</b>	<b>-36.2%</b>
Promotion & Public Relations	1,941.76	13,415.63	-11,473.87	-85.5%
Travel and Meetings	288.37	51.25	237.12	462.7%

**Blanchard/Santa Paula Library District**  
**Profit & Loss Prev Year Comparison**  
**July 2021 through June 2022**

	Jul '21 - Jun 22	Jul '20 - Jun 21	\$ Change	% Change
Total Services	157,589.52	157,261.25	328.27	0.2%
Administration				
Advertising	0.00	135.00	-135.00	-100.0%
Bank Charges	915.87	567.53	348.34	61.4%
Insurance	22,134.24	19,504.56	2,629.68	13.5%
Miscellaneous	130.20	53.17	77.03	144.9%
Office Expenses (Office expenses)	9,892.86	8,304.99	1,587.87	19.1%
Payroll Processing	3,630.90	277.40	3,353.50	1,208.9%
Professional Services				
Accounting Fees	1,751.00	9,750.00	-7,999.00	-82.0%
Audit Services	10,270.00	12,020.00	-1,750.00	-14.6%
Collection Services	360.28	1,066.67	-706.39	-66.2%
Legal Fees	8,208.43	8,500.06	-291.63	-3.4%
Total Professional Services	20,589.71	31,336.73	-10,747.02	-34.3%
Public & Legal Notices	156.13	477.40	-321.27	-67.3%
Staff Development & Recognition	397.47	497.87	-100.40	-20.2%
Strategic Planning	1,004.90	0.00	1,004.90	100.0%
Telephone Expense	3,497.56	3,845.76	-348.20	-9.1%
Total Administration	62,349.84	65,000.41	-2,650.57	-4.1%
Facilities				
Janitorial Services & Supplies	11,715.02	10,221.05	1,493.97	14.6%
Repairs & Maintenance	18,083.58	15,001.00	3,082.58	20.6%
Utilities (Utilities)	39,934.19	31,718.79	8,215.40	25.9%
Total Facilities	69,732.79	56,940.84	12,791.95	22.5%
Total Expense	912,249.37	953,560.95	-41,311.58	-4.3%
Net Ordinary Income	155,968.79	47,624.36	108,344.43	227.5%
Other Income/Expense				
Other Income				
Extraordinary Income (Extraordinary Income)	5,418.83	7,091.32	-1,672.49	-23.6%
Library Impact Fees	30,047.95	36,698.52	-6,650.57	-18.1%
Total Other Income	35,466.78	43,789.84	-8,323.06	-19.0%
Net Other Income	35,466.78	43,789.84	-8,323.06	-19.0%
Net Income	191,435.57	91,414.20	100,021.37	109.4%

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

Type	Num	Date	Name	Memo	Account	Class	Amount
Deposit	06/10/2	06/10/2	State of California State of California State of California	Inspiration Gr... Lunch @ the ... Ferguson, Ta...	1010.10 · General Fund 4700 · Grants 4700 · Grants 4904 · Restitution	Zip Books:Inspiration ... Programs:Children's P... General Fund	6,780.25 -4,759.00 -2,000.00 -21.25 -6,780.25
TOTAL							
Deposit	06/10/2	06/10/2		Deposit	1010.10 · General Fund	General Fund	10.00 -10.00 -10.00
TOTAL							
Deposit	06/16/2	06/16/2		Deposit	1010.10 · General Fund	General Fund	30.00 -30.00 -30.00
TOTAL							
Deposit	06/17/2	06/17/2		Deposit	1010.10 · General Fund		75,000.00 -75,000.00 -75,000.00
TOTAL							



