

**Adam S. Bauer**

**Mr. Adam S. Bauer**, CIPFA, Principal, , joined the firm in September 2004. Mr. Bauer has been involved with a variety of public agencies throughout the State of California, assisting them with their debt transactions and policy development. Mr. Bauer has two primary areas of expertise: public financings for school districts and land secured negotiations and financings. Mr. Bauer has specific expertise in public financings for school districts where he has developed capital facilities funding plans that incorporate General Obligation Bonds, Certificates of Participation, Community Facilities District Special Tax Bonds, and State funding.

In addition to assisting School Districts with their debt transactions, Mr. Bauer has also negotiated mitigation agreements on behalf of school districts throughout the State of California. Mr. Bauer assists school districts with identifying the true cost of new developments and then negotiates on their behalf to structure mitigation agreements to meet their needs.

Mr. Bauer also has specific emphasis in land secured financings. Mr. Bauer has been involved in all aspects of the formation of Community Facilities Districts and the issuance of debt, including those with multiple improvement areas, series of bonds and property owners.

Furthermore, prior to joining the firm, Mr. Bauer acted as a Financial Advisor, Special Tax Consultant and Community Facilities District Administrator. While working as a Special Tax Consultant and Community Facilities District Administrator, Mr. Bauer served as project manager for more than 60 Community Facilities Districts for a variety of public agencies.

Mr. Bauer is a regular speaker at California's Coalition for Adequate School Housing (CASH) and has been a speaker for California Debt Investment Advisory Commission (CDIAC). Mr. Bauer is co-chair of the Fiscal Management Strand of the Planning Committee for CASH, is a member of California School Board Association (CSBA), California Association of School Business Officials (CASBO) and Committee on Assessments Special Taxes and other Financing Facilities (CASTOFF). In addition, Mr. Bauer is a Registered Investment Advisor Representative (Series 65) and he holds the CIPFA designation as a Certified Independent Public Finance Advisor from the National Association of Independent Public Finance Advisors.

Mr. Bauer received his Bachelor of Science in Business Administration with a concentration in Finance from the San Francisco State University.



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# About EveryLibrary

EveryLibrary helps public, school, and college libraries win bonding, tax, and advisory referendum, ensuring stable funding and access to libraries for generations to come.

A rectangular button with a textured, grey background and the words "Donate Now" in a bold, white, sans-serif font.

## WHY EVERYLIBRARY

EveryLibrary is a nonprofit social welfare organization chartered to work exclusively on local library ballot initiatives. The organization is registered in Illinois after reaching our funding/pledge goal from individual, corporate, union, and foundation donors. We work with local ballot committees and PAC leaders in support of local library ballot measures, on specific state legislative measures which impact libraries ability to act as districts, and independently to advocate for specific library initiatives among the voting public.

## WHAT WE DO

EveryLibrary will be the first and only national organization dedicated exclusively to political action at a local level to create, renew, and protect public funding for libraries of all types. We will provide tactical and operational support to local voter awareness campaigns, seed and sustaining monies to local ballot committees and PACs, as well as conducting direct voter advocacy in support of library taxing, bonding, and referendum.

## WHO WE WORK WITH

EveryLibrary is a non-partisan, pro-library organization with an alignment toward sustaining libraries as they evolve and grow in the 21<sup>st</sup> century. EveryLibrary is a coalition partner with other organizations, associations, and non-profits that seek to support libraries through public awareness and advocacy.

## HOW YOU CAN HELP

EveryLibrary is building a community of donors who are ready to support library funding on Election Days across the country. Your support is foundational to the success of library taxing, bonding, and referendum in the years to come. Please consider a donation to EveryLibrary today and help us build a new, unique, and active organization for libraries at the ballot box.

## WHAT ARE CONTRIBUTIONS USED FOR?

Contributions will be used for voter awareness campaigns and helping local library ballot committees win at election time. EveryLibrary will use a portion of contributions to cover overhead, staffing, and development or acquisition of voter awareness tools and campaign materials. Contributions by individuals, corporations, foundations, and unions to EveryLibrary are not tax-deductible.

**WILL MY PLEDGE AND CONTRIBUTION BE PUBLIC?**

As a 501(c)4 organization, EveryLibrary is not required to disclose the names of donors or amounts of contributions that further its mission and purpose of advocating for library ballot initiatives. However, EveryLibrary enables donors to self-disclose their intent or amount of support when contributing or pledging. If you would like to make your support for libraries known by name, please check the appropriate box on EveryLibrary's online donation form. All records that are required to be maintained for IRS reporting are done so in full compliance with the law and regulation.

**WHO IS ON THE EVERYLIBRARY BOARD?****John Chrastka**

EveryLibrary's founder is John Chrastka, a long-time library trustee, supporter, and advocate. Mr. Chrastka is a former partner in AssociaDirect, a Chicago-based consultancy focused on supporting associations in membership recruitment, conference, and governance activities. He is president of the Board of Trustees for the Berwyn (IL) Public Library (2006 – present) and is a former president of the Reaching Across Illinois Libraries System (RAILS) multi-type library system. Prior to his work at AssociaDirect, he was Director for Membership Development at the American Library Association (ALA). He is a current member of ALA as well as the Illinois Library Association (ILA), and is a member of the American Political Sciences Association (APSA). He tweets at @mrchrastka.

**Erica Findley**

Erica Findley is a passionate library supporter and is influential in the broader library advocacy ecosystem. Ms. Findley is the Cataloging/Metadata Librarian at Multnomah County Library (OR) and is a 2008 MLS graduate from Emporia State University. She is an active member of the American Library Association where she is an at-large member of their governing Council. She was a 2012 ALA Emerging Leader and currently serves on the Emerging Leaders Subcommittee and the ALCTS President's Program Committee. Ms. Findley is a co-convenor of the ALA Think Tank and regularly hosts "pop-up libraries" when traveling by train or plane. Ms. Findley can be found online at [www.ericafindley.com](http://www.ericafindley.com).

**Patrick Sweeney**

Patrick Sweeney is a tireless and innovative advocate for libraries. A 2005 graduate of the San Jose School of Library and Information Sciences, Mr. Sweeney works for the San Mateo County (CA) Library managing the East Palo Alto and Portola Valley Public Libraries. He is active in the American Library Association where he is an at-large member of their governing Council. As a California Library Association member, Mr. Sweeney has most recently served on their Conference Committee. His library blog is well respected, and he is a sought-after speaker and presenter. His most recent project, the Story Sailboat, works to provide library services and materials, by boat, to advocate for libraries and literacy in the San Francisco Bay area.

**Lindsay C. Sarin**

Lindsay Sarin is conversant at the intersection of politics and libraries. She is the MLS Program Coordinator at Maryland's College of Information Studies and a 2011 graduate of the program, Reviews Editor of *The Library Quarterly*, and a Research Fellow at the Information Policy and Access Center (IPAC). Her research interests include information policy and its relationship to library advocacy, information literacy, marketing, and LIS education. Ms. Sarin has published on how politics and policy impact library funding, and has co-authored *Public Libraries, Public Policies, and Political Processes: Serving Transforming Communities in Times of Economic and Political Constraint* (Spring 2014). She is an active member of the Maryland Library Association, American Library Association, and the Association of College and Research Libraries. She should be followed at @lcsarin.

**Peter Bromberg**

Peter Bromberg deeply believes in the potential of every person, and believes that libraries play a significant role in helping us unlock and develop our abilities and move in the direction of our dreams. He is a 1992 MLS graduate of Rutgers University and was most recently Associate Director of the Princeton (NJ) Public Library. He understands the crucial role libraries play in supporting democracy by creating a neutral space for respectful civic discourse, and by offering access and guidance to unbiased information. For over 20 years Mr Bromberg has held leadership roles in state and national associations, including helping to inaugurate the Emerging Leaders program for ALA. He can be found online at peterbromberg.com.

**Mel Gooch**

Mel Gooch understands the ecosystem of library advocacy, from front-line staff to citizen leadership. A 2002 MLIS graduate from Rutgers University, she is the Learning and Instruction Coordinator for the San Francisco Public Library. Ms. Gooch is active in the American Library Association where she is an at-large member of their governing Council, serves on the Library Leadership and Management Association (LLAMA) Program Committee and the Library and Information Technology Association (LITA) Program Committee. She is a co-founder of Bay Area Off Desk, a professional group created to promote and support libraries, library staff, and librarianship in the Bay Area. She tweets at @mel\_gooch.

**Our Advisers**

In addition to the Board of Directors, EveryLibrary is proud to be assembling our Advisory Board of librarians, trustees, and citizen-advocates from around the library world to help guide, shape, and realize its vision of support for libraries at the ballot box. The Advisory Board will be 12 – 15 people from public, academic, and school library settings who are dedicated to seeing libraries win support for bonds, levys, millages, taxes, and referendum.

