

MEETING NOTICE: There will be a Regular Meeting of the
Blanchard /Santa Paula Library District Board of Trustees
Tuesday, September 27 2016, at 4:00 p.m.
Blanchard Community Library, Hardison Room
119 N. 8th St., Santa Paula, CA 93060.

PLEASE NOTE THE START TIME IS 4:00 P.M. FOR THIS MEETING

AGENDA

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

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

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

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

- D. CONSENT CALENDAR
 - a. Approval of Minutes:
 - i. Regular Meeting of August 23, 2016
- E. REPORTS
 - a. Financial Reports
 - b. Friends of the Library
- F. BOARD/ADMINISTRATION COMMENTS, CONCERNS, HANDOUTS
- G. UNFINISHED BUSINESS
 - a. Employee/Annuitant Health Benefits (information, discussion, possible action)

H. NEW BUSINESS

None

I. REPORTS (CONTINUED)

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

J. FUTURE AGENDA ITEMS

K. UPCOMING MEETING DATES

October 25, 2016

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 x102. Notification 48 hours before the meeting will enable reasonable arrangements to be made.

MINUTES of the Regular Meeting of the Blanchard/Santa Paula Library District Board of Trustees, Tuesday, August 23, 2016.

CALL TO ORDER---The Meeting was called to order at 5:30 p.m. by Board President Laura Phillips. Board members Maureen Coughlin, Tim Hicks, Beverly Mueller, Laura Phillips, and Linda Spink were in attendance. District Director Ned Branch and Steve McFadden, C.P.A. were present.

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

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

CONSENT CALENDAR---The *Minutes* of the Regular Meeting of July 26, 2016, were unanimously approved as corrected (Mueller/Hicks).

REPORTS---Steve McFadden presented the *Financial Statements and Budget*. Most of the \$310 in accounts payable for FOL is the money found after the former bookkeeper's termination. A few thousand over the \$228,302 in property taxes will be included in the August statements. In December, the Literacy Program will receive a supplemental grant based on the number of non-ESL learners. Mr. McFadden departed after the report. Board President Phillips reported for the *Friends* that one customer had bought more than \$500 worth of books. The next First Saturday Book Sale will be offering four Mass Market paperbacks for \$1.00 and they are going to approach vendors to offer jewelry and succulents for sale. New FOL board members are being sought for January, and they will be shipping about 80 boxes of books to Better World Books.

BOARD/ADMINISTRATION COMMENTS, CONCERNS, HANDOUTS--- Director Branch shared a letter naming Blanchard Community Library as the recipient of the 2016 Latino Town Hall Community Service Organization Award. The awards dinner will be held on October 21. Trustee Coughlin reported on innovations at the new Pico Rivera Library, mainly the outdoor reading space and an electronic events board. She also had fliers for two programs they offer on small business start-ups and classic films. Trustee Hicks attended the Vista Cove Chamber Mixer.

MINUTES of the Regular Meeting of the Blanchard/Santa Paula Library District Board of Trustees, Tuesday, August 23, 2016.

Trustee Spink met with Superintendent Gamino to discuss free books for the teachers, as well as distributing the library survey to teachers and schools. She attended the latest Library short story gathering and the highly popular Santa Paula History talk. She hopes to have a presentation on Rancho Camulos as part of a history series. Trustee Spink noted that the current chairs are very uncomfortable. Finally, she reported that she had written thank you notes to the DA's office for their handling of the Library's case.

UNFINISHED BUSINESS---A motion was made to take action in steps on the renewed agreement with Coverly Professional Services (Spink/Mueller). Trustee Spink voiced some concerns with the timeliness of Facebook postings provided by *Your PR Girls* which are being addressed. Director Branch mentioned some projects organized and time spent by the firm. The Board discussed feasibility of current personnel providing the same services. Charts were provided showing Facebook, Instagram and Twitter metrics. The *proposal/agreement with Coverly Professional Services* was accepted as follows:

Proposal A. Social Media Strategies and Management was accepted (Mueller/Hicks, 4-1 with Trustee Spink casting the nay vote).

Proposal B.i. Public Relations Program, Press releases *as requested* by BCL - per release at \$500 was accepted (Spink/Coughlin 5-0).

Proposal B.ii. Santa Paula Times regular column for \$375 was accepted *if the price quoted is for the whole period* (Coughlin/Spink 5-0).

Proposal C. Event Development, Implementation, Marketing/PR was accepted *with the understanding that up to three events* would be coordinated (Hicks/Mueller 5-0).

A noticeable difference in returns was not anticipated, so no action was taken at this time regarding the *reinvestment of the \$228,000 in reserves*.

The Board agreed to amend the contract with CalPERS to provide a maximum of \$565.33 per month for participants not covered by Medicare, allowing them to choose their own *Health Plan*

MINUTES of the Regular Meeting of the Blanchard/Santa Paula Library District Board of Trustees, Tuesday, August 23, 2016.

from the website; and to grant the Board president authority to take whatever steps are necessary to affect that change and sign the revised contract on behalf of the Board (Mueller/Hicks, 5-0).

NEW BUSINESS---Board President Phillips requested that the *Management Employee Evaluation Form* be amended to include a category on Goals. The form was accepted as amended (Mueller/Hicks 5-0).

REPORTS CONT. --- The number of *Literacy* tutors is pretty stable, and they have seven small group classes. The SPUSD has committed to allowing their teacher to continue the daytime ESL class at the Library. The *Public Services Report* contained statistics for past Teen and Children's Summer Reading Programs, and the attendance count for each event of this year's program. NASA has chosen to partner with BCL in providing space themed programs and moon rocks for display. The *District Director* Ned Branch reported that progress is being made on the restroom punch list. Black Gold is discontinuing Indieflix, and replacing it with Hoopla. Only three people filed at the elections office for the three open Board seats, so they will be declared winners and not be entered on the ballot. Trustee Mueller is resigning, and Nancy Nasalroad will take her place. The PAC for Ballot Measure B will try to raise funds to provide a statement in the voter handbook. There have been 50 responses to the Library survey, and the results so far are as expected. The Library will host the Chamber Mixer on September 21, featuring three local authors. A large attendance being anticipated, Trustee Coughlin will work with the Chamber to provide the food. The auditors will be looking at fiscal year 2015-2016, starting on August 29.

Board Committee Reports: Trustee Spink, *Financial Committee*, finished checking the weekly petty cash reports through June, and passed the task over to Trustee Coughlin. The *HR Committee* finished its work on the Health Care provisions and Management Evaluation Forms.

Strategic Plan Team Reports: The *Visioning Committee* will present the Strategic Plan to Library staff on September 9. The *Facilities Committee* will follow the priorities set by the survey, and then form focus groups. *Technology* is expecting to install fiber between January and June.

FUTURE AGENDA ITEMS---The Board did not discuss any items to be included in future Agendas.

MINUTES of the Regular Meeting of the Blanchard/Santa Paula Library District Board of Trustees, Tuesday, August 23, 2016.

UPCOMING MEETING DATE---The next Meeting will be on Tuesday, September 27, 2016, at 4:00 p.m.

ADJOURNMENT---There being no further business, the Regular Meeting was adjourned at 8:51 p.m.

Library Board Clerk

ATTEST:

District Director

REGULAR MEETING OF SEPTEMBER 27, 2016

E(a).REPORTS: FINANCIAL REPORTS

1. Receive and file July 2016 financial reports
2. Receive and file August 2016 financial reports

From: **Maureen coughlin** maureen.coughlin@yahoo.com
Subject: August Financial Statements
Date: August 27, 2016 at 9:42 44AM
To: Ned Branch ned.branch@blanchardlibrary.org



Ned,

We neither voted to approve the Financial Statements, nor Received and Filed them in the August meeting. We'll have to put that on the September Agenda.

Maureen

BLANCHARD COMMUNITY LIBRARY
FINANCIAL STATEMENTS
and Supplementary Schedules

August 31, 2016

BLANCHARD COMMUNITY LIBRARY

TABLE OF CONTENTS

TITLE	PAGE NUMBER
Accountant's Compilation Report	1
Statement of Assets, Liabilities and Fund Balance	2
Comparative Statement of Revenue and Expense	3
Supplementary Schedules	
Schedule of Cash Balances	4
Comparative Expanded	5
Schedule of Accounts Payable	6

STEPHEN F MCFADDEN
CERTIFIED PUBLIC ACCOUNTANT
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SUITE E-1
SANTA PAULA CA 93060
TELEPHONE 805-525-4494
FACSIMILE 888-881-3210

ACCOUNTANTS COMPILATION REPORT

Board of Directors
Blanchard Community Library
Santa Paula CA

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

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

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

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

Stephen F. McFadden CPA
September 12, 2016

BLANCHARD COMMUNITY LIBRARY
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE

August 31, 2016

ASSETS

CURRENT ASSETS		
CASH		\$ 1,443,722
INTEREST RECEIVABLE		1,690
PREPAID EXPENSES		<u>8,093</u>
TOTAL CURRENT ASSETS		1,453,505
FIXED ASSETS NET OF ACCUMULATED DEPRECIATION		<u>549,664</u>
TOTAL ASSETS		<u><u>\$ 2,003,169</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES		
ACCOUNTS PAYABLE	\$ 3,877	
ACCRUED PAYROLL EXPENSE	<u>40,267</u>	
TOTAL LIABILITIES		\$ 44,144
FUND BALANCES		
GENERAL FUND	1,200,386	
FIXED ASSET FUND	549,664	
RESTRICTED FUNDS	208,975	
TOTAL FUND BALANCE		<u>1,959,025</u>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$ 2,003,169</u></u>

BLANCHARD COMMUNITY LIBRARY

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COMPARATIVE STATEMENT OF REVENUE AND EXPENSES

FOR THE MONTH ENDED AUGUST 31, 2016

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	August			YEAR TO DATE		
	MONTH ACTUAL	MONTH BUDGET	VARIANCE	YTD ACTUAL	YTD BUDGET	VARIANCE
REVENUE						
PROPERTY TAX	\$ 5,566	\$ 121		\$ 233,566	\$ 228,423	2.3%
LIBRARY OPERATIONS	4,380	417	950.36%	7,129	833	755.8%
DONATIONS	1,528	2,083	-26.64%	2,416	4,167	-42.0%
CLLS LITERACY		\$ 18,000			\$ 18,000	
	<u>\$ 11,474</u>	<u>\$ 20,621</u>	-44.4%	<u>\$ 243,111</u>	<u>\$ 251,423</u>	-3.3%
EXPENSES						
PERSONNEL	\$ 44,022	\$ 45,123	-2.4%	\$ 81,409	\$ 91,939	-11.5%
ADMINISTRATIVE	5,365	4,988	7.6%	9,403	9,975	-5.7%
FACILITIES	5,087	4,704	8.1%	10,396	9,408	10.5%
OPERATIONS	2,525	7,028	-64.1%	22,530	30,305	-25.7%
	<u>\$ 56,999</u>	<u>\$ 61,843</u>	-7.8%	<u>\$ 123,738</u>	<u>\$ 141,627</u>	-12.6%
NET INCOME (LOSS)	<u>\$ (45,525)</u>	<u>\$ (41,222)</u>	10.4%	<u>\$ 119,373</u>	<u>\$ 109,796</u>	8.7%
EXTRAORDINARY INCOME (EXPENSES)						
REIMBURSEMENT						
REIMBURSEMENT DIF		\$ 1,458			\$ 2,916	
INVESTMENT INTEREST						
CITY IMPACT						
LEGAL FEES						
INVESTIGATION						
NET AFTER EXTRAORDINARY ITEMS	<u>\$ (45,525)</u>	<u>\$ (39,764)</u>	14.5%	<u>\$ 119,373</u>	<u>\$ 112,712</u>	5.9%