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

Num	Date	Name	Memo	Account	Paid Amount
	06/02/2022	Merchant	Bank Card fees for June	1010.10 - General Fund	
TOTAL			Bank Card fees for June	Credit Card Fees	-131.21
					-131.21
EFT	06/10/2022	Calif. Public Employees' Retirement System	June 2022 Health Insurance	1010.10 - General Fund	
TOTAL			June 2022 Health Insurance	PERS Group Health Insu...	-3,219.22
			June 2022 Health Insurance	Annuitant Health Insurance	-2,333.25
					-5,552.47
EFT	06/10/2022	Business Card	Credit Card Charges 04-17-22 - 05-16-22	1010.10 - General Fund	
04-17-22 - ...	05/16/2022		Credit Card Charges 04-17-22 - 05-16-22	Bank of America Platinu...	-1,694.85
TOTAL					-1,694.85
EFT	06/14/2022	Calif. Public Employees' Retirement System	Classic retirement contribution 04-17-22 - 04-30-22	1010.10 - General Fund	
TOTAL			Classic retirement contribution 04-17-22 - 04-30-22	CALPERS (Payee Accou...	-1,437.34
					-1,437.34
EFT	06/14/2022	Calif. Public Employees' Retirement System	Classic retirement contribution 05-01-22 -05-14-22	1010.10 - General Fund	
TOTAL			Classic retirement contribution 05-01-22 -05-14-22	CALPERS (Payee Accou...	-1,465.11
					-1,465.11
EFT	06/14/2022	Calif. Public Employees' Retirement System	Classic retirement contribution 05-01-22 - 05-14-22	1010.10 - General Fund	
TOTAL			Classic retirement contribution 05-01-22 - 05-14-22	CALPERS (Payee Accou...	-356.46
					-356.46
EFT	06/16/2022	Calif. Public Employees' Retirement System	Classic retirement contribution 04-17-22 - 04-30-22	1010.10 - General Fund	
TOTAL			Classic retirement contribution 04-17-22 - 04-30-22	CALPERS (Payee Accou...	-348.49
					-348.49
EFT	06/28/2022	Calif. Public Employees' Retirement System	Classic retirement contribution 05-15-22 - 05-28-22	1010.10 - General Fund	
TOTAL			Classic retirement contribution 05-15-22 - 05-28-22	CALPERS (Payee Accou...	-395.05
					-395.05

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

Num	Date	Name	Memo	Account	Paid Amount
TOTAL					-395.05
EFT	06/28/2022	Calif. Public Employees' Retirement System	Classic retirement contribution 05-15-22 - 05-28-22	1010.10 · General Fund	
TOTAL			Classic retirement contribution 05-15-22 - 05-28-22	CALPERS (Payee Accou...	-1,461.14
11454	06/01/2022	Edison	700501221979	1010.10 · General Fund	
04-20-22 - ...	05/13/2022		04-20-22 - 05-18-22	Electricity	-2,214.98
TOTAL					-2,214.98
11455	06/10/2022	Amazon Capital Services	A2UKBMZA52GWII	1010.10 · General Fund	
1D6L-W4...	04/07/2022		1D6L-W4YW-FGQQ	Children's Books	-27.05
TOTAL					-27.05
11456	06/10/2022	Bibliotheca	07-03-22 - 07-02-23	1010.10 · General Fund	
INV-US54...	05/31/2022		07-03-22 - 07-02-23 - UP000002-000-US	1063.10 · Prepaid Expen...	-5,290.00
TOTAL					-5,290.00
11458	06/10/2022	Demco, Inc.	040481488	1010.10 · General Fund	
7127311	05/11/2022		INV. 7127311	Book Binding/Mending	-235.63
TOTAL					-235.63
11459	06/10/2022	Mary K. Weinkopf	4 Books were lost and paid on 05-17-22 , two have...	1010.10 · General Fund	
Refund	05/26/2022		4 Books were lost and paid on 05-17-22 , two have be...	4801 · Books Lost & Paid	-20.00
TOTAL					-20.00
11460	06/10/2022	Ned Branch	Monthly health insurance reimbursement	1010.10 · General Fund	
TOTAL	06/01/2022		Monthly health insurance reimbursement	PERS Group Health Insu...	-565.33
11461	06/10/2022	Soheil Roshan-Zamir		1010.10 · General Fund	