# How We Help Libraries

*Any library ballot initiative anywhere matters to every library everywhere*

**Donate Now**

EveryLibrary grew out of the need for a politically active organization dedicated exclusively to supporting local library initiatives at the ballot box. Many library associations – both at the national and state level – are organized as 501(c)3 educational associations. Current law and regulations prohibit these associations from engaging in direct voter advocacy or funding political campaigns. As a 501(c)4 organization, EveryLibrary can act where these associations cannot. The opportunity to fundraise and directly support library ballot initiatives will be unique in the library world.

In each election cycle, tens of millions of dollars are at stake for libraries. From bonding for new or remodeled building projects to changing millages, levys, or tax rates that impact staffing, collections, programs, and services, libraries are on the ballot. EveryLibrary will help libraries:

- Assist libraries in both the pre-filing and campaign stages of an initiative.
- Provide strategic consulting services, voter segmentation advice, and assistance in developing ballot language.
- Conduct feasibility studies and assist in setting up a local committee or PAC.
- Develop a fundraising strategy for your local committee or PAC.
- Train volunteers in voter education and get-out-the-vote techniques.

**During the run of a campaign, EveryLibrary can:**

- Continue technical and capacity-building consultancy.
- Provide direct financial support to the local committee or PAC in seed-stage or sustaining levels of support.
- Conduct direct voter education and get-out-the-vote efforts.

In each campaign, EveryLibrary will engage with the local library community to determine our best level and type of involvement. We work best for you when we work with you. Help make sure every type of library is supported at the ballot box. Donate today.

Contact EveryLibrary | Invite EveryLibrary to Keynote Your Library  
Association Conference | Register to Vote | Transparency and  
Reporting | How We Help Libraries | Map | The EveryLibrary



## 2013 Library Elections "First Look"

Posted on November 6, 2013 by John Chrastka

For many public libraries in the United States, Election Day 2013 was the single biggest fundraising day for a generation.

In small townships and major cities across the country, libraries asked voters about plans for new buildings, innovative services, updated collections and expanded access, or to renew the basic funding for libraries in their towns, cities and counties. Local appropriations through property, sales or use taxes account for over 90% of public library funding. With state budgets squeezed and federal dollars sequestered, libraries rely more and more on locally originated revenue for operations, services, collections and staffing. Voter behavior and attitudes about libraries drive the future health of these key community anchor institutions.

On Election Days throughout 2013, libraries have had mixed success in securing or renewing funding to serve the public.

From January to November 4th, 2013, EveryLibrary has identified at least 57 ballot measures for libraries. As of this writing, the vote is still out for many of yesterday's elections.

When looking at measures decided earlier this year, voters have approved 13 and defeated 10 of these initiatives. When we include some of yesterday's early results, voters have approved measures both large and small, such as a renewal of the Santa Clara County (CA) 20-year \$6.2 million annual parcel tax, a \$59 million new library bond in Richland County (SC), and a \$250,000 annual levy in Ronan, MT. Likewise in 2013, voters have rejected measures such as a \$2.5 million new library bond in Cornelius, OR., a \$13.6 million new library bond for Dewitt (MI) Library District, and new district authority for the Brookville (NY) Library. These mixed results for libraries point to a need for more direct voter engagement by library communities. Our analysis will continue to be updated as more election results from November 4th are certified.

As the first national political action committee for libraries, EveryLibrary is focus on supporting local library communities

- Lib Politics Rodeo  
June 4, 2014 |  
EveryLibraryEveryLibrary  
on Invite – ALA14  
After Hours Party in  
Las Vegas
- Lib Politics Rodeo  
May 27, 2014 |  
EveryLibraryEveryLibrary  
on Lib Politics  
Rodeo May 13,  
2014
- Lib Politics Rodeo  
April 14, 2014 |  
EveryLibraryEveryLibrary  
on Lib Politics  
Rodeo April 7,  
2014
- EveryLibrary  
Issues a \$5,000  
Challenge in  
Pomona |  
EveryLibraryEveryLibrary  
on EveryLibrary  
Announces 2014  
Campaigns
- Lib Politics Rodeo  
March 17, 2014 |  
EveryLibraryEveryLibrary  
on Lib Politics  
Rodeo March 3,  
2014

### Archives

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- February 2014
- January 2014

as they plan and campaign for new or renewed taxing authority. Through 2013, we were directly involved in supporting five local ballot committees in California, Illinois, Washington, Montana and Oregon. In 2013, EveryLibrary has helped local communities secure over \$8.5 million in funding for their public libraries on these Election Days. We train and support Get Out the Vote efforts and effective Information-Only campaigns. Our work is funded by donations from individuals, businesses and other stakeholders who believe in the value of public libraries in every American community.

EveryLibrary will be publishing a comprehensive report and interactive spreadsheets detailing the type of measures, the pass/fail rates and public funding at stake as the results from November 4th, 2013 elections are certified by local jurisdictions. Please register for our newsletter to receive an early update.

#### Additional resources:

InfoDocket 2013 Elections Roundup

<http://www.infodocket.com/2013/11/06/roundup-library-votes-2013/>

◀ Lib Politics Rodeo November 1st, 2013

Lib Politics Rodeo November 8th, 2013 ▶

Posted in Important Campaigns, Lib Politics in the News, Lib Politics Rodeo, Press Releases, Theory and Practice, Uncategorized

0 COMMENTS ON "2013 LIBRARY ELECTIONS "FIRST LOOK""

2 PINGS/TRACKBACKS FOR "2013 LIBRARY ELECTIONS "FIRST LOOK""

- December 2013
- November 2013
- October 2013
- September 2013
- August 2013
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- Press Releases
- Tech and Start-ups
- Testimony
- Theory and Practice
- Uncategorized

## Meta



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## PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

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**TO:** Library Board of Trustees

**FROM:** Jeanette Contreras, Library Director

**SUBJECT:** Authorize Mid-Year Amendments to Fiscal Year 2013-2015 Budget

**DATE:** June 16, 2014

### BACKGROUND

At the May 23, 2013 Library Board of Trustees meeting, the 2013-2015 Budget was adopted with an annual budget of \$2,132,414 for 2013-2014 and \$2,174,102 for 2014-2015.

The purpose of the 2013-2015 Mid-Year Budget Amendment is to amend the base budget as adopted by the Library Board of Trustees for targeted expenditures that have already occurred and are planned to occur before the 2013-2015 fiscal year-end.

Revenue is projected to be 14% higher and the expenditures 2% less than the adopted budget; as a result, there is a projected carryover of \$308,428 for the 2014-2015 budget. The amended proposed budget for 2014-2015 increase 11% or \$2,436,422. The amendments include the following appropriations:

#### Revenue Amendments

- Objective Code 6610 Property Tax Revenue – 5% increase or \$110,181
- Objective Code 7670 Local Revenue – 33% increase or \$72,900
  - 40% increase or \$50,000 in passport revenue

#### Expenditure Amendments

- Objective Codes 0100-0350 Salaries & Employee Benefits – 1% increase or \$8,418
- Objective Codes 0700-2800 Supplies & Services – 29% increase or \$242,602
  - 32% increase for Household Expense
  - 41% increase for Maintenance of Equipment
  - 30% increase for HVAC
  - 37% increase for Plumbing
  - 100% increase for Cleaning Services (Contract with the City of Placentia)
  - 33% increase for Library Supplies
  - 18% increase for Printing
  - 58% increase for Office Supplies
  - 50% increase for Postage

- Objective Codes 0700-2800 Supplies & Services Continued:
  - 17% increase for Library Board Consultants & Legal
  - 39% increase for Computer Services
  - 100% increase for Specialized Services, Program
  - 33% increase for Library Materials
  - 91% increase for Library Programs
  - 43% increase for Local Mileage
  - 60% increase for Travel, Staff Out of Town
  - 25% increase for Travel, Board Out of Town
  - 50% increase for Structures/Improvements

Attachment A is the amended Revenue for 2014-2015.

Attachment B is the amended Expenditures for 2014-2015.

Attachment C is Resolution 15-02.