SUPPLEMENTARY SCHEDULES

BLANCHARD COMMUNITY LIBRARY

SCHEDULE OF CASH BALANCES

August 31, 2016

COUNTY	\$	848,552	
SANTA PAULA CITY		175,133	1
BLAKE		23,888	1
LITERACY		9,954	1
BOOK TRUST		16,370	
WELLS FARGO		352,548	
OTHERS		<u>17,277</u>	
TOTAL CASH	\$	<u>1,443,722</u>	

BLANCHARD COMMUNITY LIBRARY
COMPARATIVE
STATEMENT OF REVENUE AND EXPENSE

FOR THE PERIOD ENDED

	8/31/15	8/31/16	YTD BUDGET	ANNUAL BUDGET
REVENUE				
PROPERTY TAX	\$ 8,230	\$ 233,566	228,423	\$ 745,132
LIBRARY OPERATIONS	2,511	7,129	833	5,000
DONATIONS	3,640	2,416	4,167	46,000
CLLS FLAIR	18,000		18,000	20,000
TOTAL REVENUE	<u>\$ 32,381</u>	<u>\$ 243,111</u>	<u>251,423</u>	<u>816,132</u>
EXPENSES				
PERSONNEL				
WAGES	55,367	57,069	61,604	376,482
RETIREMENT	11,593	9,320	11,946	62,226
HEALTH INSURANCE	10,491	10,197	11,284	71,700
PAYROLL TAX	4,474	4,607	5,413	32,298
EMPLOYEE BENEFIT	368	216	1,692	1,692
	<u>82,293</u>	<u>81,409</u>	<u>91,939</u>	<u>541,412</u>
ADMINISTRATIVE				
ADVERTISING			42	250
BANK CHARGES	177	108	67	400
INSURANCE	1,369	1,403	1,441	8,650
OFFICE EXPENSE	994	805	833	5,000
TELEPHONE	557	280	917	5,500
POSTAGE	142	130	58	350
PRINTING	124	189	450	2,700
PROFESSIONAL FEES	7,996	6,677	5,834	51,000
STAFF DEVELOPMENT			333	2,000
	<u>11,359</u>	<u>9,403</u>	<u>9,975</u>	<u>75,850</u>
FACILITIES				
BUILDING MAINTENANCE	1,982	1,111	5,195	14,000
JANITORIAL	1,340	1,340	1,350	8,100
UTILITIES	6,859	7,945	2,863	34,350
	<u>10,181</u>	<u>10,396</u>	<u>9,408</u>	<u>56,450</u>
OPERATIONS				
LIBRARY NETWORK	14,018	15,388	16,250	65,000
PUBLICITY			3,666	22,000
MEMBERSHIPS		510	500	3,000
ACQUISITIONS	3,509	1,742	3,334	25,000
PROGRAMS	3,863	4,188	5,005	30,030
MATERIALS	26			
COMPUTER SERVICE	63		800	4,800
BOOK BINDING			333	2,000
ADVERTISING	416	369		22,000
TRAVEL	172	333	417	2,500
	<u>22,067</u>	<u>22,530</u>	<u>30,305</u>	<u>176,330</u>
	<u>125,900</u>	<u>123,738</u>	<u>141,627</u>	<u>850,042</u>
NET	<u>\$ (93,519)</u>	<u>\$ 119,373</u>	<u>109,796</u>	<u>(33,910)</u>
REIMBURSEMENT				
REIMBURSEMENT DIF			2,916	
INVESTMENT INTEREST				
CITY IMPACT				
OTHER EXPENSES	21,510			
NET	<u>(115,029)</u>	<u>119,373</u>	<u>112,712</u>	

BLANCHARD COMMUNITY LIBRARY
SCHEDULE OF ACCOUNTS PAYABLE

August 31, 2016

Due to FOTL	\$	394
Bank Card		2,572
Others		911
Total	\$	<u>3,877</u>

BLANCHARD COMMUNITY LIBRARY

CITY FUNDS TRANSACTION

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

Blanchard/Santa Paula Library District
Deposit Detail
 August 2016

11:13 AM
 09/22/16

Type	Num	Date	Name	Account	Amount
Deposit		08/01/2016		1020.10 · Book Trust Account-Unrestricted	2,946.77
Sales Receipt	84	08/01/2016	Black Gold Cooperative Library System Black Gold Cooperative Library System John Bickler	Fines Fines 1499.10 · Undeposited Funds	-146.58 -2,700.19 -100.00
TOTAL					-2,946.77
Deposit		08/01/2016		1020.10 · Book Trust Account-Unrestricted	269.35
Sales Receipt	82	08/01/2016	Ellen Brokaw:Teen SRP	Fines	-107.75
Sales Receipt	83	08/01/2016	Linda & Norm Wilkinson:Teen SRP	2510 · Due to Friends of the Library (Money received from sales of books) Printing & Copying Over/Short 1499.10 · Undeposited Funds 1499.10 · Undeposited Funds	-36.00 -1.30 0.70 -100.00 -25.00
TOTAL					-269.35
Check	10575	08/01/2016	Void	1020.10 · Book Trust Account-Unrestricted	0.00
TOTAL					0.00
Check	10576	08/01/2016	Void	1020.10 · Book Trust Account-Unrestricted	0.00
TOTAL					0.00
Check	10577	08/01/2016	Void	1020.10 · Book Trust Account-Unrestricted	0.00
TOTAL					0.00
Deposit		08/09/2016		1020.10 · Book Trust Account-Unrestricted	972.75
TOTAL				Printing & Copying	-972.75
Deposit		08/09/2016		1020.10 · Book Trust Account-Unrestricted	345.50
Sales Receipt	85	07/27/2016	Santa Paula Community Bank	Fines 2510 · Due to Friends of the Library (Money received from sales of books) Over/Short 1499.10 · Undeposited Funds	-123.50 -19.50 -2.50 -200.00
TOTAL					-345.50
Check	10596	08/15/2016	Void	1020.10 · Book Trust Account-Unrestricted	0.00
TOTAL					0.00

Blanchard/Santa Paula Library District
Deposit Detail
 August 2016

11:13 AM
 09/22/16

Type	Num	Date	Name	Account	Amount
Check	10597	08/15/2016	Void	1020.10 · Book Trust Account-Unrestricted	0.00
TOTAL					0.00
Check	10598	08/15/2016	Void	1020.10 · Book Trust Account-Unrestricted	0.00
TOTAL					0.00
Check	10599	08/15/2016	Void	1020.10 · Book Trust Account-Unrestricted	0.00
TOTAL					0.00
Check	10600	08/15/2016	Void	1020.10 · Book Trust Account-Unrestricted	0.00
TOTAL					0.00
Deposit		08/17/2016		1020.10 · Book Trust Account-Unrestricted	337.45
				Fines	-73.00
				2510 · Due to Friends of the Library (Money received from sales of books)	-9.00
				Printing & Copying	-5.20
				Over/Short	-0.25
				1499.10 · Undeposited Funds	-250.00
					-337.45
Sales Receipt	86	08/03/2016	Limoneira		
TOTAL					100.00
Deposit		08/24/2016		1020.10 · Book Trust Account-Unrestricted	100.00
				Fines	-88.75
				2510 · Due to Friends of the Library (Money received from sales of books)	-8.50
				Other Donations	-2.50
				Over/Short	-0.25
					-100.00
TOTAL					173.55
Deposit		08/29/2016		1020.10 · Book Trust Account-Unrestricted	173.55
				Fines	-161.75
				2510 · Due to Friends of the Library (Money received from sales of books)	-9.50
				Printing & Copying	-1.80
				Over/Short	-0.50
					-173.55
TOTAL					500.00
Deposit		08/29/2016		1020.10 · Book Trust Account-Unrestricted	500.00
Sales Receipt	87	08/24/2016	Santa Paula Rotary Club	1499.10 · Undeposited Funds	-500.00
TOTAL					-500.00

20

Blanchard/Santa Paula Library District
Deposit Detail
 August 2016

11:13 AM
 09/22/16

Type	Num	Date	Name	Account	Amount
Deposit		08/29/2016		1010.30 - Checking - FLAIR (Bank of America FLAIR Checking Account)	500.00
Sales Receipt	88	08/24/2016	VCCF:Limoneira Foundation Fund	1499.10 - Undeposited Funds	-500.00
TOTAL					-500.00
Check	10611	08/29/2016	Void	1020.10 - Book Trust Account-Unrestricted	0.00
TOTAL					0.00
Check	10612	08/29/2016	Void	1020.10 - Book Trust Account-Unrestricted	0.00
TOTAL					0.00
Check	10613	08/29/2016	Void	1020.10 - Book Trust Account-Unrestricted	0.00
TOTAL					0.00
Check	10614	08/29/2016	Void	1020.10 - Book Trust Account-Unrestricted	0.00
TOTAL					0.00
Deposit		08/31/2016		Checking - Blake	0.40
TOTAL				Interest Income	-0.40
Deposit		08/31/2016		1014.30 - CD - FLAIR	0.54
TOTAL				Interest Income	-0.54
Deposit		08/31/2016		County Accounts	5,565.77
TOTAL				Current Supplemental P/T	-1,168.02
				Prior Year Supplemental	-153.53
				Penalties/Delinquent Taxes	-74.74
				Special Dist. Assessments	-4,169.48
TOTAL					-5,565.77

Blanchard/Santa Paula Library District
Check Detail
 August 2016

11:17 AM
 09/22/16

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Deposit		08/24/2016			1020.10 · Book Trust Account-Unrestricted		0.00
TOTAL						0.00	0.00
Deposit		08/24/2016			1020.10 · Book Trust Account-Unrestricted		0.00
TOTAL						0.00	0.00
Check		08/31/2016			1020 · Book Trust Account Bank Charges	-3.00 -3.00	-3.00 3.00 3.00
TOTAL						-3.00	3.00
Check	ach	08/23/2016	The Gas Company		1020 · Book Trust Account Gas	-14.30 -14.30	-14.30 14.30 14.30
TOTAL						-14.30	14.30
Check	Eft	08/01/2016	Calif. Public Employ...		1020.10 · Book Trust Account-Unrestricted PERS Group Health Insurance	-4,655.85 -4,655.85	-4,655.85 4,655.85 4,655.85
TOTAL						-4,655.85	4,655.85
Check	EFT	08/01/2016	Calif. Public Employ...		1020.10 · Book Trust Account-Unrestricted CALPERS (Payee Account - Employee Deductions)	-738.65 -738.65	-738.65 738.65 738.65
TOTAL						-738.65	738.65
Check	EFT	08/01/2016	Calif. Public Employ...		1020.10 · Book Trust Account-Unrestricted PERS Retirement (Contribution Account - Retirement)	-2,570.35 -2,570.35	-2,570.35 2,570.35 2,570.35
TOTAL						-2,570.35	2,570.35
Check	EFT	08/01/2016	Calif. Public Employ...		1020.10 · Book Trust Account-Unrestricted CALPERS (Payee Account - Employee Deductions)	-735.25 -735.25	-735.25 735.25 735.25
TOTAL						-735.25	735.25
Check	EFT	08/02/2016	Blanchard Commun...		1020.10 · Book Trust Account-Unrestricted 1011.10 · Checking - Payroll (Checking Account - Payroll)	-14,800.00 -14,800.00	-14,800.00 14,800.00 14,800.00
TOTAL						-14,800.00	14,800.00
Check	EFT	08/02/2016	Calif. Public Employ...		1020.10 · Book Trust Account-Unrestricted PERS Retirement (Contribution Account - Retirement)	-20.98 -20.98	-20.98 20.98 20.98
TOTAL						-20.98	20.98
Check	EFT	08/15/2016	Calif. Public Employ...		1020.10 · Book Trust Account-Unrestricted CALPERS (Payee Account - Employee Deductions)	-736.68 -736.68	-736.68 736.68 736.68
TOTAL						-736.68	736.68