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

June 2022

Num	Date	Name	Memo	Account	Paid Amount
1	06/02/2022	Senior Computer Classes		Literacy Programs	-350.00
TOTAL					-350.00
<b>11462</b>	<b>06/10/2022</b>	<b>Sparkletts</b>	<b>26410174648715</b>	<b>1010.10 - General Fund</b>	
4648715-0...	05/19/2022		4648715-051922	Office Expense	-82.21
TOTAL					-82.21
<b>11463</b>	<b>06/17/2022</b>	<b>Amazon Capital Services</b>	<b>A2UKBMZA52GWII</b>	<b>1010.10 - General Fund</b>	
1HHC-3D7...	05/10/2022		1HHC-3D71-T9J3	Children's Programs	-50.76
144H-JT...	05/12/2022		144H-J1TK-X1WN	Children's Programs	-137.35
1YHL-JPK...	05/16/2022		Large rolling TV stand	Library Supplies	-136.37
1KD4-Q1K...	05/31/2022		1KD4-Q1K9-917G	Children's Programs	-69.22
171Y-66Y...	05/31/2022		171Y-66YD-M6G7	Children's Programs	-284.00
1RCK-36H...	05/31/2022		1RCK-36HM-NW76	Literacy Programs	-86.10
TOTAL					-763.80
<b>11464</b>	<b>06/17/2022</b>	<b>Athens Enviromental</b>	<b>A20004977</b>	<b>1010.10 - General Fund</b>	
12388010	06/01/2022		INV. 12388010	Trash	-218.28
TOTAL					-218.28
<b>11465</b>	<b>06/17/2022</b>	<b>Baker &amp; Taylor Books</b>	<b>415157 L444180 4 000000</b>	<b>1010.10 - General Fund</b>	
2036695166	05/23/2022			Children's Books	-14.42
2036695164	05/23/2022			General	-21.70
2036695165	05/23/2022			General	-39.54
2036695163	05/23/2022			General	-21.70
2036733429	05/23/2022			General	-25.25
2036733276	05/23/2022			General	-2,068.60
TOTAL					-2,191.21
<b>11466</b>	<b>06/17/2022</b>	<b>City of Santa Paula (067000-00)</b>	<b>111-067000-00</b>	<b>1010.10 - General Fund</b>	
04/24/22 - ...	05/24/2022		04/24/22 - 05/24/22	Water and Sewer	-419.80
TOTAL					-419.80
<b>11467</b>	<b>06/17/2022</b>	<b>City of Santa Paula (067500-00)</b>	<b>111-067500-00</b>	<b>1010.10 - General Fund</b>	
04/24/22 - ...	05/24/2022		04/24/22 - 05/24/22	Water and Sewer	-91.70

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

June 2022

Num	Date	Name	Memo	Account	Paid Amount
TOTAL					-91.70
<b>11468</b>	<b>06/17/2022</b>	<b>Kelly Cleaning &amp; Supplies</b>		<b>1010.10 - General Fund</b>	
589697863	06/01/2022			Janitorial Services & Sup...	-700.00
TOTAL					-700.00
<b>11469</b>	<b>06/17/2022</b>	<b>Landscape Valley</b>		<b>1010.10 - General Fund</b>	
May 2022	06/01/2022		May 2022	Grounds Maintenance	-305.00
TOTAL					-305.00
<b>11470</b>	<b>06/17/2022</b>	<b>Los Angeles Times</b>	<b>10011275968</b>	<b>1010.10 - General Fund</b>	
10011275...	05/24/2022			Periodicals	-134.66
TOTAL					-134.66
<b>11471</b>	<b>06/17/2022</b>	<b>Midwest Tape</b>	<b>2000009658</b>	<b>1010.10 - General Fund</b>	
501990009	04/18/2022		501990009	Children's AV	-12.42
502119941	05/16/2022		502119941	Young Adult AV	-41.10
TOTAL					-53.52
<b>11472</b>	<b>06/17/2022</b>	<b>Ned Branch</b>	<b>191 x 0.585 Mileage</b>	<b>1010.10 - General Fund</b>	
Mileage	06/14/2022		191 x 0.585 Mileage	Travel	-111.74
TOTAL					-111.74
<b>11473</b>	<b>06/17/2022</b>	<b>New Readers Press</b>	<b>VOID: C-12547</b>	<b>1010.10 - General Fund</b>	
TOTAL					0.00
<b>11474</b>	<b>06/17/2022</b>	<b>Quadient Leasing USA, Inc</b>	<b>01105609</b>	<b>1010.10 - General Fund</b>	
N9424470	05/25/2022		INV. N9424470	Postage	-129.87
TOTAL					-129.87
<b>11475</b>	<b>06/17/2022</b>	<b>Santa Paula Times</b>	<b>1106909</b>	<b>1010.10 - General Fund</b>	
05-04-22 - ...	05/31/2022			Zip Books	-204.00

