



AGENDA






PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

Monday, December 19, 2011
6:30 P.M.
Meeting Room

The Vision of the Placentia Library District is to inspire exploration, open minds and bring people together.

The Purpose of the Placentia Library District is to provide services and materials to our ever changing and diverse community.

To accomplish this goal the Library will:

-  Provide a qualified staff to acquire, organize, and maintain a collection of print and non-print materials in an easily accessible facility and assist the public with its use.
-  Provide literacy outreach and services to the community.
-  Provide a special collection to document and preserve Placentia's History and Authors.
-  Present programs and provide technology access to everyone in order to promote reading and lifelong learning.
-  Promote the Library's vision through consistent messages to the public.

***AGENDA DESCRIPTIONS:** The Agenda descriptions are intended to give members of the public notice and a general summary of items of business to be transacted or discussed. The Board may take any action which it deems to be appropriate on the Agenda and is not limited in any way by the notice of the recommended action.*

***REPORTS AND DOCUMENTATION:** Reports and documentation relating to Agenda items are on file in the Administrative Office and the Reference Department of Placentia Library District, and are available for public inspection. A copy of the Agenda packet will be available for use during the Board Meetings. Any person having any question concerning any Agenda item may call the Library Director at 714-528-1925, Extension 200.*

CALL TO ORDER

1. Call to Order Library Board President
2. Roll Call Recorder
3. Adoption of Agenda
This is the opportunity for Board members to delete items from the Agenda, to continue items, to re-order items, and to make additions pursuant to Government Code Section 54954.2(b).
Presentation: Library Director
Recommendation: Adopt by Motion

4. Oral Communications

Members of the public may address the Library Board of Trustees on any matter within the jurisdiction of the Board. Presentations by the public are limited to 5 minutes per person. Members of the public are also permitted to address the Library Board of Trustees on specific Agenda Items before and at the time that an Item is being considered by the Board. Action may not be taken on items not on the Agenda except in emergencies or as otherwise authorized. Reference: California Government Code Sections 54954.3, 54954.2(b).

TRUSTEE & ORGANIZATIONAL REPORTS

5. Board President Report - oral

The President makes announcements of general interest to the community and the Library Board of Trustees as well as conducting any ceremonial matters.

6. Trustee Reports

The Trustees make announcements of general interest to the community and the Library Board of Trustees, and report on meetings attended on behalf of the Board of Trustees.

7. Placentia Library Friends Foundation Board of Director's Report (Trustee Turner)

CONSENT CALENDAR (Items 8 – 26)

Presentation: Library Director

Recommendation: Approve by Motion

Items 8 – 26 may be considered together as one motion to approve the Consent Calendar. Items may be removed for individual consideration before the Consent Calendar is adopted. Items removed must then each have a separate motion.

MINUTES (Item 8)

8. Minutes of the November 21, 2011 Library Board of Trustees Work Session and Regular Meetings. (Receive & File and Approve)

CLAIMS (Items 9 – 12)

9. Nonstandard Claims in excess of \$300. (Receive & File and Approve)

10. Claims forwarded by the Library Director and Library Trustees. (Receive & File and Approve)

11. Current Claims and Payroll. (Receive & File and Approve)

12. FY2011-2012 Cash Flow Analysis through November 2011; the Schedule of Anticipated Property Tax Revenues for FY2011-2012 as provided by the Orange County Auditor. (Receive & File).

TREASURER'S REPORTS (Items 13 – 16)

13. Financial Reports for November 2011 for Placentia Library District Accounts on Deposit with the Orange County Treasurer. (Receive & File)

14. Balance Sheet for November 2011. (Receive & File)

15. Acquisitions Report for November 2011. (Receive & File)

16. Entrepreneurial Activities Report for November 2011. (Receive & File)

GENERAL CONSENT REPORTS (Items 17 – 19)

17. Personnel Report for November 2011. (Receive, File, and Ratify Appointments)
18. Circulation Report for November 2011. (Receive & File)
19. Review of Shared Maintenance Costs with the City of Placentia under the JPA. (Receive & File)

STAFF REPORTS (Items 20 – 26)

20. Library Director's Report for November 2011.
21. Library Services Manager's Report for November 2011.
22. Children's Services Report for November 2011.
23. Volunteer Report for November 2011.
24. Adult Services Report for November 2011.
25. Local History Room Report for November 2011.
26. Placentia Library Web Site & Technology Report for November 2011.

NEW BUSINESS

27. Presentation of Fiscal Year 2010-2011 Financial Audit by Kathy Lai & Gerardo Paras, CPAs from Macias Gini & O'Connell.
Presentation: Kathy Lai & Gerardo Paras
Recommendation: Receive & File the Fiscal Year 2010-2011 Financial Audit for the Placentia Library District of Orange County.
28. Amendment to Resolution 12-01: A Revised Amended Resolution of the Board of Trustees of the Placentia Library of Orange County to Adopt Fiscal Year 2011-2012 Budget for the Placentia Library District of Orange County.
Presentation: Business Manager
Recommendations: 1) Motion to read Amendment to Resolution 12-01 by title only: A Revised Amended Resolution of the Board of Trustees of the Placentia Library of Orange County to Adopt Fiscal Year 2011-2012 Budget for the Placentia Library District of Orange County.
29. Selection of Date and Time for Regular Board Meetings for 2012: A Resolution of the Board of Trustees of the Placentia Library District of Orange County to Establish the Board of Trustees Regular Meeting Dates for Calendar Year 2012. Staff recommendation is that the Library Board meet on the third Tuesday of February and the third Monday of January, March, April, May, June, July, August, October, November and December.
Presentation: Library Board President
Recommendations: 1) Determine the regular meeting dates and time for 2012; and
2) Read Resolution 12-09 by Title only. A Resolution of the Board of Trustees of the Placentia Library District of Orange County to Establish the Board of Trustee Regular Meeting Dates for Calendar Year 2012; and
3) Adopt Resolution 12-09.

30. Election of Board Officers:

Incumbents are indicated in parentheses.

President (*Wood*)

Secretary (*DeVecchio*)

Presentation: Library Director

Recommendation: Elect a Library Board President and a Library Board Secretary for 2012

31. Appointment of Library Board Representatives for 2012 by the Board President:

Incumbents are in parentheses.

Representative to Special District Local Area Formation Commission (LAFCO) Selection Committee (*Trustee Turner and Secretary DeVecchio as alternate*)

Representative to the Orange County Council of Governments (*Trustee Shkoler*)

Representative to the Placentia Library Friends Foundation (PLFF) (*Trustee Turner*)

Representative to the Placentia Community Network (*Trustee Escobosa and Secretary DeVecchio as alternate*)

Presentation: Library Director

Recommendation: Elect Board Representatives for 2012.

ADJOURNMENT

32. Agenda Preparation for the January Regular Date Meeting which will be held on Monday, January 16, 2012 unless re-scheduled by the Library Board of Trustees.

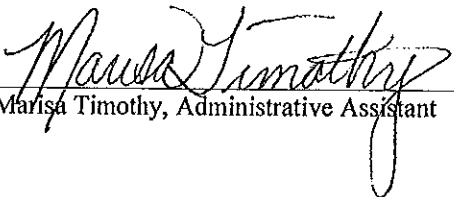
33. Review of Action Items.

No action or discussion shall be taken on any item not appearing on the posted Agenda, unless authorized by law.

34. Adjourn

*****CERTIFICATION OF POSTING*****

I, Marisa Timothy, Administrative Assistant of the Placentia Library District, hereby certify that the Agenda for the December 19, 2011 Meeting of the Library Board of Trustees of the Placentia Library District was posted on December 15, 2011.


Marisa Timothy, Administrative Assistant

MINUTES
PLACENTIA LIBRARY DISTRICT
WORK SESSION OF THE BOARD OF TRUSTEES
November 21, 2011

CALL TO ORDER President Wood called the Work Session of the Placentia Library District (PLD) Board of Trustees to order on November 21, 2011 at 5:38 P.M.

ROLL CALL Members Present: President Gaeten Wood, Secretary Richard DeVecchio, Trustee Betty Escobosa , Trustee Al Shkoler, Trustee Jean Turner

Members Absent: None

Others Present: Library Staff: Library Director Jeanette Contreras, Yesenia Baltierra, Marisa Timothy; Placentia Library Friends Foundation (PLFF) President Brenda Benner, PLFF Vice President Ben Boelman (exit at 6:05pm)

ADOPTION OF AGENDA It was moved by Trustee Escobosa and seconded by Secretary DeVecchio to adopt the agenda as presented:

AYES: Wood, DeVecchio, Escobosa, Shkoler, Turner
NOES: None
ABSTAIN: None
ABSENT: None

ORAL COMMUNICATION

There was no oral communication made at this time. (Item 4)

RECOGNITION FOR MARGARET COOPER

Library Director Contreras introduced PLFF President Benner and PLFF Vice President Boelman and reviewed some of the previously mentioned ideas to recognize Mrs. Margaret Cooper's recent donation. Copies of Agenda Item 28 from the October 12, 2011 Regular Meeting were distributed that contained a list of ideas that included: a special collection with an emphasis on education, an ipad station, quiet study carrels, a Battle of the Books event, a Welcome Baby program, and a scholarship for library staff in the MLIS masters program. Director Contreras stated that recent staff input was to pursue the ipad station idea as it would serve students, a priority of Mrs. Cooper, and is a lasting project. Discussion was held regarding the specific equipment and maintenance costs. PLFF President Benner added that per Mrs. Cooper's caretaker, scholarships for staff support her value of education. Trustee Escobosa and Secretary DeVecchio expressed that they supported the ipad station idea as the funds would not last for scholarships. PLFF Vice President Boelman questioned why the use of PLFF funds were being decided by the Board. President Benner added that she was not aware of the ongoing discussion. Library Director Contreras explained the requirement for the Board to approve Library projects. It was moved by Trustee Shkoler and seconded by Trustee Turner to authorize library staff to investigate the feasibility and cost of ipad stations: (Item 5)

AYES: Wood, DeVecchio, Escobosa, Shkoler, Turner
NOES: None
ABSTAIN: None
ABSENT: None

ADJOURNMENT

The Work Session of the Board of Trustees of the Placentia Library District on November 21, 2011 adjourned at 6:07 P.M.

NEXT MEETING

The next meeting will be on November 21, 2011 at 6:30 P.M.

Richard DeVecchio
Secretary
Library Board of Trustees

Gaeten Wood
President
Library Board of Trustees

MINUTES
PLACENTIA LIBRARY DISTRICT
REGULAR MEETING OF THE BOARD OF TRUSTEES
November 21, 2011

CALL TO ORDER President Wood called the Regular Meeting of the Placentia Library District (PLD) Board of Trustees to order on November 21, 2011 at 6:30 P.M.

ROLL CALL Members Present: President Gaeten Wood, Secretary Richard DeVecchio, Trustee Betty Escobosa, Trustee Al Shkoler, Trustee Jean Turner

Members Absent: None

Others Present: Library Staff: Library Director Jeanette Contreras, Yesenia Baltierra, Nadia Dallstream, Fernando Maldonado, Marisa Timothy, Wendy Townsend (exited at 6:46pm) Lori Worden; Placentia Library Friends Foundation (PLFF) President Brenda Benner (exited at 6:43pm)

ADOPTION OF AGENDA It was moved by Trustee Escobosa and seconded by Trustee Shkoler to adopt the agenda as presented:

AYES:	Wood, DeVecchio, Escobosa, Shkoler, Turner
NOES:	None
ABSTAIN:	None
ABSENT:	None

ORAL COMMUNICATION There was no oral communication made at this time. (Item 4)

TRUSTEE REPORTS President Wood reported that she attended staff member Nadia Dallstream's Baby Shower, a Miss Placentia Scholarship program, the PLD Staff Appreciation Dinner, and the Community Prayer Breakfast where Police Chief Rick Hicks did a wonderful job as the speaker. (Item 5)

Secretary DeVecchio reported that he attended the PLD Staff Appreciation Dinner where he enjoyed the great new format.

Trustee Escobosa reported that she also attended the PLD Staff Appreciation Dinner that was fun with staff talent. She also attended the Community Prayer Breakfast and was impressed by Chief Hicks and his contribution to the event.

Trustee Shkoler reported that he attended many of the already mentioned events which were all nice.

Trustee Turner reported that she attended the PLD Staff Appreciation Dinner where she had a great time seeing the staff entertainment. She also attended the Baby Shower for Librarian Nadia Dallstream. She was at the Community Prayer Breakfast before acting as the "Principal for A Day" at Sierra Vista Elementary School. She also participated in the City's and County's Veteran's Day events. (Item 6)

PLFF REPORT PLFF President Brenda Benner stated that plans for the upcoming Author's Luncheon are going very well and ahead of schedule with great direction from member Gayle Carline. And author Dean Koontz has been secured for the 2013 event. (Item 7)

**LIBRARY DIRECTOR
COMMENTS**

Library Director Contreras introduced new employee Adult Librarian Wendy Townsend. She also shared some comments from an article titled "Librarian's Binding Words" which argued that books are community treasures with libraries to be compared to farmers markets rather than vending machines.

CONSENT CALENDAR

Trustee Shkoler suggested that the terms and figures provided on Agenda Item 18 Circulation Report be modified to represent new library materials and usage. It was moved by Trustee Turner and seconded by Secretary DeVecchio to approve Agenda Items 8-26:

AYES: Wood, DeVecchio, Escobosa, Shkoler, Turner
NOES: None
ABSTAIN: None
ABSENT: None

CLAIMS

Nonstandard Claims in excess of \$300 (Item 9)

Claims forwarded by the Library Director and Library Trustees (Item 10)

Current Claims and Payroll (Item 11)

FY2011-2012 Cash Flow Analysis through October 2011; the Schedule of Anticipated Property Tax

Revenues for FY2011-2012 as provided by the Orange County Auditor (Item 12)

**TREASURER'S
REPORT**

Financial Reports for October 2011 for Placentia Library District Accounts on Deposit with the Orange County Treasurer (Item 13)

Balance Sheet for October 2011 (Item 14)

Acquisitions Report for October 2011 (Item 15)

Entrepreneurial Activities Report for October 2011 (Item 16)

GENERAL CONSENT

Personnel Report for October 2011 (Item 17)

Circulation Report for October 2011 (Item 18)

Review of Shared Maintenance Costs with the City of Placentia under the JPA (Item 19)

STAFF REPORTS

Library Director's Report for October 2011 (Item 20)

Library Services Manager's Report for October 2011 (Item 21)

Children's Services Report for October 2011 (Item 22)

Volunteer Report for October 2011 (Item 23)

Adult Services Report for October 2011 (Item 24)

Local History Room Report for October 2011 (Item 25)

Web Site & Technology Report for October 2011 (Item 26)

PRESENTATION

President Wood acknowledged Fernando Maldonado, Circulation Supervisor, as the Employee of the Quarter and presented a proclamation and check to him. (Item 27)

CONTINUING

BUSINESS

**BIDS FOR KEYLESS
RESTROOM SYSTEM**

Library Director Contreras presented two bids received for keyless restroom systems that use existing library cards. She explained that management is waiting for references on both companies and recommends that additional proposals be procured. There was discussion regarding the difference in cost of the bids provided and the materials to be used for such systems. It was moved by Trustee Shkoler and seconded by Trustee Turner to re-open the Request for Proposals for a keyless restroom system to a date no later than March 2012 to include alternate methods of access other than library cards: (Item 28)

AYES: Wood, DeVecchio, Escobosa, Shkoler, Turner
NOES: None
ABSTAIN: None
ABSENT: None

**BIDS FOR SECURITY
CAMERA SYSTEM**

Library Director Contreras presented two proposals to replace and install a new security camera system. She explained that management is waiting for references on both companies, the same that provided keyless system quotes, and that it is recommended that additional proposals be procured. It was moved by Trustee Shkoler and seconded by Secretary DeVecchio to authorize staff to procure additional proposals and continue to obtain references from Stanley Security and Com-Sec Incorporated: (Item 29)

AYES: Wood, DeVecchio, Escobosa, Shkoler, Turner
NOES: None
ABSTAIN: None
ABSENT: None

**BIDS FOR PLUMBING
SYSTEM ASSESSMENT**

Library Director Contreras reported that only one bid was received for providing an assessment of the Placentia Library District's current plumbing system. The bid was received from Hanna Construction, the same contractor that built the Computer Lab and is wonderful to work with. Discussion was held regarding the significant cost of the single proposal received and possible other methods of receiving additional quotes. The issue of the risk of the current condition of the system was also discussed. Business Manager Baltierra added that some plumbers were contacted and they decided not to bid. Library Director Contreras stated that if additional bids were sought, final ones will not be available until January. Trustee Shkoler and Trustee Turner insisted that additional bids were needed regardless of the risk. It was moved by Trustee Shkoler and seconded by Trustee Turner to direct staff to seek additional bids for the Plumbing System Assessment: (Item 30)

**PLD POLICY #2275 –
SOCIAL MEDIA**

Library Director Contreras explained that PLD Policy #2275 – Social Media Policy was implemented On October 18, 2010. At the same time staff was directed to present the policy one year later for review. She recommended that no changes be made, thus no action was taken.