Blanchard/Santa Paula Library District
Check Detail
 August 2016

11:17 AM
 09/22/16

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	EFT	08/15/2016	Calif. Public Employ...		1020.10 · Book Trust Account-Unrestricted	-697.69	-697.69
TOTAL					CALPERS (Payee Account - Employee Deductions)	-697.69	697.69
Check	EFT	08/15/2016	Calif. Public Employ...		1020.10 · Book Trust Account-Unrestricted	-2,570.35	-2,570.35
TOTAL					PERS Retirement (Contribution Account - Retirement)	-2,570.35	2,570.35
Check	EFT	08/15/2016	Calif. Public Employ...		1020.10 · Book Trust Account-Unrestricted	-20.98	-20.98
TOTAL					PERS Retirement (Contribution Account - Retirement)	-20.98	20.98
Check	EFT	08/15/2016	Calif. Public Employ...		1020.10 · Book Trust Account-Unrestricted	-1,300.00	-1,300.00
TOTAL					Accounting Fees (Outside (non-employee) accounting, audit, bookk...	-1,300.00	1,300.00
Check	EFT	08/16/2016	Blanchard Commun...		1020.10 · Book Trust Account-Unrestricted	-14,600.00	-14,600.00
TOTAL					1011.10 · Checking - Payroll (Checking Account - Payroll)	-14,600.00	14,600.00
Check	EFT	08/29/2016	Calif. Public Employ...		1020.10 · Book Trust Account-Unrestricted	-744.17	-744.17
TOTAL					PERS Retirement (Contribution Account - Retirement)	-744.17	744.17
Check	EFT	08/29/2016	Calif. Public Employ...		1020.10 · Book Trust Account-Unrestricted	-697.93	-697.93
TOTAL					PERS Retirement (Contribution Account - Retirement)	-697.93	697.93
Check	EFT	08/30/2016	Blanchard Commun...		1020.10 · Book Trust Account-Unrestricted	-14,500.00	-14,500.00
TOTAL					1011.10 · Checking - Payroll (Checking Account - Payroll)	-14,500.00	14,500.00
Bill Pmt-Check	10574	08/01/2016	Barron's		1020.10 · Book Trust Account-Unrestricted	-199.00	-199.00
Bill	Acct 1...	06/13/2016			Periodicals	-199.00	199.00
TOTAL						-199.00	199.00
Check	10575	08/01/2016	Void		1020.10 · Book Trust Account-Unrestricted	0.00	0.00
TOTAL						0.00	0.00
Check	10576	08/01/2016	Void		1020.10 · Book Trust Account-Unrestricted	0.00	0.00
TOTAL						0.00	0.00

Blanchard/Santa Paula Library District Check Detail August 2016

11:17 AM
09/22/16

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	10577	08/01/2016	Void		1020.10 - Book Trust Account-Unrestricted		0.00
TOTAL						0.00	0.00
Bill Pmt -Check	10578	08/01/2016	Document Systems		1020.10 - Book Trust Account-Unrestricted		-52.49
Bill	Invoic...	07/25/2016			Postage and Printing	-34.59	34.59
Bill	Invoic...	07/25/2016			Postage and Printing	-17.90	17.90
TOTAL						-52.49	52.49
Bill Pmt -Check	10579	08/01/2016	H. Bolton Company		1020.10 - Book Trust Account-Unrestricted		-77.22
Bill	Invoic...	07/30/2016			Advertising (Advertising)	-77.22	77.22
TOTAL						-77.22	77.22
Bill Pmt -Check	10580	08/01/2016	Law Offices of Nanc...		1020.10 - Book Trust Account-Unrestricted		-600.00
Bill	Invoic...	07/31/2016			Legal Fees (Outside (non-employee) legal services)	-600.00	600.00
TOTAL						-600.00	600.00
Bill Pmt -Check	10581	08/01/2016	Ned Branch		1020.10 - Book Trust Account-Unrestricted		-452.00
Bill	Black ...	07/22/2016			Travel	-142.78	142.78
Bill	Black ...	08/01/2016			PERS Group Health Insurance	-309.22	309.22
TOTAL						-452.00	452.00
Bill Pmt -Check	10582	08/01/2016	Peterson's, A Nelnet...		1020.10 - Book Trust Account-Unrestricted		-32.96
Bill	Sales ...	07/15/2016			General	-32.96	32.96
TOTAL						-32.96	32.96
Bill Pmt -Check	10583	08/01/2016	Sparkletts		1020.10 - Book Trust Account-Unrestricted		-6.75
Bill	Invoic...	07/21/2016			Office Supplies	-6.75	6.75
TOTAL						-6.75	6.75
Check	10584	08/08/2016	Wendy Batstone		1020.10 - Book Trust Account-Unrestricted		-34.60
TOTAL					Office Supplies	-34.60	34.60
Check	10585	08/08/2016	Business Card		1020.10 - Book Trust Account-Unrestricted		-736.56
TOTAL					Bank of America Platinum Plus	-736.56	736.56
Bill Pmt -Check	10586	08/08/2016	City of Santa Paula (...)		1020.10 - Book Trust Account-Unrestricted		-457.55
Bill	111-0...	08/01/2016			Water and Sewer	-457.55	457.55
TOTAL						-457.55	457.55

Blanchard/Santa Paula Library District
Check Detail
 August 2016

11:17 AM
 09/22/16

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	10587	08/08/2016	City of Santa Paula (...)		1020.10 · Book Trust Account-Unrestricted		-71.53
Bill	111-0...	08/01/2016			Water and Sewer	-71.53	71.53
TOTAL						-71.53	71.53
Bill Pmt -Check	10588	08/08/2016	Coleman Landscape		1020.10 · Book Trust Account-Unrestricted		-305.00
Bill	Invoice...	08/01/2016			Grounds Maintenance	-305.00	305.00
TOTAL						-305.00	305.00
Bill Pmt -Check	10589	08/08/2016	Covertly Professiona...		1020.10 · Book Trust Account-Unrestricted		-750.00
Bill	Invoice...	08/06/2016			Promotion & Public Relations	-750.00	750.00
TOTAL						-750.00	750.00
Bill Pmt -Check	10590	08/08/2016	Ilene Gavenman		1020.10 · Book Trust Account-Unrestricted		-336.61
Bill		07/23/2016			Teen & YA Programs	-296.63	296.63
Bill		07/26/2016			Children's Books	-29.98	29.98
TOTAL					Children's Programs	-10.00	10.00
						-336.61	336.61
Bill Pmt -Check	10591	08/08/2016	Kelly Cleaning & Su...		1020.10 · Book Trust Account-Unrestricted		-670.00
Bill	Invoice...	08/01/2016			Janitorial Services & Supplies	-670.00	670.00
TOTAL						-670.00	670.00
Bill Pmt -Check	10592	08/08/2016	Stephen McFadden ...		1020.10 · Book Trust Account-Unrestricted		-863.00
Bill	Invoice...	08/01/2016			Accounting Fees (Outside (non-employee) accounting, audit, bookk...	-863.00	863.00
TOTAL						-863.00	863.00
Bill Pmt -Check	10593	08/08/2016	Unique Managemen...		1020.10 · Book Trust Account-Unrestricted		-53.70
Bill	Invoice...	08/01/2016			Collection Agency	-53.70	53.70
TOTAL						-53.70	53.70
Check	10594	08/08/2016	Ventura County Star		1020.10 · Book Trust Account-Unrestricted		0.00
TOTAL						0.00	0.00
Bill Pmt -Check	10595	08/08/2016	Ventura County Star		1020.10 · Book Trust Account-Unrestricted		-252.20
Bill	Accou...	08/06/2016			Periodicals	-252.20	252.20
TOTAL						-252.20	252.20
Check	10596	08/15/2016	Void		1020.10 · Book Trust Account-Unrestricted		0.00
TOTAL						0.00	0.00

Blanchard/Santa Paula Library District
Check Detail
 August 2016

11:17 AM
 09/22/16

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	10597	08/15/2016	Void		1020.10 · Book Trust Account-Unrestricted		0.00
TOTAL						0.00	0.00
Check	10598	08/15/2016	Void		1020.10 · Book Trust Account-Unrestricted		0.00
TOTAL						0.00	0.00
Check	10599	08/15/2016	Void		1020.10 · Book Trust Account-Unrestricted		0.00
TOTAL						0.00	0.00
Check	10600	08/15/2016	Void		1020.10 · Book Trust Account-Unrestricted		0.00
TOTAL						0.00	0.00
Bill Pmt -Check	10601	08/15/2016	Buddy Flick		1020.10 · Book Trust Account-Unrestricted		-115.56
Bill	Ref. M...	08/10/2016		Travel		-115.56	115.56
TOTAL						-115.56	115.56
Bill Pmt -Check	10602	08/15/2016	Deborah Pollack		1020.10 · Book Trust Account-Unrestricted		-50.00
Bill	Augus...	08/01/2016		Adult Programs		-50.00	50.00
TOTAL						-50.00	50.00
Bill Pmt -Check	10603	08/15/2016	Ilene Gavenman		1020.10 · Book Trust Account-Unrestricted		-56.97
Bill	Summ...	08/10/2016		Donation:...	Teen & YA Programs	-56.97	56.97
TOTAL						-56.97	56.97
Bill Pmt -Check	10604	08/15/2016	Los Angeles Times		1020.10 · Book Trust Account-Unrestricted		-597.42
Bill	Acct 1...	08/01/2016		Periodicals		-597.42	597.42
TOTAL						-597.42	597.42
Bill Pmt -Check	10605	08/15/2016	Recology		1020.10 · Book Trust Account-Unrestricted		-161.18
Bill	Invoic...	08/01/2016		Trash		-161.18	161.18
TOTAL						-161.18	161.18
Bill Pmt -Check	10606	08/15/2016	Frontier Communic...		1020.10 · Book Trust Account-Unrestricted		-277.29
Bill	80552...	08/10/2016		Utilities (Utilities)		-277.29	277.29
TOTAL						-277.29	277.29
Check	10607	08/15/2016	Raelynn Starr		1020.10 · Book Trust Account-Unrestricted		-5.00
TOTAL					Fines	-5.00	5.00

**Blanchard/Santa Paula Library District
Check Detail
August 2016**

11:17 AM
09/22/16

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	10608	08/22/2016	Cash		1020.10 · Book Trust Account-Unrestricted	-303.14	-303.14
TOTAL					Teen & YA Programs	-303.14	303.14
Bill Pmt -Check	10609	08/22/2016	Berman		1020.10 · Book Trust Account-Unrestricted	-126.00	-126.00
Bill	Invoice...	08/22/2016			General	-30.00	30.00
Bill	Invoice...	08/22/2016			General	-96.00	96.00
TOTAL						-126.00	126.00
Bill Pmt -Check	10610	08/22/2016	Neopost		1020.10 · Book Trust Account-Unrestricted	-80.46	-80.46
Bill	Invoice...	08/19/2016			Postage	-80.46	80.46
TOTAL						-80.46	80.46
Check	10611	08/29/2016	Void		1020.10 · Book Trust Account-Unrestricted	0.00	0.00
TOTAL						0.00	0.00
Check	10612	08/29/2016	Void		1020.10 · Book Trust Account-Unrestricted	0.00	0.00
TOTAL						0.00	0.00
Check	10613	08/29/2016	Void		1020.10 · Book Trust Account-Unrestricted	0.00	0.00
TOTAL						0.00	0.00
Check	10614	08/29/2016	Void		1020.10 · Book Trust Account-Unrestricted	0.00	0.00
TOTAL						0.00	0.00
Bill Pmt -Check	10615	08/29/2016	Ilene Gavenman		1020.10 · Book Trust Account-Unrestricted	-75.38	-75.38
Bill	Aero I...	08/20/2016			Travel	-75.38	75.38
TOTAL						-75.38	75.38
Bill Pmt -Check	10616	08/29/2016	Southern California ...		1020.10 · Book Trust Account-Unrestricted	-3,002.95	-3,002.95
Bill	Acct #...	08/22/2016			Electricity	-3,002.95	3,002.95
TOTAL						-3,002.95	3,002.95
Bill Pmt -Check	10617	08/29/2016	Sparkletts		1020.10 · Book Trust Account-Unrestricted	-58.74	-58.74
Bill	26410...	08/19/2016			Office Supplies	-58.74	58.74
TOTAL						-58.74	58.74
Check	10618	08/29/2016	Wendy Batstone		1020.10 · Book Trust Account-Unrestricted	-4.69	-4.69
TOTAL					Office Supplies	-4.69	4.69