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

June 2022

Num	Date	Name	Memo	Account	Paid Amount
TOTAL					-204.00
11476	06/17/2022	SoCalGas	151-414-1668-3	1010.10 · General Fund	
05-04-22 - ...	06/07/2022		05-04-22 - 06-03-22	Gas	-26.49
TOTAL					-26.49
11477	06/17/2022	T-Mobile	968719262	1010.10 · General Fund	
04-21-22 - ...	05/21/2022		04-21-22 -5-20-22	WiFi Hot Spots	-370.98
TOTAL					-370.98
11478	06/17/2022	Ventura County Star	VC0759927	1010.10 · General Fund	
08-01-22 - ...	06/14/2022		08-01-21 to 07-31-22	1063.10 · Prepaid Expen...	-653.23
TOTAL					-653.23
11479	06/17/2022	Baker & Taylor Books	415157 L444180 4 000000	1010.10 · General Fund	
2036733430	05/16/2022			General	-374.17
TOTAL					-374.17
11480	06/17/2022	Mobile Citizen, LLC	INV.14593	1010.10 · General Fund	
INV.14593	06/14/2022		INV.14593	1063.10 · Prepaid Expen...	-1,080.00
TOTAL					-1,080.00
11481	06/21/2022	Ned Branch	240 x 0.585 Mileage	1010.10 · General Fund	
Admin Co...	06/17/2022		240 x 0.585 Mileage	Travel	-124.25
TOTAL					-124.25
11482	06/21/2022	Aguilar's Tree Service	VOID: Tree trimming	1010.10 · General Fund	
TOTAL					0.00
11483	06/23/2022	Aguilar's Tree Service	Tree trimming	1010.10 · General Fund	
Tree Service	06/17/2022		Tree Trimming	Grounds Maintenance	-2,700.00

Blanchard/Santa Paula Library District  
Monthly General Fund Check Detail

June 2022

Num	Date	Name	Memo	Account	Paid Amount
TOTAL					-2,700.00
11484	06/28/2022	Amazon Capital Services	A2UJKBMZA52GWII	1010.10 - General Fund	
1RCK-36H...	05/31/2022		1RCK-36HM-NE76	Literacy Programs	-86.10
1R7Y-FM9...	05/31/2022		1R7Y-FM9P-K3P7	General	-194.85
196G-T93...	06/10/2022		196G-T93L-DFD9	Children's Books	-147.04
1WCK-VF...	06/13/2022		1WCK-VFGH-116P	Children's Books	-55.95
1WK9-HQ...	06/14/2022		1WK9-HQQF-1HFJ	General	-55.49
1HLD-F3J...	06/15/2022		1HLD-F3JM-33NL	General	-390.22
TOTAL					-929.65
11485	06/28/2022	Sparkletts	26410174648715	1010.10 - General Fund	
4648715-0...	06/16/2022		4648715-061622	Office Expense	-108.75
TOTAL					-108.75

REGULAR MEETING OF JULY 26, 2022  
F. BOARD/ADMINISTRATION COMMENTS, CONCERNS, HANDOUTS

REGULAR MEETING OF JULY 26, 2022

G(c) OLD BUSINESS: STRATEGIC PLAN REVIEW, DISCUSSION, AND APPROVAL

The Board received a draft of the mission for the updated strategic plan at its last meeting. The Board needs to discuss, possibly revise, and adopt the mission.

RECOMMENDATION: Staff recommends that the Board adopt the mission as presented or revised following discussion.

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Eilar						
Merson						
Phillips						
Reyes						
Zamora						



Mission:

The mission of Blanchard Community Library is to educate, encourage and inspire the entire community with informational, cultural and recreational opportunities.