Amended Fiscal Impact: \$262,320

**RECOMMENDATIONS**

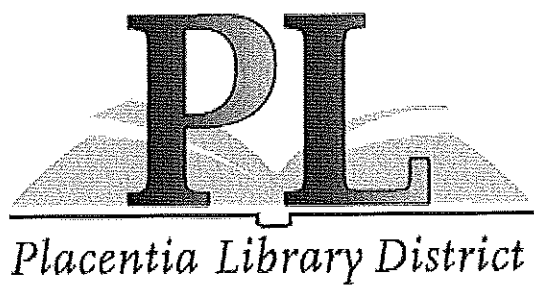
1. Motion to Read Resolution 15-02 by title only: A Resolution of the Board of Trustees of the Placentia Library District of Orange County to Adopt Amendments for the Mid-Year Fiscal 2013-2015 Budget; and,
2. Adopt Resolution 15-02 by a roll call vote.

**Placentia Library District**

Proposed Revenue Budget for Fund 707 for Fiscal Year 2013-2015

FY 2012-2013    FY 2013-2104    FY 2013-2014    FY 2014-2015    FY 2014-2015

Object Code	Category	APPROVED	ADOPTED	PROJECTIONS	ADOPTED	PROPOSED AMENDMENTS
6210-00	Current Secured	1,771,932	1,807,371	1,843,281	1,843,518	1,928,033
6210-01	Public Utility	25,284	25,790	28,596	26,306	31,456
6210-04	Teeter Plan - Current Delinquent					
	<b>SUB-TOTAL CURRENT SECURED</b>	<b>1,797,216</b>	<b>1,833,161</b>	<b>1,871,877</b>	<b>1,869,824</b>	<b>1,959,489</b>
6230-00	Prior Secured					
	<b>TOTAL SECURED</b>	<b>1,797,216</b>	<b>1,833,161</b>	<b>1,871,877</b>	<b>1,869,824</b>	<b>1,959,489</b>
6220-00	Current Unsecured	76,781	78,317	65,970	79,883	55,415
6240-00	Prior Unsecured					
	<b>TOTAL UNSECURED</b>	<b>76,781</b>	<b>78,317</b>	<b>65,970</b>	<b>79,883</b>	<b>55,415</b>
6690	HOMEOWNER	16,905	17,243	12,082	17,588	8,454
	<b>TOTAL ESTIMATE PROVIDED BY ORANGE COUNTY AUDITOR</b>	<b>1,890,902</b>	<b>1,928,721</b>	<b>1,949,929</b>	<b>1,967,295</b>	<b>2,023,358</b>
6250	SPECIAL DISTRICT AUGMENTATION	3,870	3,947	8,331	4,026	12,746
6260/6540	PENALTIES/DELINQUENCIES	1,620	1,652	1,266	1,685	975
6280-00	SUPPLEMENTAL - CURRENT	24,602	25,094	46,818	25,596	63,204
6290	OTHER TAXES			3,289		3,000
6300	SUPPLEMENTAL - PRIOR			639		0
6610-00	INTEREST			5,496		5,500
	<b>TOTAL CATEGORIES NOTE ESTIMATED BY ORANGE COUNTY AUDITOR</b>	<b>30,092</b>	<b>30,693</b>	<b>65,839</b>	<b>31,307</b>	<b>85,425</b>
	<b>TOTAL PROPERTY TAX REVENUE</b>	<b>1,920,994</b>	<b>1,959,414</b>	<b>2,015,768</b>	<b>1,998,602</b>	<b>2,108,783</b>
6970	STATE LIBRARY & STATE		0			
7130	OTHER GOVERNMENTAL AGENCIES			1,761	0	1,761
7615	TRANSFER FROM OTHER LIBRARY FUNDS					
7670	LOCAL REVENUE					
	PLFF Grants			185,773	0	35,000
	Newsletter Ads			1,100	0	700
	Fines & Fees	35,000	45,000	37,130	50,000	40,000
	Passports	55,000	70,000	125,200	75,000	125,000
	Meeting Room Fees	5,500	8,000	4,142	10,000	4,500
	DVD Rentals	5,000	6,000	6,641	6,000	7,000
	Test Proctor	3,000	4,000	6,150	4,500	6,200
	<b>TOTAL STATE &amp; LOCAL REVENUE</b>	<b>103,500</b>	<b>133,000</b>	<b>366,136</b>	<b>145,500</b>	<b>218,400</b>
	<b>SURPLUS FROM PREVIOUS FISCAL YE/ 6 MO. EXPIRED (OUTLAW) CHECKS</b>	<b>70,000</b>	<b>40,000</b>	<b>25,000</b>	<b>30,000</b>	<b>107,978</b>
7680						
	<b>TOTAL REVENUE</b>	<b>2,094,494</b>	<b>2,132,414</b>	<b>2,408,665</b>	<b>2,174,102</b>	<b>2,436,922</b>



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**PLACENTIA LIBRARY DISTRICT**  
**Proposed Expenditures Budget for Fund 707 for Fiscal Years 2013-2015**

OBJECT		FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015
CODE	DESCRIPTION	ACTUAL	ADOPTED	PROJECTIONS	ADOPTED	PROPOSED AMENDMENTS
0100	Salaries & Wages (SS&MDCRE)	1,070,862	1,107,523	1,031,767	1,153,845	1,160,530
0200	Retirement (Pension Contribution)	37,960	41,644	37,459	43,848	43,351
0301	Unemployment Insurance	11,000	9,000	0	8,000	10,000
0306	Health Insurance	166,441	190,893	189,376	216,734	202,476
0308	Dental Insurance	15,500	15,917	15,100	16,192	15,523
0309	Life Insurance	7,400	7,568	7,953	7,870	8,351
0310	Long Term Disability Insurance	4,000	4,008	4,629	4,100	5,869
0319	Vision Insurance	2,600	2,574	2,571	2,626	2,600
	EAP	800	715	712	787	720
	Total Employee Insurance	196,741	221,675	220,341	248,309	235,539
0350	Workers Compensation - General	10,000	10,000	9,110	10,000	23,000
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>		<b>1,326,563</b>	<b>1,389,842</b>	<b>1,298,677</b>	<b>1,464,002</b>	<b>1,472,420</b>
0700	Communications	12,000	25,000	17,133	27,000	20,000
0900	Food	1,500	2,000	2,180	2,000	2,000
1000	Household Expense	10,000	12,000	15,126	13,000	19,000
1100	Insurance	13,000	12,000	11,123	13,000	13,000
1300	Maintenance of Equipment	20,000	25,000	28,590	20,000	34,000
1400-0710	HVAC	4,000	4,000	6,390	4,200	6,000
1400-0711	Carpet Cleaning	800	2,400	1,400	2,400	4,000
1400-0712	Groundskeeping, city of Placentia	28,000	25,000	23,431	25,000	25,000
1400-0713	Plumbing	50,000	10,000	6,520	5,000	8,000
1400-0714	Electric	0	2,100	14,307	2,500	5,000
1400-0715	Cleaning Services	0	700	7,158	700	40,000
1400-0716	Locksmith	300	300	127	300	300
1400-0717	Other	1,900	4,000	7,840	5,000	5,000
1400	Total Maintenance of Building & Grounds	85,000	48,500	67,173	45,100	93,300
1600	Memberships	14,000	12,000	7,701	12,000	9,000

**PLACENTIA LIBRARY DISTRICT**  
**Proposed Expenditures Budget for Fund 707 for Fiscal Years 2013-2015**

OBJECT		FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015 PROPOSED AMENDMENTS
CODE	DESCRIPTION	ACTUAL	ADOPTED	PROJECTIONS	ADOPTED	
	1700 Miscellaneous Expense		500	714	500	2,000
1800-0725	Library Supplies	13,000	14,000	12,550	10,000	15,000
1800-0726	Printing	11,000	14,000	16,001	14,000	16,000
1800-0727	Paper	1,000	1,000	1,036	1,500	1,500
1800-0728	Other Office Supplies	5,000	7,872	15,795	5,000	12,000
	1800 Office Supply Expense	30,000	36,872	45,382	30,500	44,500
	1803 Postage Expense	5,000	5,500	11,500	6,000	12,000
	Employee Assistance Program/SDRMA					
1900-0737	Anaheim Library Automated Library System	35,000	35,000	33,483	35,000	33,500
1900-0738	Library Board Consultants & Legal	20,000	10,000	19,666	10,000	12,000
1900-0739	Computer Services	25,000	25,000	34,376	30,000	49,000
1900-0740	Tax Collection Services & Fees by Orange County & LAFCO	19,000	19,000	8,103	19,000	19,000
	Medical Exams	500	500	0	500	500
1900-0741	Collection Services - Accounts Receivable	2,200	2,200	1,633	2,500	2,500
1900-0742	Audit & Accounting Services	15,000	14,000	14,000	14,500	15,000
1900-0743	Payroll Preparation	7,000	7,500	7,857	7,500	7,500
1900-0744	Election Expenses	25,000	0	0	19,000	19,000
1900-0745	Staff Training in Library	200	500	0	500	500
1900-0746	Grants	0	0	0	0	0
1900-0747	Program	0	0	0	0	10,000
1900-0748	Other	25,000	20,000	44,772	10,000	7,500
	1900 Total Specialized Services - General Fund	173,900	133,700	163,890	148,500	176,000
	1912 Investment Administrative fees for Orange County	1,500	1,500	1,505	1,500	1,600
	2000 Total Legal Notices	1,000	500	0	500	500
	2100 Rents/Leases-Equipment	500	1,000	925	1,000	1,000
	2200 Semi-Annual Bond Payment, Energy Loan & Civic Center Loa	30,000	15,000	14,090	0	0
2400-0760	Special Department Expense - Library Materials	203,731	157,000	155,419	171,200	255,602
2400-0761	Special Department Expense - Programs	8,000	5,000	4,663	3,000	35,000
	2400 Total Special Department Expense	211,731	162,000	161,000	174,200	290,602
	2600 Transportation/Travel - Local Mileage	2,000	2,000	1,263	2,000	3,500
2700-0765	Transportation/Travel - Meetings, Staff Out of Town	3,000	8,500	13,056	4,000	10,000
2700-0766	Transportation/Travel - Meetings, Staff Local	600	2,000	1,995	2,100	3,000
2700-0767	Transportation/Travel - Meetings, Board Out of Town	5,000	12,000	12,087	9,000	12,000
2700-0768	Transportation/Travel - Meetings, Board Local	400	3,000	2,962	3,000	3,000