Blanchard/Santa Paula Library District
Check Detail
 August 2016

11:17 AM
 09/22/16

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	10619	08/29/2016	County Fire Protecti...		1020.10 - Book Trust Account-Unrestricted		-101.70
Bill	Invoice...	08/25/2016			Building Maintenance	-101.70	101.70
TOTAL						-101.70	101.70
Bill Pmt -Check	10620	08/29/2016	Document Systems		1020.10 - Book Trust Account-Unrestricted		-188.80
Bill	Invoice...	08/25/2016			Printing	-94.40	94.40
Bill	Invoice...	08/25/2016			Printing	-94.40	94.40
TOTAL						-188.80	188.80
Bill Pmt -Check	10621	08/29/2016	HASLER		1020.10 - Book Trust Account-Unrestricted		-50.00
Bill	7900 ...	08/19/2016			Postage	-50.00	50.00
TOTAL						-50.00	50.00

REGULAR MEETING OF SEPTEMBER 27, 2016

F. BOARD/ADMINISTRATION COMMENTS, CONCERNS, HANDOUTS

A Sour Surprise for Public Pensions: Two Sets of Books

By MARY WILLIAMS WALSH SEPT. 17, 2016

When one of the tiniest pension funds imaginable — for Citrus Pest Control District No. 2, serving just six people in California — decided last year to convert itself to a 401(k) plan, it seemed like a no-brainer.

After all, the little fund held far more money than it needed, according to its official numbers from California’s renowned public pension system, Calpers.

Except it really didn’t.

In fact, it was significantly underfunded. Suddenly Calpers began demanding a payment of more than half a million dollars.

“My board was somewhat shocked,” said Larry Houser, the general manager of the pest control district, whose workers tame the bugs and blights that threaten their corner of California citrus country. It is just a few miles down the road from Joshua Tree National Park.

It turns out that Calpers, which managed the little pension plan, keeps two sets of books: the officially stated numbers, and another set that reflects the “market value” of the pensions that people have earned. The second number is not publicly

disclosed. And it typically paints a much more troubling picture, according to people who follow the money.

The crisis at Citrus Pest Control District No. 2 illuminates a profound debate now sweeping the American public pension system. It is pitting specialist against specialist — this year in the rarefied confines of the American Academy of Actuaries, not far from the White House, the elite professionals who crunch pension numbers for a living came close to blows over this very issue.

But more important, it raises serious concerns that governments nationwide do not know the true condition of the pension funds they are responsible for. That exposes millions of people, including retired public workers, local taxpayers and municipal bond buyers — who are often retirees themselves — to risks they have no way of knowing about.

“One of the first things I think you should do is publish that number for every city,” said William F. Sharpe, professor emeritus of finance at Stanford University’s Graduate School of Business who won the Nobel in economic science in 1990 for his work on how the markets price financial instruments. He is also a California resident who voluntarily helped his city, Carmel-by-the-Sea, crack the secret pension code — figuring out the market value of its debt to its retirees in 2011 before Calpers resolved to start divulging the information later that year.

“We just about nailed it, which made us feel very good for ourselves — but very bad for the city,” Professor Sharpe said. On a market basis, the city turned out to be \$48 million short of what it owed retirees, or four times what the official numbers showed.

The two competing ways of valuing a pension fund are often called the actuarial approach (which is geared toward helping employers plan stable annual budgets, as opposed to measuring assets and liabilities), and the market approach, which reflects more hard-nosed math.

The market value of a pension reflects the full cost today of providing a steady, guaranteed income for life — and it’s large. Alarmingly large, in fact. This is one reason most states and cities don’t let the market numbers see the light of day.

But in recent years, even the more modest actuarial numbers have been growing, as populations age and many public workers retire. In California, some struggling local governments now doubt they can really afford their pension plans, and have told Calpers they want out.

In response, Calpers has calculated the heretofore unknown market value of their pension promises — and told them that’s the price of leaving, payable immediately. Few have that much cash, so it’s welcome to the Hotel California: You can check out anytime you like, but you can never leave.

Calpers says it must bill departing governments for every penny their pensions could possibly cost because once they cash out, Calpers has no way of going back and getting more money from them if something goes wrong. Calpers keeps that money in a separate “termination pool.”

Things went differently for Citrus Pest Control District No. 2. It withdrew first, before realizing the shortfall. Then, four months later, it got the unexpected bill from Calpers.

“I was opening the mail and thinking, ‘Can this be right?’ I thought they put an extra zero on it,” said Tim Hoesterey, one of the district’s two employees.

The bill came just as the district was building up a war chest to fight a virulent new citrus blight, a disease that had already devastated groves in Florida. The directors had armed themselves by raising a growers’ tax per acre fivefold. Suddenly, paying Calpers would wipe out the whole citrus blight reserve.

Some wondered if they should just declare bankruptcy.

“There are people selling their farms, trying to get out of the business, because they can’t make a profit anymore,” Mr. Hoesterey said. He called Calpers to see if the district could get a break, an extended due date, or even stay with Calpers after all. Calpers said no. It was a done deal.

A Calpers spokeswoman, Amy Morgan, said such questions suggested “a misunderstanding of the purpose of Calpers.”

“Calpers does not exist to make money,” she said. “Calpers exists to fully pay

out benefits that are promised to its members.” She said the law required Calpers to perform a complete valuation after the termination date had passed, and to recover all the money needed to ensure that the retirees would be paid in full.

Today in California, both the market values and the actuarial pension values for many places are available on a website run by the Stanford Institute for Economic Policy Research. But for the 49 other states, the market numbers remain unknown.

The market-based numbers are “close to the truth of the liability,” Professor Sharpe said. But most elected officials want the smaller numbers, and actuaries provide what their clients want. “Somebody just should have stopped this whole charade,” he said.

For years, people have been trying to do just that. In 2003, the Society of Actuaries, a respected professional body, devoted most of its annual meeting to what was called “the Great Controversy” — the notion that the actuarial standards for pensions were fundamentally flawed, causing systemic underfunding and setting up a slow-moving train wreck when baby boomers retired. It drew a standing-room-only crowd.

The problem reaches far beyond pensions, and into the \$3.7 trillion municipal bond market. The reason is that municipal bond ratings take into account the strength (or weakness) of government pension plans. If those numbers have been consistently wrong, as dissidents argued, then actuaries were helping mislead the investors buying municipal bonds.

Arguably, the flawed standards worsened the problem with each passing year: Actuarial values determine the annual contributions that states and local governments make to their pension plans, so if the target numbers are too low, the contributions will always be too small. Shortfalls will be compounding, invisibly.

Much of the debate surrounded the routine practice of translating future pension payments into today’s dollars, which is called discounting. The tiny pension plan at Citrus Pest Control District No. 2 shows clearly what the problem is.

With everybody either retired, or about to be (Mr. Houser will retire later this year), there is no guesswork in determining everybody's pensions. The actuaries at Calpers project each of the future monthly payments due to Mr. Houser and the other five retirees, assuming they will live to age 90. (Mr. Hoesterey is not included because his retirement benefit is the new 401(k) plan.) Then, they translate all those future payments into today's dollars with a rate — often called a discount rate. This is exactly how a lender would calculate a home mortgage.

The problem is, which rate should be used? An economist would say the right rate for Calpers is the one for a risk-free bond, like a Treasury bond, because public pensions in California are guaranteed by the state and therefore risk-free. And that's what Calpers does when it calculates market values. It used 2.56 percent when it calculated the bill for the pest control district, producing a \$447,000 shortfall.

But the rest of the time, Calpers and virtually all other public pension funds use their assumed annual rate of return on assets, now generally around 7.5 percent. Presto: This makes a pension appear to have a much smaller liability — or even a surplus.

That was the case with the pest control district for years. And since there seemed to be a surplus, Calpers said the district owed no annual contributions. Calpers's numbers hid it, but the six members' pensions were going unfunded.

“Every economist who has looked at this has said, ‘It's crazy to use what you expect to earn on assets to discount a guaranteed promise you have made. That's nuts!’” Professor Sharpe said.

But what he calls crazy is enshrined in the actuarial standards. And since adhering to the standards makes public pensions look affordable, there is a powerful incentive to preserve those standards.

“Actuaries shamelessly, although often in good faith, understate pension obligations by as much as 50 percent,” said Jeremy Gold, an actuary and economist, in a speech last year at the M.I.T. Center for Finance and Policy. “Their clients want them to.”

Mr. Gold was also a ringleader of that stormy professional meeting in 2003. Since then, there have been more conferences, monographs, speeches, blue-ribbon panels and recommendations — to say nothing of an unusual spate of municipal bankruptcies and insolvencies in which ailing pension plans have played starring roles. And yet little has changed.

Even as Citrus Pest Control District No. 2 was scrambling to find the cash to pay its unexpected bill this year, another fight broke out within the American Academy of Actuaries, which represents the profession in Washington, over the same issues.

An academy task force had commissioned a paper on how financial economists would measure public pensions. But during the peer review process, the opus was spiked, the task force disbanded and the four authors — Mr. Gold among them — barred from publishing the work elsewhere.

Accusations of censorship flew. The four authors said the academy's copyright claims were false. The academy's president, Thomas F. Wildsmith IV, said in a statement to members on the academy's website that the paper "could not meet the academy's publication standards."

In a separate email message to The New York Times he said the academy was committed to helping the public understand the different measurements, and provided a position paper concluding that both measures are useful, but for different purposes.

Then the Society of Actuaries, which handles the education and testing of actuaries, joined the fray. It posted the suppressed paper on its own website, albeit with the authors' names removed. It claimed to hold the copyright jointly with the academy. It also added a statement that the paper did not reflect the position "of any group that speaks for the profession" but called the authors "knowledgeable."

The society's president, Craig W. Reynolds, sent an email message citing other efforts "to develop strong funding programs that are responsive to a rapidly changing environment."

The four authors then issued a revised version of their paper, with their names

on the front — and a claim that they held the copyright. The paper, which runs 19 pages, says in brief: Use market values for public pensions.

Professor Sharpe noted that Calpers’s market-based method was “virtually the precise approach advocated in this paper.”

Almost, but not entirely.

At Citrus Pest Control District No. 2, Mr. Hoesterey said Calpers added a final twist. It took so long to calculate the district’s final payment that the bill arrived four months after the district’s withdrawal date — and then it charged four months’ interest, at 7.5 percent, on the late payment.

Ms. Morgan, the spokeswoman, said the four-month lag was “unfortunate but unavoidable.”

Mr. Hoesterey said Calpers should have warned the district well in advance how big the bill might be, to give it time to find the money. “I kept asking: ‘Does this seem fair to you? What other organization conducts business like this?’” he said.

Seeing no way out, the district paid the whole thing.

A version of this article appears in print on September 18, 2016, on page BU1 of the New York edition with the headline: A Sour Surprise for Public Pensions.

REGULAR MEETING OF SEPTEMBER 27, 2016

G(c). UNFINISHED BUSINESS: EMPLOYEE/ANNUITANT HEALTH BENEFITS

At its last meeting, the Board approved a revision to the health benefits provided to eligible employees and retired annuitants. CalPERS requires specific language in the authorizing resolution. See the attached draft from CalPERS.

RECOMMENDATION: Approve the attached resolution as drafted by CalPERS.

	MOVED	SECONDED	YES	NO	ABSTAIN
Coughlin					
Hicks					
Mueller					
Phillips					
Spink					

RESOLUTION NO. Number
FIXING THE EMPLOYER CONTRIBUTION AT AN EQUAL AMOUNT FOR EMPLOYEES AND ANNUITANTS
UNDER THE PUBLIC EMPLOYEES' MEDICAL AND HOSPITAL CARE ACT

- WHEREAS, (1) Blanchard/Santa Paula Public Library District is a contracting agency under Government Code Section 22920 and subject to the Public Employees' Medical and Hospital Care Act (the "Act"); and
- WHEREAS, (2) Government Code Section 22892(a) provides that a contracting agency subject to Act shall fix the amount of the employer contribution by resolution; and
- WHEREAS, (3) Government Code Section 22892(b) provides that the employer contribution shall be an equal amount for both employees and annuitants, but may not be less than the amount prescribed by Section 22892(b) of the Act; and
- RESOLVED, (a) That the employer contribution for each employee or annuitant shall be the amount necessary to pay the full cost of his/her enrollment, including the enrollment of family members, in a health benefits plan up to a maximum of \$565.33 per month, plus administrative fees and Contingency Reserve Fund assessments; and be it further
- RESOLVED, (b) Blanchard/Santa Paula Public Library District has fully complied with any and all applicable provisions of Government Code Section 7507 in electing the benefits set forth above; and be it further
- RESOLVED, (c) That the participation of the employees and annuitants of Blanchard/Santa Paula Public Library District shall be subject to determination of its status as an "agency or instrumentality of the state or political subdivision of a State" that is eligible to participate in a governmental plan within the meaning of Section 414(d) of the Internal Revenue Code, upon publication of final Regulations pursuant to such Section. If it is determined that Blanchard/Santa Paula Public Library District would not qualify as an agency or instrumentality of the state or political subdivision of a State under such final Regulations, CalPERS may be obligated, and reserves the right to terminate the health coverage of all participants of the employer.
- RESOLVED, (d) That the executive body appoint and direct, and it does hereby appoint and direct, the District Director to file with the Board a verified copy of this resolution, and to perform on behalf of Blanchard/Santa Paula Public Library District all functions required of it under the Act.

Adopted at a regular meeting of the Board of Trustees at Santa Paula, California, this
27th day of September, 2016.

Signed: _____
President

Attest: _____
Secretary

INSTRUCTIONS

This resolution form is the approved form designated by the California Public Employees' Retirement System (CalPERS). It should be used by a contracting agency subject to Public Employees' Medical and Hospital Care Act (PEMHCA) when the agency desires to change the monthly employer health contribution for employees and annuitants in accordance with Government Code Section 22892.

The resolution is **effective on the first day of the second month** following the month in which the resolution is filed (date stamped as received by CalPERS; See address below).

WHEREAS, (1) should be completed with full name of the contracting agency.

RESOLVED, (a) should be completed to specify the amount of the employer contribution toward the cost of enrollment for active employees and annuitants. The amount specified must be an amount equal to or greater than that prescribed by Section 22892(b).

Commencing January 1, 2009, the employer contribution shall be adjusted annually by the Board to reflect any change in the medical component of the Consumer Price Index, and shall be rounded to the nearest dollar.

RESOLVED, (b) should be completed with full name of the contracting agency.

RESOLVED, (c) should be completed with full name of the contracting agency.

RESOLVED, (d) requests the position title of the individual who handles the PEMHCA resolution for the contracting agency.

RESOLVED, (d) should be completed with full name of the contracting agency.

Because resolutions serve as a legally binding document, we require the original resolution, certified copy with original signatures, or a copy of the resolution with the agency's raised seal.

For resolution processing, deliver to the following:

Overnight Mail Service

California Public Employees' Retirement System
Health Contracts Unit, EAMD
400 Q Street
Sacramento, CA 95811

Regular Mail

California Public Employees' Retirement System
Health Contracts Unit, EAMD
PO BOX 942714
Sacramento, CA 94229-2714

The certification shown following the resolution is to be completed by those individuals authorized to sign for the contracting agency in legal actions and is to include the name of the executive body; i.e. Board of Directors, Board of Trustees, etc., the location and the date of signing.

REGULAR MEETING OF SEPTEMBER 27, 2016
I(a) REPORTS: LITERACY SERVICES

20. September, 2016

LIBRARY LITERACY PROGRAM

Library Board Report for September, 2016



On the 10th, Olivia Escoto and I got to attend the **Health and Human Services Faire** held at Veteran's Park. Hannah Beth Jackson's office did a great job organizing it, and we had a steady stream of "customers" who came to our booth to hear about the services provided for both children and adults. I was impressed by the new library brochure that Olivia *(attached)* created. Laura Phillips came by to encourage us in the middle of the day. Thanks, Laura!

There are now **four** ESL classes M-Th evenings at **Santa Paula Adult School**! They just added the 4th evening teacher, "our own" Claudia Leiva (she taught for us my first year here). We are no longer "the only show in town," and THIS IS GOOD. Sadly, Ventura College, S.P. Campus was not able to provide the lower-level ESL classes that they had hoped for. Maybe next semester.

We're putting on a **New Tutor Training** on Saturday the 24th and Friday the 30th. I've also invited our present tutors to join the newbies on the Friday for an **Intro to Phonics Workshop**. I am expanding the Tutor Training from one day to two, adding extra materials in Phonics and Writing. These are the hardest areas to teach.

We continue to develop more **Small Groups** for our learners. We currently have 2 Conversation groups, 3 Book Discussion groups, a Computer Basics group, and a new Writing group, and. For some, these may be in addition to working with a tutor. For others, while they are waiting for a tutor. Most groups are only once a week, taught of course by volunteers. And they only serve the more advanced crowd. We NEED more for the Very Beginners.

Olivia Castillo is spear-heading our first foray into "Family Literacy." She and I have talked with the Directors of both **First Five** and **Project Hope** about co-sponsoring a daytime English class with childcare provided, since there is currently nothing offered during school hours for adult learners. We will meet next week to iron out details before taking our proposal to funders.

Internet Access

Internet access is available for adult patrons on seven computers.

The library has seven computers for student use (patrons 17 and under). Each has filtered Internet access and word processing.

Computers shut down 20 minutes before closing. A fine-free Library card is required; Printing is available black & white copies are 15¢ per page and color copies are 65¢ per page.

Wireless Internet Access (Wi-Fi)

Free wireless internet access is available for patrons with their own laptop computers, tablets and devices.

Wireless printing is available; black & white copies are 15¢ per page and color copies are 65¢ per page. No Printer At Home? Check out our new online printing service. Visit our site, upload your document and visit our library to pick up your document. Printers have never been so accessible; Drag It, Drop It then Pick It Up! www.blanchardlibrary.org

Overdrive

Download eBooks and audio books from your library! Read or listen to a book without even coming to the library to pick it up. Check out [OverDrive](http://www.blackgold.org) at www.blackgold.org

Hoopla

Instantly borrow digital movies, music, eBooks, and more, 24/7 with your library card. www.hoopladigital.com

Zinio

Read over 130 different digital magazines every month on your computer, tablet, or smart phone at home for free on Zinio! www.blackgold.org

Blanchard Community Library

119 N 8th Street

Santa Paula, CA 93060

805-525-3615

Monday 12:00 - 8:00 pm
Tuesday 12:00 - 8:00 pm
Wednesday 10:00 - 6:00 pm
Thursday 12:00 - 8:00 pm
Saturday 10:00 - 2:00 pm
Friday & Sunday CLOSED



Follow us on
[Instagram](#)



like us on
[facebook](#)



Serving Santa Paula

since 1910

www.blanchardlibrary.org

Library Hours

Monday	12:00 - 8:00 pm
Tuesday	12:00 - 8:00 pm
Wednesday	10:00 - 6:00 pm
Thursday	12:00 - 8:00 pm
Saturday	10:00 - 2:00 pm
Friday & Sunday	CLOSED

Library Cards

Patrons 18 and above:

Identification and verification of your current mailing address is required when you register for a library card. Acceptable forms of address verification include: California Drivers License / Identification with current address, bank check with name and address imprinted, current utility bill, current post office box receipt.

Juvenile Patrons 17 and under:

You must show verification of your current mailing address. Parent/Guardian's signature is required, which holds them responsible for all materials checked out with your library card.

Inter Library Loan

Books, DVD's and Audios that we do not own may be requested from another library in the Black Gold Co-Operative Library System.

Arrival time for loan items may vary.

www.blackgold.org

Adult Literacy Program

Improve your reading and writing skills. Prepare for a better job. Learn and study with your own one-on-one tutor. Take charge of your future and enroll now. This is a FREE program! Office

Hours: Monday, Tuesday, Thursday

4:00 - 8:00 pm & Wednesday 10:00 - 2:00 pm.

For information call Wendy 525-3615 ext. 105

Friends of the Library Book Sale

There is a book sale the first Saturday of each month from 10:00 am to 2:00 pm and every Wednesday 12:00 - 4:00 pm, and Thursday & Friday from 12:00 pm to 2:00 pm. Sales are located in "The Back Stacks." Enter through the roll-up door at the rear of the north parking lot.

AWE Early Learning Stations

We have two early learning AWE stations, designed specifically for ages 2-8. Each features over 4,000 fun, interactive learning activities.

Story Time

Wednesdays 10:30 - 11:00 am. Enjoy a half hour of stories, songs, and fun at Story Time! This is a great way to teach young children the joys of sharing books and to introduce parents and children to the joys of reading together.

Barking for Books

Mondays 3:00 - 4:00 pm. Children of all ages can come read to a certified therapy dog. Based on the popular 'PAWS for Reading' program, reading to a dog helps kids practice their reading skills, gain confidence in reading out loud, and discover the library as a fun and exciting place to be.

Family Night

Held one Tuesday each month 6:30 pm. Join us for a fun filled evening each month featuring storytellers, children's musicians, puppeteers, and other culturally enriching performers! Entertaining for the whole family! All ages are welcome!

Teen Scene

Held two Thursdays a month 3:30 - 4:30 pm. Catch the Magic of Teen Scene! Books, games, food, prizes, fun, and friends, teens connect with the library and have a great time while learning about books and resources in the library. Ages 12 - 17 or grades 6th and up.

Adult Programs

Speakers, lectures and book talks, held once a month 6:00 - 8:00 pm.

CSUCI Lecture Series

Once a month Fall/Spring. This free series offers community members the chance to hear from some of CI's most dynamic speakers and experts; engage in discussions on a variety of timely, thought-provoking topics; and be a CI student for an evening.

Look! A Book!