Touchstones to the mission:

- Foster a love of reading and lifelong learning
- Provide a welcoming, safe and nurturing environment
- Listen to community and fill gaps in the sharing of knowledge and experiences
- Advance access and training to current technology
- Enrich our diverse community with inclusive and equitable resources

Vision:

A community hub where all are welcome and can connect to shared resources, other individuals, and organizations working together to improve the lives of future generations.

Characteristics of the vision:

- Honor the past while shaping the future
- Expand and refine library services in response to community needs
- Contribute to an informed, literate and engaged community
- Partner with local organizations to support shared goals
- Provide space for large and small community groups to meet

REGULAR MEETING OF JULY 26, 2022

H(a) NEW BUSINESS: APPROVE AUDIT ENGAGEMENT FOR FISCAL YEAR 2021-22

The library engages an independent audit firm to audit the prior year's financial statements. The proposed audit engagement letter from Moss, Levy & Hartzheim LLP is attached. The proposed cost is \$9,855. The previous audit fee was \$9,520.

In addition to Moss, Levy & Hartzheim's fee, staff anticipate spending approximately \$2,000 for required actuarial reports regarding the anticipated costs of future health plan costs.

RECOMMENDATION:

Staff recommends the Board approve the engagement of Moss, Levy & Hartzheim LLP to conduct the financial audit for fiscal year 2021-22.

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Eilar						
Merson						
Phillips						
Reyes						
Zamora						

July 5, 2022

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

We are pleased to confirm our understanding of the services we are to provide Blanchard/Santa Paula Public Library District-Blanchard Community Library for the fiscal year ended June 30, 2022.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the disclosures, which collectively comprise the basic financial statements of Blanchard/Santa Paula Public Library District-Blanchard Community Library as of and for the fiscal year ended June 30, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Blanchard/Santa Paula Public Library District-Blanchard Community Library's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Blanchard/Santa Paula Public Library District-Blanchard Community Library Blanchard/Santa Paula Public Library District-Blanchard Community Library's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

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

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

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

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Blanchard/Santa Paula Public Library District-Blanchard Community Library and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of financial statements does not relieve you of your responsibilities.

### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Blanchard/Santa Paula Public Library District-Blanchard Community

Library's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Services**

We will also assist in preparing the financial statements and related notes of Blanchard/Santa Paula Public Library District-Blanchard Community Library in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

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

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

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

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

#### **Engagement Administration, Fees, and Other**

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

We will provide copies of our reports to Blanchard/Santa Paula Public Library District-Blanchard Community Library; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

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

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

Travis J. Hole is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately August 1, 2022, and to issue our reports no later than December 30, 2022.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$9,855. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

## Reporting

We will issue a written report upon completion of our audit of Blanchard/Santa Paula Public Library District-Blanchard Community Library's financial statements. Our report will be addressed to management of Blanchard/Santa Paula Public Library District-Blanchard Community Library. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Blanchard/Santa Paula Public Library District-Blanchard Community Library is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Blanchard/Santa Paula Public Library District-Blanchard Community Library and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

*Moss, Levy & Hartzheim LLP*

Moss, Levy & Hartzheim LLP

### RESPONSE:

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

Management signature: \_\_\_\_\_

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

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

Governance signature: \_\_\_\_\_

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

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

REGULAR MEETING OF JULY 26, 2022

H(b) NEW BUSINESS: INVESTMENT OPTION FOR FUNDS IN COUNTY TREASURY

The California Special Districts Association has affiliated with California Cooperative Liquid Assets Securities System (CLASS), which is organizing an investment vehicle for short-term investment (approximately 120 days). CLASS is also working on a longer-term investment vehicle which may have a yield higher than the library is getting on its CD's; however, that vehicle does not exist yet. CLASS needs a certain number of participants to launch it.

Both vehicles have or will have access through a web portal with real time account data and access.

RECOMMENDATION: Staff recommends the Board authorize the District Director to enroll the library in the CLASS program. Any decision about moving money from the County Investment Pool to a CLASS account would have to be authorized by the Finance Committee.