**PLACENTIA LIBRARY DISTRICT**  
**Proposed Expenditures Budget for Fund 707 for Fiscal Years 2013-2015**

OBJECT		FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015
CODE	DESCRIPTION	ACTUAL	ADOPTED	PROJECTIONS	ADOPTED	PROPOSED AMENDMENTS
2700	Total Transportation/Travel - Meetings	9,000	25,500	31,000	18,100	28,000
2800-2801	Electricity	75,000	54,500	54,352	56,000	60,000
2800-2802	Gas	9,000	9,000	8,855	9,500	12,000
2800-2803	Water	13,500	10,000	9,893	11,000	12,000
2800	Total Utilities	97,500	73,500	73,100	76,500	84,000
<b>TOTAL SUPPLIES &amp; SERVICES</b>		<b>717,631</b>	<b>594,072</b>	<b>653,395</b>	<b>591,400</b>	<b>834,002</b>
3700	Taxes, Assessments (Sales Tax & Sewer Assessment)	8,300	8,500	9,527	8,700	10,000
4000	Total Equipment	21,000	55,000	52,278	100,000	100,000
4200	Structures/Improvements	10,000	85,000	86,360	10,000	20,000
<b>TOTAL FIXED ASSETS</b>		<b>39,300</b>	<b>148,500</b>	<b>148,165</b>	<b>118,700</b>	<b>130,000</b>
4700	Payment to Refunded Debt Escrow Ags					
4807	OPERATING TRANSFER TO ANOTHER DISTRICT FUND					
5200	Cotingencies/Reserves	0	0	0		0
<b>TOTAL EXPENSES</b>		<b>2,083,494</b>	<b>2,132,414</b>	<b>2,100,237</b>	<b>2,174,102</b>	<b>2,436,422</b>



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**RESOLUTION 15-02**

A Resolution of the Board of Trustees of the Placentia Library  
District of Orange County to Adopt Amendments to the Fiscal  
Year 2013-2015 Mid-Year Budget

WHEREAS, Resolution 15-02 the Library Director has presented a proposed Fiscal Year 2013-2015 mid-year budget to the Library Board of Trustees; and,

WHEREAS, the amended budget for 2014-2015 will be \$2,436,922; and,

WHEREAS, each of the proposed amendments will adjust expenditures and revenues originally appropriated in the fiscal year 2013-2015 budget; and,

WHEREAS, each of these mid-year amendments represent a balanced budget, so that projected revenues will equal proposed expenditures; and,

WHEREAS, the expenditures shall not exceed the appropriations authorized by this mid-year budget amendments and that expenditures shall not exceed actual funding available; and,

WHEREAS, that this mid-year budget, Attachment A attached hereto and by this reference made a part hereof Resolution 15-02 shall be the Placentia Library District's fiscal year 2013-2015; and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees of the Placentia Library District of Orange County adopts Resolution 15-02 for amendments to 2013-2015 effective July 1, 2014.

AYES:

NOES:

ABSTAIN:

ABSENT:

State of California )

)ss.

County of Orange )

I, Elizabeth Minter, Secretary of the Board of Trustees of the Placentia Library District of Orange County hereby certify that the above and foregoing Resolution 15-02 was duly and regularly adopted by the Board of Trustees at a Regular Meeting hereof held on the sixteenth day of June 2014.

IN WITNESS THEREOF, I have hereunto set my hand and seal this sixteenth day of June 2014.

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Elizabeth Minter, Secretary  
Board of Trustees of the Placentia Library District

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**PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES**

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**TO:** Library Board of Trustees

**FROM:** Jeanette Contreras, Library Director

**SUBJECT:** Authorize the Removal of the Electronic Marquee

**DATE:** June 16, 2014

**BACKGROUND**

The current marquee was manufactured on December 7, 2006 and was installed on the northwest exterior wall of the building. The last marquee entry was made in August 2013. The marquee is unable to display changes. The current information displayed is general information with no specific dates of programs and events. Staff spends approximately 20-30 minutes per entries with an average of 17 entries per month.

Staff contacted the original supplier, HiTech Electronic Displays and was informed that they no longer carry the model and software for such model no longer exists. In addition, staff did not receive responses from vendors that were recommended by HiTech to assist with the software issue. HiTech is now part of Suncoast LED Displays.

Staff recommends removing the marquee with consideration for a newer model to be incorporated with the possible renovation project and to be better visibly displayed.

Attachment A is information from Suncoast website [www.suncoastleddisplays.com](http://www.suncoastleddisplays.com).

Fiscal Impact: \$750 - \$1,000

**RECOMMENDATION**

A motion to authorize the removal of the electronic marquee by a roll call vote.

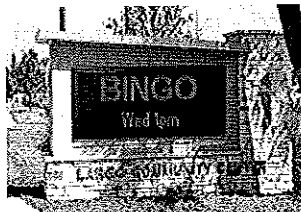


Home      LED Signs      Education      Gallery      Testimonials      Why Suncoast?      Contact us

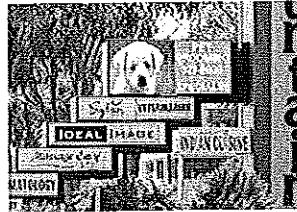


### Brighten Your Business with a Suncoast LED Display

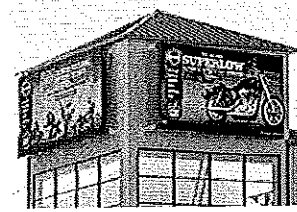
Creating custom solutions, Suncoast is an innovative, full service manufacturer of electronic messaging systems. We have provided outdoor and indoor LED signs to businesses and organizations all over the world. Located in Clearwater, Florida, Suncoast will build a sign based on your needs. From a professional sport team's stadium display to local family owned businesses, our signs are guaranteed to engage and increase your audience. By posting your messages on an electronic sign, you can grab the attention of a broader range of consumers and keep them coming back for more!



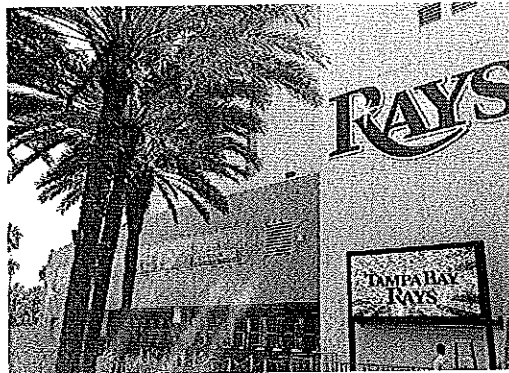
SINGLE COLOR ELECTRONIC DISPLAYS



FULL COLOR ELECTRONIC DISPLAYS



FULL COLOR VIDEO DISPLAYS



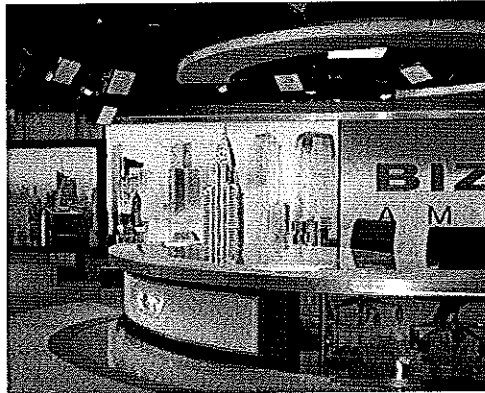
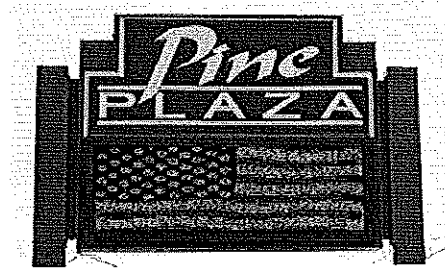
### Suncoast at the Box Office

We recently manufactured an LED display for the 2008 American League Champions, the Tampa Bay Rays. Located at the Tropicana Field box office, our full-color display brings the action from inside the stadium directly to the fans waiting outside. No home-run can be missed with this striking electronic message center.