**PLD POLICY #6025 –
PUBLIC INTERNET
POLICY**

Library Director Contreras explained that while PLD's current Public Internet Policy, #6025, states that "the Placentia Library District does not monitor nor control information accessed by patrons", staff has recently been approached by patrons questioning the appropriateness of materials accessed by others. Discussion was held regarding current computer software and screen filter systems in place in both the Children's and Adults departments. Secretary DeVecchio added that this issue had come up in the past. Library Director Contreras expressed that it would be beneficial to seek legal counsel to be clear if there is any legal liability with the matter. Only one other area Library has a policy that addresses this issue. It was moved by Secretary DeVecchio and seconded by Trustee Shkoler to authorize staff to procure legal advice for interpretation and recommendation with regards to the issues of pornography and violence related to PLD Policy #6025 – Public Internet Use Policy: (Item 33)

AYES: Wood, DeVecchio, Escobosa, Shkoler, Turner
NOES: None
ABSTAIN: None
ABSENT: None

NEW BUSINESS

**OC REGISTER
REQUEST FOR PUBLIC
RECORDS**

Library Director Contreras announced that by email, the Orange County Register requested cost information regarding travel expenses and sole contracts, contracts in place that did not go through a RFP process. Trustee Shkoler questioned if there may be some current bids in place that need to go through the RFP process. Library Contreras agreed that there may be some; management will recommend which are to be reviewed.

**PLD'S CREDIT CARD
LIMIT**

Business Manager Baltierra explained that the current credit limit for the PLD Credit Card is \$5,000. The credit card is used for multiple purchases including online orders, travel expenses, program and event supplies, and other items. On some occasions, purchases are delayed when the limit is reached. Staff recommends increasing the credit limit to \$10,000. It was moved by Secretary DeVecchio and seconded by Trustee Turner to approve the Placentia Library District credit card credit limit increase from \$5,000 to \$10,000: (Item 34)

AYES: Wood, DeVecchio, Escobosa, Shkoler, Turner
NOES: None
ABSTAIN: None
ABSENT: None

**TRAVEL
AUTHORATION:
LIBRARY DIRECTOR TO
PLA CONFERENCE**

Library Director Contreras presented information on the upcoming Public Library Association Biennial Conference. She also provided data on the estimated costs to attend that are not to exceed \$2,000. It was moved by Trustee Escobosa and seconded by Trustee Turner to authorize the Library Director or a designee to attend the Public Library Association Conference in Philadelphia, Pennsylvania on March 13-17, 2012: (Item 35)

AYES: Wood, DeVecchio, Escobosa, Shkoler, Turner
NOES: None
ABSTAIN: None
ABSENT: None

**DICUSSION ITEMS
SEX OFFENDERS IN
THE LIBRARY**

Library Director Contreras presented background and recent agency actions regarding banning sex offenders in public libraries. Discussion was held regarding the legality of the ban and how it would be implemented if instituted. Questions were also raised regarding if there was a current specific concern for the matter and if not why pursue the issue further. Library Director Contreras explained that there have been specific situations that have concerned the staff and it would be prudent to educate staff on the matter of particular items such as mandated reporting for public servants. It was agreed that staff education would be beneficial. President Wood confirmed that the Library Director is to seek council from the California Special Districts Association regarding the legality of banning sex offenders and to pursue training and education for staff through the Placentia Police Department. (Item 36)

**BUDGET CYCLE
CHANGE**

Library Director Contreras introduced the idea of the two-year or biennial budget and its advantages that include: the ability to identify long-term trends and issues, the ability to develop long-term financial goals and saving staff and Board time. She added that a two-year cycle also provides protection from political and leadership changes. Secretary DeVecchio asked about possible restrictions. Trustee Shkoler expressed that he believed a one year cycle provides better controls and allows for verifying current revenues. There was further discussion regarding the limitations and potential benefits to changing to a two year format versus staying with a one year cycle yet adding projections for the following year. It was moved by Trustee Turner and seconded by Trustee Escobosa to authorize library staff to present a resolution at the December Library Board of Trustees Regular Meeting to change the annual budget cycle to a two-year budget cycle beginning with fiscal years 2013-2015: (Item 37)

AYES: Wood, Escobosa, Turner
NOES: DeVecchio, Shkoler
ABSTAIN: None
ABSENT: None

**CUTEST BABY
READING CONTEST**

Library Director Contreras presented the idea of promoting "reading and lifelong learning" through a Cutest Baby Reading Contest. The contest would involve images of babies reading to promote early literacy and feature winners in the Placentia Library District newsletter. Some board members expressed concern for the title, using the term "cutest" rather than focusing on education. Library Director Contreras committed to providing alternate titles with that focus. It was moved by Secretary DeVecchio and seconded by Trustee Escobosa to authorize the Placentia Library to have a Baby Reading Contest to promote reading to and with babies and winner(s) to be featured in the Placentia Library District newsletter: (Item 38)

AYES: Wood, DeVecchio, Escobosa, Shkoler, Turner
NOES: None
ABSTAIN: None
ABSENT: None

**RECOGNITION
RECEPTION FOR
HISTORY ROOM
VOLUNTEERS**

Library Director Contreras provided an update to the plans to recognize recently retired Placentia Library History Room Volunteers with a reception to be held on Monday, January 16th, 2012 at 5:30pm. The cost for the event was discussed and recognition gifts were determined. It was moved

by Trustee Shkoler and seconded by Secretary DeVecchio to authorize library staff to use funds of approximately \$1,000 from the General Fund for expenses related to the reception: (Item 39)

AYES: Wood, DeVecchio, Escobosa, Shkoler, Turner
NOES: None
ABSTAIN: None
ABSENT: None

**AGENDA
PREPARATION**

Agenda Preparation for the December Board of Trustees Meeting which will be held on Monday, December 19, 2011 unless re-scheduled by the Library Board of Trustees.

ADJOURNMENT

The Regular Meeting of the Board of Trustees of the Placentia Library District on November 21, 2011 adjourned at 8:33 P.M.

NEXT MEETING

The next meeting will be on December 19, 2011 at 6:30 P.M.

Richard DeVecchio
Secretary
Library Board of Trustees

Gaeten Wood
President
Library Board of Trustees

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director
FROM: Marisa Timothy, Administrative Assistant
SUBJECT: Summary of Non-standard Claims for October 2011
DATE: December 19, 2011

TYPE	DATE	CLAIM #	AMOUNT
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NONE

		TOTAL	\$0
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PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director
FROM: Marisa Timothy, Administrative Assistant
SUBJECT: Summary of Claims Forwarded by the Library Director & Trustees
DATE: December 19, 2011

TYPE	DATE	CLAIM#	AMOUNT
FUND 707	11/23/11	5445	\$ 10,070.69
FUND 707	12/06/11	5446	\$ 13,397.38
FUND 707	12/06/11	5447	\$ 2,737.00
		TOTAL	\$ 26,205.07



PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director
FROM: Marisa Timothy, Administrative Assistant
SUBJECT: Current Claims and Payroll
DATE: December 19, 2011

Current Claims

TYPE	DATE	CLAIM #	AMOUNT
707	12/19/11	5448	\$1,016.31
707	12/19/11	5449	\$1,946.11
707	12/19/11	5450	\$2,092.09
707	12/19/11	5451	\$ 914.86
707	12/19/11	5452	\$2,330.31
707	12/19/11	5453	\$2,303.96

Subtotal for Claims *\$10,603.64*

Payroll			
On Demand Wire	12/26/11	42	\$40,000.00
	1/09/12	43	\$40,000.00

Subtotal for Payroll *\$80,000*

**TOTAL
CURRENT CLAIMS
& PAYROLL** **\$90,603.64**

LOCALLY GOVERNED DISTRICT
CLAIMS TRANSMITTED FOR PAYMENT

DATE: 12/19/11
REPORT NO: 5448

The County Auditor is authorized to draw these checks from:

Placentia Library District
411 E Chapman Ave
Placentia, CA 92870

FUND: 707
DEPT: V700
BUDGET CONTROL: 707
UNIT: 0900

APPROVED CLAIMS						AC'S USE ONLY	
Vendor Code	DATE	OBJT	DEPT	REPT	AMOUNT	DOC NUMBER	SC
Payee Name and Address	INVOICE #	REV/ BS ACCT	OBJT	CATG			
VC-0615-2 Random House Dept 0919 PO Box 120001 Dallas TX 75312-0919	11-01-11	2400	0760				
	1082615654				\$52.80		
	11-11-11	2400	0760				
	1082736908				\$30.44		
	11-11-11	2400	0760				
	1082736911				\$28.98		
	11-15-11	2400	0760				
	1082751479				\$28.02		
	11-15-11	2400	0760				
	1082765556				\$38.52		
					\$178.76		
VC-4960-2 Ingram Library Services P.O. Box 502779 St. Louis, MO 63150-2779	11-08-11	2400	0760				
	01713883				\$26.36		
VC-5168 Center Point Large Print 600 Brooks Road PO Box 1 Thorndike, ME 04986-0001	11-01-11	2400	0760				
	967378				\$128.82		
VC-4218-4 Baker & Taylor Books PO Box 277930 Atlanta GA 30384-7930	11-09-11	2400	0760				
	W74028650				\$351.56		
	11-09-11	2400	0760				
	W74045590				\$14.45		
	11-10-11	2400	0760				
	W73951800				\$37.02		
	11-18-11	2400	0760				
	W74261050				\$25.90		
	10-25-11	2400	0760				
	4009957931				\$15.15		
	10-25-11	2400	0760				
	4009972408				\$36.11		
	10-25-11	2400	0760				
4009972409				\$24.12			
10-27-11	2400	0760					
4009980490				\$58.80			
10-31-11	2400	0760					
4009987210				\$38.35			
11-07-11	2400	0760					
4009993647				\$44.82			
11-14-11	2400	0760					
4009987054				\$36.09			
					\$682.37		
TOTAL REMITTANCE:					\$1,016.31		
The claims listed above (totaling \$1,016.31) are approved for payment pursuant to an order entered in the Minutes of the Board of Directors of this District and I certify that the payees named who are described in Government Code Section 3101 have taken the oath or affirmation required by Government Code Section 3102.							

Approved by _____

Countersigned by _____

Attested and/or countersigned by _____

Page Total:

LOCALLY GOVERNED DISTRICT
CLAIMS TRANSMITTED FOR PAYMENT

DATE: 12/19/11
REPORT NO: 5449

The County Auditor is authorized to draw these checks from:

Placentia Library District
411 E Chapman Ave
Placentia, CA 92870

FUND: 707
DEPT: V700
BUDGET CONTROL: 707
UNIT: 0900

APPROVED CLAIMS						AC'S USE ONLY	
Vendor Code Payee Name and Address	DATE INVOICE #	OBJT REV/ BS ACCT	DEPT OBJT	REPT CATG	AMOUNT	DOC NUMBER	SC
VC-4218-4 Baker & Taylor Books PO Box 277930 Atlanta GA 30384-7930	11-14-11	4009993745	2400	0760	\$20.75		
	11-14-11	4010000179	2400	0760	\$33.20		
	10-28-11	4009972631	2400	0760	\$22.03		
	10-28-11	4009972632	2400	0760	\$25.47		
	10-28-11	4009972633	2400	0760	\$28.56		
	10-28-11	4009972634	2400	0760	\$29.30		
	10-28-11	4009972635	2400	0760	\$53.98		
	10-28-11	4009972636	2400	0760	\$35.30		
	10-28-11	4009972637	2400	0760	\$30.37		
	10-28-11	4009972638	2400	0760	\$40.96		
	10-28-11	4009972639	2400	0760	\$28.97		
	10-28-11	4009972640	2400	0760	\$19.52		
	10-28-11	4009972641	2400	0760	\$37.80		
	10-28-11	4009972642	2400	0760	\$68.24		
	10-28-11	4009972644	2400	0760	\$21.43		
	10-28-11	4009972645	2400	0760	\$62.95		
	10-28-11	4009972646	2400	0760	\$191.23		
	10-28-11	4009972647	2400	0760	\$55.18		
	10-28-11	4009972648	2400	0760	\$44.35		
	10-28-11	4009972649	2400	0760	\$361.09		
10-28-11	4009972650	2400	0760	\$356.36			
10-28-11	4009972651	2400	0760	\$379.07			
					\$1,946.11		
TOTAL REMITTANCE:					\$1,946.11		
The claims listed above (totalling \$1,946.11) are approved for payment pursuant to an order entered in the Minutes of the Board of Directors of this District and I certify that the payees named who are described in Government Code Section 3101 have taken the oath or affirmation required by Government Code Section 3102.							