	MOVED	SECONDED	YES	NO	ABSTAIN	ABSENT
Eilar						
Merson						
Phillips						
Reyes						
Zamora						



## What is California CLASS?

California Cooperative Liquid Assets Securities System (California CLASS) is a joint exercise of powers entity authorized under Section 6509.7, California Government Code. California CLASS is a pooled investment option that was created via a joint exercise of powers agreement by and among California public agencies. California CLASS offers public agencies a convenient method for investing in highly liquid, investment-grade securities carefully selected to optimize interest earnings while maximizing safety and liquidity. The California CLASS Prime and Enhanced Cash funds offer public agencies the opportunity to strengthen and diversify their cash management programs in accordance with the safety, liquidity, and yield hierarchy that provides the framework for the investment of public funds.

## How is it governed and managed?

California CLASS is overseen and governed by a Board of Trustees. The Board is made up of public agency finance professionals who participate in California CLASS and are members of the Joint Powers Authority (JPA). The Board of Trustees has entered into an Investment Advisor and Administrator Agreement with Public Trust Advisors, LLC. Public Trust is responsible to the Board for all program investment and administrative activities as well as many of the services provided on behalf of the Participants.

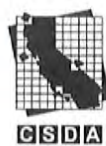
## How can we participate?

Enrolling in California CLASS is simple. Public agencies may become Participants simply by filling out the Participant Registration Form that can be found in the document center on the California CLASS website. Public agencies may submit the completed registration packet to California CLASS Client Services for processing at [clientservices@californiaclass.com](mailto:clientservices@californiaclass.com). To obtain account forms and fund documents, visit [www.californiaclass.com/document-center/](http://www.californiaclass.com/document-center/).

## Endorsed By:



[www.calcities.org](http://www.calcities.org)



**California Special  
Districts Association**  
*Districts Stronger Together*

[www.csda.net](http://www.csda.net)

## Participants benefit from the following:

- Same-day availability of funds in Prime Fund (11:00 a.m. PT cut-off)
- Deposits by wire or ACH
- Ratings of 'AAAm' & 'AAAf/S1'
- Prime fund transacts at stable NAV
- Portfolio securities marked-to-market daily
- Secure online access for transactions and account statements
- No withdrawal notices for Prime Fund
- Participant-to-Participant transactions
- Interest accrues daily and pays monthly
- No maximum contributions
- No minimum balance requirements
- No transaction fees\*
- Annual audit conducted by independent auditing firm\*\*
- Dedicated client service representatives available via phone or email on any business day

\*You may incur fees associated with wires and/or ACH transactions by your bank, but there will be no transaction fees charged from California CLASS for such transactions.  
\*\*External audits may not catch all instances of accounting errors and do not provide an absolute guarantee of accuracy.



## What are the objectives of California CLASS?

### Safety

The primary investment objective of the California CLASS Prime fund is preservation of principal. Both California CLASS portfolios are managed by a team of investment professionals who are solely focused on the management of public funds nationwide. The custodian for California CLASS is U.S. Bank, N.A.

### Liquidity

When you invest in the California CLASS Prime fund, you have access to your funds on any business day. You must notify California CLASS of your funds transaction requests by 11:00 a.m. PT via the internet or phone. There are no withdrawal notices for the daily-liquid California CLASS Prime fund. Enhanced Cash is a variable NAV fund that provides next-day liquidity and a one-day notification of withdrawal.

### Competitive Returns

California CLASS strives to provide competitive returns while adhering to the objectives of safety and liquidity. Participants benefit from the investment expertise and institutional knowledge provided by the team of Public Trust professionals. Portfolio performance is strengthened by the extensive knowledge of California public agency cash flows that the Public Trust team possesses.

### Ease of Use

To make cash management streamlined and efficient, California CLASS includes many features that make it easy to access account information and simplify record keeping. Participants can transact on any business day using the California CLASS phone number (877) 930-5213, fax number (877) 930-5214, email [clientservices@californiaclass.com](mailto:clientservices@californiaclass.com) or via the California CLASS Online Transaction Portal at [www.californiaclass.com](http://www.californiaclass.com).