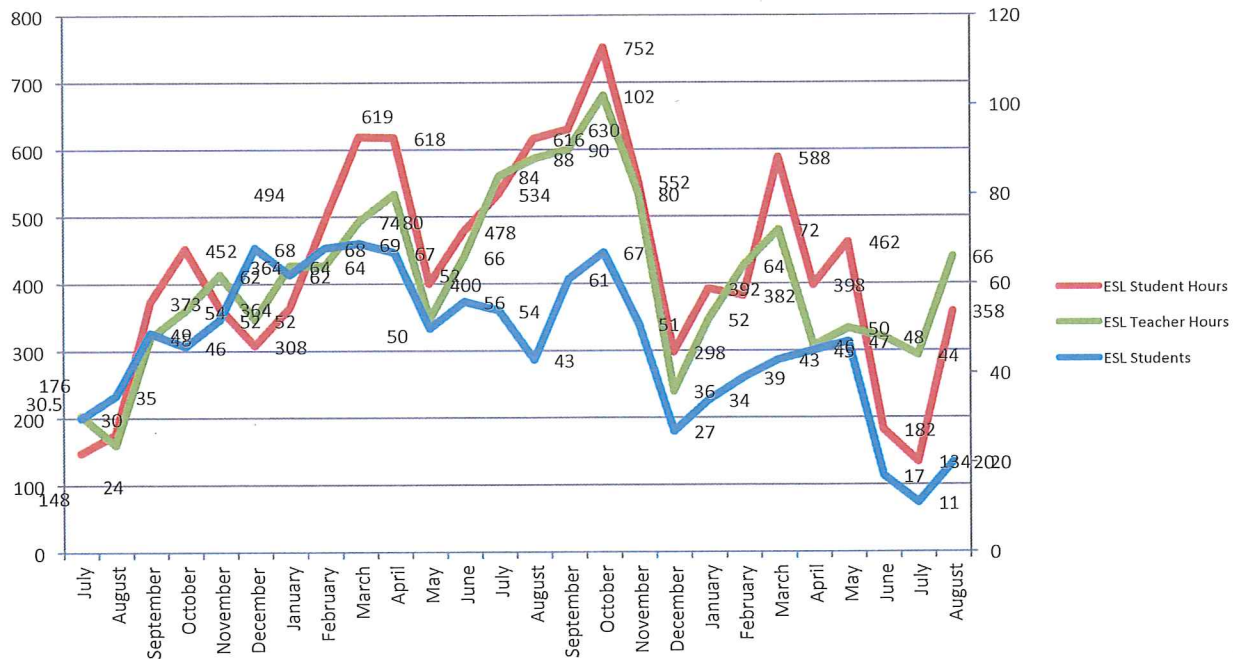
Join us and learn how to give new life to damaged or out of date books by transforming the book through art. Led by local artists to help you learn all about altering books into journals, collections, memory books, travel journals and many other uses. All Welcome - adults and teens. No previous art experience necessary. Classes are free. Small supply fee for each series.

Fall Shorts

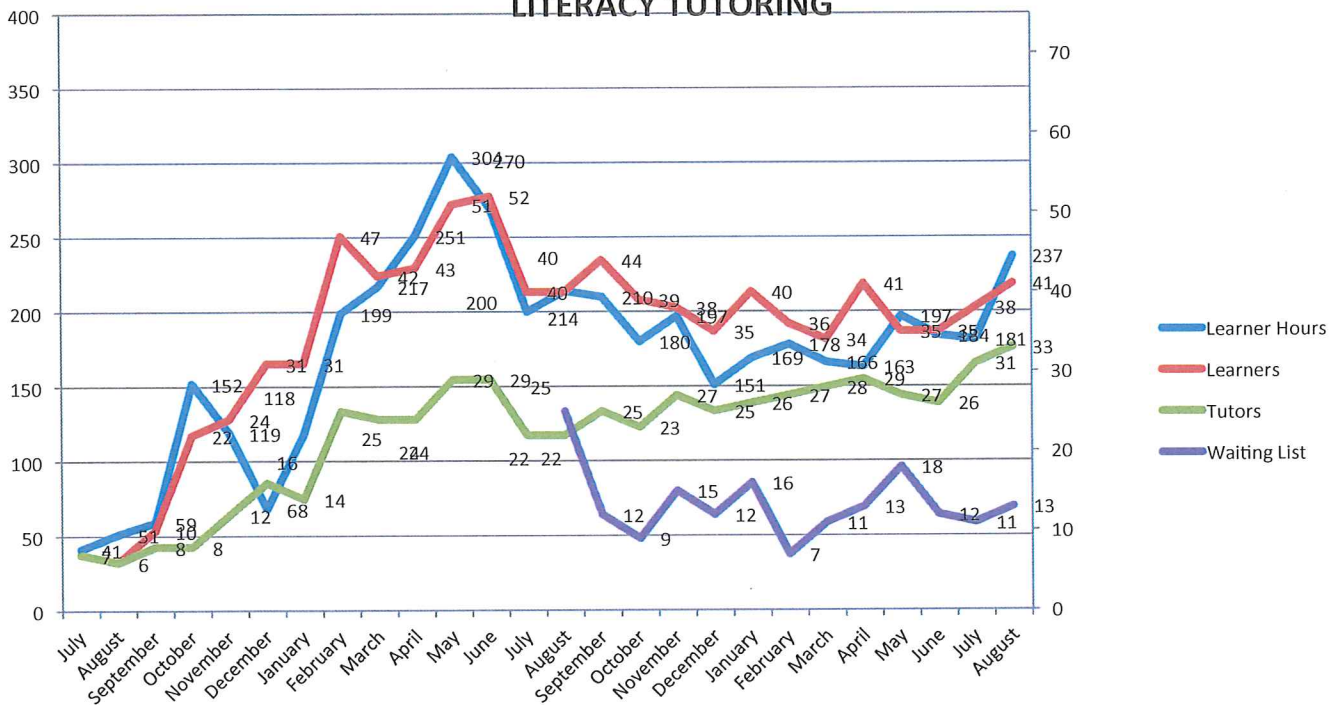
A short story discussion group just for adults! Held once a month at 6:30 pm.

For more information about our library events and programs call 525-3615 or check the event page on the library's website www.blanchardlibrary.org

ESL CLASSES



LITERACY TUTORING

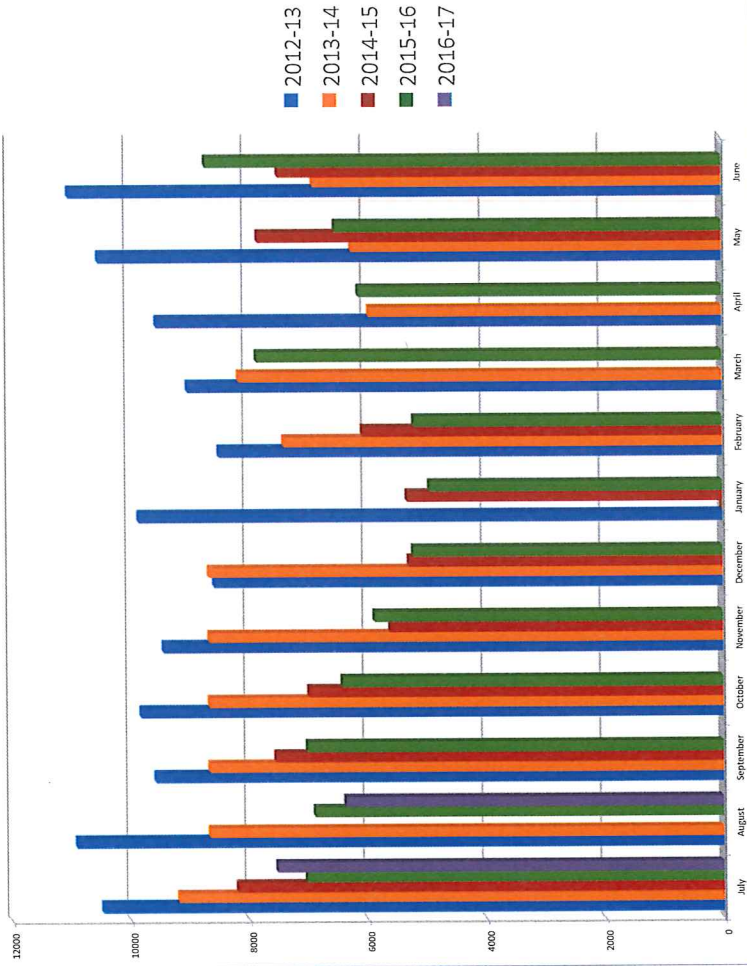


REGULAR MEETING OF SEPTEMBER 27, 2016
I(b) REPORTS: PUBLIC SERVICES

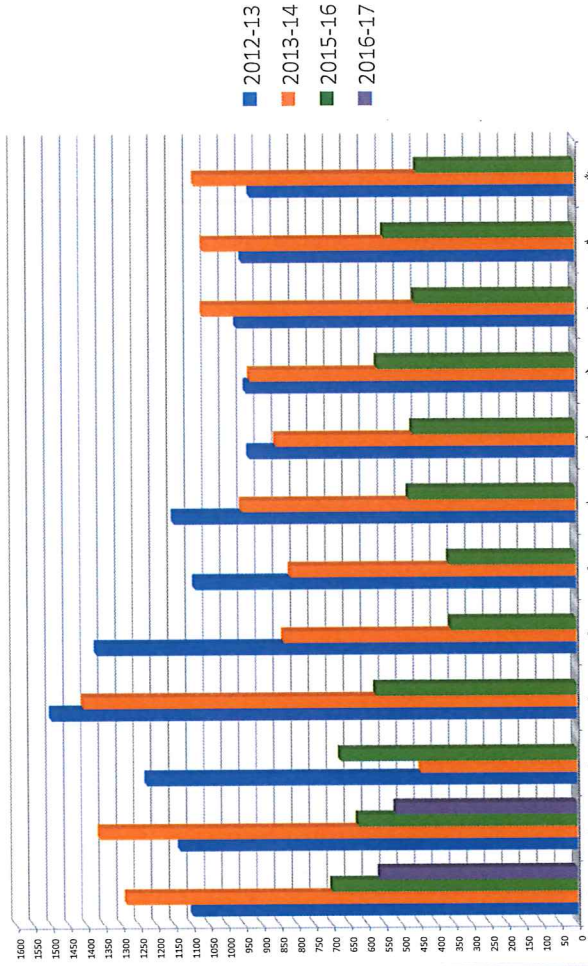
REGULAR MEETING OF SEPTEMBER 27, 2016
I(c) REPORTS: DISTRICT DIRECTOR'S REPORT

1. Statistics
2. Restroom Renovation
3. November Election
4. Master Space Plan
5. 2015-16 audit (August 29-31)
6. Latino Town Hall Awards Dinner
7. Santa Paula Collective Impact Project