Approved by _____

Countersigned by _____

Attested and/or countersigned by _____

Page Total:

LOCALLY GOVERNED DISTRICT
CLAIMS TRANSMITTED FOR PAYMENT

DATE: 12/19/11
REPORT NO: 5450

The County Auditor is authorized to draw these checks from:

Placentia Library District
411 E Chapman Ave
Placentia, CA 92870

FUND: 707
DEPT: V700
BUDGET CONTROL: 707
UNIT: 0900

APPROVED CLAIMS						AC'S USE ONLY	
Vendor Code Payee Name and Address	DATE INVOICE #	OBJT REV/ BS ACCT	DEPT OBJT	REPT CATG	AMOUNT	DOC NUMBER	SC
VC-4218-4 Baker & Taylor Books PO Box 277930 Atlanta GA 30384-7930	10-28-11	4009972652	2400	0760	\$358.51		
	10-28-11	4009972653	2400	0760	\$66.03		
	11-08-11	4009987213	2400	0760	\$21.42		
	11-08-11	4009987214	2400	0760	\$13.73		
	11-08-11	4009987215	2400	0760	\$21.53		
	11-08-11	4009987216	2400	0760	\$40.30		
	11-08-11	4009987217	2400	0760	\$345.16		
	11-08-11	4009987218	2400	0760	\$177.21		
	11-08-11	4009987219	2400	0760	\$316.05		
	11-08-11	4009987220	2400	0760	\$21.42		
	11-08-11	4009987221	2400	0760	\$268.16		
	11-08-11	4009987222	2400	0760	\$29.46		
	11-08-11	4009987223	2400	0760	\$57.91		
	11-10-11	4009984300	2400	0760	\$21.16		
	11-10-11	4009984301	2400	0760	\$44.11		
	11-10-11	4009984302	2400	0760	\$18.56		
	11-10-11	4009984303	2400	0760	\$33.54		
	11-10-11	4009984304	2400	0760	\$15.72		
	11-10-11	4009984305	2400	0760	\$78.85		
	11-10-11	4009984306	2400	0760	\$11.12		
11-10-11	4009984307	2400	0760	\$60.55			
11-10-11	4009984308	2400	0760	\$71.59			
					\$2,092.09		
TOTAL REMITTANCE:					\$2,092.09		
The claims listed above (totaling \$2,092.09) are approved for payment pursuant to an order entered in the Minutes of the Board of Directors of this District and I certify that the payees named who are described in Government Code Section 3101 have taken the oath or affirmation required by Government Code Section 3102.							

Approved by _____

Countersigned by _____

Attested and/or countersigned by _____

Page Total:

LOCALLY GOVERNED DISTRICT
CLAIMS TRANSMITTED FOR PAYMENT

DATE: 12/19/11
REPORT NO: 5451

The County Auditor is authorized to draw these checks from:

Placentia Library District
411 E Chapman Ave
Placentia, CA 92870

FUND: 707
DEPT: V700
BUDGET CONTROL: 707
UNIT: 0900

APPROVED CLAIMS						AC'S USE ONLY	
Vendor Code Payee Name and Address	DATE INVOICE #	OBJT REV/ BS ACCT	DEPT OBJT	REPT CATG	AMOUNT	DOC NUMBER	SC
VC-4218-4 Baker & Taylor Books PO Box 277930 Atlanta GA 30384-7930	11-10-11	4009984309	2400	0760	\$18.56		
	11-10-11	4009984310	2400	0760	\$24.86		
	11-10-11	4009984311	2400	0760	\$104.90		
	11-10-11	4009984312	2400	0760	\$125.62		
	11-10-11	4009984313	2400	0760	\$48.06		
	11-10-11	4009984314	2400	0760	\$28.97		
	11-10-11	4009984315	2400	0760	\$10.26		
	11-10-11	4009984316	2400	0760	\$15.69		
	11-18-11	4009993472	2400	0760	\$91.64		
	11-18-11	4009993473	2400	0760	\$20.07		
	11-18-11	4009993475	2400	0760	\$35.37		
	11-18-11	4009993476	2400	0760	\$22.05		
	11-18-11	4009993477	2400	0760	\$30.11		
	11-18-11	4009993478	2400	0760	\$113.04		
	11-18-11	4009993479	2400	0760	\$21.16		
	11-18-11	4009993480	2400	0760	\$28.13		
	11-18-11	4009993481	2400	0760	\$42.32		
	11-18-11	4009993482	2400	0760	\$16.38		
	11-18-11	4009993483	2400	0760	\$21.43		
	11-18-11	4009993484	2400	0760	\$18.88		
11-18-11	4009993485	2400	0760	\$37.34			
11-18-11	4009993486	2400	0760	\$40.02			
TOTAL REMITTANCE:					\$914.86		
The claims listed above (totalling \$914.86) are approved for payment pursuant to an order entered in the Minutes of the Board of Directors of this District and I certify that the payees named who are described in Government Code Section 3101 have taken the oath or affirmation required by Government Code Section 3102.							

Approved by _____

Countersigned by _____

Attested and/or countersigned by _____

Page Total:

LOCALLY GOVERNED DISTRICT
CLAIMS TRANSMITTED FOR PAYMENT

DATE: 12/19/11
REPORT NO: 5452

The County Auditor is authorized to draw these checks from:

Placentia Library District
411 E Chapman Ave
Placentia, CA 92870

FUND: 707
DEPT: V700
BUDGET CONTROL: 707
UNIT: 0900

APPROVED CLAIMS						AC'S USE ONLY	
Vendor Code Payee Name and Address	DATE INVOICE #	OBJT REV/ BS ACCT	DEPT OBJT	REPT CATG	AMOUNT	DOC NUMBER	SC
VC-5048 Special District Risk Management 1112 I Street, Suite 300 Sacramento, CA 95814-2865	12-05-11 38202	0350			\$770.47		
VC-2117 MD Medical Clinics 1300 N. Kraemer Blvd. P.O. Box 66012 Anaheim, CA 92816	12-01-11 00297	0306			\$92.50		
VC-5233-2 AT&T PO Box 9011 Carol Stream, IL 60197-9011	12-02-11 000002855131 12-02-11 000002855131	0700 0700	0700 0701		\$107.76 \$280.65 \$388.41		
VC-0000009667 Time Warner Cable PO Box 60074 City of Industry CA 91716-0074	12-12-11 8848 40 025 0124877 12-14-11 8848 40 025 0276198	0700 0700	0702 0702		\$124.92 \$145.26 \$270.18		
VC-6873-1 Bear State Air Conditioning 3548 Enterprise Dr. Anaheim, CA 92807-1640	12-8-11 10-5-6571	1400	0710		\$369.65		
VC-1426 Legacy Integrative Solutions 8734 Clela Street, Unit D Downey, CA 90241	12-7-11 11619	1300			\$320.43		
VC-6846-1 Special T. Water Systems, Inc. PO Box 165 Whittier, CA 90608-0165	12-01-11 71498	1300			\$33.00		
VC-4218-4 Baker & Taylor Books PO Box 277930 Atlanta GA 30384-7930	11-18-11 4009993487	2400	0760		\$85.67		
TOTAL REMITTANCE:					\$2,330.31		
The claims listed above (totaling \$2,330.31) are approved for payment pursuant to an order entered in the Minutes of the Board of Directors of this District and I certify that the payees named who are described in Government Code Section 3101 have taken the oath or affirmation required by Government Code Section 3102.							

Approved by _____

Countersigned by _____

Attested and/or countersigned by _____

Page Total:

LOCALLY GOVERNED DISTRICT
CLAIMS TRANSMITTED FOR PAYMENT

DATE: 12/19/11
REPORT NO: 5453

The County Auditor is authorized to draw these checks from:

Placentia Library District
411 E Chapman Ave
Placentia, CA 92870

FUND: 707
DEPT: V700
BUDGET CONTROL: 707
UNIT: 0900

APPROVED CLAIMS						AC'S USE ONLY	
Vendor Code Payee Name and Address	DATE INVOICE #	OBJT REV/ BS ACCT	DEPT OBJT	REPT CATG	AMOUNT	DOC NUMBER	SC
(needs vendor#) Hewlett-Packard Company 13207 Collections Center Drive Chicago, IL 60693	11-04-11 50399501	4000			\$1,174.85		
VC-2952 CDW Government 75 Remittance Drive, Suite 1515 Chicago, IL 60675-1515	11-16-11 8282748	4000			\$398.77		
VC-0059-4 Pitney Bowes Purchase Power PO Box 371874 Pittsburgh, PA 15250-7874	11-25-11 8000-9000-0652-5830	1803			\$423.76		
VC-7925 Image Supply 1309 N. Market Blvd, Suite 140 Sacramento, CA 95834	11-28-11 169574	1800	0728		\$80.82		
VC-4802-4 Office Depot PO Box 70025 Los Angeles CA 90074-0025	12-01-11 588791768001	1800	0728		\$225.76		
TOTAL REMITTANCE:					\$2,303.96		
The claims listed above (totaling \$2,303.96) are approved for payment pursuant to an order entered in the Minutes of the Board of Directors of this District and I certify that the payees named who are described in Government Code Section 3101 have taken the oath or affirmation required by Government Code Section 3102.							

Approved by _____

Countersigned by _____

Attested and/or countersigned by _____

Page Total:

LOCALLY GOVERNED DISTRICT
CLAIMS TRANSMITTED FOR PAYMENT

DATE: 12/19/11
REPORT NO: 42

The County Auditor is authorized to draw these checks from:

Placentia Library District
411 E Chapman Ave
Placentia, CA 92870

FUND: 707
DEPT: V700
BUDGET CONTROL: 707
UNIT: 0900

*Process on the date specified.

APPROVED CLAIMS						AC'S USE ONLY	
Vendor Code Payee Name and Address	DATE INVOICE #	OBJT REV/ BS ACCT	DEPT OBJT	REPT CATG	AMOUNT	DOC NUMBER	SC
VC6532 Placentia Library District 411 E. Chapman Ave Placentia, CA 92870	*12-26-11 Payroll #14 FY11/12	0100			\$ 40,000.00		
TOTAL REMITTANCE:					\$ 40,000.00		

The claims listed above (totaling \$40,000.00) are approved for payment pursuant to an order entered in the Minutes of the Board of Directors of this District and I certify that the payees named who are described in Government Code Section 3101 have taken the oath or affirmation required by Government Code Section 3102.

Approved by _____ Countersigned by _____ Attested and/or countersigned by _____

LOCALLY GOVERNED DISTRICT
CLAIMS TRANSMITTED FOR PAYMENT

DATE: 12/19/11
REPORT NO: 43

Placentia Library District
411 E Chapman Ave
Placentia, CA 92870

The County Auditor is authorized to draw these checks from:
FUND: 707
DEPT: V700
BUDGET CONTROL: 707
UNIT: 0900

*Process on the date specified.

APPROVED CLAIMS						AC'S USE ONLY	
Vendor Code Payee Name and Address	DATE INVOICE #	OBJT REV/ BS ACCT	DEPT OBJT	REPT CATG	AMOUNT	DOC NUMBER	SC
VC6532 Placentia Library District 411 E. Chapman Ave Placentia, CA 92870	*1-09-12 Payroll #15 FY11/12	0100			\$ 40,000.00		
TOTAL REMITTANCE:					\$ 40,000.00		
The claims listed above (totaling \$40,000.00) are approved for payment pursuant to an order entered in the Minutes of the Board of Directors of this District and I certify that the payees named who are described in Government Code Section 3101 have taken the oath or affirmation required by Government Code Section 3102.							

Approved by _____

Countersigned by _____

Attested and/or countersigned by _____

Page Total:

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director
FROM: Yesenia Baltierra, Business Manager
SUBJECT: Fund Balance Report for Placentia Library District Funds on Deposit with Orange County Treasurer Post-Petition Balances (B/S Account 8010-Cash)
DATE: December 19, 2011

Fiscal Year 2011-2012							
	Fund 702	Fund 703	Fund 706	Fund 707	Fund 708	TOTAL	TOTAL
	Maj Equip/Struc	Auto Replac	Bond Redempt	General Fund	Sick Lv Payoff	ALL FUNDS	EXCL GEN FUND
07/31/11	Closed Account	Closed Account	Closed Account	1,386,098.01	Closed Account	1,386,098.01	0.00
8/31/2011	Closed Account	Closed Account	Closed Account	1,299,446.62	Closed Account	1,299,446.62	0.00
9/30/2011	Closed Account	Closed Account	Closed Account	1,250,450.01	Closed Account	1,250,450.01	0.00
10/31/11	Closed Account	Closed Account	Closed Account	1,076,233.61	Closed Account	1,076,233.61	0.00
11/30/2011	Closed Account	Closed Account	Closed Account	1,096,791.22	Closed Account	1,096,791.22	0.00
12/31/2011						0.00	0.00
01/31/12						0.00	0.00
2/28/2012						0.00	0.00
3/31/2012						0.00	0.00
04/30/12						0.00	0.00
5/31/2012						0.00	0.00
6/30/2012						0.00	0.00
Petty Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Reserves	0.00	0.00	0.00	414,789.10	0.00	414,789.10	0.00
Impact Fees	0.00	0.00	0.00	125,627.48	0.00	125,627.48	0.00

Fiscal Year 2010-2011							
	Fund 702	Fund 703	Fund 706	Fund 707	Fund 708	TOTAL	TOTAL
	Maj Equip/Struc	Auto Replac	Bond Redempt	General Fund	Sick Lv Payoff	ALL FUNDS	EXCL GEN FUND
07/31/10	10,238.00	12,208.25	175,822.59	1,294,948.84	11,912.65	1,505,130.33	210,181.49
8/31/2010	10,247.60	12,219.70	175,987.40	1,147,931.12	11,923.82	1,358,309.64	210,378.52
9/30/2010	10,247.60	12,219.70	175,987.40	1,094,842.08	11,923.82	1,305,220.60	210,378.52
10/31/10	10,255.08	12,228.62	176,115.81	907,612.87	11,932.52	1,118,144.90	210,532.03
11/30/2010	10,262.42	12,237.38	176,241.92	806,290.04	11,941.06	1,016,972.82	210,682.78
12/31/2010	10,262.42	12,237.38	176,241.92	1,419,527.63	11,941.06	1,630,210.41	210,682.78
01/31/11	10,255.95	12,229.66	176,241.92	1,124,243.74	11,933.53	1,334,904.80	210,661.06
2/28/2011	10,263.29	12,238.42	176,256.88	1,129,723.81	11,942.07	1,340,424.47	210,700.66
3/31/2011	10,263.29	12,238.42	176,256.88	1,333,588.78	11,942.07	1,544,289.44	210,700.66
04/30/11	0.00	0.00	0.00	1,798,444.61	0.00	1,798,444.61	0.00
5/31/2011	0.00	0.00	0.00	1,654,684.19	0.00	1,654,684.19	0.00
6/30/2011	0.00	0.00	0.00	1,498,399.27	0.00	1,498,399.27	0.00
Petty Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Reserves	0.00	0.00	0.00	388,173.78	0.00	388,173.78	0.00
Impact Fees	0.00	0.00	0.00	66,684.20	0.00	66,684.20	0.00

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees

FROM: Jeanette Contreras, Library Director


SUBJECT: Financial Reports through November 2011 for the Placentia Library District
Accounts on Deposit with the Orange County Treasurer and the Placentia Library
District General Ledger

DATE: December 19, 2011

Summary of Cash and Investments as of November 30, 2011

Cash with Orange County Treasurer Fund 707	1,096,791.22
Reserves with Orange County Treasurer Fund 707	414,789.10
Impact Fees (Restricted)	125,627.48
General Fund Checking – Bank of the West	27,176.18
General Fund Savings – Bank of the West	408,735.51
Payroll Checking – Wells Fargo Bank	222,671.63
Total Cash and Investments	2,295,791.12

I hereby certify that the investments are in compliance with Placentia Library District Policy 3035 – Investment of District Funds, as adopted by the Library Board of Trustees, and California Government Code Section 53646(b)(1); and that Placentia Library District has the ability to meet its budgeted expenditures for the next six (6) months.



Jeanette Contreras
Library Director



PLACENTIA LIBRARY DISTRICT
YTD REVENUE REPORT
 November 30, 2011

GENERAL REV Fund 707 SRCE	DESCRIPTION	BUDGET	YTD ACTUAL	BALANCE	PERCENT % RECEIVED
TAXES					
6210	Property Taxes - Current Secured	1,730,412	141,817	1,588,595	8.2%
6220	Property Taxes - Current Unsecured	69,801	51,835	17,966	74.3%
6230	Property Taxes - Prior Secured	0	-	-	0.0%
6240	Property Taxes - Prior Unsecured	0	-	-	0.0%
6250	Taxes - Spec Dist Augmentation	0	-	-	0.0%
6280	Property Taxes - Curr Supplemental	22,366	7,061	15,305	31.6%
6300	Property Taxes - Prior Supplemental	0	1,834	(1,834)	0.0%
6540	Penalties & Costs on Delinq Taxes	0	810	(810)	0.0%
REVENUE FROM USE OF MONEY & PROPY					
6610	Interest	0	2,911	(2,911)	0.0%
INTERGOVERNMENTAL REVENUES					
6690	State - Homeowners Property Tax Relief	15,368	-	15,368	0.0%
6970	State - Other	0	4,377	(4,377)	0.0%
MISCELLANEOUS REVENUES					
7670	Miscellaneous Revenue (Local Revenue)				
	Fines & Fees	60,000	13,509	46,491	22.5%
	Passport	60,000	28,485	31,515	47.5%
	Meeting Room Fees	7,000	2,130	4,870	30.4%
	DVD Rentals	5,500	2,633	2,867	47.9%
	Test Proctor	2,000	2,050	(50)	102.5%
7680	6-MO Expired (Outlawed) Checks	0	-	-	0%
	YTD Actual		259,453		
	FY 10/11 Funds Available	110,000	110,000		
TOTAL REVENUES FY 10/11:		2,082,447	369,453	1,712,994	17.7%
MISCELLANEOUS REVENUES (Restricted)					
	Impact Fees	0	1,610	(1,610)	0%
	City of Placentia Tax Sharing Agreement	0	-	-	0%

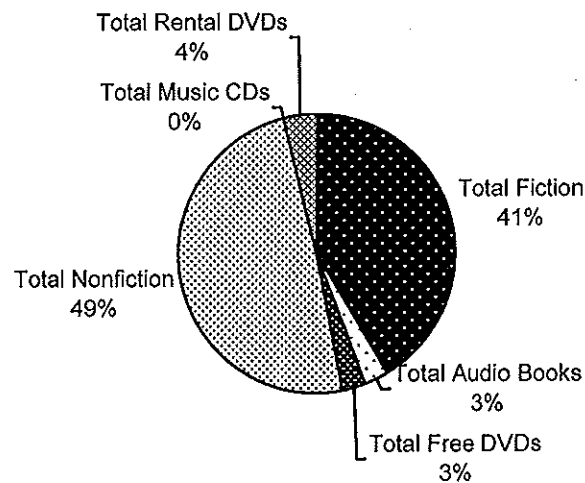
PLACENTIA LIBRARY DISTRICT
EXPENDITURES REPORT
November 30, 2011
42% of year completed

ACCOUNT	DESCRIPTION	APPROPRIATIONS	EXPENDED	CURRENT	REMAINDER
SALARIES & EMPLOYEE BENEFITS					
0100	Salaries & Wages	1,006,657	385,631	0.38	\$621,026
0200	Retirement	77,589	14,693	0.19	\$62,896
0301	Unemployment Insurance	15,000	5,680	0.38	\$9,320
0306	Health Insurance	146,979	35,500	0.24	\$111,479
0306-0770	Employee Assistance Program	822	167	0.20	\$655
0308	Dental Insurance	16,028	5,422	0.34	\$10,606
0309	Life Insurance	7,928	2,372	0.30	\$5,556
0310	AD & D Insurance	4,308	1,190	0.28	\$3,118
0319	Vision Insurance	2,734	769	0.28	\$1,965
0350	Workers' Compensation Insurance	10,500	1,727	0.16	\$8,773
	TOTAL	\$1,288,545	\$453,150	0.35	\$835,395
SERVICES & SUPPLIES					
0700	Communications	13,000	2,837	0.22	\$10,163
0900	Food	1,000	413	0.41	\$587
1000	Household Expenses	8,000	6,971	0.87	\$1,029
1100	Library Insurance	15,000	12,337	0.82	\$2,663
1300	Maintenance, Equipment	20,000	9,843	0.49	\$10,157
1400	Maintenance, Buildings & Improvements	131,400	9,292	0.07	\$122,108
1600	Memberships	12,000	5,755	0.48	\$6,246
1800	Office Expenses	21,486	15,316	0.71	\$6,170
1803	Postage	4,000	1,629	0.41	\$2,371
1900	Prof./Specialized Services	119,500	19,617	0.16	\$99,883
1912	Investment Administrative Fees	1,500	313	0.21	\$1,187
2000	Publication and Legal Notices	1,000	0	0.00	\$1,000
2100	Rents and Leases - Equipment	500	141	0.28	\$359
2200	Rents & Leases - Buildings & Improvements	35,000	14,090	0.40	\$20,910
2400	Books/Library Materials	236,736	21,386	0.09	\$215,350
2600	Transportation & Travel	2,000	0	0.00	\$2,000
2700	Meetings	11,000	13,308	1.21	-\$2,308
2800	Utilities	85,000	22,383	0.26	\$62,617
	TOTAL	\$718,122	\$155,631	0.22	\$562,491
OTHER CHARGES					
3700	Taxes and Assessments	\$7,000	\$0	0.00	\$7,000
	OPERATING EXPENSES	\$2,013,667	\$608,781	0.30	\$1,404,886
FIXED ASSETS & CONTINGENCY FUNDS					
4000	Equipment	\$25,000	\$821	0.03	\$24,179
4200	Structures/Improvements	20,000	\$0	0.00	\$20,000
5200	Contingency Funds	\$23,780	\$0	0.00	\$23,780
	TOTAL	\$68,780	\$821	0.01	\$67,959
TOTAL BUDGET (Fund 707)					
		\$2,082,447	\$609,602	0.29	\$1,472,845
Reserves	General Reserves	\$414,789	\$0	0.00	\$414,789
	Impact Fees (Restricted)	\$124,017	\$0	0.00	\$124,017

Placentia Library District

ACQUISITIONS REPORT FOR FISCAL YEAR 2011-2012 THROUGH THE MONTH OF NOV. 2011

	<u>Amount</u>	<u>Titles</u>	<u>Volumes</u>
Total Fiction	\$20,271	1,195	1,346
Total Non-Fiction	\$24,100	614	1,203
Total Music CDs	\$26	1	1
Total Audio Books	\$1,403	42	42
Total Free DVDs	\$1,277	60	70
<u>Total Rental DVDs</u>	<u>\$1,872</u>	<u>59</u>	<u>69</u>
TOTAL MATERIALS	\$48,948	1971	2731



The figures on this report reflect items and invoices received through the end of the month. Invoices paid during the month are shown on the Financial report rather than the Acquisitions report.

ACQUISITIONS REPORT FOR FISCAL YEAR 2011-2012 THROUGH THE MONTH OF NOVEMBER 2011

Prepared by Katie Matias, Acquisitions Librarian

	GENERAL FUND		ADOPT-A-BOOK		TOTAL PURCHASED		DONATED		TOTAL ITEMS	
	Amount	Titles	Amount	Titles	Amount	Titles	Value	Titles	Amount	Titles
Adult Fiction	\$5,883	300	\$386	15	\$6,269	315	\$65	2	\$6,324	317
Adult Non-Fiction	\$5,624	247	\$300	8	\$5,924	255	\$53	2	\$5,977	257
Adult Reference	\$439	9	\$0	0	\$439	9	\$225	3	\$664	12
Adult magazines	\$4,451	89	\$0	0	\$4,451	89	\$0	0	\$4,451	89
Adult on-line databases	\$7,154	1	\$0	0	\$7,154	1	\$0	0	\$7,154	1
Total Adult Non-Fiction	\$17,667	346	\$300	8	\$17,967	354	\$278	5	\$18,245	359
TOTAL ADULT PRINT MATERIALS	\$23,550	646	\$686	23	\$24,236	669	\$333	7	\$24,569	676
Adult Music CDs	\$26	1	\$0	0	\$26	1	\$1,206	68	\$1,232	69
Adult Audio Books	\$1,352	40	\$88	4	\$1,440	44	\$0	0	\$1,440	44
Adult Free DVDs	\$49	2	\$0	0	\$49	2	\$60	3	\$109	5
Adult Rental DVDs	\$1,129	43	\$0	0	\$1,129	43	\$85	4	\$1,214	47
TOTAL ADULT NON-PRINT MATERIALS	\$2,556	86	\$88	4	\$2,644	90	\$1,351	75	\$3,995	165
TOTAL ADULT MATERIALS	\$26,106	732	\$774	27	\$26,880	759	\$1,684	82	\$28,563	841
Juvenile Fiction	\$9,436	538	\$0	0	\$9,436	538	\$97	14	\$9,523	552
Young Adult Fiction	\$4,952	357	\$0	0	\$4,952	357	\$0	2	\$4,952	359
Total Juvenile Fiction	\$14,388	895	\$0	0	\$14,388	895	\$97	16	\$14,475	911
Juvenile Non-Fiction	\$4,423	208	\$0	0	\$4,423	208	\$20	1	\$4,443	209
Young Adult Non-Fiction	\$1,008	44	\$0	0	\$1,008	44	\$0	0	\$1,008	44
Juvenile Reference	\$21	1	\$184	3	\$205	4	\$0	0	\$205	4
Juvenile Magazines	\$582	14	\$0	0	\$582	14	\$0	0	\$582	14
Juvenile on-line databases	\$399	1	\$0	0	\$399	1	\$0	0	\$399	1
Total Juvenile Non-Fiction	\$6,433	268	\$184	3	\$6,616	271	\$20	1	\$6,636	272
TOTAL JUVENILE PRINT MATERIALS	\$20,820	1,163	\$184	3	\$21,004	1,166	\$107	17	\$21,111	1,183
Juvenile Music CDs	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0
Juvenile Audio Books	\$51	2	\$0	0	\$51	2	\$0	0	\$51	2
Juvenile Free DVDs	\$1,228	58	\$0	0	\$1,228	58	\$0	0	\$1,228	58
Juvenile Rental DVDs	\$743	16	\$0	0	\$743	16	\$0	0	\$743	16
TOTAL JUVENILE NON-PRINT MATERIALS	\$2,022	76	\$0	0	\$2,022	76	\$0	0	\$2,022	76
TOTAL JUVENILE MATERIALS	\$22,842	1,239	\$184	3	\$23,026	1,242	\$107	17	\$23,133	1,259
Total Fiction	\$20,271	1,195	\$386	15	\$20,657	1,210	\$142	18	\$20,799	1,228
Total Non-Fiction	\$24,100	614	\$484	11	\$24,583	625	\$298	6	\$24,881	631
Total Music CDs	\$26	1	\$0	0	\$26	1	\$1,206	68	\$1,232	69
Total Audio Books	\$1,403	42	\$88	4	\$1,491	46	\$0	0	\$1,491	46
Total Free DVDs	\$1,277	60	\$0	0	\$1,277	60	\$60	3	\$1,337	63
Total Rental DVDs	\$1,872	59	\$0	0	\$1,872	59	\$85	4	\$1,957	63
TOTAL MATERIALS	\$48,948	1,971	\$958	30	\$49,906	2,001	\$1,791	99	\$51,697	2,100

General Fund \$15,106
 Adopt-a-book \$683
 Outstanding Orders as of November 2011 \$15,789
TOTAL \$15,789

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director
FROM: Yesenia Baltierra, Business Manager
SUBJECT: Entrepreneurial Activities Report for November 2011
DATE: December 19, 2011

Net Revenue Summary November 2011

			YTD	YTD
	Nov-11	Nov-10	2011-2012	2010-2011
Passport	4,050.00	3,350.00	23,325.00	25,911.00
Passport Photos	1,044.00	708.00	5,160.00	5,072.00
Test Proctor	250.00	150.00	2,050.00	650.00
Meeting Room	240.00	800.00	2,130.00	3,044.00
DVD Rentals	475.00	588.00	2,633.00	2,959.00
Total	6,059.00	5,596.00	35,298.00	37,636.00

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director
FROM: Yesenia Baltierra, Business Manager
SUBJECT: Personnel Report for November 2011
DATE: December 19, 2011

			YTD	YTD
	Nov-11	Nov-10	2011-2012	2010-2011
Separation	0	1	0	1
Retirement	0	0	1	0
Appointments	1	0	5	0
Open Positions	1	0	2	0
Workers' Compensation Leave	0	0	0	0
Total	2	1	8	1

SEPARATION:
None

RETIREMENT:
None

APPOINTMENTS:
Librarian I (40 hours)

OPEN POSITIONS:
Library Clerk (10 hours)

WORKERS' COMPENSATION LEAVE:
None



PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director
FROM: Fernando Maldonado, Circulation Supervisor
SUBJECT: Circulation Activity Report
DATE: December 19, 2011

MONTHLY STATISTICS

November 2011

CIRCULATION				Y-T-D	Y-T-D	Y-T-D
	Nov-11	Nov-10		2011-12	2010-11	% change
New Patron Registrations	301	341		1,711	1,771	-3.4%
Total Circulation	16,453	17,844		87,285	94,597	-8.4%
Total Active Borrowers	9,511	9,470		48,051	47,472	1.2%
Attendance	23,417	23,273		117,622	125,054	-5.9%
Registered Card Holders*	28,252	31,912		145,331	156,119	-6.9%
Adult Fiction	2,694	2,968		15,254	16,948	-10.0%
Adult Nonfiction	1,804	2,319		9,994	12,505	-20.1%
Adult Magazines	219	307		1,432	1,820	-21.3%
Adult Music CDs	286	389		1,170	1,788	-34.6%
Adult Audio Books	544	621		3,058	3,543	-13.7%
Adult Free DVDs	346	278		1,561	1,738	-10.2%
Adult Rental DVDs	452	519		2,262	2,748	-17.7%
Overdrive E-Books**	85	0		366	116	215.5%
Overdrive Audio Books**	77	0		314	151	107.9%
JV Fiction	6,644	6,708		34,245	34,351	-0.3%
YA Fiction	719	652		4,397	3,843	14.4%
JV Nonfiction	1,145	1,351		5,461	5,715	-4.4%
YA Nonfiction	73	38		270	175	54.3%
JV Magazines	3	6		26	26	0.0%
JV Music CDs	28	49		125	187	-33.2%
JV Audio Books	30	13		195	135	44.4%
JV Free DVDs	759	737		3,892	4,789	-18.7%
JV Rental DVDs	218	188		1,069	907	17.9%

* Inactive accounts removed in August 2011.

** Overdrive subscription began in January 2011.

PATRON COUNT

	Sun	Mon	Tues	Wed	Thur	Sat	Total/Hr.
9:00		1,181	526	599	386	2,814	5,506
10:00		518	635	402	444	316	2,315
11:00		484	694	663	391	712	2,944
12:00		491	865	510	404	515	2,785
1:00	1,146	497	634	772	328	589	3,966
2:00	903	727	593	938	442	718	4,321
3:00	1,078	782	824	864	526	779	4,853
4:00	851	941	1,150	1,070	737	746	5,495
5:00		1,209	1,223	996	662		4,090
6:00		1,147	1,133	1,258	675		4,213
7:00		969	1,156	948	568		3,641
8:00		965	582	756	402		2,705
Total/Day	3,978	9,911	10,015	9,776	5,965	7,189	46,834
					* Grand Total		23,417

* The grand total is smaller than the total because the total patron count is divided by two, since our gate count machine counts each patron every time they go in and out of the library.

PASSPORT SERVICES

	Sun	Mon	Tues	Wed	Thur	Sat	Total/Hr.
9:00		0	0	1	0	3	4
10:00		2	0	0	1	4	7
11:00		1	2	2	2	6	13
12:00		3	0	0	0	4	7
1:00	10	1	3	5	0	12	31
2:00	10	2	3	3	0	9	27
3:00	3	1	2	0	0	5	11
4:00	5	7	7	0	2	2	23
5:00		3	4	0	2		9
6:00		6	1	3	5		15
7:00		3	4	1	4		12
8:00		1	2	0	0		3
Total/Day	28	30	28	15	16	45	162
							Grand Total

STAFF ACTIVITY

- November 01, 2011- Fernando attended supervisors meeting.
- November 03, 2011- Circulation staff begun to enter all of the i-Pad 2 contest data entry forms in access.
- November 07, 2011- Fernando relabeled all the workroom shelves to reflect the new placement of library materials.
- November 08, 2011- Fernando attended supervisors meeting.
- November 09, 2011- Fernando worked alongside Beatrice to develop a more effective meeting room reservation procedure.
- November 13, 2011- Winston and Laura C. cleaned up after the Friends book sale.
- November 14, 2011- Fernando attended Friends Foundation meeting as the new recipient for Employee of the Quarter.
- November 15, 2011- Beatrice, Vanita, Estella, Jesus, Laura C. and Yesenia attended the Circulation Department meeting.
- November 15, 2011- Fernando introduced a new Service Desk binder as a central channel of communication between other library departments and circulation staff.
- November 15, 2011- Fernando introduced a mail box station for the Circulation Department as an effort to re-vamp inter-departmental communication.
- November 16, 2011- Fernando attended supervisors training in Costa Mesa.
- November 16, 2011- I- Pad 2 contest entries completed.
- November 17, 2011- Laura Bazell's last day of work at Placentia Library District.
- November 18, 2011- Winston helped children's department with Camp Library program set up and food handling.
- November 21, 2011- Fernando attended regular board meeting.
- November 22, 2011- Fernando attended Joomla Webinar.
- November 22, 2011- Estella, Beatrice, Jesus, Fernando and Vanita attended all staff meeting.

ONGOING PROJECTS

- Fernando is working on staff performance evaluations.
- Circulation will shelve read the History Room.
- Fernando will work with volunteers to manage cardboard box breakdown.
- Fernando will train two new volunteers to sort and shelve library items.

NEW PROJECTS AND ACTIVITIES

- Fernando and Jesus will work on a Passport marketing campaign.
- Fernando will train Ed with the disk cleaning machine.
- Fernando will work with Katie to retrain Larry with book labeling procedures.
- Fernando will color code the process to set up audio in the meeting room to facilitate the procedure for other staff.

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director

FROM: Yesenia Baltierra, Business Manager

SUBJECT: City of Placentia Invoices

DATE: December 19, 2011

CITY OF PLACENTIA INVOICES

PERIOD COVERED	INVOICE DATE	SO. CA. EDISON	TURF	GROUNDS	IRRIGATION CONTROL	TOTAL
FY2011-2012						
11-Jul	8/29/2011	6,533.26	1,452.49	142.50	15.20	\$8,143.45
11-Aug	9/15/11	6,051.07	1,452.50	142.50	*	\$7,646.07
11-Sep	11/08/11	6,088.46	1452.50	142.50	7.61	7,691.07
11-Oct	*	*	*	*	*	*
11-Nov	*	*	*	*	*	*
11-Dec						
12-Jan						
12-Feb						
12-Mar						
12-Apr						
12-May						
12-Jun						
TOTAL		\$18,672.79	\$4,357.49	\$427.50	\$22.81	\$23,480.59
AVG		6224.26	\$1,452.49	142.50	11.40	7,826.86

* City Billing Not Received

FY2010-2011	INVOICE DATE	SO. CA. EDISON	TURF	GROUNDS	IRRIGATION CONTROL	TOTAL
10-Jul	8/31/2010	6,892.73	1,452.50	142.50	14.42	\$8,502.15
10-Aug	10/12/2010	6,848.56	1,425.50	142.50	*	\$8,443.56
10-Sep	10/28/2010	6,571.73	1,452.50	142.50	*	\$8,166.73
10-Oct	11/23/2010	4,688.88	1,452.50	142.50	*	\$6,283.88
10-Nov	12/8/2010	3,832.05	1,452.50	142.50	*	\$5,427.05
10-Dec	2/1/2011	3,337.15	1,452.50	142.50	*	\$4,932.15
11-Jan	2/15/2011	3,412.40	1,452.50	142.50	7.68	\$5,015.08
11-Feb	3/17/2011	3,401.08	1,452.50	142.50	7.64	\$5,003.72
11-Mar	5/11/2011	3,477.15	1,452.50	142.50	7.64	\$5,079.79
11-Apr	5/11/2011	3,620.66	1,452.50	142.50	7.61	\$5,223.27
11-May	7/5/2011	3,800.48	1,452.49	142.50	7.61	\$5,403.08
11-Jun	*	*	*	*	*	*
TOTAL		49,882.87	15,977.49	1,567.50	52.6	\$67,480.46
AVG		4,534.80	1,452.49	142.5	4.78	\$6,134.58

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees
FROM: Jeanette Contreras, Library Director
SUBJECT: Library Director's Report for November 2011
DATE: December 19, 2011

Accomplishments

- Secured \$3,700 from the Placentia Library Friends Foundation (PLFF) for Children's and Adult programs.
- Worked with the Adult Services Librarian II to finalize the History Room DVD project.
- Worked with the Business Manager to review vendor contracts.
- Submitted contract and travel expense information to the Orange County Register as part of their public records request.
- Completed the request for proposals (RFP) for the District newsletter.
- Met with the City's Executive Director of Community Services & Human Resources to discuss joint agency issues and the Community Development Block Grant (CDBG).
- Met with supervisors to begin discussion for the Fiscal Year 2012-2013 budget.

Meetings

- Library Board of Trustees meeting – November 21st
- PLFF meeting – November 14th
- Manager's meeting – November 1st, 8th, 15th & 22nd
- City Council meeting – November 15th
- Rotary Weekly meetings – November 2nd, 23rd & 30th
- Easter Eggcitement – November 8th
- Valencia High School Interact Club – November 10th & 20th
- Bret Ives, Library Consultant – November 28th

Conferences/Workshops/Training

- Orange County Employee Relations Planning Committee – November 2nd
- Digital Library Conference – November 16th

Community Events / Functions

- Community Prayer Breakfast – November 9th
- Thank You Reception for Mayor Nelson – November 30th

Projects in Progress

- Strategic Plan
- Technology plan
- CDBG grant

I attended the C.O.P.S. program on November 9th.

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director
FROM: Al Shkoler
SUBJECT: IT Report for November 2011
DATE: December 19, 2011

We continued staff training on our web application, Joomla, at the second webinar. Ogosense has started recording these sessions and they become available to us soon after the session. This was very helpful for staff that were not available for the webinar. The next one will be the day after the December Board Meeting.

The new server for MS Exchange and related software arrived in November. By the end of the month Patrick, our consultant, had the server installed and ready to begin installation of MS Exchange, the new email operating system. This will be completed early in December. We will schedule staff training after the installation is completed.

I taught two classes this month. The new sequence will start in January and is already sold out with a waiting list too. We have changed the beginning computer classes from individual sessions to a class with three sessions. This will help keep the class on the same page, more or less.

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director

FROM: Lori Worden, Children's Librarian II

SUBJECT: Children's Services Monthly Activity Report for November 2011

DATE: December 5, 2011

MONTHLY STATISTICS

Childrens Desk Activity

	November 2011	November 2010	Y-T-D 2011-12	Y-T-D 2010-11	Y-T-D % change
Phone reference:	27	60	174	267	-34.83%
In person reference/research:	666	683	3124	3378	-7.52%
Total Reference	693	743	3298	3645	-9.52%
Total Number of Programs	46	27	177	132	34.09%
Total Programs Attendance	1016	781	8064	5243	53.81%

PROGRAM STATISTICS

TYPE OF PROGRAM	NUMER OF PROGRAMS	TOTAL ATTENDANCE
Read to the Dogs	1	25
F.I.R.S.T. – Family Interactive Reading and Sharing Time	1	24
Preschool Story Times I & II: 3-6 years	10	182
Pocket Tales: Stories, music, and movement.	5	147
C.O.P.S.	1	37
Lap Sit 24 months & younger	3	161
P-TAC	3	45
Family Game Day	1	14
Super S.T.A.R.	1	18
Homework Club	17	245
11/9 Brownie Library Tour and Story	1	12
11/18-19 Camp Library	1	69

In-N-Out's Cover To Cover Reading Program Registrations	1	37
Total November 2011	46	1,016
Total November 2010	27	781
Current FY to date	177	8,064
Previous FY to date	132	5,243

Achievements:

- Brenda Ramirez attended an Excel class on Nov. 7.
- Lori Worden attended an Eggcitement planning committee meeting on Nov. 8.
- Lori Worden attended a Liebert Cassidy Whitmore training session for supervisors on Nov. 16.
- Coleen Wakai attended a SCLC YA librarian's meeting on Nov. 16.
- Coleen Wakai planned a successful Camp Library event held on Nov. 18 – 19.
- Lori Worden attended a Board of Trustees meeting on Nov. 21.
- Lori Worden attended meetings with Jeanette Contreras for supervisors and managers.
- Brenda Ramirez attended a Mindfulness training session presented by St. Jude's Hospital.
- Lori Worden attended Joomla training on Nov. 22.
- Brenda Ramirez, Coleen Wakai and Lori Worden purchased materials and weeded items in their Juvenile and Young Adult collections.

In progress:

- Brenda Ramirez made plans for the upcoming Winter Wonderland program with Christmas and holiday crafts and a visit from Santa.
- Coleen Wakai is planning the next Kaplan ACT/ SAT practice test program for teens.

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director

FROM: Wendy Townsend, Adult Services Librarian I

SUBJECT: Volunteer Report for November 2011

DATE: December 19, 2011

MONTHLY STATISTICS

Volunteer Hours

	November 2011	November 2010	Y-T-D 2011-12	Y-T-D 2010-11	Y-T-D % change
History Room	0	37	253.5	195	30.00%
PLFF	458	467	2284	2360	-3.22%
General Library	292.5	278	3711.75	2300.5	61.35%
Technology	81.5	28	102.5	108.25	-5.31%
Homework Club	166.5	88	489.25	302	62.00%
Adult Literacy Tutors	30	34	185	204	-9.31%
PTAC	185.75	135	515.75	270	91.02%
Total Volunteer Hours	1214.25	1067	3902.25	3467.25	12.55%

IN PROGRESS

- *Nadia Dallstream and Wendy Townsend are working with staff to organize volunteer recruitment and assignments.*
- *Nadia Dallstream and Wendy Townsend are working to create new sign in and volunteer verification procedures.*

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director

FROM: Nadia Dallstream, Adult Services Librarian II

SUBJECT: Adult Services Monthly Activity Report for November 2011

DATE: DECEMBER 19, 2011

MONTHLY STATISTICS

Adult Services Programs

		November 2011
November 1, 2011	Computer Workshop: Introduction to Computers	10
November 2, 2011	Play Reading. The Robin Hood Caper	7
November 8, 2011	Book Discussion: Wishful Drinking	6
November 8, 2011	Computer Workshop: Beginning Word Processing	9
November 15, 2011	Computer Workshop: Introduction to the Internet	7
November 22, 2011	Computer Workshop: Introduction to Email	5
		44

Reference Desk Activity

	November 2011	November 2010	Y-T-D 2011- 2012	Y-T-D* 2010- 2011	Y-T-D % change
Reference -- in person	867	1119	4307	5425	-20.61%
Reference -- telephone	265	341	1500	1680	-10.71%
Reference -- email/chat	1	0	14	1	1300.00%
Technology assistance	328	754	2116	3457	-38.79%
Guest passes	197	209	987	726	35.95%
Adult and Children's computer use (desktops)	2826	2889	14184	14234	-0.35%
Adult computer usage (desktop)*	2425	0	12198	0	0.00%
Public computer use (express laptops)	692	926	4666	5991	-22.12%
In library use -- cleanup	2324	3482	16004	17969	-10.94%
Adult Program Attendance	44	61	512	366	39.89%

**No data available for FY 10-11*

Volunteer Hours

	November 2011	November 2010	Y-T-D 2011-12	Y-T-D 2010-11	Y-T-D % change
History Room	0	37	253.5	195	30.00%
PLFF	458	467	2284	2360	-3.22%
General Library	292.5	278	3711.8	2300.5	61.35%
Technology	81.5	28	102.5	108.25	-5.31%
Homework Club	166.5	88	489.25	302	62.00%
Adult Literacy Tutors	30	34	185	204	-9.31%
PTAC	185.75	135	515.75	270	91.02%
Total Volunteer Hours	3225.25	3077	7541.8	5739.8	31.40%

History Room Activity

	November 2011	November 2010	Y-T-D 2011-12	Y-T-D 2010-11	Y-T-D % Change
History Room Visitors	7	6	38	46	-17.39%
History Room Volunteers	0	3	9	15	0.00%

Adult Literacy Services

	November 2011
Number of Tutors	6
Number of Students	9
Total Number of Participants	15

**No data for FY 2010-2011*

Computer Literacy Services

	November 2011
Number of Tutors	2
Number of Students	2
Total Number of Participants	4

**No data for FY 2010-2011*

ACHIEVEMENTS

- *Katie Matas* proctored 5 exams.
- *Martha Leonard* created a PowerPoint presentation for the Artists PowerPoint on Claude Monet.
- *Katie Matas* coordinated the November 2nd Play Reading of *The Robin Hood Caper*.
- *Martha Leonard* led the November 9th book discussion of *Wishful Drinking* by Carrie Fisher.
- *Jeannie Killianey* coordinated 4 Computer Workshops.
- *Wendy Townsend* led a computer workshop, Introduction to the Internet.
- *Nadia Dallstream and Wendy Townsend* trained 3 new University of Phoenix interns.
- *Katie Matas* interviewed and tested 2 new Adult Literacy Students.
- *Katie Matas* cleaned the staff lounge.

MEETINGS

- *Nadia Dallstream* attended 4 Managers/Supervisors Meetings.
- *Nadia Dallstream and Wendy Townsend* attended the CSUF Internship Fair.
- *Wendy Townsend* attended the November 14th PLFF meeting.
- *Nadia Dallstream and Wendy Townsend* attended the November 21st PLD Board Meeting.
- *Katie Matas and Nadia Dallstream* attended the November 21st Joomla Class.
- *Nadia Dallstream, Katie Matas and Wendy Townsend* attended the November 22nd Staff Meeting.
- *Nadia Dallstream and Wendy Townsend* met to discuss the current status of the History Room.
- *Nadia Dallstream and Wendy Townsend* met twice to reorganize volunteer procedures.
- *Nadia Dallstream, Jeannie Killianey, Katie Matas and Wendy Townsend* met 4 times for training on library and reference desk procedures.
- *Katie Matas and Wendy Townsend* for training on using Baker & Taylor for ordering materials.
- *Nadia Dallstream* attended the LCW training on November 16th.