### Flexibility

You may establish multiple California CLASS subaccounts. You will receive comprehensive monthly statements that show all of your transaction activity, interest accruals, and rate summaries. These statements have been specifically designed to facilitate public sector fund accounting and to establish a clear accounting and audit trail for your records.

### Legality

California CLASS only invests in securities permitted by California State Code Section 53601; permitted investments are further restricted to those approved by the Board of Trustees as set forth in the California CLASS Investment Policies.

**Have Questions?** Contact us or visit [www.californiaclass.com](http://www.californiaclass.com) for more information.



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Any financial and/or investment decision should be made only after considerable research, consideration, and involvement with an experienced professional engaged for the specific purpose. **Past performance is not an indication of future performance. Any financial and/or investment decision may incur losses.** Please see the Information Statement for further details on the fee calculation and other key aspects about California CLASS. California CLASS Prime is rated 'AAAm' by S&P Global Ratings. A 'AAAm' rating by S&P Global Ratings is obtained after S&P evaluates a number of factors including credit quality, market price exposure, and management. For a full description on rating methodology, please visit [www.spglobal.com](http://www.spglobal.com). California CLASS Enhanced Cash is rated by 'AAA/Sl' by FitchRatings. The 'AAA' rating is Fitch's opinion on the overall credit profile within a fixed-income fund/portfolio and indicates the highest underlying credit quality of the pool's investments. The 'Sl' volatility rating is Fitch's opinion on the relative sensitivity of a portfolio's total return and/or net asset value to assumed changes in credit spreads and interest rates. The 'Sl' volatility rating indicates that the fund possesses a low sensitivity to market risks. For a full description on rating methodology, please visit [www.fitchratings.com](http://www.fitchratings.com). Ratings are subject to change and do not remove credit risk.

**A JOINT POWERS AUTHORITY INVESTMENT POOL**

**Client-First & User-Friendly Cash Management Solutions Designed  
for Public Agencies of All Sizes**

**California CLASS provides  
Participants the following benefits:**

- ✓ Robust and modern transaction portal
- ✓ Dedicated client service team equally committed to all public agencies
- ✓ Portfolios managed in accordance with California Government Code
- ✓ Transparent governance by Board of Trustees
- ✓ Portfolios marked-to-market with net asset value and yields posted to website daily

Fund Option	Prime	Enhanced Cash
Portfolio Type	Prime-style fund	Enhanced cash
Purpose	Operating Funds	Strategic Reserves
Rating	'AAAm'	'AAAf/S1'
Min/Max Investment	None	None
Withdrawals	Unlimited	Unlimited
Investment Horizon	Day-to-Day	12-18 Months
Liquidity	Same-Day	Next-Day
WAM	≤60 days	90-200 days
Net Asset Value (NAV)	Stable \$1.00 per share	Variable \$10.00 per share

Learn more about building an optimal liquidity portfolio for your public agency; contact us today.



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Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses. California CLASS is rated 'AAAm' by S&P Global Ratings. A 'AAAm' rating by S&P Global Ratings is obtained after S&P evaluates a number of factors including credit quality, market price exposure, and management. For a full description on rating methodology, please visit [www.spglobal.com](http://www.spglobal.com). California CLASS Enhanced Cash is rated 'AAAf/S1' by FitchRatings. The 'AAAf' rating is Fitch's opinion on the overall credit profile within a fixed-income fund/portfolio and indicates the highest underlying credit quality of the pool's investments. The 'S1' volatility rating is Fitch's opinion on the relative sensitivity of a portfolio's total return and/or net asset value to assumed changes in credit spreads and interest rates. The 'S1' volatility rating indicates that the fund possesses a low sensitivity to market risks. For a full description on rating methodology, please visit [www.fitchratings.com](http://www.fitchratings.com). Ratings are subject to change and do not remove credit risk.



REGULAR MEETING OF JULY 26, 2022  
I(a)(i) REPORTS: PUBLIC SERVICES

REGULAR MEETING OF JULY 26, 2022  
I(a)(ii) REPORTS: FACILITIES

REGULAR MEETING OF JULY 26, 2022

I(a)(iii) REPORTS: DISTRICT DIRECTOR'S REPORT

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