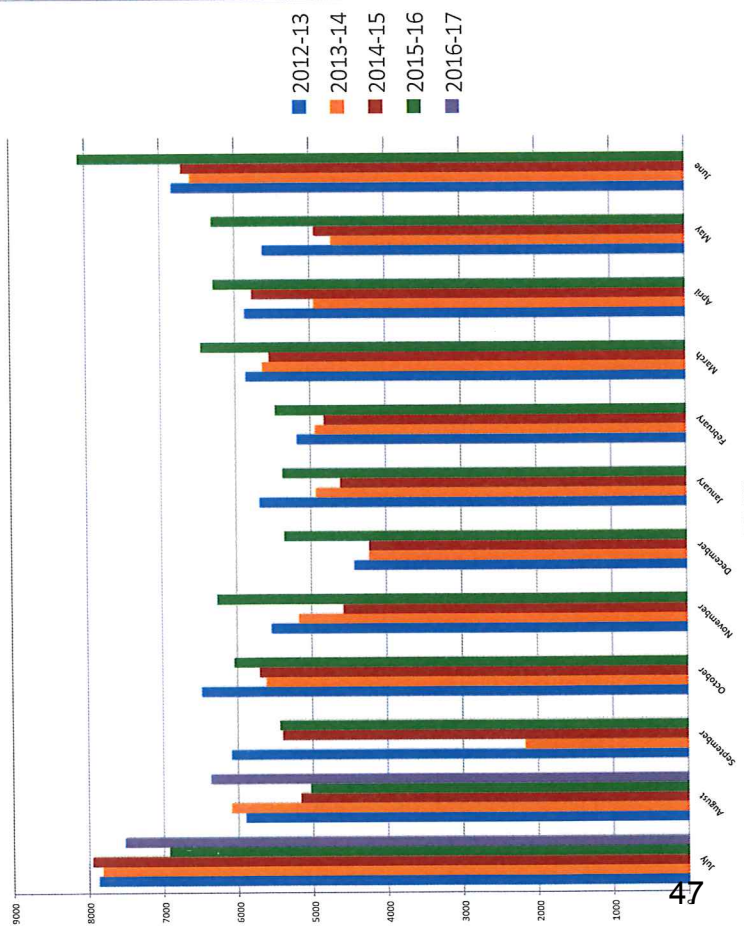
PATRON COUNT



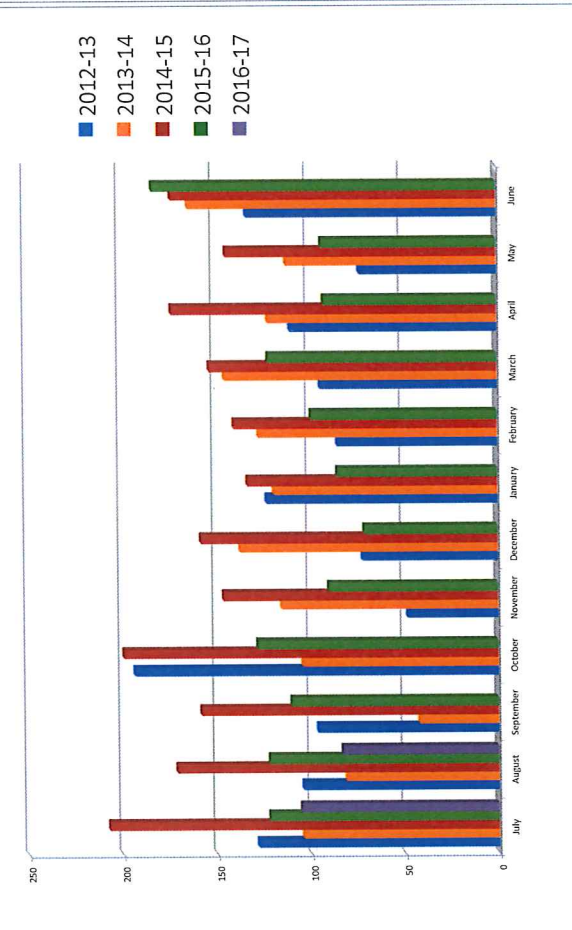
REFERENCE INQUIRIES

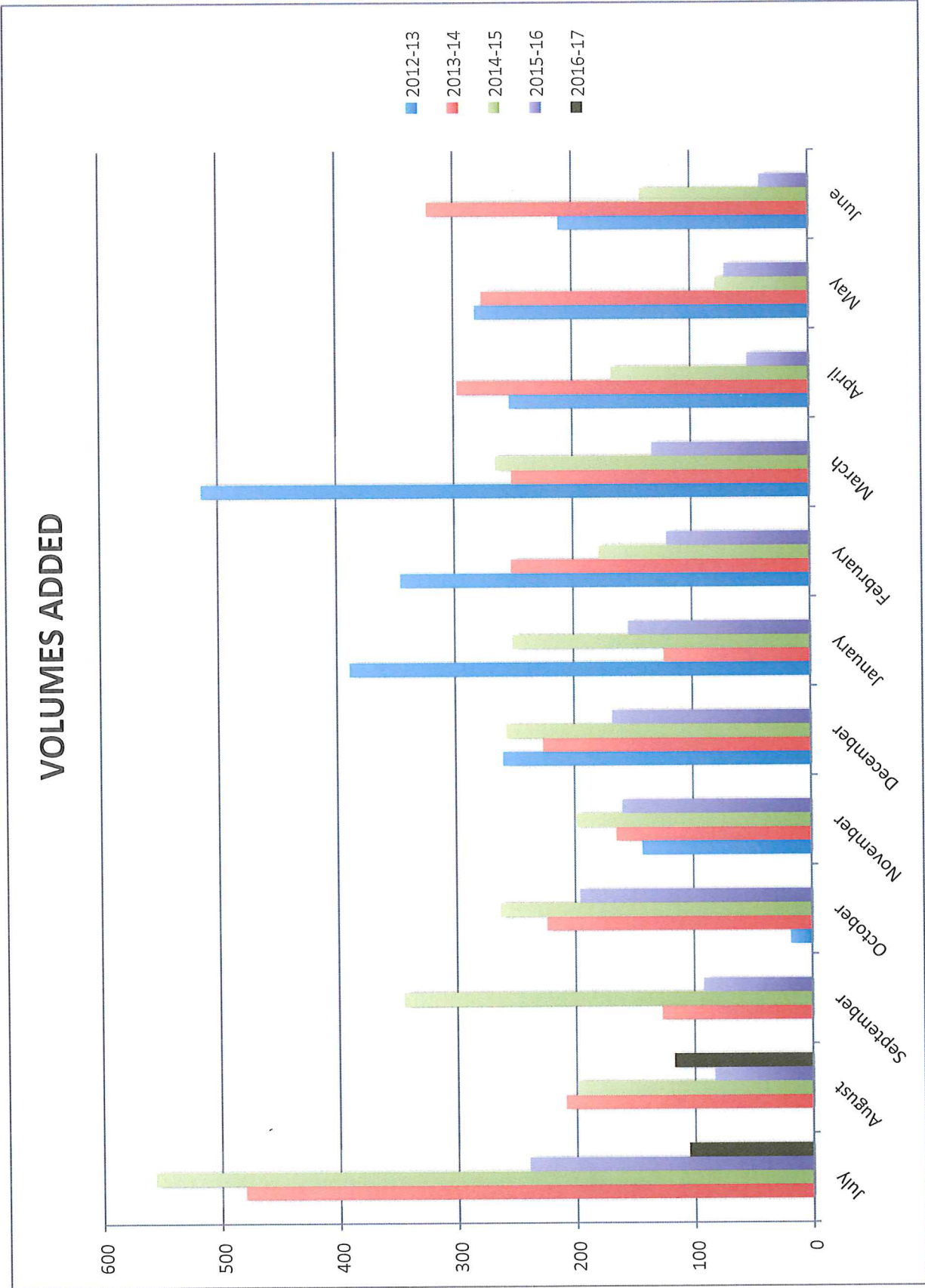


TOTAL CIRCULATION

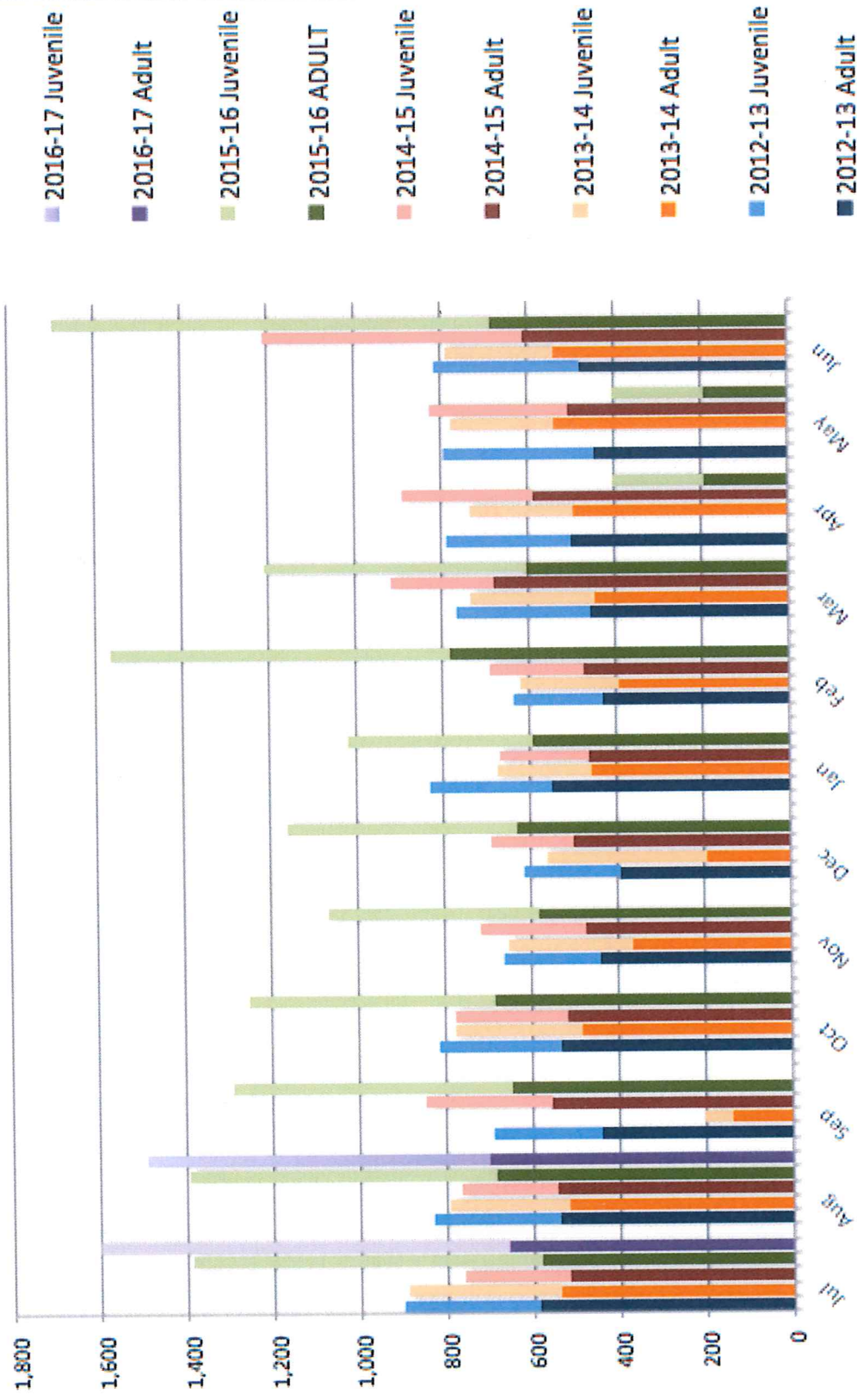


PATRON REGISTRATIONS

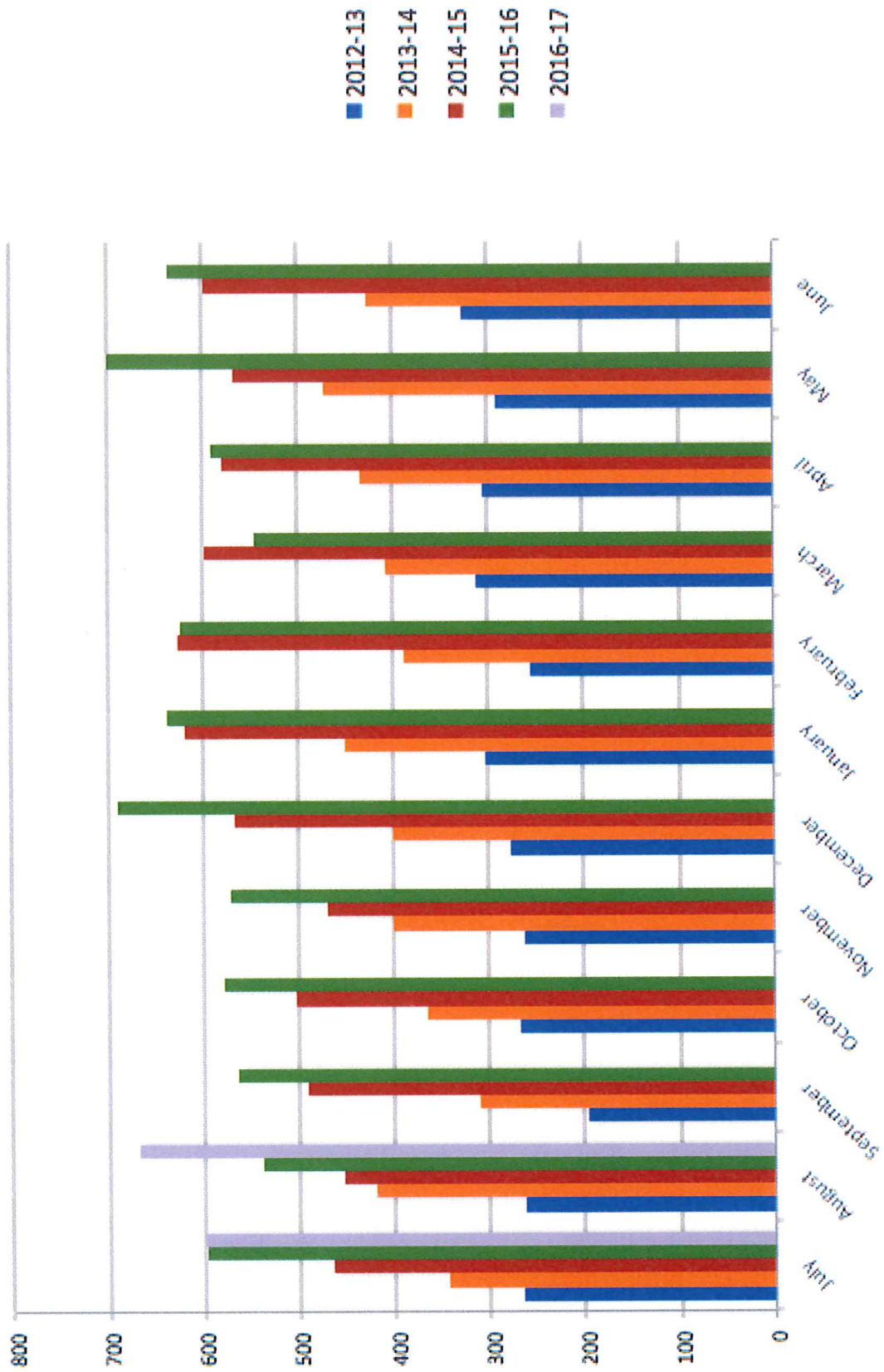




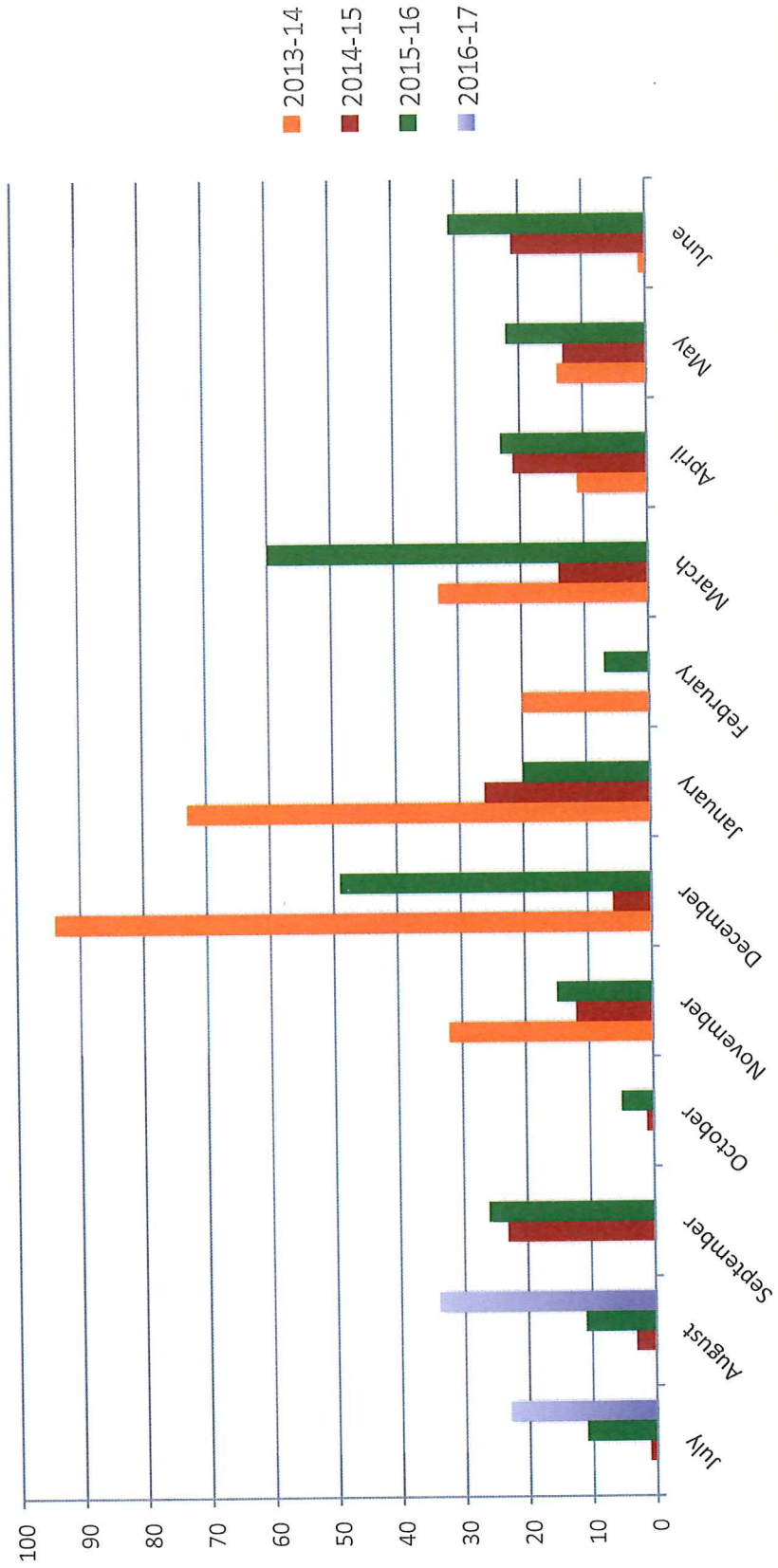
COMPUTER USAGE



eBOOK CIRCULATION



ZINIO CIRCULATION





GUIDELINES FOR SPECIAL DISTRICTS REGARDING BALLOT MEASURES

I. General Rule-Information, Not Advocacy; Explanation Not Promotion

- Special districts may not spend money to support or oppose ballot measures placed before the electorate. It is permissible, however, for special districts to expend public funds for informational purposes to provide the public with a “fair presentation” of the facts relating to a ballot measure which directly concerns the special district. It is also permissible for special districts to formally adopt a position on a ballot measure and educate the public on the measure, its impacts on the district, and the basis for the district’s position.
- If public funds or special district equipment or facilities are used to provide information regarding a ballot measure, that information provided by the special district must be accurate and balanced and represent supporting as well as opposing views.
- However, if a special district has formally adopted a position on a ballot measure, and is **responding to a request** from the public, the media, or some other source to explain the district’s position, then the district may merely state and explain the district’s position without being obligated to present all possible views on the issue.
- Special district employees and directors retain their free speech guarantees to express their personal viewpoints on any ballot measure. The right of free speech is not forfeited because of any association with a special district. Therefore, special district employees and Board members may express their personal opinion on ballot measures and urge the support or opposition to a ballot measure in a public forum **so long as no public funds are expended**, including district reimbursement of a district employee or Board member’s expenses incurred making such a presentation. If a district’s funds or facilities are involved in any way in the activity of an employee or director with respect to a ballot measure, that individual will be deemed to be acting as a representative of the district and will be required to limit his or her comments to a balanced, factual presentation containing supporting as well as opposing views.

II. Permissible Activities

The law allows special districts to expend public funds to take the following actions regarding a ballot measure:

- Expend public funds for the purpose of formulating and drafting a proposed initiative and securing appropriate initiative sponsors.
- Adopt a formal position in support of or in opposition to a ballot measure at an open meeting of the special district. Representatives may also respond to requests for explanation of the district's position by merely stating and explaining the district's position without being obligated to explain all sides of the issue.
- If a district is initiating a presentation or information piece regarding a ballot measure, a special district may notify the public, media and others of the district's position through news releases, bulletins or other vehicles at public expense that are informational and balanced but do not advocate a yes or no vote, or contain language which indicates that the district is "taking sides" with respect to the ballot measure.
- In addition to informing the public of the district's position with respect to a ballot measure, the district may expend public funds, without taking a formal position on the ballot measure, to initiate, prepare and distribute factual, balanced information on a ballot measure to the public and other organizations, which material should represent both pro and con viewpoints in a fair manner.
- Special district representatives may respond to inquiries from the media, the public, or other organizations about the impact of a measure on the district as long as such response is factual and does not advocate a position.
- Special district representatives may participate in forums or debates on a ballot measure at public expense if all views are represented.
- Special districts may sponsor forums or debates on a ballot measure at public expense if all views are represented. If only one side is able to attend, districts should be prepared to document the fact that opponents were actually invited.
- District staff and elected officials may meet with newspaper editors and other groups to objectively explain a ballot measure's impact on the district, as long as such explanations do not advocate a position on the ballot measure.
- Special district Board members and employees may participate in forums or debates and advocate a position if it is expressly stated that they are speaking in their personal capacity, and that no public agency funds, expense reimbursements or

California Special Districts Association
1112 I Street, Suite 200, Sacramento, CA 95814
877.924.CSDA; www.csdanet.org

facilities are being utilized for such advocacy.

- Upon request, special district Board members and employees are free to explain their personal views of a ballot measure.

III. Prohibited Activities

Pursuant to state law special districts may not engage in the following activities:

- Use public funds to purchase such items as bumper stickers, posters, advertising, or television or radio “spots” as well as the dissemination at public expense of campaign literature prepared by private proponents or opponents of a measure, or otherwise spend public money to clearly advocate a yes or no vote on a ballot measure.
- Use public funds to contribute to a campaign supporting or opposing a ballot measure.
- Expend public funds or utilize public facilities such as photocopy machines, facsimile machines, computer e-mail, etc., or office supplies or staff time in connection with any activity designed to support or oppose a ballot measure; expend public funds to attempt to influence voters to qualify a ballot measure, including utilizing public funds to gather signatures for the ballot measure. Utilizing public funds to secure signatures to qualify the ballot measure has been held to constitute “improper advocacy”.

IV. Additional Guidelines to Avoid Advocacy

- Timing, Style and Tenor of the Publication

To avoid the appearance of advocacy, special districts need to analyze the timing, style and tenor of their publications with respect to ballot measures. Several court decisions and attorney general opinions have found publicly financed brochures or newspaper advertisements that contain only relevant factual information and which refrain from asking voters to vote in a particular way to constitute improper expenditure of public funds for ballot measure advocacy because the publication is sent within two weeks prior to the date of election. Any items mailed in the last two weeks before an election may be found to constitute improper expenditures because they appear to be primarily designed to influence voters, and not to convey information.

Regarding the style of the publication, if the explanation of impacts of a ballot measure on a district contains only the significant adverse impacts and fails to disclose other less serious impacts, it may be found that the purpose of the publication was to influence voters rather than to inform voters.

Hiring a public relations firm to promote a measure and prepare publications for the district may be considered evidence of an attempt to influence voters, rather than inform them.

A call for action urging the public simply to vote, without urging a particular vote, may, under certain circumstances, be found to be improper advocacy.

A high volume of mailed brochures may be found to go beyond responding to requests for information from the public and be considered an attempt to influence voters.

In order to avoid the impression that materials are being sent to influence the public, publications should contain information on opposing viewpoints.

- Full Disclosure

Special districts need to insure that any materials they produce provide a factual and complete presentation of the ballot measure and its positive as well as negative impacts on the district, as well as a full explanation of the pros and cons if the publication is initiated by the district, rather than formulated in response to a request for information.

- Choosing the Appropriate Vehicle for Publication

Special districts may produce special publications or materials regarding ballot measures, but the use of existing newsletters or other forms of communication to educate the public about a ballot measure is considered by the FPPC to be more indicative of an informational piece, as opposed to a promotional piece.

- Use of Disclaimers

Special districts may wish to include a disclaimer on any printed materials that states the materials being provided are for informational purposes only and are not meant to advocate a yes or no vote on the ballot measure.

- Consult Legal Counsel

Because the legal principles in this area of law change frequently, special districts should consult their legal counsel for guidance with respect to any activities relating to ballot measures, particularly printed materials distributed to the public, and the use of public funds to finance speakers with respect to the ballot measure. This fact sheet is meant only to be general guidance and is not legal advice.