IN PROGRESS

- *Katie Matas* is preparing for the December Play Reading Program.
- *Lori Worden* is preparing for the December Book Discussion of *Have a Little Faith* by Mitch Albom.
- *Jeannie Killianey* is coordinating a Computer Workshop for December.
- *Nadia Dallstream and Wendy Townsend* are creating new volunteer materials, creating volunteer folders for all volunteers and preparing for the volunteer orientation meeting on December 10th.
- *Nadia Dallstream and Wendy Townsend* are continuing to edit the Placentia Historical Places DVD.



PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director
FROM: Wendy Townsend, Adult Services Librarian I
SUBJECT: Local History Room Monthly Activity Report for November 2011
DATE: DECEMBER 21, 2011

MONTHLY STATISTICS

History Room Activity

	November 2011	November 2010	Y-T-D 2011-12	Y-T-D 2010-11	Y-T-D % Change
History Room Visitors	7	6	38	46	-17.39%
History Room Volunteers	0	3	9	15	0.00%

ACCOMPLISHMENTS

- *Nadia Dallstream and Wendy Townsend* completed first edit of Placentia a Pleasant Place DVD.

MEETINGS

- *Nadia Dallstream and Wendy Townsend, Jay Wallace and Jay Bhakta* met twice to record new script for Placentia: A Pleasant Place DVD.

IN PROGRESS

- *Nadia Dallstream and Wendy Townsend* are working to revise Placentia: A Pleasant Place DVD to include new pictures of the Library.
- *Nadia Dallstream and Wendy Townsend* are working on the premiere of Placentia: A Pleasant Place DVD.

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director
FROM: Katie Matas, Librarian, Technical Services
SUBJECT: Technology & Website Report for November 2011
DATE: December 19, 2011

MONTHLY STATISTICS

On-line database usage

	November 2011	November 2010	Y-T-D 2011-12	Y-T-D 2010-11	Y-T-D % change
<u>General Reference Center</u>	166	266	401	1,013	-60%
<u>Career Transitions</u>	0	75	7	254	-97%
<u>Heritage Quest</u>	639	640	3,527	2,890	22%
<u>Novelist</u>	26	52	192	164	17%
<u>Tumblebooks</u>	310	619	1,398	1,749	-20%
<u>Reference USA</u>	94	42	272	402	-32%
<u>TOTAL DATABASE USAGE</u>			5,797	6,472	-10%

Website Traffic

	November 2011	November 2010	Y-T-D 2011-12	Y-T-D 2010-11	Y-T-D % change
Website visits	20,299.00	17,083.00	105,730.00	84,130.00	26%
Page Hits	35,462.00	35,273.00	201,037.00	179,079.00	12%

ACHIEVEMENTS

- *Katie Matas* made the changes in Horizon to make the magazine circulation period three weeks.
- *Jesus Diaz* updated the Library's website.
- *Jesus Diaz* updated the outside digital sign.
- *Katie Matas* updated the messages on the telephone system.
- *Jeannie Killianey* updated the Library's Facebook Account.
- *Brenda Ramirez* updated the Library's Twitter Account.
- *Coleen Wakai* updated the Library's Flickr Account.



PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees

FROM: Jeanette Contreras, Library Director

SUBJECT: Presentation of Fiscal Year 2010-2011 Financial Audit by Kathy Lai & Gerardo Paras, CPAs from Macias Gini & O'Connell.

DATE: December 19, 2011

BACKGROUND

Kathy Lai & Gerardo Paras, CPAs from Macias Gini & O'Connell, will present the findings for the Fiscal Year 2010-2011 Audit of Financial Transactions for the Placentia Library District.

Draft reports will be presented at the meeting.

RECOMMENDATION

Receive & File the Financial Audit for Fiscal Year 2010-2011.



**Placentia Library District
Agenda for Meeting with the Board of Trustees
December 19, 2011**

I. Audit Status

Outstanding confirmations:

1. Cash confirmation:
 - Bank of the West
 - Wells Fargo
 - County of Orange
2. Lease confirmation - Citizens Bank
3. Legal confirmation - Best Best & Krieger

II. Required Communications

1. Qualitative aspects of accounting practices
2. Difficulties encountered in performing the audit - None noted
3. Corrected audit misstatements (auditor proposed)

To accrue property taxes receivable as of June 30, 2011:

Tax receivable	39,169	
Property taxes – current secured		38,719
Property taxes -- current supplemental		450

To accrue accounts payable as of June 30, 2011:

Current expenditures	10,140	
Accounts payable		10,140

To accrue interest receivable as of June 30, 2011:

Interest receivable	1,518	
Interest income		1,518

To accrue interest payable as of June 30, 2011 (government wide only):

Interest expense	304	
Interest payable		304

To capitalize payment for computer lab construction as of June 30, 2011 (government wide only):

Capital assets	71,575	
General government expenses		71,575

To record the related depreciation for computer lab construction for the year ended June 30, 2011 (government wide only):

Depreciation expense	1,431	
Accumulated depreciation		1,431

4. Uncorrected audit misstatement – None noted
5. Disagreements with management – None noted
6. Management representations
7. Management consultations with other independent accountants – None noted
8. Other audit findings or issues – None noted
9. Other information in documents containing audited financial statements – None noted
10. Updates on prior year deficiencies and current year assessment

Deficiencies	PY Assessment	CY Assessment
Two accounting information systems	Significant Deficiency	Significant Deficiency

11. Other deliverables:
 - SAS 114/115 communications
 - GANN AUP report

PLACENTIA LIBRARY DISTRICT

Independent Auditor's Report and
Annual financial Statements

For the Years Ended June 30, 2011

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PLACENTIA LIBRARY DISTRICT
Annual Financial Report
For the Year Ended June 30, 2011

Table of Contents

	<i>Page(s)</i>
Independent Auditor's Report.....	1
Management's Discussion and Analysis (Required Supplementary Information - Unaudited).....	3
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Assets.....	12
Statement of Activities.....	13
Fund Financial Statements:	
Balance Sheet – General Fund.....	14
Reconciliation of the General Fund Balance Sheet to the Statement of Net Assets.....	15
Statement of Revenues, Expenditures, and Changes in Fund Balance – General Fund.....	16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the General Fund to the Statement of Activities.....	17
Notes to the Basic Financial Statements	18
Other Required Supplementary Information (Unaudited):	
Budgetary Comparison Schedule – General Fund	30
Note to the Required Supplementary Information	31

To the Honorable Board of Trustees of
the Placentia Library District

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of the governmental activities and the general fund of the Placentia Library District (District) as of and for the year ended June 30, 2011, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the District as of June 30, 2011, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 4(d) to the basic financial statements, effective July 1, 2010, the District adopted the provisions of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information identified in the accompanying table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Newport Beach, California

DATE

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PLACENTIA LIBRARY DISTRICT
Management's Discussion and Analysis
June 30, 2011

As management of the Placentia Library District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2011. We encourage readers to consider the information presented here in conjunction with the District's basic financial statements, which can be found on pages 12 to 17 of this report.

Financial Highlights

- ☞ The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$3,230,807 (*net assets*). Of this amount, \$2,103,416 (*unrestricted net assets*) may be used to meet the District's ongoing obligations to citizens and creditors.
- ☞ The District's total net assets increased by \$388,837. This increase is attributable to salary/benefit savings due to staff availability and full-time vacant position.
- ☞ As of the close of the current fiscal year, the District's governmental fund reported an ending fund balance of \$2,153,529, an increase of \$235,180 in comparison with the prior year. Approximately 90 percent of this total amount, \$1,942,846 is available for spending at the government's discretion (*unassigned fund balance*).
- ☞ The District's total long-term liabilities decreased by \$24,808 during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

This report also contains other supplementary information in addition to the basic financial statements themselves.

PLACENTIA LIBRARY DISTRICT
Management's Discussion and Analysis (Continued)
June 30, 2011

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Placentia District's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the District's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in new assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements can be found on pages 12 to 13 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The government-wide financial statements and fund financial statements can be found on pages 12 to 17 of this report.

PLACENTIA LIBRARY DISTRICT
Management's Discussion and Analysis (Continued)
June 30, 2011

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 18 to 28 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$3,160,663 at the close of the most recent fiscal year.

Approximately 34 percent of the District's net assets reflect its investment in capital assets (e.g., land, buildings, furniture and equipment), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Placentia Library District Net Assets Governmental Activities		
	2010-11	2009-10
Current and other assets	\$2,163,669	\$1,982,401
Capital assets	1,194,025	1,081,017
Total Assets	3,357,694	3,063,418
Long-term liabilities outstanding	116,443	157,396
Other liabilities	10,444	64,052
Total Liabilities	126,887	221,448
Net assets:		
Invested in capital assets, net of related debt	1,127,391	989,575
Unrestricted	2,103,416	1,852,395
Total net assets	\$3,230,807	\$2,841,970

None of the District's net assets are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* \$2,103,416 may be used to meet the government's ongoing obligations to citizens and creditors.

PLACENTIA LIBRARY DISTRICT
Management's Discussion and Analysis (Continued)
June 30, 2011

Statement of Activities

	2010-11	2009-10	\$ Change
Program revenues:			
Charges for services	\$ 160,923	\$ 159,373	\$ 1,550
Operating grants and contributions	159,802	75,411	84,391
Subtotal	<u>320,725</u>	<u>234,784</u>	<u>85,941</u>
General revenues:			
Property tax	1,828,463	1,844,477	(16,014)
Unrestricted investment earnings	11,551	13,332	(1,781)
Miscellaneous	77,766	47,528	30,238
Subtotal	<u>1,917,780</u>	<u>1,905,337</u>	<u>12,443</u>
Total revenues	<u>2,238,505</u>	<u>2,140,121</u>	<u>98,384</u>
Expenses:			
General government	1,845,993	1,910,948	(64,955)
Interest	3,675	4,926	(1,251)
Total governmental activities	<u>1,849,668</u>	<u>1,915,874</u>	<u>(66,206)</u>
Change in net assets	<u>\$ 388,837</u>	<u>\$ 224,247</u>	<u>\$ 164,590</u>
Net assets - beginning of year	2,841,970	2,617,723	224,247
Net assets - end of year	<u>\$ 3,230,807</u>	<u>\$ 2,841,970</u>	<u>\$ 388,837</u>

The government's net assets increased by \$388,837 during the fiscal year. The increase is due to lower expenditures and salaries savings.

Governmental Activities.

Governmental Activities increased the Placentia Library District of Orange County's net assets by \$388,837, thereby accounting for 100 percent of the total increase in the net assets of the Placentia Library District of Orange County. Key elements of this increase are as follows:

- 📖 Local revenue increase due to Fines & Fees increase during fiscal year 2010/2011.
- 📖 Salary and benefit savings due to staff availability and not filling a vacant full-time management position.
- 📖 Although overall expenses increased due to increase in book budget and capital improvement projects, it did not affect the increase of total net assets for fiscal year 2010/2011.

PLACENTIA LIBRARY DISTRICT
Management's Discussion and Analysis (Continued)
June 30, 2011

Financial Analysis of the Government's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the fiscal year 2010-2011, the District's governmental fund reported an ending balance of \$2,153,529 an increase of \$235,180 in comparison with the prior year. Approximately 90 percent of this total amount \$1,942,846 constitutes *unassigned fund balance*, which is available for spending at the government's discretion.

The general fund is the chief operating fund of the District. At the end of the current fiscal year, the unreserved fund balance of the general fund and total fund balance was \$2,153,529. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and the total fund balance to total fund expenditures. Unassigned fund balance represents 97 percent of total generating fund expenditures, and the total fund balance also represents 107 percent of that same amount.

The fund balance of the District's general fund increased by \$235,180 during the current fiscal year. Key factors in the increase are as follows:

- ❏ Property tax revenues decreased by \$16,014 compared to 2010. This decrease in property tax revenues was due to the continued downturn in the economy. The continued reducing home values and stagnant home sales affected the amount of property taxes received in the County and therefore the amount apportioned to the District.
- ❏ Salary and benefit savings of \$56,813 compared to 2010 due to decrease in part-time staff availability and vacant full-time management position.
- ❏ Other state funds revenue increased by \$84,391 compared to 2010. The increases were due to donations for programs/events from Placentia Library Friends Foundation increased compared to 2010.
- ❏ Although overall expenditures increased by \$106,157 compared to 2010. Increases were due to building improvement projects (ex. Flooring, furniture, main door replacement). The increase did not affect the total net assets for fiscal year 2010/2011.

The fund balance designated for lease payments reported in the general fund is \$24,808.

PLACENTIA LIBRARY DISTRICT
Management's Discussion and Analysis (Continued)
June 30, 2011

General Fund Budgetary Highlights

There were no differences between the original budget and the final amended budget. Current year expenditures exceeded budgeted expenditures in the following areas:

- ☞ Library programs exceeded budgeted expenditures due to the fact that no amount was budgeted for these expenditures in the original budget. Expenditures in this category included Adult, Teen, and Children's programs sponsored by the Placentia Library Friends Foundation.
- ☞ Miscellaneous exceeded budgeted expenditures due to uncategorized expenses. Expenditures in this category included supply reimbursements, refreshments, and special events.
- ☞ Interest payments exceeded budgeted expenditures due to the fact that no amount was budgeted for these expenditures in the original budget. Interest expenditures were included in principle payment line item.

Capital Asset and Debt Administration

Capital Assets. The District spent \$10,945 on equipment and furniture. In addition, the District spent \$155,023 on building & other improvements.

Additional information on the District's capital assets can be found in Note 3 (b) on page 24 of this report.

Long-term debt. At the end of the current fiscal year the District had total non-current liabilities outstanding of \$116,443. Of this amount, \$66,634 comprises debt backed by the full faith and credit of the government. The remaining \$49,809 represents the District's obligation to its employees for compensated absences.

Placentia Library District of Orange County's Outstanding Debt	
	Governmental activities
	June 30, 2011
Capital Lease, Equipment	\$66,634
Compensated Absences	49,809
Total	\$116,443

PLACENTIA LIBRARY DISTRICT
Management's Discussion and Analysis (Continued)
June 30, 2011

The District's total debt decreased by \$24,808 during the current fiscal year. The primary change was the payment on the HVAC lease.

California statutes limit the amount of general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation. The 2011 property valuation for the City of Placentia is \$5,038,696,534. The current debt limitation for the District is \$503,869,653.

Additional information on District's long-term debt can be found in Note 3 (c) on page 25 of this report.

Economic Factors and Next Year's Budgets and Rates

- ☐ The assumption used in the Fiscal Year 2011-12 Budget was that the property valuation growth would remain at the same level with no anticipated increase.
- ☐ That the categorical grants from the State Library of California for Family For Literacy, the English Language Literacy Intensive Program, and the Adult Literacy Program will not receive funds. Staff is seeking other grant opportunities.
- ☐ That the Public Library Fund grant from the State Library of California will not receive funds. Staff is seeking other grant opportunities.
- ☐ That local revenue for Passports and photos will continue to decrease because of past changes in Passport requirements and fees by the Department of State and continued downturn in the economy.