### Need to Revive your Old LED Display?

Try our Facelift Solution program! If your sign is dim and not as attention grabbing as it once was, we can cost-efficiently bring it back to life. Including a full LED board replacement,

our program is designed to give your sign a fresh new look without purchasing a brand new display. Contact our Sales Department for more information!



### Coming Soon to Television

You will soon be able to see one of our current projects as part of the set on CCTV! Another custom project by Suncoast LED Displays, this installation demonstrates the drama and style that our LED displays can bring to your project. Here LED displays and LCD screens are used together - utilizing each product to it's best advantage.

[Click to View More Pictures of the CCTV Installation](#)

855 853 4355 [sales@suncoastleddisplays.com](mailto:sales@suncoastleddisplays.com)

© 2011-2012 Suncoast LED Displays Inc., All Rights Reserved.  
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**PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES**

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**TO:** Library Board of Trustees

**FROM:** Jeanette Contreras, Library Director

**SUBJECT:** Authorize an Advertisement in the “Placentia-opoly” board game, sponsored by the Kiwanis Club of Placentia.

**DATE:** June 16, 2014

**BACKGROUND**

The Kiwanis Club of Placentia is providing community members an opportunity to advertise in their “Placentia-opoly” game board. The game will list the business in all advertisements of the game. The Kiwanis Club continues to support the District’s annual Easter Eggcitement event with the rubber ducky game.

Advertisements range from \$50-\$750.

Attachment A is a letter from the Kiwanis Club of Placentia and additional information regarding the advertisement placements and fee structure.

Fiscal Impact: \$50 - \$750

**RECOMMENDATION**

Motion to authorize an Advertisement in the “Placentia-opoly” board game, sponsored by the Kiwanis Club of Placentia by a roll call vote.

# Kiwanis

**Club of Placentia**  
1057 E. Imperial Highway # 312  
Placentia, CA 92870

April 30, 2014

To The Friends of Our Community:

The Kiwanis Club of Placentia is pleased to announce that we will be sponsoring a board game customized to the City of Placentia. "Placentia-opoly", which plays like that favorite board game, substitutes the street names of its properties with the names of local businesses, clubs or other organizations like yours. Each property will be "sold" to area businesses as a permanent advertisement. Abbreviated listings will also be available for the center of the board.

We recognize and appreciate your contribution to our community. Therefore, we would like to give you the opportunity to be a part of this great game. Advertising opportunities begin at \$50.00 to \$750.00. In addition to the permanent advertisement, you will have the option to purchase an unlimited number of games at a substantially reduced cost (half price) for resale. The profit on the games can offset the cost of the ad. Another benefit to purchase of the games is that our club will list your business in all of our advertising of the game itself. Your business would be listed as a point of purchase for the game.

We hope you will take advantage of this great opportunity. It really is a win-win situation — You will support our community and advertise your business at the same time! All net proceeds from the sale of these games will go back to our wonderful community. A few of the many projects we support include the following:

- |                                |                                       |
|--------------------------------|---------------------------------------|
| H.I.S. House Programs          | Miracle League of North Orange County |
| Friendly Center Programs       | Special Olympics -- Orange County     |
| Placentia Police K9 Foundation | City of Placentia Library Programs    |

For more information, please contact one of us to arrange a time to meet with you:

Stephaine L. Walker (909) 476-9781 or via e-mail at [stephainelatrell@gmail.com](mailto:stephainelatrell@gmail.com) or  
Ed Garcia (714) 313-1655

Thank you in advance for your consideration of this great opportunity.

Sincerely,

*Stephaine*  
Stephaine L. Walker

*Ed*  
Ed Garcia

Placentiaopoly Fundraising Co-Chairs  
Kiwanis Club of Placentia



# Kiwanis

Club of PLACENTIA

1057 E. Imperial Hwy. - # 312, Placentia, CA 92870

*Thank you for your consideration of supporting the Kiwanis Club of Placentia through your sponsorship of PLACENTIAOPOLY!*

All net proceeds will go directly back into the community through one of the many service projects we sponsor, or through a number of local, non-profit organizations to whom we contribute.

*Kiwanis is a global organization of volunteers dedicated to changing the world one child and one community at a time.*

Please come join us for breakfast and become better acquainted with our commitment to community service. We meet most every Thursday morning from 7:15 - 8:30 a.m. at:  
Marie Callender - 126 E. Yorba Linda Bl., Placentia, CA

For more information, please call Stephaine Walker (909) 476-9781 or email at [stephainelatrelk@gmail.com](mailto:stephainelatrelk@gmail.com)

or

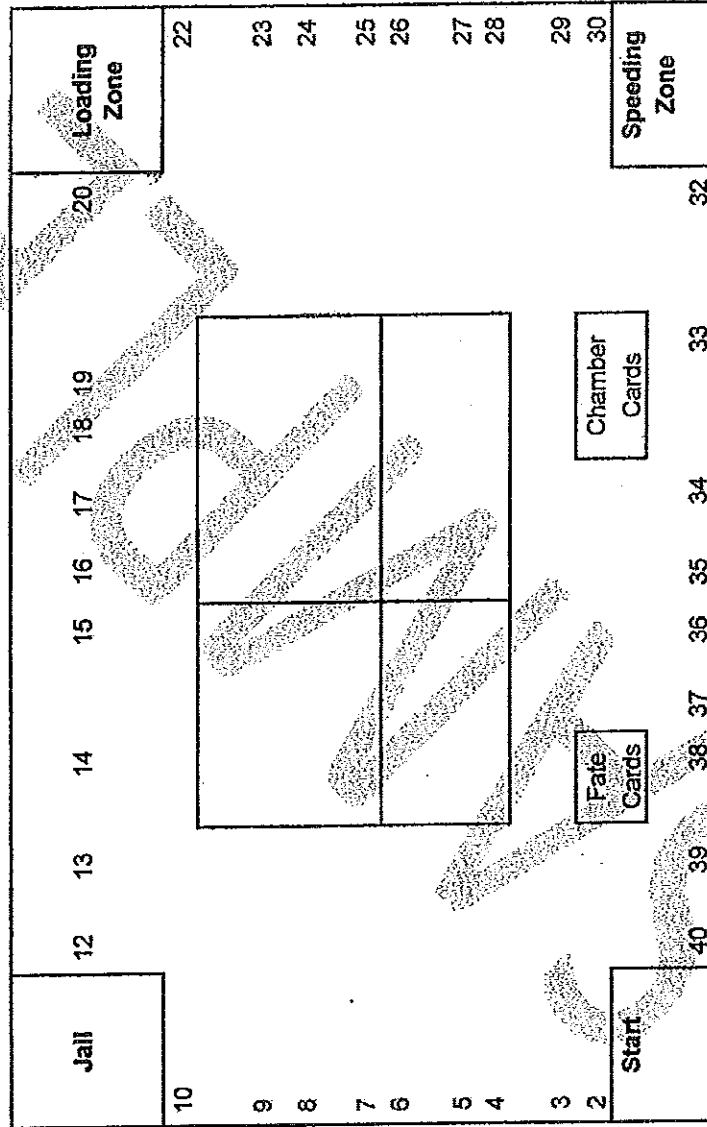
Ed Garcia at (714) 313-1655

*We would like to thank you in advance for your consideration, participation and support of this project.*

Kiwanis is a global organization of volunteers dedicated to



changing the world one child and one community at a time



Board games will be offered to Sponsors at a reduced cost of \$12.50 per game and can be sold to offset the Sponsor Ad costs. Kiwanis Club of Placentia will sell the games at \$20.00 for pre-orders and \$25.00 (post production).



Coming Soon...

# PLACENTIAOPOLY

"Family Fun with Hometown Flavor"

*Get On Board!!*

Advertising opportunities are still available  
Basic Listing (Individuals, Businesses or Organizations): \$50.00  
Property Space Ads: \$250.00 - \$500.00

\$\$\$ *Pre-order and SAVE* \$\$\$

Retail: \$25.00  
Pre-order: \$20.00

Sponsored by Kiwanis Club of Placentia  
All net proceeds go back to the community

For more information, contact Stephaine Walker at (909) 476-9781 or [stephainelatrell@gmail.com](mailto:stephainelatrell@gmail.com)  
Or Ed Garcia at (714) 313-1655

(Detach to pre-order)

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_

E-mail: \_\_\_\_\_

Games Ordered: \_\_\_\_\_

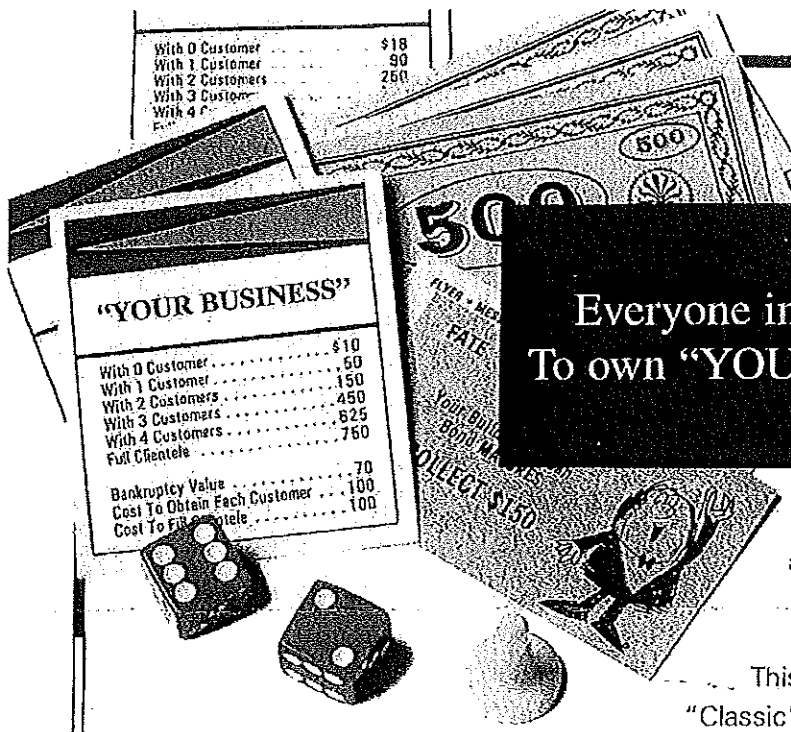
Total Due (\$20 ea.): \_\_\_\_\_

Check Number\*: \_\_\_\_\_

\*Make Checks Payable to: Kiwanis Club of Placentia

Mail to: Kiwanis Club of Placentia  
Attn: Placentiaopoly  
1057 E. Imperial Hwy. - #312  
Placentia, CA 92870

Thank you for supporting Kiwanis Club of Placentia and the wonderful community of Placentia



Everyone in Town wants  
To own "YOUR BUSINESS"

**BE A PLAYER**

and become a part of our  
*Town-Opoly project.*

This clever adaptation of the  
"Classic" game allows you to put  
**"YOUR BUSINESS"** in the middle of the  
action where everyone can see it.



Choose to become a Major Sponsor, a Property Owner, a "Fate" card sponsor or perhaps you will sponsor the "Money" used in the play of the game. Own the Tax spot, put your name on the 3 "United Way" spaces (we will rename them to YOUR BUSINESS name) or be the place where all the Players "Start."

**GET IN THE GAME.**

Support the program.

**Contact the Project Coordinator NOW**  
to reserve the "best" spot on the board

**- YOURS.**

**Kiwanis Club of Placentia**

Stephaine Walker  
(909) 476-9781 or (909) 287-5735  
stephainelatrell@gmail.com

Ed Garcia  
714-313-1655

See Board Sample and a List of Benefits on back.

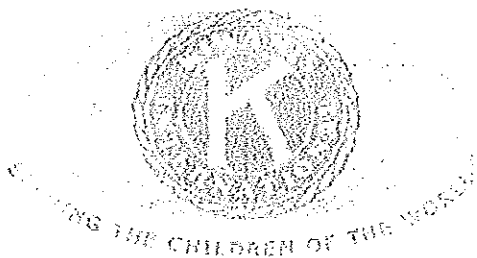


	D1	J-1	D2	D3	B2	E1	A-A #2	E2	E3	
C3	<p style="text-align: center;"><b>MAJOR SPONSORS &amp; PATRON LISTINGS</b></p> <p style="text-align: center;"><b>PLACENTIAOPOLY</b></p> <p style="text-align: center;">Sponsored by Kiwanis Club of Placentia</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="border: 1px solid black; padding: 5px; text-align: center;"> <p><b>FATE SPONSOR'S AD</b></p> <p>FATE</p> </div> <div style="text-align: center;"> <p><small>© 1994 (1995) by FATE A Double Sided Card Game FATE Inc. PO BOX 10706 77607 Houston, TX 77036 713-261-1100</small></p> </div> <div style="border: 1px solid black; padding: 5px; text-align: center;"> <p><b>A-A SPONSOR'S AD</b></p> <p>AA SPONSOR</p> </div> </div>									F1
C2										F2
										F3
C1										B3
B1										G1
TAX										G2
A2										J-2
A-A #1										G3
A1										
										I2

**Benefits of Participation:**

- \* Permanent Advertising – Potentially at **NO NET COST!**\*\*  
*\*\*Games will be offered at 1/2 Price to all major advertisers. Retail Game sales may cover ad costs.*
- \* Bonus Marketing Advertisement\*\*\*  
*\*\*\*Advertisers who purchase a minimum number of games will be listed in all marketing ads.*
- \* Supports the Community of Placentia \*\*\*\*  
*\*\*\*\*All net proceeds will be donated to charitable organizations in our community.*

Kiwanis Club of Placentia  
1057 E. Imperial Hwy.- #312  
Placentia, CA 92870



**"Placentiaopoly" Advertising Agreement**

<b>Customer Information:</b>	
Company Name: _____	
Contact: _____	Title: _____
Address: _____	Zip: _____
Phone: _____	Fax: _____

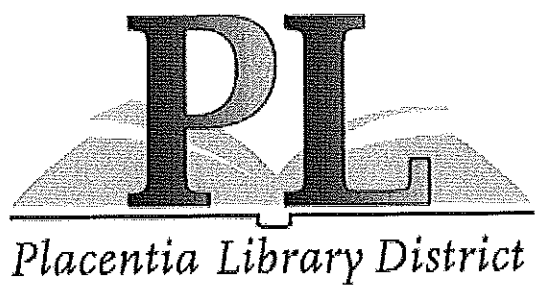
<b>Ad Information:</b>	
Ad Type: <i>(Major Sponsor, Property Ad, or Patron Listing)</i>	_____
Ad Location: <i>(Space number or description)</i>	_____
Ad Size: _____	Materials Provided: <i>(Logo, etc.)</i> _____

<b>Price and Payment*</b>	
Ad Cost: _____	Date: _____
Chamber Card Option (\$50): _____	Check #: _____
Games Purchased** :	Amount: _____
Total: _____	Balance: _____
*Please make checks payable to: Kiwanis Club of Placentia      **Pre-order @ \$12.50 each. 25% Deposit due with order.	

**TERMS:** All advertising orders are accepted subject to the terms, conditions and provisions of this agreement. The execution of an order is construed as acceptance by parties of all rates and conditions under which advertising is sold at the time.  
**CONDITIONS:** Kiwanis Club of Placentia will contract to produce a minimum of 300 "Placentiaopoly" board games upon the advertisement sell of the games' forty primary board spaces. In the event Kiwanis Club of Placentia is unable to sell the forty advertisements by July 15, 2014, this agreement shall be deemed null and void and Kiwanis Club of Placentia will return all monies paid by Advertiser to Advertiser no later than August 1, 2014.  
**PAYMENT TERMS:** All advertisement costs are due at the time of signing. No ad space will be held for Advertiser prior to payment in full. A twenty-five percent (25%) deposit shall be submitted with all pre-ordered games. The entire remaining balance is due upon delivery.  
**CANCELLATION:** Ad cancellations will not be accepted after the closing date of June 14, 2014. Cancellations before the closing date must be made in writing to Kiwanis Club of Placentia, 1057 E. Imperial Hwy. - #312, Placentia, CA 92870, or by phone to (952) 476-9781 or (714) 313-1655.  
**ERRORS/OMISSIONS:** An advertising proof shall be prepared as an extra service to the Advertiser over and above the space order. Kiwanis Club of Placentia, therefore, does not assume liability for errors or omissions in the advertisement.  
**LIMITATION OF LIABILITY:** Notwithstanding any other provision of this Agreement, under no circumstances shall the liability of Kiwanis Club of Placentia to Advertiser, under any legal theory or claim, exceed the amount paid by Advertiser for the advertisement that is the subject of this Agreement.