All of these factors were considered in preparing the District's budget for Fiscal Year 2011-12.

During the current fiscal year, fund balance in the general fund increased to \$2,153,529. The Placentia Library District of Orange County has carried over all of this amount for paying the District's expenses between July 1, 2011 and the end of November, 2011 when the first property tax allocation is received from the Orange County Treasurer.

Requests for Information

This financial report is designed to provide a general overview of the Placentia Library District of Orange County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Library Director's Office, Placentia Library District, 411 East Chapman Avenue, Placentia, CA 92870-6198.

Jeanette Contreras
Library Director
Placentia Library District

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BASIC FINANCIAL STATEMENTS

PLACENTIA LIBRARY DISTRICT
Statement of Net Assets
June 30, 2011

Assets:	
Cash and investments	\$ 2,122,982
Taxes receivable	39,169
Interest receivable	1,518
Capital assets, non-depreciable	81,498
Capital assets, net of accumulated depreciation	<u>1,112,527</u>
 Total assets	 <u>3,357,694</u>
 Liabilities:	
Accounts payable	10,140
Interest payable	304
Noncurrent liabilities:	
Due within one year	
Capital leases	25,841
Compensated absences	21,418
Due in more than one year:	
Capital leases	40,793
Compensated absences	<u>28,391</u>
 Total liabilities	 <u>126,887</u>
 Net assets:	
Invested in capital assets, net of related debt	1,127,391
Unrestricted	<u>2,103,416</u>
 Total net assets	 <u><u>\$ 3,230,807</u></u>

See Accompanying Notes to the Basic Financial Statements.

PLACENTIA LIBRARY DISTRICT
Statement of Activities
For the Year Ended June 30, 2011

	Expenses	Program Revenues		Net Expenses and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 1,845,993	\$ 160,923	\$ 159,802	\$ (1,525,268)
Interest	3,675	-	-	(3,675)
Total governmental activities	\$ 1,849,668	\$ 160,923	\$ 159,802	(1,528,943)

General revenue:	
Property tax	1,828,463
Unrestricted investment earnings	11,551
Miscellaneous	77,766
Total general revenue	1,917,780
Change in net assets	388,837
Net assets - beginning of year	2,841,970
Net assets - end of year	\$ 3,230,807

See Accompanying Notes to the Basic Financial Statements.

PLACENTIA LIBRARY DISTRICT
Balance Sheet
General Fund
June 30, 2011

	<u>General Fund</u>
Assets:	
Cash and investments	\$ 2,122,982
Taxes receivable	39,169
Interest receivable	<u>1,518</u>
Total assets	<u><u>\$ 2,163,669</u></u>
Liabilities and fund balance:	
Liabilities:	
Accounts payable	<u>\$ 10,140</u>
Total liabilities	<u>10,140</u>
Fund balance:	
Assigned:	
Equipment and structural repair	10,263
Automated replacement	12,237
Interest and sinking bond redemption	176,242
Compensated absences payoff	11,941
Unassigned	<u>1,942,846</u>
Total fund balances	<u>2,153,529</u>
Total liabilities and fund balance	<u><u>\$ 2,163,669</u></u>

See Accompanying Notes to the Basic Financial Statements.

PLACENTIA LIBRARY DISTRICT
Reconciliation of the General Fund Balance Sheet
to the Statement of Net Assets
June 30, 2011

Fund balance of governmental fund \$ 2,153,529

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund. 1,194,025

Accrued interest payable applicable to the City's governmental activities is not due and payable in the current period and accordingly is not reported as fund liabilities. (304)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the fund.

Capital lease	\$	(66,634)	
Compensated absences		(49,809)	(116,443)

Net assets of governmental activities \$ 3,230,807

See Accompanying Notes to the Basic Financial Statements.

PLACENTIA LIBRARY DISTRICT
Statement of Revenues, Expenditures and
Changes in Fund Balance
General Fund
For the Year Ended June 30, 2011

Revenues:	
Property taxes	\$ 1,828,463
Other state funds	159,802
Interest income	11,551
Library income	160,923
Miscellaneous	<u>77,766</u>
Total revenues	<u>2,238,505</u>
Expenditures:	
Current:	
Salaries and employee benefits	1,188,117
Professional services	150,504
Maintenance	93,669
Office and administration	151,939
Library programs	68,950
Books and library materials	141,040
Miscellaneous	14,959
Capital outlay	165,968
Debt service:	
Principal lease payments	24,808
Interest	<u>3,371</u>
Total expenditures	<u>2,003,325</u>
Net change in fund balance	235,180
Fund balance - beginning of year	<u>1,918,349</u>
Fund balance - end of year	<u><u>\$ 2,153,529</u></u>

See Accompanying Notes to the Basic Financial Statements.

PLACENTIA LIBRARY DISTRICT
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balance of the General Fund
to the Statement of Activities
For the Year Ended June 30, 2011

Net change in fund balance of the governmental fund \$ 235,180

Amounts reported for governmental activities in the Statement of Activities differ from the amounts reported in the Statement of Revenues, Expenditures and Changes in Fund Balance because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the current period.

Capital outlay	165,968	
Depreciation expense	(52,960)	
	113,008	113,008

The repayment of principal of long-term debt consumes the current financial resources of governmental funds. This transaction reduces the long-term liabilities in the statement of activities and has no effect on net 24,808

Accrued interest payable applicable to the City's governmental activities is not due and payable in the current period and accordingly is not reported as fund liabilities. (304)

Expenses related to compensated absences reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. 16,145

Change in net assets of governmental activities \$ 388,837

See Accompanying Notes to the Basic Financial Statements.

PLACENTIA LIBRARY DISTRICT
Notes to the Basic Financial Statements
June 30, 2011

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Placentia Library District (District) conform to accounting principles generally accepted in the United States of America as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for governmental accounting and financial reporting principles. The following is a summary of the District's significant policies.

(a) Reporting Entity

The District was incorporated in 1919 under the provisions of the California Education Code. The District is governed by a Board of Trustees which consists of five members who are elected at large.

The County of Orange performs all accounting functions and acts as a fiduciary agent.

(b) Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the activities of the District.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues are reported in three categories, if applicable: 1) charges for services, 2) operating grants and contribution, and 3) capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. The major individual governmental fund is reported as a separate column in the fund financial statements.

The District reports only one governmental fund. The *General Fund* is the District's operating fund. It accounts for all financial resources of the District.

(c) Measurement Focus, Basis of Accounting and Financial Statement Presentations

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Revenue from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

PLACENTIA LIBRARY DISTRICT
Notes to the Basic Financial Statements (Continued)
June 30, 2011

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental fund to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in the governmental fund. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

(d) Property Tax Revenues

Property taxes are assessed, collected and allocated by the County of Orange throughout the fiscal year according to the following property tax calendar:

Lien Date	January 1
Levy Date	4 th Monday of September
Due Dates	November 1, 1 st Installment
	February 1, 2 nd Installment
Delinquent Dates	December 10, 1 st Installment
	April 10, 2 nd Installment

The District elected to participate in the County of Orange Teeter Plan whereby the District receives 100% of the tax levy for a fiscal year net of an administrative fee.

(e) Cash and Investments

Investments are stated at fair value which is based on quoted market prices. All investments are controlled by an investment policy that is adopted annually by the Board of Trustees within the provisions of California Government Code.

(f) Capital Assets

Capital assets, which include, land, buildings and improvements, equipment, and furniture, are reported in the government-wide financial statements. Capital assets are defined by the District as individual assets with an initial, individual cost of more than \$5,000. All purchased capital assets are valued at cost where historical cost records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair

PLACENTIA LIBRARY DISTRICT
Notes to the Basic Financial Statements (Continued)
June 30, 2011

value on the date received. Capital assets acquired with capital leases are capitalized in accordance with generally accepted accounting principles.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Using the convention of no depreciation expense in the year of acquisition, depreciation is recorded in the government-wide financial statements on a straight-line basis over the useful life of the assets as follows: furniture, and equipment -- 5 to 10 years, and buildings and improvements -- 50 years.

(g) *Compensated Absences Payable*

Compensated absences include accrued vacation and sick leave that are available to employees in future years either in time off or in cash (upon leaving the employment of the District). All compensated absences are accrued when incurred in the government-wide financial statements. A liability for compensated absences is reported in the governmental fund only if they have matured, for example as a result of employee resignations or retirements.

Full-time, permanent employees are granted vacation benefits in varying amounts to specified maximums depending on tenure with the District. Sick leave accrues to full-time, permanent employees to specified maximums. Generally, after one year of service, employees are entitled to a percentage of their sick leave balance and all accrued vacation leave upon termination.

(h) *Classification of Net Assets and Fund Balance*

Government-wide Financial Statements

In the government-wide financial statements, net assets are classified in the following categories:

Invested in Capital Assets, Net of Related Debt: This category groups all capital assets, including infrastructure, into one component of net assets. Accumulated depreciation on these assets and the outstanding principal of related debt reduce this category.

Restricted Net Assets: This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. The District had no restricted net assets at June 30, 2011.

Unrestricted Net Assets: This category represents the net assets of the District that are not externally restricted for any project or other purpose.

(i) *Use of Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

PLACENTIA LIBRARY DISTRICT
Notes to the Basic Financial Statements (Continued)
June 30, 2011

(k) Implementation of Governmental Accounting Standards Board (GASB) Statement

In February 2009, GASB released a new Statement, GASB Statement 54 - Fund Balance Reporting and Governmental Fund Type Definitions. The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications and by clarifying the existing governmental fund type definitions. This Statement establishes fund balance classifications based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in the governmental funds. The initial distinction in reporting fund balance information is identifying amounts that are considered nonspendable, such as fund balance associated with inventories. This Statement provides for additional classification as restricted, committed, assigned, and unassigned based on the relative strength of the constraints that control how specific amounts can be spent. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2010. The details for the fund balance classifications prescribed under this Statement are separately discussed in Note 4(d).

(2) STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

(a) Budgetary Principles

General Budget Policies

The Executive Director of the District submits a proposed budget to the Board of Trustees each year. The Board of Trustees and the County of Orange approve the budget. The annual budget is adopted by Resolution of the Board of Trustees. Revisions or transfers that alter the total appropriations must be approved by the Board of Trustees. Supplemental appropriations may be adopted by the Board of Trustees during the year. There were no supplemental appropriations required during the fiscal year.

A budget is adopted annually on a basis consistent with generally accepted accounting principles and is used as a management control device. The District maintains budgetary controls to ensure compliance with legal provisions embodied in the appropriated budget. The legal level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) for the operating budget is within a fund.

Continuing Appropriations

Unexpended annual appropriations lapse at the end of the fiscal year; encumbered appropriations are rebudgeted in the next fiscal year.

PLACENTIA LIBRARY DISTRICT
Notes to the Basic Financial Statements (Continued)
June 30, 2011

(3) **DETAILED NOTES ON ALL FUNDS**

(a) *Cash and Investments*

Cash and investments at June 30, 2011 consisted of the following:

Checking account	\$	64,560
Saving account		363,168
Bank accounts - payroll		<u>186,855</u>
Subtotal deposits		614,583
Cash held by County of Orange Treasurer		<u>1,508,399</u>
Total cash and investments	\$	<u><u>2,122,982</u></u>

Investments Authorized by the District Investment Policy

The District investment policy authorizes investment in the local government investment pool administered by the County of Orange and investments authorized under provisions of California Government Code. The District investment policy does not contain any specific provisions intended to limit the District's exposure to interest rate risk, credit risk, and concentration of credit risk.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. As of year end, the average life month end maturity of the investments contained in the Orange County Investment Pool (OCIP) is approximately 342 days.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. On December 1, 2008, Standard and Poor's Rating Services assigned a AAAm Principal Stability Fund Rating to the OCIP. The OCIP is not registered with the SEC.

Concentration of Credit Risk

The investment policy contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer that represent 5% or more of total investments.

In order to maximize investment return, the District has contracted with the County of Orange

PLACENTIA LIBRARY DISTRICT
Notes to the Basic Financial Statements (Continued)
June 30, 2011

Treasurer's Office to act as its fiscal agent (bank) and pool its available cash with that of the OCIP. The OCIP is used essentially as a demand deposit account by governmental entities that participate in the OCIP. The County of Orange Treasurer's Office makes all investment decisions for the OCIP.

Interest income and realized gains and losses arising from such pooled cash and cash equivalents is apportioned to each participating fund balance on the relationship of the individual fund's average daily cash balances to the aggregate pooled cash and cash equivalents. The District's share of pooled cash and cash equivalents is based upon the District's pro-rata share of the fair value provided by the OCIP for the entire portfolio (in relation to the amortized cost of that portfolio).

The primary investment objectives of the Treasurer's investment activities in order of priority are: protecting the safety of principal invested, meeting participants' liquidity needs, attaining a money market rate of return and attempting to stabilize at a \$1 net asset value for the Money Market Fund. This external investment pool contains deposits, repurchase agreements and investments. Interest is allocated to individual funds monthly based on the average daily balances on deposit with the Treasurer.

Deposits must be made in state or national banks, or state or federal savings and loan associations located within the State. The County is authorized to use demand accounts and certificates of deposits. The County has not provided or obtained any legally binding guarantees during the period to support the value of participants shares in the OCIP.

The OCIP values participants shares using an amortized cost basis. Specifically, the OCIP distributes income to participants based on their relative participation during the period. Income is calculated based on (1) realized investment gains and losses calculated on an amortized cost basis, (2) interest income based on stated rates (both paid and accrued), (3) amortization of discounts and premiums on a straight-line basis, and reduced by (4) investment and administrative expenses. This method differs from the fair value method used to value deposits and investments because the amortized cost method is not designed to distribute to participants all unrealized gains and losses in their fair values. As of June 30, 2011 there was no material difference between OCIP participants' shares valued on an amortized cost basis compared to fair value.

The County of Orange's bank deposits are either Federally insured or collateralized in accordance with the California Government Code. Further OCIP detail is included in the County of Orange's Comprehensive Annual Financial Report (CAFR). Copies may be obtained from the County of Orange Auditor-Controller's Office – 12 Civic Center Plaza, Room 202 – Santa Ana, CA 92702.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the

PLACENTIA LIBRARY DISTRICT
Notes to the Basic Financial Statements (Continued)
June 30, 2011

exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

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

(b) Capital Assets

Changes in capital assets during the fiscal year ended June 30, 2011 were as follows:

	Balance at July 1, 2010	Additions	Deletions	Balance at June 30, 2011
Nondepreciable capital assets:				
Land	\$ 81,498	\$ -	\$ -	81,498
Depreciable capital assets:				
Buildings and other improvements	2,048,513	155,023	-	2,203,536
Equipment and furniture	663,053	10,968	-	673,998
Subtotal	2,711,566	165,968	-	2,877,534
Less accumulated depreciation for:				
Buildings and other improvements	(1,077,346)	(44,070)	-	(1,121,416)
Equipment and furniture	(634,701)	(8,890)	-	(643,591)
Subtotal	(1,712,047)	(52,960)	-	(1,765,007)
Net depreciable assets	999,519	113,008	-	1,112,527
Total net capital assets	\$ 1,081,017	\$ 113,008	\$ -	\$ 1,194,025

Depreciation expense of \$52,960 as charged to the general government function of the District.

(c) Noncurrent Liabilities

All noncurrent liabilities will be repaid from future general fund resources. The following is a summary of the changes in noncurrent liabilities for the fiscal year ended June 30, 2011:

PLACENTIA LIBRARY DISTRICT
Notes to the Basic Financial Statements (Continued)
June 30, 2011

	Balance at July 1, 2010	Additions	Deletions	Balance June 30, 2011	Due Within One Year
Equipment capital lease	\$ 91,442	\$ -	\$ 24,808	\$ 66,634	\$ 25,841
Compensated absences	65,954	42,712	58,857	49,809	21,418
	<u>\$ 157,396</u>	<u>\$ 42,712</u>	<u>\$ 83,665</u>	<u>\$ 116,443</u>	<u>\$ 47,259</u>

Equipment Capital Lease

The District entered into a lease agreement for a heating, lighting, and air conditioning system. For accounting purposes, the lease agreement qualifies as a capital lease and, therefore, has been recorded at the present value of the future minimum lease payments as of the inception date. The interest rate on the capital lease is 4.1%. The remaining payments are detailed below by fiscal year:

Year Ending June 30,	Principal	Interest	Total
2012	\$ 25,841	\$ 2,338	\$ 28,179
2013	26,917	1,262	28,179
2014	13,876	214	14,090
Total	<u>\$ 66,634</u>	<u>\$ 3,814</u>	<u>\$ 70,448</u>

(4) OTHER INFORMATION

(a) *Defined Contribution Plan*

The District's employees participate in a defined contribution plan administered by National Retirement Services, Inc. All employees with six months of service and who are at least twenty-one years of age are eligible to participate in the plan. The plan was established by Resolution of the Board of Trustees and may be amended by approval of the Board of Trustees. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The contributions and any interest earned vest in increasing amounts per year of service: 1 year of service – 20% vested, 2 years of service – 40% vested, 3 years of service – 60% vested, 4 years of service – 80% vested, and 5 years of service – 100% vested.

Annually the District contributes eight percent of eligible employees' wages. For fiscal year 2010-2011, the District contributed \$71,110, based on covered salaries of \$888,877 for the covered period. There were 26 covered employees during the year. Assets of the plan totaled \$707,500 at June 30, 2011.

PLACENTIA LIBRARY DISTRICT
Notes to the Basic Financial Statements (Continued)
June 30, 2011

(b) Liability, Property, And Workers' Compensation Protection

Intergovernmental Risk Sharing Joint Powers Agreement

The District is a member of the Special District Risk Management (Authority). The Authority is comprised of California public entities and is organized under a joint powers agreement pursuant to California Government Code Section 6500 et seq. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group-purchased insurance for property and other coverage.

Self Insurance Programs of the Authority

General and Auto Liability, Public Officials' and Employees' Errors and Omissions, and Employment Practices Liability. Coverage is for \$2.5 million combined single limit and per occurrence with another \$2.5 million excess coverage layer. Deductibles are \$500 per occurrence for third party general liability property damage, \$1,000 per occurrence for third party auto liability property damage, and 50% coinsurance of cost expended by the Authority in excess of \$10,000 up to \$50,000 per occurrence for employment related claims.

Employee Dishonesty. Coverage is \$400,000 per loss.

Property Loss. Coverage is for replacement cost to a combined total of \$500 million per occurrence, subject to a \$1,000 deductible.

Boiler and Machinery. Coverage is for replacement cost up to \$50 million per occurrence, subject to a \$1,000 deductible.

Public Officials Personal Liability. Coverage is for \$500,000 per occurrence for each covered official, subject to a \$500 deductible.

Workers' Compensation and Employers' Liability. Coverage is \$50 million per occurrence for workers' compensation and \$10 million for employers' liability coverage.

Adequacy of Protection

During the past three fiscal (claims) years, none of the above programs of protection have had settlements or judgments that exceeded pooled or insured coverage. There have been no significant reductions in pooled or insured liability coverage from coverage in the prior year.

(c) Relationship to Placentia Civic Center Authority

The Placentia Civic Center (Authority), a joint powers agreement between the City of Placentia and the Placentia Library District, was formed in May 1972 for the purpose of selling bonds to construct and furnish a civic center complex, consisting of a city hall, a police facility, and a library. The Authority is the owner of the facility and leases the facility back to the City and the

PLACENTIA LIBRARY DISTRICT
Notes to the Basic Financial Statements (Continued)
June 30, 2011

District. The Authority issued bonds to finance the facility. When the bonds are fully paid, the facility will revert to the City and the District. Funds are kept by and appropriated through the County of Orange.

Costs of the civic center complex are prorated for financial purposes to the District based on the following percentages:

- 50% - Landscape and outside maintenance
- 35% - Utilities
- 25% - Bond clipping by the Board of Trustees for lease payments

Financial statements of the Placentia Civic Center Authority may be obtained from the City of Placentia Finance Manager at Placentia City Hall 401 E. Chapman Avenue, Placentia, CA 92870.

(d) Fund Balances

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the fund can be spent. As of June 30, 2011, fund balance for government fund are made up of the followings:

- **Nonspendable Fund Balance** – includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable. There was no nonspendable fund balance at June 30, 2011.
- **Restricted Fund Balance** – includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers. There was no restricted fund balance at June 30, 2011.
- **Committed Fund Balance** – includes amounts that can only be used for the specific purposes determined by a formal action of the District’s highest level of decision-making authority, the Board of Trustees. Commitments may be changed or lifted only by the District taking the same formal action that imposed the constraint originally (for example: resolution and ordinance). There was no restricted fund balance at June 30, 2011.
- **Assigned Fund Balance** – comprises amounts intended to be used by the District for specific purposes that are neither restricted nor committed. Intent is expressed by the Board of Trustees to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes.

PLACENTIA LIBRARY DISTRICT
Notes to the Basic Financial Statements (Continued)
June 30, 2011

- Unassigned Fund Balance – is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

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REQUIRED SUPPLEMENTARY INFORMATION

PLACENTIA LIBRARY DISTRICT
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2011

	Original and Final Budget	Actual	Variance with Final Budget Positive/ (Negative)
Revenues:			
Property taxes	\$ 1,756,889	\$ 1,828,463	\$ 71,574
Other state funds	31,320	159,802	128,482
Interest income	8,456	11,551	3,095
Library income	100,800	160,923	60,123
Miscellaneous	-	77,766	77,766
Total revenues	1,897,465	2,238,505	341,040
Expenditures:			
Current:			
Salaries and employee benefits	1,311,619	1,188,117	123,502
Professional services	166,600	150,504	15,096
Maintenance	200,000	93,669	106,331
Office and administration	162,200	151,939	10,261
Library programs	-	68,950	(68,950)
Books and library materials	150,000	141,040	8,960
Miscellaneous	10,000	14,959	(4,959)
Capital outlay	-	165,968	(165,968)
Debt service:			
Principal payments	36,000	24,808	11,192
Interest payments	-	3,371	(3,371)
Total expenditures	2,035,419	2,003,325	32,094
Net change in fund balance	(137,954)	235,180	373,134
Fund balance - beginning of year	1,918,349	1,918,349	-
Fund balance - end of year	<u>\$ 1,780,395</u>	<u>\$ 2,153,529</u>	<u>\$ 373,134</u>

See Accompanying Note to the Required Supplementary Information.

PLACENTIA LIBRARY DISTRICT
Note to the Required Supplementary Information
June 30, 2011

(1) GENERAL BUDGET POLICIES

The Executive Director of the District submits a proposed budget to the Board of Trustees each year. The Board of Trustees and the County of Orange approve the budget. The annual budget is adopted by Resolution of the Board of Trustees. Revisions or transfers that alter the total appropriations must be approved by the Board of Trustees. Supplemental appropriations may be adopted by the Board of Trustees during the year. There were no supplemental appropriations required during the fiscal year.

A budget is adopted annually on a basis consistent with generally accepted accounting principles and is used as a management control device. The District maintains budgetary controls to ensure compliance with legal provisions embodied in the appropriated budget. The legal level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) for the operating budgets within a fund.

DRAFT

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director

FROM: Yesenia Baltierra, Business Manager

SUBJECT: Revised Amended Resolution 12-01: A Resolution of the Board of Trustees of the Placentia Library of Orange County to Adopt Fiscal Year 2011-2012 Budget for the Placentia Library District of Orange County

DATE: December 19, 2011

BACKGROUND

At the Library Board of Trustees Meeting held on May 16, 2011, the Library Board of Trustees approved the Budget for Fiscal Year 2011-2012. On the July 18, 2011 Board of Trustees Meeting, the Library Board of Trustees approved an amendment of the Budget for Fiscal Year 2011-2012.

A revised amendment is being presented due to the Orange County Auditor Controller's office request to use figures from County reports dated July 31, 2011. Budget numbers initially used for Fund 707 were based on County reports dated June 30, 2011, for a total of \$3,432,303. The Orange County Auditor Controller's office requested that the budget numbers be obtained from reports dated July 31, 2011, for a total of \$2,705,882. The Revised Amended Resolution 12-01 reflects the correct number for Fund 707 as requested by the Orange County Auditor Controller's office.

Attachment A is the Revised Amended Resolution 12-01.

RECOMMENDATION

1. Motion to read Revised Amended Resolution 12-01 by title only: Second Amended Resolution of the Board of Trustees of the Placentia Library District of Orange County to Adopt Fiscal Year 2011-2012 Budget for the Placentia Library District of Orange County
2. Motion to adopt Revised Amended Resolution 12-01 by roll call vote.



RESOLUTION 12-01

A REVISED AMENDMENT OF RESOLUTION OF THE BOARD OF TRUSTEES OF THE
PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY TO ADOPT
FISCAL YEAR 2011-2012 BUDGET FOR
THE PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY

WHEREAS, the budget for the Placentia Library District of Orange County for Fiscal Year 2011-2012 was approved at the Regular Meeting of the Board of Trustees on May 16, 2011, and Resolution 12-01 was amended to reflect the corrected approved budget on July 18, 2011; and Resolution 12-01 revised amendment reflects the corrected budget as provided by The County of Orange Auditor Controllers' reports dated July 31, 2011 to be the approved budget on December 19, 2011;

WHEREAS, all sources of income have been identified to support said budgets.

THEREFORE BE IT RESOLVED, that the Placentia Library District of Orange County Board of Trustees adopts the budget for Fiscal Year 2011-2012, and implements such on July 1, 2011 as \$2,705,882 for Fund Budget 707.

AYES:

NOES:

ABSENT:

ABSTAIN:

State of California)
)ss.
County of Orange)

I, Richard DeVecchio, Secretary of the Board of Trustees of the Placentia Library District of Orange County hereby certify that the above and foregoing Resolution Amendment was duly and regularly adopted by the Board of Trustees at a Regular Meeting hereof held on the nineteenth day of December 2011.

IN WITNESS THEREOF, I have hereunto set my hand and seal this nineteenth day of December 2011.

Richard DeVecchio, Secretary
Board of Trustees of the Placentia Library District

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees
FROM: Jeanette Contreras, Library Director
SUBJECT: Selection of Date and Time for Regular Board Meetings for 2012: A Resolution of the Board of Trustees of the Placentia Library District of Orange County to Establish the Board of Trustee Regular Meeting Dates for Calendar Year 2012.
DATE: December 19, 2011

BACKGROUND

The current date and time is the third Monday of each month at 6:30 p.m.

The third Monday of February is Presidents' Day. This is an observed holiday for the District. It is recommended that the Library Board meet on Tuesday, February 21st in lieu of February 20th, and the third Monday of January, March, April, May, June, July, August, September, October, November and December.

Please refer to Attachment A for recommended dates.

Attachment B is Resolution 12-09: A Resolution of the Board of Trustees of the Placentia Library District of Orange County to Establish the Board of Trustee Regular Meeting Dates for Calendar Year 2012.

RECOMMENDATIONS

1. Determine the regular meeting dates and time for 2012.
2. Read Resolution 12-09 by Title only: A Resolution of the Board of Trustees of the Placentia Library District of Orange County to Establish the Board of Trustee Regular Meeting Dates for Calendar Year 2012.
3. Adopt Resolution 12-09.



Placentia Library District

PLACENTIA LIBRARY BOARD MEETING CALENDAR

January 2012 – December 2012

MONTH	DATE	TIME	LOCATION
January	16	6:30 p.m.	Meeting Room
February	21	6:30 p.m.	Meeting Room
March	19	6:30 p.m.	Meeting Room
April	16	6:30 p.m.	Meeting Room
May	21	6:30 p.m.	Meeting Room
June	18	6:30 p.m.	Meeting Room
July	16	6:30 p.m.	Meeting Room
August	20	6:30 p.m.	Meeting Room
September	17	6:30 p.m.	Meeting Room
October	15	6:30 p.m.	Meeting Room
November	19	6:30 p.m.	Meeting Room
December	17	6:30 p.m.	Meeting Room

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RESOLUTION 12-09

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY
TO ESTABLISH THE BOARD OF TRUSTEES REGULAR MEETING DATES
FOR CALENDAR YEAR 2012

WHEREAS, Placentia Library District is an independent special library district established under the provisions of California Education Code Sections 19600-19664;

WHEREAS, Section 54954 of the Government Code of the State of California requires that the Board of Library Trustees shall provide, by ordinance, resolution, bylaws, or by whatever other rule is required for the conduct of business by that body, the time and place for holding regular meetings;

BE IT RESOLVED, that the Placentia Library District of Orange County Board Of Trustees establishes the third Monday of each month at 6:30 P.M., except for established date of February 21, 2012, the Regular Board Meeting for Calendar Year 2012, dated December 19, 2011.

AYES:

NOES:

ABSENT:

ABSTAIN:

State of California)
)ss.

County of Orange)

I, Richard DeVecchio, Secretary of the Board of Trustees of the Placentia Library District Of Orange County hereby certify that the above and foregoing Resolution was duly and regularly adopted by the Board of Trustees at a Regular Meeting hereof held on the Nineteenth Day of December 2011.

IN WITNESS THEREOF, I have hereunto set my hand and seal this Nineteenth Day of December 2011.

Richard DeVecchio, Secretary
Placentia Library District Board of Trustees

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees
FROM: Jeanette Contreras, Library Director
SUBJECT: Election of Board Officers
DATE: December 19, 2011

BACKGROUND

The following positions need to be elected:

President (Incumbent is President Wood, 1 year)

Secretary (Incumbent is Secretary DeVecchio, 4 years)

RECOMMENDATION

Elect a Library Board President and a Library Board Secretary for 2012.

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees
FROM: Jeanette Contreras, Library Director
SUBJECT: **Appointment of Library Board Representatives for 2012 by the Board President**
DATE: December 19, 2011

BACKGROUND

The following positions need to be appointed:

Incumbents are in parentheses.

Representative to Special District Local Area Formation Commission (LAFCO)
Selection Committee (*Trustee Turner and Secretary DeVecchio as alternate*)

Representative to the Orange County Council of Governments (*Trustee Shkoler*)

Representative to the Placentia Library Friends Foundation (PLFF) (*Trustee Turner*)

Representative to the Placentia Community Network (*Trustee Escobosa and Secretary DeVecchio as alternate*)

RECOMMENDATION

Appoint Library Board Representatives for 2012.