I have read the Advertising Agreement and agree to the terms and conditions set forth on this form.

Name: _____	Title: _____
Signature: _____	Date: _____
Kiwanis Club of Placentia Rep.: _____	Phone: _____
Signature: _____	Date: _____



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**PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES**

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**TO:** Library Board of Trustees  
**FROM:** Jeanette Contreras, Library Director  
**SUBJECT:** 2014 Staff Appreciation and Recognition Dinner  
**DATE:** June 16, 2014

**BACKGROUND**

The Placentia Library Friends Foundation (PLFF) approved \$3,000 for the 2014 Staff Appreciation and Recognition Dinner. PLFF's fund will support part of the program including decorations and door prizes. The Roundtable Women's Club, with catering from Park Place Catering, has been tentatively reserved for Friday, October 24, 2014 for the function. Cost for catering and venue rental is expected to be approximately \$3,000.

Staff requests \$1,000 towards the function to cover the cost for venue rental and decorations. The Committee consists of Librarian, Wendy Townsend, Administrative Assistant, Diane Warner and Library Aide, Laura Cabaruvias.

Fiscal Impact: \$1,000

**RECOMMENDATIONS**

1. Motion to authorize the Staff Appreciation and Recognition Dinner to be held on Friday, October 24, 2014 at the Placentia Roundtable Women's Club; and,
2. Motion to authorize \$1,000 to be used for the function by a roll call.



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**PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES**

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**TO:** Library Board of Trustees

**FROM:** Jeanette Contreras, Library Director

**SUBJECT:** Award Contract for Placentia Library District's Financial Audit, Management Letter and preparation of the Annual Controller's Report for Fiscal Year 2013-2014.

**DATE:** June 16, 2014

**BACKGROUND**

Macias Gini & O'Connell has prepared the Placentia Library District's annual financial audit for six years. They have provided superior service and worked with library staff to ensure a transparent and efficient auditing process.

Attachment A is the letter of proposal for Macias Gini & O'Connell to provide the Fiscal year 2013-2014 Financial Audit and the Annual Controller's Report at a cost not to exceed \$14,000.

Fiscal Impact: \$15,000

**RECOMMENDATIONS**

1. Motion to award the financial audit and Annual Controller's Report preparation contract for Fiscal year 2012-2013 to Macias Gini & O'Connell for an amount not to exceed 15,000; and,
2. Motion to award the financial audit and annual controller's report contract to Macias Gini & O'Connell by a roll call vote; and,
3. Motion to authorize the Library Director to sign the engagement letter.

Sacramento

Walnut Creek

Oakland

LA/Century City

San Diego

Seattle



**Certified Public Accountants.**

June 9, 2014

Board of Trustees  
c/o Jeanette Contreras  
Placentia Library District  
411 E Chapman Avenue  
Placentia, California 92870

We are pleased to confirm our understanding of the services we are to provide Placentia Library District (District) for the year ended June 30, 2014. We will audit the financial statements of the governmental activities and the general fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2014. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) General Fund – Budgetary Comparison Schedule

We have also been engaged to perform the following:

- 1) Agreed-Upon Procedures on the District's Annual Appropriations Limit (GANN Limit)
- 2) Prepare and submit the Special Districts Financial Transactions Report for fiscal year 2014

#### **Audit Objective**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Trustees of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

### **Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. You are also responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee our assistance with the preparation of your financial statements and related notes; preparation and submission of the Special Districts Financial Transactions Report; and any other nonattest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

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

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

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

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of

assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

#### **Audit Procedures—Compliance**

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

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

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

The audit documentation for this engagement is the property of Macias Gini & O'Connell LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to California State Controller's Office or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Macias Gini & O'Connell LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the California State Controller's Office or its designee. The California State Controller's Office or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We expect to begin our audit on approximately September 1, 2014, and to issue our reports no later than October 31, 2014. Linda Hurley is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$15,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

Very truly yours,

*Macias Jini & O'Connell LLP*

RESPONSE:

This letter correctly sets forth the understanding of the Placentia Library District.

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

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

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

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

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

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

Sacramento

Walnut Creek

Oakland

LA/Century City

San Diego

Seattle



**Certified Public Accountants.**

June 9, 2014

To the Board of Trustees of the  
Placentia Library District  
Placentia, California

We are engaged to audit the financial statements of the governmental activities and general fund, and the aggregate remaining fund information of the Placentia Library District for the year ended June 30, 2014. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated June 9, 2014, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to management's discussion and analysis and the General Fund – Budgetary Comparison Schedule, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We expect to begin our audit on approximately September 1, 2014, and issue our report on approximately October 31, 2014.



Other Matters

In addition to the services described above, we are engaged to perform non audit services, which include assisting the District with the preparation of the financial statements and related notes and preparation and submission of the annual Special Districts Financial Transactions Report. Management is responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee any non audit services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

This information is intended solely for the use of the Board of Trustees and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Macias Jini & O'Connell LLP*



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**PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES**

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**TO:** Library Board of Trustees

**FROM:** Jeanette Contreras, Library Director

**SUBJECT:** **Discuss and Select a Candidate to serve on the California Special Districts Association (CSDA) 2014 Board Elections**

**DATE:** June 16, 2014

**BACKGROUND**

Two candidates have submitted candidate statements for the CSDA Board of Directors in Region 6, Seat C. The candidates are:

- Judy Corl-Lorono, Bighorn Desert View Water Agency
- Dan Kirby, San Gabriel Valley Mosquito and Vector Control District
- Sheryl Landrum, Resource Conservation District
- Arlene Schafer, Costa Mesa Sanitary District
- Elaine Sullivan, Leucadia Wastewater District

Attachments A are the candidates' statements.

**RECOMMENDATION**

Select a Candidate to serve on the California Special Districts Association (CSDA) 2014 Board Elections.

April 17, 2014

Candidate Statement

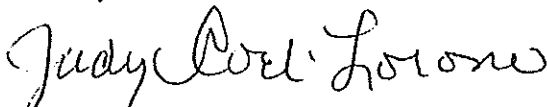
When I was first elected in 2007, I realized I knew nothing about being an elected official.

California Special Districts offered the Governance Academy. I graduated your classes and feel the opportunity allowed me to be a better citizen as well as a better Director for my water agency and my community. I have since taken your numerous online classes to keep up to date.

It would be my Honor to be the Candidate for our region and be able to contribute to the CSDA and therefore my constituents.

Thank you for this opportunity.

Sincerely,

  
Judy Corl-Lorono

President of Board of Directors

Bighorn Desert View Water Agency

## **Dan Kirby**

### **President, San Gabriel Valley Mosquito and Vector Control District**

Dan Kirby is a life-long Southern Californian and was appointed to the Monrovia City Council in March of 2003. After serving for two years, he was elected outright by a margin of three to one in 2005. He was appointed to the San Gabriel Valley Mosquito and Vector Control District (SGVMVCD) in 2004 and now serves as its Board President. During his time in public office, Dan has built solid relationships with lawmakers locally and in Sacramento.



In addition to serving as President of the board, Dan serves as the Chair of the Personnel and Legislative Committees at the District. He participates regularly at the MVCAC Legislative days in Sacramento and represents SGVMVCD at state conferences.

Dan often refers to himself a life-long learner and demonstrates that with his passion is youth and education. He has worked with children at Kare Youth League in Southern California for over 35 years and has taught in the classroom at Rio Hondo Preparatory School in Arcadia since 1985.

As a youth counselor, Dan has travelled with students on educational tours, visiting no less than 48 states, six Canadian Provinces, and Baja California, Mexico.

Dan also has business experience. In 1985 Dan opened a graphic design, commercial printing and sign company, which he still manages today.



Resource Conservation District of Greater San Diego County  
11769 Waterhill Rd., Lakeside, CA 92040  
Phone: (619) 562-0096 Fax: (619) 562-4799  
Website: [www.rcdsandiego.org](http://www.rcdsandiego.org)

ELECT SHERYL LANDRUM  
CALIFORNIA SPECIAL DISTRICTS ASSOCIATION  
REGION 6, SEAT C



**Sheryl Landrum  
District Manager**

CSDA member since 2009  
CARCD member since 2009  
RCD Employee since 2009  
Small business owner 2004-  
2009  
Controller/Accountant/Office  
Manager 1986-2012

My name is Sheryl Landrum and I am the District Manager of the Resource Conservation District of Greater San Diego and an Executive Director of the Fire Safe Council of San Diego County. It would be a privilege to serve as your representative on the CSDA Board of Directors for Region 6 and I promise to work hard to fulfill the CSDA's vision and goals.

As the District Manager of the RCD, our programs provide San Diego communities with educational and technical assistance in conservation/resource management. The RCD also manages the programs and funds of the Fire Safe Council of SD County which strives to keep San Diego fire safe.

For the past eighteen months, I have been working with the California Association of Resource Conservation Districts to develop a strong vision, standards of excellence, and messaging for RCDs to deliver to our communities and our legislators. I would like to aid the CSDA in its quest for respected acknowledgment as well.

This May I gave testimony before the Assembly and Senate Budget Committees for the release of 10 million dollars in State Responsibility Area fees. I also met with numerous other legislators to promote funding for Special District work as well. I am honored to advocate for Special Districts and to ask for funding for our much needed programs and services.

I am hard working and dedicated to excellence. My RCD's management of USFS grant funds is held as the standard of excellence by the USFS grant clearing house and my work with the SD County Fire Authority led them to ask for a long term MOU between our two agencies. I will bring the same level of excellence to the Board of the CSDA and respectfully ask for your vote.

Thank you for your consideration.

Sincerely,

A handwritten signature in cursive script that reads "Sheryl Landrum".

Sheryl Landrum, District Manager and Executive Director

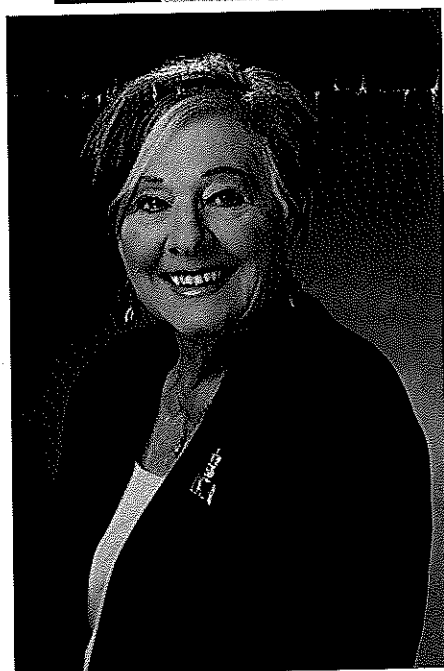
# ELECT ARLENE SCHAFFER

## CALIFORNIA SPECIAL DISTRICTS ASSOCIATION

### REGION 6, SEAT C

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### Arlene Schaffer—Director Costa Mesa Sanitary District



#### PREVIOUS CSDA EXPERIENCE

- ◆ Board President (2009)
  - ◆ Board Vice President
  - ◆ Board Secretary
  - ◆ Finance Corporation
  - ◆ Task Force Committee
  - ◆ Legislation Committee
  - ◆ Fiscal Committee
  - ◆ Membership Committee
  - ◆ Recruitment & Planning Committee
- 

I would be honored to serve as your representative on the California Special Districts Association (CSDA) Board of Directors Region 6, Seat C. I believe my 24 years of experience as a local government leader that includes 15 years serving on CSDA in a variety of different capacities makes me the best candidate. In recent years, special districts have been scrutinized by the State legislature, grand juries and the press, which is why I believe it's important for CSDA to continue serving as an advocate for special districts by informing the legislature and the public the important and essential services we provide to our communities. Furthermore, I believe it's important for special districts to demonstrate good governance that will help earn the public's trust. If elected, I will work with the Board and staff to ensure cost efficient programs, education and training seminars are still available to you.

Currently, I am serving on the Board of Directors for the Costa Mesa Sanitary District (CMSD) where I have been a Board member for 16 years. CMSD provides solid waste and wastewater collection services to over 116,000 residents residing in the City of Costa Mesa and portions of Newport Beach and the unincorporated Orange County. I am proud to be part of an organization that has been a District of Distinction since 2009, earned the Transparency Certificate of Excellence and most recently, CMSD received Gold Recognition in Special District Governance.

If elected, I will continue to promote CSDA benefits to special districts and I will work collaboratively with CSDA Board of Directors on finding partnership opportunities for different services to help avoid membership dues from increasing. I believe my experience, knowledge and commitment to special districts will enable me to represent you well. Please vote for Arlene Schaffer by August 1, 2014.



**CSDA Region 6 Candidate Statement**

**Elaine Sullivan**

**Leucadia Wastewater District (LWD) Board Member  
Carlsbad, CA 92009**

I am seeking CSDA member's votes to re-elect me to represent Region 6 because I have a passion for special districts and I believe that I can use that passion to continue serving CSDA members. I have been on the CSDA Board of Directors since 2013 and serve on their Membership and Education Committees.

I believe that I bring a unique and proven set of skills from my 26 years of experience as past President, and a member of various committees with the LWD Board of Directors and the Encina Wastewater Authority's (EWA) Board. I have held these positions, with over 98% attendance.

During my tenure, both agencies have been recognized for numerous recognitions and awards, such as:

- LWD is a Special District Leadership Foundation (SDLF) District of Distinction (since 2008),
- LWD received SDLF District Transparency Certificate of Excellence,
- LWD received California Water Environment Association's (CWEA) 2012 Small Collection System of the Year Award,
- LWD received the California Society of Municipal Finance Officers 2013 Outstanding Financial Reporting Award (since 2010),
- EWA Outstanding Compliance with EPA regulations,
- EWA received CWEA's 2013 Treatment Plant of the Year Award.

LWD is currently debt-free and maintains one of the lowest rates in San Diego County.

Other public service experience includes:

- Serving 12 years as a member of the California Water Reuse Finance Authority Board,
- Serving 16 years with CSDA San Diego Chapter's Scholarship Committee and;
- Serving the Carlsbad Chamber of Commerce Ambassador Committee,

I have enjoyed committing my time and energy to CSDA's various continuing goals and engaging in new projects being launched. I would appreciate the opportunity to continue to contribute and serve the Special District Region 6; therefore, I ask for your ongoing support and vote.



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**PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES**

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**TO:** Library Board of Trustees

**FROM:** Jeanette Contreras, Library Director

**SUBJECT:** Discuss the possibility of purchasing banners for the light pole in the parking lot.

**DATE:** June 16, 2014

**BACKGROUND**

Outdoor advertising with pole banners has become increasingly popular. They are used widely by private and public sectors. The advantages for the District in advertising with banners include:

- Increasing awareness and promoting the District's brand and events
- Reaching a huge demographics for upcoming marketing or advertising campaigns
- Attracting new users and library supporters
- Connecting to the community and bringing people together

Replacement of banners is a consideration. Light pole banners usually last 1-5 years subject to weather, pollution, and correct placement conditions.

Attachment A is a quote from Signs by Ron for banners in the parking lot.

Fiscal Impact: \$3,000

**RECOMMENDATION**

Actions to be determined by the Library Board of Trustees

*Signs by Ron*  
Ron Smithling (714) 256-1001  
2016 E. Beechwood Ave.  
Fullerton, CA 92835

## QUOTE FOR PARKING LOT BANNERS

NAME <b>PLACENTIA LIBRARY</b>	SHIP TO <b>Ms JEANETTE CONTRAS</b>
ADDRESS <b>411 E. CHAPMAN AVE.</b>	ADDRESS <b>528-1906 x 203</b>
CITY, STATE, ZIP <b>PLACENTIA, CA, 92870</b>	CITY, STATE, ZIP <b>FAX 579-1082</b>

ORDER NUMBER <b>BID ONLY</b>	DEPARTMENT <b>LIBRARY DIRECTOR</b>	SALESPERSON <b>RON SMITHLING</b>	WHEN SHIP <b>3 WK LEAD TIME</b>	TERMS <b>50% DEPOSIT BAL. ON COMP.</b>	HOW SHIP <b>INSTALL</b>	DATE <b>6/5/14</b>
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QUANTITY	DESCRIPTION	PRICE	AMOUNT
7EA	30" X 8' DOUBLE SIDED DIGITAL PRINTED BANNERS POLE SLEEVES + GROMMETS	\$200.00	\$1,400.00
7EA	SINGLE BANNER POLE BRACKETS (TOP + BOTTOM) + HARDWARE	\$90.00	\$630.00
			\$2,030.00
			TAX \$ 162.40
			DESIGN & ARTWORK CHARGE \$ 400.00
			7 X \$50.00 (CRANE) INSTALLATION \$ 350.00
			<b>TOTAL \$ 2,942.40</b>

*Thank You*

JUN 05 2014

*Ron Smithling*

BUYER: