



AGENDA

PLACENTIA LIBRARY DISTRICT
BOARD OF TRUSTEES

UNUSUAL DATE, TIME & LOCATION

Tuesday, April 21, 2009






6:30 P.M.

Local History 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 203.*

CALL TO ORDER

1. Call to Order Library Board President
2. Roll Call Recorder
3. Adoption of Agenda *Wood Turner*

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

*Lori Warden Estella Wnek
Yesenia Gomez*

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

*PLFF, Farewell to Joanne
M letter*
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

75th Bday History Presentation well done
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 – 28)

Presentation: Library Director

Recommendation: Approve by Motion

Items 8 – 28 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 March 24, 2009 Library Board of Trustees Regular Meeting. (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. FY2008-2009 Cash Flow Analysis through March 2009; the Schedule of Anticipated Property Tax Revenues for FY2008-2009 as provided by the Orange County Auditor; and recommendation that no funds be transferred at this time. (Receive & File).

TREASURER'S REPORTS (Items 13 – 16)

13. Financial Reports for March 2009 for Placentia Library District Accounts on Deposit with the Orange County Treasurer. (Receive & File)
14. Balance Sheet for March 2009. (Receive & File)
15. Acquisitions Report for March 2009. (Receive & File)
16. Entrepreneurial Activities Report for March 2009. (Receive & File)

GENERAL CONSENT REPORTS (Items 17 – 21)

17. Personnel Report for March 2009. (Receive, File, and Ratify Appointments)
18. Circulation Report for March 2009. (Receive & File)
19. Review of Shared Maintenance Costs with the City of Placentia under the JPA. (Receive & File)
20. Status Report on Partnerships with Community Organizations. (Receive & File)
21. Status Report on Active Grant Applications. (Receive & File)

STAFF REPORTS (Items 22 – 28)

22. Library Director's Report.
23. Library Services Manager's Report.
24. Children's Services Report for March 2009.
25. Literacy / Volunteer Services Report for March 2009.
26. Reference and Adult Services Report for March 2009.
27. Local History Room Report for March 2009.
28. Placentia Library Web Site & Technology Report for March 2009.

CONTINUING BUSINESS

29. Review of the Placentia Library District Policy #4075 – Duties & Responsibilities of Library Trustees
Presentation: Library Director
Recommendation: Action to be determined by the Library Board of Trustees

NEW BUSINESS

30. Presentation of Fiscal Year 2007-2008 Financial Audit by Lynne Netty, CPA, Macias Gini & O'Connell.
Presentation: Lynne Netty, CPA
Recommendation: Receive & File the Fiscal Year 2007-2008 Financial Audit for the Placentia Library District of Orange County.
31. Title change consideration for Placentia Library District Policy #2308 – Management Analyst
Presentation: Library Director
Recommendation: Action to be determined by the Library Board of Trustees
32. Presentation of revisions for Placentia Library District Policies #2325 – Library Aide and #2327 – Library Page.
Presentation: Library Director
Recommendation: Action to be determined by the Library Board of Trustees.

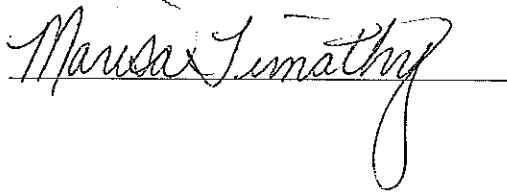
33. Budget Preview for Fiscal Year 2009-2010. The Library Director will make a presentation on revenue, personnel and other budget issues for the upcoming budget preparations.
Presentation: Library Director
Recommendation: Action to be determined by the Library Board of Trustees

ADJOURNMENT

34. Agenda Preparation for the May Regular Date Meeting which will be held on Monday, May 18, 2009 unless re-scheduled by the Library Board of Trustees.
35. Review of Action Items.
No action or discussion shall be taken on any item not appearing on the posted Agenda, unless authorized by law.
36. Adjourn

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

I, Marisa Timothy, Administrative Assistant, of Placentia Library District, hereby certify that the Agenda for the Unusual April 21, 2009 Regular Meeting of the Library Board of Trustees of the Placentia Library District was posted on April 13, 2009.



MINUTES
PLACENTIA LIBRARY DISTRICT
UNUSUAL DATE MEETING OF THE BOARD OF TRUSTEES
March 24, 2009

CALL TO ORDER President Shkoler called the Unusual Meeting of the Placentia Library District Board of Trustees to order on March 24, 2009 at 6:30 P.M.

ROLL CALL **Members Present:** President Al Shkoler, Secretary Richard DeVecchio Trustees Betty Escobosa, Jean Turner and Gaeten Wood, and Library Director Jeanette Contreras.

Members Absent: None

Others Present: Library Staff: Gary Bell, Yesenia Gomez, Roger Hiles, Pat Irot, Katie Matas, Mary Strazdas, Marisa Timothy; and members of the public Keri Steel, John Quakenbush, and their young daughter Katie.

ORAL COMMUNICATION Members of the public including History Room volunteer Pat Irot addressed the Board regarding the proposed revision to Policy 6035 – Fines and Fees Schedule. Issues of concern of implementation of fees for specified DVD rentals were discussed with all present.

TRUSTEE REPORTS President Shkoler attended the Placentia Library Friends Foundation meeting and noted that they have a budget in place and are getting independent from the library. President Shkoler attended the State of the City breakfast with all other Board members. He also attended the Bower's Museum program on Egypt. The California Association of Library Trustees and Commissioners (CALTAC) workshop featured 'Libraries of the Future' and focused on electronic data, including the trend of cellular phone use over personal computers for data retrieval.

Secretary DeVecchio has nothing to report at this time.

Trustee Escobosa attended the State of the City breakfast. She also met at City Hall regarding a community needs assessment report.

Trustee Turner attended the State of the City breakfast. She also will be attending an upcoming meeting for a retirement group along with Gary Bell and Pat Irot of the History Room.

Trustee Wood attended the State of the City breakfast. She attended the CALTAC workshop that featured 'Libraries of the Future' and would like to share the information given to 're-think' current library systems. She attended the Placentia Community Network Meeting that included information from the County's One-Stop

Program for Employment Assistance as well as wine tasting hosted by Capone's Restaurant. She along with other trustees attended the welcome reception for Administrative Assistant, Marisa Timothy.

**FRIENDS
FOUNDATION
REPORT**

The Placentia Library Friends Foundation annual meeting will be on April 17, 2009 7:00P.M. The Author's Luncheon will be on Saturday May 16, 2009 at 10:30A.M.

CONSENT CALENDAR

It was moved by Trustee Wood and seconded by Secretary DeVecchio to approve Agenda Items 8-28 with discussion to be made on Items 17, 18, 22, and 23 as amended. Trustee Escobosa requested discussion on Item 26. Trustee Turner requested discussion of Item 13:

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

Minutes of the February 17, 2009 Library Board of Trustees Regular Meeting (Item 8)

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)

FY2008-2009 Cash Flow Analysis through February 2009; the Schedule of Anticipated Property Tax .
Revenues for FY2008-2009 as provided by the Orange County Auditor; and recommendation that no funds be transferred at this time (Item 12)

**TREASURER'S
REPORT**

Financial Reports for February 2009 for Placentia Library District Accounts on Deposit with the Orange County Treasurer (Item 13)

Balance Sheet for February 2009 (Item 14)

President Shkoler commented on account #2400 and the difference in the reports regarding book acquisitions. Library Director Contreras is to provide updated numbers addressing the significant difference.

GENERAL CONSENT

Acquisitions Report for February 2009 (Item 15)

Entrepreneurial Activities Report for February 2009 (Item 16)

Personnel Report for February 2009 (Item 17)

Secretary DeVecchio stated that the open position needs another title that does not include the term 'management.' Options are Library Analyst of Analyst. Library Director Contreras is to present new possible titles at the next meeting.

Circulation Report for February 2009 (Item 18)

Secretary DeVecchio noted that two significant areas were down for the fiscal year. Library Director Contreras explained that they were indications of the closure due to the earthquake.

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

Status Report on Partnerships with Community Organizations (Item 20)

Status Report on Active Grant Applications (Item 21)

STAFF REPORTS

Library Director's Report for February 2009 (Item 22)

Library Services Manager Report for February 2009 (Item 23)

Children's Services Report for February 2009 (Item 24)

Literacy / Volunteer Services Report for February 2009 (Item 25)

Reference and Adult Services Report for February 2009 (Item 26)

Local History Room Report for February 2009 (Item 27)

Placentia Library Web Site & Technology Report for February 2009 (Item 28)

PUBLIC HEARING

Members of the public were allowed to express their concerns regarding the proposed revision of Placentia Library Districts Policy 6035. Issues of concern of implementation of fees for specified DVD rentals were expressed and discussed with all present. (Item 29)

**DISTRICT POLICIES
POLICY 6035**

It was moved by Trustee Wood and seconded by Secretary DeVecchio to revise District Policy 6035, Fines and Fees Schedule and implement a DVD rental fee of \$1 for 2 days for new releases, \$1 for one week for older and mini series releases and a \$1 per day fee if overdue, effective July 1, 2009. Non-featured children's and educational DVD's will remain free of charge.

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

**POLICIES OF 400
SERIES**

Per President Shkoler's request, Secretary DeVecchio and Library Director Contreras are to review the 400 Series and to present proposed revisions at the next meeting. Secretary DeVecchio communicated that the priority of the revision is clarifying the duties of the Board. (Item 31)

**READER OF THE
QUARTER**

Library Director Contreras presented the Reader of the Quarter program and sample certificate. She expressed that the program is aimed at building community support. President Shkoler asked that the recognition take place at a District Board Meeting rather than a City Council Meeting. It was moved by Secretary DeVecchio and seconded by Trustee Wood to approve the program. (Item 30)

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

**ACCOUNTING
RESPONSIBILITIES**

Library Director Contreras recommended that the Library staff handle the processing of claims, cutting checks, and other related accounting functions in order to expedite payables and have accurate records of vendors. President Shkoler recommended item be moved to the July meeting. (Item 32)

CLOSED SESSION

A closed session was held to discuss a personnel matter. (Item 33)

**AGENDA
PREPERATION**

Agenda Preparation for the April Unusual Date Meeting which will be held on Monday, April 20, 2009 unless re-scheduled by the Library Board of Trustees. (Item 34)

ADJOURNMENT

The unusual meeting of the Board of Trustees of the Placentia Library District for March 24, 2009 adjourned at 8:22 P.M. (Item 36)

NEXT MEETING

April Unusual Meeting will be held on Monday, April 20, 2009 at 6:30 P.M.

Richard DeVecchio
Secretary
Library Board of Trustees

Al Shkoler
President
Library Board of Trustees



Schedule of Library Board of Trustees Meetings

January 2009 - December 2009

January 20

February 17

March 24

April 21

May 18

June 15

July 20

August 17

September 21

October 19

November 16

December 21

All meetings are scheduled to be held at 6:30 p.m.

Dates subject to change.

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director
FROM: Marisa Timothy, Administrative Assistant
SUBJECT: Summary of Non-standard Claims
DATE: April 16, 2009

TYPE	DATE	CLAIM #	AMOUNT
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NONE

TOTAL

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: April 16, 2009

TYPE	DATE	CLAIM#	AMOUNT
FUND 707	4/14/09	5186	\$12,867.50
	4/14/09	5187	\$7,633.87
	4/14/09	5188	\$8,320.44
		TOTAL	\$28,821.81

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director
FROM: Marisa Timothy, Administrative Assistant
SUBJECT: Current Claims and Payroll
DATE: April 16, 2009

Current Claims

TYPE	DATE	CLAIM #	AMOUNT
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NONE

Subtotal for Claims	0.00
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Payroll

No cash transfer; Wells Fargo Account has the funds to cover payroll for the month.

Subtotal for Payroll	0.00
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TOTAL CURRENT CLAIMS & PAYROLL	0.00
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PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director
FROM: Yesenia Gomez, Development Director
SUBJECT: Fund Balance Report for Placentia Library District Funds on Deposit with Orange County Treasurer Post-Petition Balances (B/S Account 8010-Cash)
DATE: April 21, 2009

	Fiscal Year 2008-2009						
	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
07/31/08	150,895.34	11,880.92	189,491.56	937,880.81	11,593.23	1,301,741.86	363,861.05
8/31/2008	150,529.68	11,852.13	189,032.37	855,424.76	11,565.14	1,218,404.08	362,979.32
9/30/2008	150,882.52	11,879.91	189,475.47	690,320.13	11,592.25	1,054,150.28	363,830.15
10/31/2008	151,227.87	11,907.10	189,909.15	401,502.82	11,618.78	766,165.72	364,662.90
11/30/2008	151,594.31	11,935.95	190,369.32	413,587.42	11,646.93	779,133.93	365,546.51
12/31/2008	11,388.76	11,987.01	191,183.81	878,006.13	11,696.76	1,104,262.47	226,256.34
1/31/2009	11,381.88	11,985.99	191,167.54	825,766.86	11,695.76	1,051,998.03	226,231.17
2/28/2009	11,712.72	12,011.10	191,567.97	698,028.97	11,720.26	925,041.02	227,012.05
3/31/2009	11,884.98	12,049.99	192,188.16	696,225.86	11,758.21	924,107.20	227,881.34
4/30/2009						0.00	0.00
5/31/2009						0.00	0.00
6/30/2009						0.00	0.00
Petty Cash	0.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00
General Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Fiscal Year 2007-2008						
	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
6/30/2007*	143,300.29	11,282.78	179,951.58	1,099,907.16	11,009.55	1,445,451.36	345,544.20
7/31/2007	143,288.46	11,281.85	179,936.72	1,037,037.44	11,008.64	1,382,553.11	345,515.67
8/31/2007	144,541.01	11,380.47	181,509.63	850,500.39	11,104.87	1,199,036.37	348,535.98
9/30/2007	144,528.71	11,379.50	181,494.19	706,518.63	11,103.93	1,055,024.96	348,506.33
10/31/2007	145,803.61	11,479.88	183,095.17	614,387.66	11,201.88	965,968.20	351,580.54
11/30/2007	145,791.21	11,478.90	173,079.60	640,461.89	11,200.93	982,012.53	341,550.64
12/31/2007	147,059.93	11,578.79	184,672.81	1,175,090.44	11,298.40	1,529,700.37	354,609.93
1/31/2008	147,693.04	11,628.79	185,470.20	1,080,418.86	11,347.19	1,436,558.08	356,139.22
2/28/2008	148,303.62	11,676.86	186,236.95	984,004.71	11,394.11	1,341,616.25	357,611.54
3/31/2008	148,883.14	11,722.49	186,964.69	893,158.90	11,438.63	1,252,167.85	359,008.95
5/30/2008	149,359.77	11,760.01	187,563.23	1,368,667.43	11,475.25	1,728,825.69	360,158.26
6/15/2008	149,810.27	11,795.48	188,128.96	1,291,076.16	11,509.87	1,652,320.74	361,244.58
6/30/2008	150,180.09	11,824.60	188,593.36	932,562.29	11,538.28	1,294,698.62	362,136.33

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees
FROM: Jeanette Contreras, Library Director
SUBJECT: Financial Reports for March 2009 for the Placentia Library District Accounts on Deposit with the Orange County Treasurer and the Placentia Library District General Ledger
DATE: April 21, 2009

Summary of Cash and Investments as of March 31, 2009

Cash with Orange County Treasurer Fund 702	11,884.98
Cash with Orange County Treasurer Fund 703	12,049.99
Cash with Orange County Treasurer Fund 706	192,188.16
Cash with Orange County Treasurer Fund 707	696,225.86
Cash with Orange County Treasurer Fund 708	11,758.21
County Exempt Checking – Bank of the West	15,048.61
County Exempt Savings – Bank of the West	25,994.59
General Fund Checking – Bank of the West	5,929.34
General Fund Savings – Bank of the West	109,413.02
Literacy Fund Savings – Bank of the West	14,381.37
Payroll Checking – Wells Fargo Bank	330,203.94
Payroll Emergency CD – California National Bank	23,624.58

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); that Placentia Library District has the ability to meet its budgeted expenditures for the next six (6) months; and that the Payroll Emergency Certificate of Deposit is held by California National Bank with an original purchase date of January 27, 2003 and the maturity date is May 27, 2009.

Jeanette Contreras
Library Director

Placentia Library District
Balance Sheet
 As of March 31, 2009

	Mar 31, 09
ASSETS	
Current Assets	
Checking/Savings	
County Exempt - Checking	14,269.27
County Exempt - Savings	26,029.59
General Fund - Checking	5,899.34
General Fund - Savings	102,419.68
Literacy Fund - Savings	14,381.37
Payroll Checking - Wells Fargo	327,759.12
Payroll Checking (CDs)	
0028205565	23,624.58
Total Payroll Checking (CDs)	23,624.58
Total Checking/Savings	514,382.95
Total Current Assets	514,382.95
Fixed Assets	
Building and Improvements	2,029,651.00
Equipment and Furniture	626,490.00
Land	81,498.00
xAccum Depr Bldg Impr	-914,597.00
xxAccum Depr Equip Furn	-584,086.00
Total Fixed Assets	1,238,956.00
TOTAL ASSETS	1,753,338.95
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Curr Portion capital lease	20,231.00
Curr Portion La Salle	94,952.00
Total Other Current Liabilities	115,183.00
Total Current Liabilities	115,183.00
Long Term Liabilities	
Capital lease payable	147,971.62
LaSalle renovatio lease	144,932.12
Total Long Term Liabilities	292,903.74
Total Liabilities	408,086.74
Equity	
GF 707 Lease payments/loan	72,448.09
Investment in capital assets	825,653.00
Retained Earnings	3,113.44
Total Capital	68,737.80
Net Income	375,299.88
Total Equity	1,345,252.21
TOTAL LIABILITIES & EQUITY	1,753,338.95

Placentia Library District
Profit & Loss
 July 2008 through March 2009

Jul '08 - Mar 09

Ordinary Income/Expense	
Income	
COE Bankcard Deposit	7,424.26
COE Directors Fund (Friends)	500.00
COE Friends Adult Programming	700.00
COE Friends Contributions	10,000.00
COE Interest	75.21
COE Meeting Room Income	4,415.00
COE Miscellaneous Income	1,496.00
COE Passport Chck Reimbursement	3,974.85
COE Test Proctoring Income	810.00
GF Amazon	10.84
GF Bankcard Deposit	5,834.52
GF Cash Register - Childrens	3.00
GF Cash Register - Copy/Debit	206.23
GF Cash Register - Fines	9,086.98
GF Cash Register - Lost Items	998.49
GF Cash Register - Misc.	880.43
GF cash register - Passport Pho	5,970.00
GF Cash Register - Reserves	1,184.18
GF Children's (not at register)	350.00
GF City of Placentia RDA Tax Sh	11,674.89
GF Copier coinbox	2,614.35
GF County Reimbursements	579.97
GF Fed Work Study Reimbursement	4,285.45
GF Interest	270.27
GF Miscellaneous Income	7,537.35
GF Notary	312.50
GF Office Expense Reimbursement	5.48
GF Other Grants	2,000.00
GF Passport Revenue	36,245.00
GF Special Grants	13,200.00
GF State Library Grants	37,762.96
GF State Library Reimbursements	17,177.12
GF State of CA Foundation Funds	18,796.00
GF Trans to raise minimum balan	6,000.00
GF Transfer from Foundation AAB	5,000.00
GF Transfers from County	55,472.00
LIT Interest Inc - Savings	70.24
PA Wire Transfer from County	1,033,024.00
Total Income	1,305,947.57
Expense	
COE Bank fees	946.71
COE Childn's Summer Rdng Prgm	3,609.66
COE Children's Other	610.34
COE Credit Card Transactions	145.00
COE Friend's Director's Fund	500.00
COE Friends Adit Prgrm Expense	266.63
COE Library Board Expenses	51.72
COE Life Insurance payment	259.22
COE Medical Reimbursement Polic	1,667.41
COE Meeting Room Maintenance	774.84
COE Meetings & Special Events	134.81
COE Miscellaneous Expense	1,646.48
COE Office Expense	1,061.67
COE Passport Expenses	5,714.69
COE Staff Appreciation	233.62
COE Transfer to GF Checking	6,000.00
COE Trustee Expense	326.00
GF Bank Fees	39.00
GF Bankcard Service Charge	64.80
GF Food	96.59
GF Household Expenses	1,257.02
GF Maintenance - Bldg	9,738.60
GF Memberships	249.00

Placentia Library District
Profit & Loss
July 2008 through March 2009

	<u>Jul '08 - Mar 09</u>
GF Miscellaneous	4,189.90
GF Office Expense	150.00
GF Printing	420.23
GF Prof & Spec Services	6,199.44
GF Registration/trans/travel	84.00
GF Reimbursement-State Library	812.00
GF Transfers to County	44,580.36
GF Travel Staff	15.00
GF Travel Trustees	417.70
GF Uncategorized Expenses	7,044.80
PA Empl 457 Plan Contribution	42,909.69
PA Empl Optional Benefit	762.30
PA Employee 125 Co-Pay	17,208.59
PA Payroll Taxes	125,829.28
PA Salaries	644,630.59
Total Expense	<u>930,647.69</u>
Net Ordinary Income	<u>375,299.88</u>
Net Income	<u><u>375,299.88</u></u>

PLACENTIA LIBRARY DISTRICT
 YTD REVENUE REPORT
 March 31, 2009

GENERAL Fund 707	REV SRCE	DESCRIPTION	BUDGET	YTD ACTUAL	BALANCE	PERCENT % RECEIVED
TAXES						
6210		Property Taxes - Current Secured	1,706,335	1,115,705	590,630	65.4%
6220		Property Taxes - Current Unsecured	67,000	65,379	1,621	97.6%
6230		Property Taxes - Prior Secured	17,500	-	17,500	0.0%
6240		Property Taxes - Prior Unsecured	750	-	750	0.0%
6250		Taxes - Spec Dist Augmentation	6,000	4,482	1,518	74.7%
6280		Property Taxes - Curr Supplemental	53,000	26,882	26,118	50.7%
6300		Property Taxes - Prior Supplemental	1,200	5,804	-4,604	483.7%
6540		Penalties & Costs on Delinq Taxes	0	1,334	-1,334	100.0%
REVENUE FROM USE OF MONEY & PROPY						
6610		Interest	40,000	12,483	27,517	31.2%
INTERGOVERNMENTAL REVENUES						
6690		State - Homeowners Property Tax Relief	16,000	7,841	8,159	49.0%
6970		State - Other	90,000	15,316	74,684	17.0%
MISCELLANEOUS REVENUES						
7670		Miscellaneous Revenue (Local Revenue)	290,000	30,444	259,556	10.5%
7680		6-MO Expired (Outlawed) Checks	0	274	-274	100.0%
TOTAL REVENUES FY 08/09:			2,287,785	1,285,944		56.2%

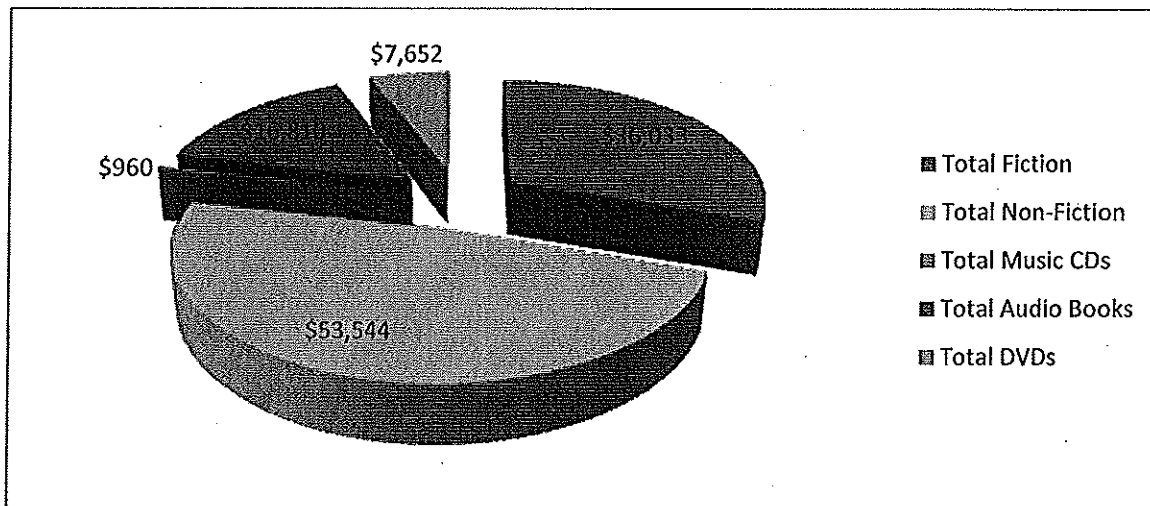
PLACENTIA LIBRARY DISTRICT
EXPENDITURES REPORT
 March 31, 2008

ACCOUNT	DESCRIPTION	APPROPRIATIONS	EXPENDED	CURRENT	REMAINDER
SALARIES & EMPLOYEE BENEFITS					
0100	Salaries & Wages	1,093,479	1,008,316	0.92	\$85,163
0200	Retirement	171,129	114,692	0.67	\$56,437
0301	Unemployment Insurance	10,000	0	0.00	\$10,000
0306	Health Insurance	88,590	61,946	0.70	\$26,644
0308	Dental Insurance	9,427	5,244	0.56	\$4,183
0309	Life Insurance	10,743	3,223	0.30	\$7,520
0310	AD & D Insurance	4,061	7,126	1.75	-\$3,065
0319	Vision Insurance	2,000	1,056	0.53	\$944
0352	Workers' Compensation Insurance	8,200	6,953	0.85	\$1,247
	TOTAL	\$1,397,629	\$1,208,556	0.86	\$189,073
SERVICES & SUPPLIES					
0700	Communications	13,870	7,824	0.56	\$6,046
0900	Food	1,250	113	0.09	\$1,137
1000	Household Expenses	12,000	5,904	0.49	\$6,096
1100	Library Insurance	15,000	14,054	0.94	\$946
1300	Maintenance, Equipment	42,000	11,291	0.27	\$30,709
1400	Maintenance, Buildings & Improvements	67,250	17,832	0.27	\$49,418
1600	Memberships	1,750	4,009	2.29	-\$2,259
1800	Office Expenses	69,150	17,219	0.25	\$51,931
1803	Postage	5,600	1,859	0.33	\$3,741
1900	Prof./Specialized Services	200,130	33,870	0.17	\$166,260
1912	Investment Administrative Fees	1,000	507	0.51	\$493
2000	Publication and Legal Notices	1,000	91	0.09	\$909
2100	Rents and Leases - Equipment	1,500	596	0.40	\$904
2200	Rents & Leases - Buildings & Improvements	73,456	59,366	0.81	\$14,090
2400	Books/Library Materials	256,000	96,075	0.38	\$159,925
2600	Transportation & Travel	2,000	893	0.45	\$1,107
2700	Meetings	10,000	8,681	0.87	\$1,319
2800	Utilities	96,500	18,963	0.20	\$77,537
	TOTAL	\$869,456	\$299,145	0.34	\$570,311
OTHER CHARGES					
3700	Taxes and Assessments	\$5,000	\$5,097	1.02	-\$97
	OPERATING EXPENSES	\$2,267,085	\$1,512,798	0.67	\$754,287
FIXED ASSETS & CONTINGENCY FUNDS					
4000	Equipment	\$50,000	\$20,706	0.41	\$29,294
5200	Contingency Funds	\$937,579	\$0	0.00	\$937,579
	TOTAL	\$987,579	\$20,706	0.02	\$966,873
TOTAL BUDGET (Fund 707)					
		\$3,259,664	\$1,533,504		\$1,726,160
707-	General Reserves	\$10,000	\$0	0.00	\$10,000
702-	Equipment & Structural Repair Fund	\$157,395	\$140,854	0.89	\$16,541
703-	Automated Replacement Fund	\$12,382	\$0	0.00	\$12,382
706-	Interest & Sinking Bond Redemption	\$197,590	\$0	0.00	\$197,590
708-	Unused Sick Leave Payoff Reserve	\$12,094	\$0	0.00	\$12,094

Placentia Library District

ACQUISITIONS REPORT FOR FISCAL YEAR 2008-2009 THROUGH THE MONTH OF MAR. 2009

	<u>Amount</u>	<u>Titles</u>	<u>Volumes</u>
Total Fiction	\$36,033	1962	2951
Total Non-Fiction	\$53,544	1628	1899
Total Music CDs	\$960	52	52
Total Audio Books	\$16,810	152	154
<u>Total Video DVDs</u>	<u>\$7,652</u>	<u>272</u>	<u>306</u>
TOTAL MATERIALS	\$114,999	4066	5362



In addition to the items above, items totaling \$24,094 are currently on order.

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 2008-2009 THROUGH THE MONTH OF MARCH 2009
Prepared by Katie Matas, Acquisitions Librarian

	GENERAL FUND		ADOPT-A-BOOK		TOTAL PURCHASED		DONATED		TOTAL ITEMS	
	Amount	Titles	Amount	Titles	Amount	Titles	Value	Titles	Amount	Titles
Adult Fiction	\$22,580	1,093	\$997	52	\$23,577	1145	\$494	22	\$24,072	1,167
Adult Circulating Non-Fiction	\$26,170	1,219	\$2,001	102	\$28,171	1321	\$369	14	\$28,540	1,335
Adult Reference	\$1,352	29	\$0	0	\$1,352	29	\$0	0	\$1,352	29
Adult magazines	\$7,105	134	\$0	0	\$7,105	134	\$0	0	\$7,105	134
Adult on-line databases	\$12,999	5	\$0	0	\$12,999	5	\$0	0	\$12,999	5
Total Adult Non-Fiction	\$47,626	1387	\$2,001	102	\$49,627	1489	\$369	14	\$49,995	1503
TOTAL ADULT PRINT MATERIALS	\$70,206	2480	\$2,998	154	\$73,204	2634	\$863	36	\$74,067	2670
Adult Music CDs	\$922	50	\$0	0	\$922	50	\$19	1	\$941	51
Adult Audio Books (incl. Overdrive)	\$16,218	145	\$0	0	\$16,218	145	\$486	10	\$16,704	155
Adult DVDs	\$6,998	242	\$0	0	\$6,998	242	\$50	3	\$7,048	245
TOTAL ADULT NON-PRINT MATERIALS	\$24,139	437	\$0	0	\$24,139	437	\$555	14	\$24,693	451
TOTAL ADULT MATERIALS	\$94,344	2917	\$2,998	154	\$97,342	3,071	\$1,418	50	\$98,760	3,121
Juvenile Fiction	\$11,038	755	\$1,418	62	\$12,456	817	\$1,809	80	\$14,265	897
Juvenile Circulating Non-Fiction	\$1,455	81	\$582	37	\$2,037	118	\$437	23	\$2,474	141
Juvenile Reference	\$1,067	10	\$0	0	\$1,067	10	\$0	0	\$1,067	10
Juvenile Magazines	\$415	10	\$0	0	\$415	10	\$0	0	\$415	10
Juvenile on-line databases	\$399	1	\$0	0	\$399	1	\$0	0	\$399	1
Total Juvenile Non-Fiction	\$3,336	102	\$582	37	\$3,918	139	\$437	23	\$4,355	162
TOTAL JUVENILE PRINT MATERIALS	\$14,374	857	\$2,000	99	\$16,374	956	\$2,246	103	\$18,620	1,059
Juvenile Music CDs	\$38	2	\$0	0	\$38	2	\$0	0	\$38	2
Juvenile Audio Books	\$592	7	\$0	0	\$592	7	\$0	0	\$592	7
Juvenile DVDs	\$654	30	\$0	0	\$654	30	\$30	2	\$683	32
TOTAL JUVENILE NON-PRINT MATERIALS	\$1,283	39	\$0	0	\$1,283	39	\$30	2	\$1,313	41
TOTAL JUVENILE MATERIALS	\$15,657	896	\$2,000	99	\$17,657	995	\$2,276	105	\$19,933	1100
Total Fiction	\$33,618	1,848	\$2,415	114	\$36,033	1962	\$2,303	102	\$38,336	2064
Total Non-Fiction	\$50,962	1,489	\$2,583	139	\$53,544	1628	\$806	37	\$54,350	1665
Total Music CDs	\$960	52	\$0	0	\$960	52	\$19	1	\$979	53
Total Audio Books	\$16,810	152	\$0	0	\$16,810	152	\$486	10	\$17,296	162
Total Video DVDs	\$7,652	272	\$0	0	\$7,652	272	\$80	5	\$7,732	277
TOTAL MATERIALS	\$110,002	3813	\$4,998	253	\$114,999	4066	\$3,694	155	\$118,693	4221
General Fund	\$24,094		\$0		\$24,094		\$0		\$24,094	
Outstanding Orders as of March 2009										
Adopt-a-book	\$0		\$0		\$0		\$0		\$0	

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director
FROM: Yesenia Gomez, Development Director
SUBJECT: Entrepreneurial Activities Report for March 2009
DATE: April 21, 2009

Net Revenue Summary

			YTD	YTD
	Mar-09	Mar-08	2008-2009	2007-2008
Passport	7,800.00	14,848.00	39,039.00	110,843.00
Passport Photos	920.00	2,540.00	5,720.00	8,482.00
Test Proctor	120.00	90.00	840.00	1,255.00
Total	8,840.00	17,478.00	45,599.00	120,580.00

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director
FROM: Marisa Timothy, Administrative Assistant
SUBJECT: Personnel Report for March 2009
DATE: April 16, 2009

RESIGNATIONS:

None

RETIREMENT:

None

APPOINTMENTS:

None

OPEN POSITIONS:

Management Analyst (FT)

WORKERS' COMPENSATION LEAVE:

None

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director

FROM: David Ferrari

SUBJECT: Circulation Activity Report

DATE: April 21, 2009

MONTHLY STATISTICS

See Agenda Item #19 for Patron Count, Passport Count and Circulation Report

STAFF ACTIVITY

- March 3-Meeting with the director and managers.
- March 10 Meeting with the director and managers.
- March 24-Meeting with Yesenia and Roger
- March 25-Meeting with Jeanette
- March 26-Meeting with Yesenia
- March 30-Meeting with Yesenia on circulation agendas.
- March 31- Meeting with the circulation staff to go over several agendas.
- March 31- Meeting with Yesenia on circulation agendas.

ONGOING PROJECTS

March 25: Examined all the fire extinguishers in the library to be sure they were up to date.

NEW PROJECTS AND ACTIVITIES

Updating the Emergency Manual

<u>CIRCULATION</u>			Y-T-D	Y-T-D	Y-T-D
	Mar 09	Mar 08	2008-9	2007-8	%change
NEW PATRON REGISTRATIONS	510	384	3,263	2,607	20%
TOTAL CIRCULATION	23,857	25,112	145,417	191,372	-24%
TOTAL ACTIVE BORROWERS	24,485	22,197	173,116	154,843	11%
ATTENDANCE	27,805	29,060	169,100	233,582	-28%

PASSPORT SERVICES

	Sun	Mon	Tues	Wed	Thur	Sat	Total/Hr.
9:00	0	0	0	0	0	18	18
10:00	0	0	0	0	0	24	24
11:00	0	0	0	0	0	19	21
12:00	0	0	0	0	0	22	22
1:00	22	0	0	0	0	20	42
2:00	21	0	0	0	0	19	40
3:00	15	8	5	13	12	12	65
4:00	9	8	6	10	15	13	61
5:00	0	11	10	9	9	0	39
6:00	0	4	11	6	6	0	27
7:00	0	6	5	5	4	0	20
8:00	0	4	3	5	4	0	16
Total/Day	67	41	40	48	50	147	395
							Grand Total

PATRON COUNT

	Sun	Mon	Tues	Wed	Thur	Sat	Total/Hr.	Actual Total
9:00	0	692	648	388	648	380	2,756	1,187
10:00	0	898	888	372	614	534	3,306	1,296
11:00	0	954	648	627	711	792	3,732	1,254
12:00	0	804	642	626	776	930	3,778	1,346
1:00	1,520	844	864	680	588	786	5,281	2,425
2:00	1,582	1,210	1,310	690	872	776	6,440	2,479
3:00	1,446	1,206	1,533	1,069	905	980	7,139	3,201
4:00	1,230	1,731	1,313	897	1,017	1,204	7,392	2,898
5:00	0	1,012	1,428	1,137	700	0	4,277	2,028
6:00	0	1,661	912	1,049	825	0	4,447	1,705
7:00	0	1,002	876	900	789	0	3,567	1,477
8:00	0	1,150	834	660	852	0	3,496	1,748
Total/Day	5,778	13,164	11,896	9,095	9,297	6,382	55,610	2,7805
								Grand Total

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director
FROM: Marisa Timothy, Administrative Assistant
SUBJECT: City of Placentia Invoices
DATE: April 16, 2009

CITY OF PLACENTIA
 INVOICES

PERIOD

COVERED FY2008-2009	DATE INVOICE	S. CA EDISON	TURF	GROUNDS	MAINT/ REPAIRS	CIV CTR SEISMIC	IRRIGATION CONTROL	TOTAL
Jul-08	07/29/08	6,700.24						6,700.24
Aug-08	08/27/08	14,218.85	1,150.57	259.55				15,628.97
Sep-08	09/26/08	5,128.31	1,150.57	126.90				6,405.78
Oct-08	10/29/08	7,465.13	1,150.57					8,615.70
Nov-08	*		1,150.57	150.27				1,300.84
Dec-08	*			139.83				139.83
Jan-09	*							0.00
Feb-09	*							0.00
Mar-09								0.00
Apr-09								0.00
May-09								0.00
Jun-09								0.00
TOTAL		33,512.53	4,602.28	676.55	0.00	0.00	0.00	38,791.36
AVG		6,702.51	920.46	135.31	0.00	0.00	0.00	7,758.27

* City Billing Not Received

PERIOD

COVERED FY2007-2008	DATE INVOICE	S. CA EDISON	TURF	GROUNDS	MAINT/ REPAIRS	CIV CTR SEISMIC	IRRIGATION CONTROL	TOTAL
Jul-07	07/23/07	5,584.05	1,150.57	136.67	645.55	0.00	0.00	7,516.84
Aug-07	08/22/07	7,054.77	1,440.22	136.67	117.20	0.00	0.00	8,748.86
Sep-07	10/02/07	7,492.80	2,316.02	145.15	107.50	0.00	15.06	10,076.53
Oct-07	11/19/07	7,016.46	1,150.57	145.15	107.50	0.00	0.00	8,419.68
Nov-07	11/19/07	5,287.29	1,186.18	145.15	107.50	0.00	0.00	6,726.12
Dec-07	02/13/08	4,198.61	1,150.57	145.15	107.50	0.00	7.98	5,609.81
Jan-08	02/13/08	3,118.39	1,150.57	145.15	137.50	0.00	7.84	4,559.45
Feb-08	02/13/08	3,438.09	1,150.57	145.45	1,218.91	0.00	7.82	5,960.84

Mar-08	04/01/08	3,757.21	1,150.57	145.15	107.50	0.00	7.82	5,168.25
Apr-08	10/15/08	3,894.06	1,150.57	145.15	107.50	0.00	7.84	5,305
May-08	10/15/08	4,063.65	1,150.57	145.15	107.50	0.00	0.00	5,466.87
Jun-08	10/15/08	6,607.52	1,150.57	145.15	107.50	0.00	0.00	8,010.74
TOTAL		61,512.90	15,297.55	1,725.14	2,979.16	0.00	54.36	81,569.11
AVG		5,126.08	1,274.80	143.76	248.26	0.00	4.53	6,797.43

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES


TO: Jeanette Contreras, Library Director
FROM: Yesenia Gomez, Development Director
SUBJECT: Partnership With Community Organizations for March 2009
DATE: April 21, 2009

📖 Partnership with H.I.S House to provide homework assistance through the Klein Family Foundation grant. The help is available Mondays through Thursdays from 6:30P.M. until 8:15P.M. P.A.S.S. is currently serving between 6 and 10 students during each session. Students are provided with a nourishing snack as well as a homework mentor.

📖 Partnership with the Valencia High School to provide young adult book discussions through the Great Stories grant. This grant enables seventy-five 9th grade remedial students at the high school to read three recommended books for teens and participate in literature circles and discussion groups at their high school. The books are "The Absolutely True Story of a Part-time Indian" by Sherman Alexie, "Black and White" by Paul Volpoini and "Luna" by Julie Peters.

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director
FROM: Yesenia Gomez, Development Director
SUBJECT: Active Grant Application for March 2009
DATE: April 21, 2009

 There is no activity to report for the month of March 2009.

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees
FROM: Jeanette Contreras, Library Director
SUBJECT: Library Director's Report
DATE: April 21, 2009

Accomplishments

- Submitted facility project desire to the California State Library for possible eligibility of the American Recovery and Reinvestment Act (ARRA).
- Secured donations and funds from the Placentia Library Friends Foundation (PLFF), SAM's Club & Pat & Oscar's for the August 15th Summer Reading Celebration event. Continued to coordinate efforts with the City of Placentia for the Summer Reading Celebration event.
- Contacted Supervisor Norby & Senator Huff's Offices for appointments.

Community / Outreach

- Chamber of Commerce's 85th Birthday Celebration – March 26th
- Rotary District Conference – March 29th
- Rotary Cowabunga to promote the Author's Luncheon – April 3rd
- Rotary Prayer Breakfast – April 10th
- City Easter Eggcitement – April 11th

Training/Workshop/Conferences

- The Local Agency Formation Commission (LAFCO) Best Practices with Trustee Turner – March 27th
- Rotary District at Chapman University – April 4th

Meetings

- All staff meeting – March 23rd
- Library Board of Trustees meeting – March 24th
- Manager/Supervisor meetings – March 24th, 31st, April 7th & 14th
- Placentia Library Friends Foundation – March 23rd & 30th
- Rotary – March 25th, April 1st, 8th & 15th
- PARS representatives – March 31st
- City of Placentia staff – March 24th, 25th & April 6th
- Secretary Richard DeVecchio – April 7th
- Museum of Teaching and Learning (MOTAL) representatives – April 13th
- California Unemployment Insurance Appeals Board Hearing – April 14th

Projects in Progress

- Express computer stations
- Authors' Luncheon
- Library and Information Science Students to Encourage Networking (LISSTEN) workshop – presenter
- Digitization of *Elephant Rides For Free* and *Placentia, a Pleasant Place*
- Website design

I also attended various library programs – Children's Family Interactive Reading and Sharing Time (FIRST) program on March 23rd; Joanne Hardy's farewell reception on March 31st; Children's Egg Hunt program on April 11th and the PLFF Annual meeting on April 17th.

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees
FROM: Roger Hiles, Library Services Manager
SUBJECT: Library Service Manager's Report
DATE: APRIL 6, 2009

Activities Report:

Accomplishments

I took over the duties of the Adult Services Librarian following the departure of Joanne Hardy.

I continued to work with many members of the Library staff to gather updated website content to use on the next version of the library website. In addition, I completed page designs for 19 of the 22 pages in the new site.

I worked with the Library IT assistant to create an inventory of the computer software and hardware used in the library.

Met with volunteer to begin training him on the repository software being used for the new hosting solution for the Historical Photo collection.

Projects in Progress

Website redesign – Currently meeting with staff to review and update content and working on final page designs. Anticipated completion date: April 2009.

Express Internet stations – I am working with the Library IT assistant to create a bank of five laptop computers configured for use as express Internet stations. Anticipated completion date: May 2009.

Teen Area – I worked with the Children's staff and the Library IT assistant to begin planning for reorganizing the public areas in the Children's Library to make room for a teen area and also to make better use of the computers. Anticipated completion date: June 15, 2009.

Staff In-service – Began planning for in-service for Adult Services and Children's librarians on the key features and uses of the library's subscription databases. Anticipated completion date: June 2009.

Computer infrastructure – Use existing equipment and open source software to create a staff domain, shared resources, a common software suite for the staff, and centralized PC management and backup. Anticipated completion date: Sept. 1, 2009.

90th Anniversary Celebration – Working out details of the District's 90th Anniversary. Anticipated completion date: Sept. 2, 2009.

Historic Photograph Database Migration – Moving the History Room's digitized photograph collection to a free hosting platform. Anticipated completion date: Dec. 31, 2009.

Meetings

I met with Joanne Hardy about transition issues 2-3 times per week during the reporting period.

I met with Lori Worden to discuss computer locations in the Children's Library on March 25 and April 8.

I attended the Technical Services meeting on Apr. 8

I attended the Adult Services staff meeting on Apr. 7.

I attended the monthly library staff meeting on March 23

I attended the weekly supervisor's meeting with the Library Director.

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director
FROM: Lori Worden, Children's Librarian
SUBJECT: Children's Services Monthly Activity Report for March, 2009
DATE: April 11, 2009

MONTHLY STATISTICS

Phone reference	18
In person reference/research	638
Total	656

TYPE OF PROGRAM	NUMER OF PROGRAMS	TOTAL ATTENDANCE
Lap Sit 24 months & younger	4	146
Preschool Story Time I & II: 3-6 years	10	236
Pocket Tales: Stories, music, and movement.	5	224
Read to the Dogs	1	35
P-TAC Meetings	2	18
Family Game Day	1	37
F.I.R.S.T. – Family Interactive Reading and Sharing	1	33
Ruby Dr. Elem.- After School	1	25
Cub Scout tours	2	24
Teen knitting program	1	16
Total March 2009	28	794

Total March 2008		
Current FY to date	147	6,334
Previous FY to date		

STAFF ACTIVITY

March 2: Lori Worden delivered flyers to PTA Council for the PYLUSD to publicize our events in the Children's department.

March 12: Lori Worden attended a SLS Children's meeting at OCPL Headquarters. Program and Summer Reading information were shared.

March 12: Coleen Wakai attended a SLS YA meeting at Anaheim Central Library. Young adult programs and ideas for Young Adult summer reading programs were shared.

March 25: Lori Worden participated in an online Infopeople webinar : "Creating Library Spaces for Very Young Children."

ONGOING PROJECTS

The children's department presented its regular programs during the month of March:

- Pre-school storytimes
- Pocket Tales: Stories & Music
- Lap Sit Time
- Read to the Dogs
- F.I.R.S.T. family book discussion
- Family Game Day

NEW PROJECTS AND ACTIVITIES

- 1.) Coleen Wakai presented a beginning knitting program for teens. Coleen and volunteers instructed 16 teens how to knit.
- 2.) Lori Worden visited Ruby Dr. Elementary school's after school program and shared stories with 25 students.
- 3.) Brenda Ramirez and Lori Worden gave a library tour and presented information to Cub Scouts looking for information in library databases.

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director
FROM: Toby Silberfarb, Library Assistant Literacy / Volunteers
SUBJECT: Literacy / Volunteer Report for March, 2009
DATE: April 6, 2009

MONTHLY STATISTICS

Volunteer Hours:
History Room 157 hrs
PLFF 502hrs
Library (General) 210 hrs
Homework Club 158 hrs
Tutors (ALS) 55 hrs

Total: 853 hrs

STAFF ACTIVITY

Attended CLLS Meeting in Buena Park;
Attended SCLLN Conference in Buena Park;
Facilitated the March book discussion group (Water for Elephants);
Coordinated an adult program on personal finance;
Daily duties as reference library assistant;
Created a volunteer brochure;
Processed 10 volunteer applications;
Called 10 potential volunteers;
Processed 4 staff/Friends requests for volunteers;
Processed 1 new FWS from WSU;
Restocked H.I.S. House P.A.S.S. homework club;
Working on the annual ELLI data report for the CLLS;
Proctored 4 exams for distance learning students.

ONGOING PROJECTS

Weeding the 300s;
Collection development 300s;
Working on procedural manual for the functions of a Library Assistant, Literacy Services;
Working on outline of the operations of Literacy/Volunteer Services;
Refocusing library efforts for the 3 CLLS grant programs;
Seeking FWS volunteers for the Library and H.I.S. House homework programs;
Recruiting/seeking/ placing volunteers for various positions in the library.

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Roger Hiles
FROM: Joanne Hardy, interim Librarian II, Adult Services
SUBJECT: Adult Services Monthly Activity Report for March 2009
DATE: MARCH 31, 2009

MONTHLY STATISTICS

Reference Desk Activity

Phone reference:	240
In person reference/research:	1919
Guest passes:	15
E-mail reference/research:	0
Electronic: databases/internet/catalog instruction:	119
Electronic: computer use:	3355
Technology: computer/printer questions or troubleshooting:	394
In library use: ready reference:	17
In library use (cleanup):	4206

STAFF ACTIVITY

Joanne Hardy:

- Drafted Performance Measurements for Adult Services and Literacy, for use in budget preparation
- Compiled guidelines on staff preparations for programs
- Met with the Library Services Manager several times each week to provide briefing on various Adult Services procedures
- Met on March 11 with Adult Services staff to address reference and collection development news and concerns
- Submitted publicity for PLFF Notations about the Adult Services programming (upcoming book discussions, Summer Reading Program, and Imagination Celebration)
- Assisted the library's poet laureate with construction and, on March 27, put up the "Poems Sparks Our Imagination" display for Poetry Month (April)
- Compiled the Poems-To-Go handout to accompany the Poems display
- Composed publicity and arranged for continuity in oversight of the Readers Theatre event, April 26, for the Imagination Celebration
- Composed and printed a bibliography on Antiques & Collectibles, to accompany the PLFF Annual Meeting program on antique evaluations

- Participated in the management team meetings on March 10, 17, and 24
- Briefed two librarians on criteria and processes for weeding collections

Librarians and Library Assistants completed and prepared for future book discussions and programs:

Toby Silberfarb: the March 10 book discussion of *Water for Elephants* had 13 participants.

Toby Silberfarb: the program "Thrift and the Way to Wealth", on March 19, 2009 had a mere 4 attendees.

Kathy Staymates: created the bibliography/webliography highlighting the collection's books on Birds; this will accompany her program in May on bluebirds.

Gary Bell: created a bibliography/webliography on Islam.

ONGOING PROJECTS

Joanne Hardy continued the reorganization of the Reference Desk. Before changes were put in place, all regular staff was consulted.

Nadia Dallstream and Kathy Staymates drafted guidelines and finalized the program schedule for the Adult Summer Reading Program. The theme "Express Yourself @ Your Library" will be carried into the following events:

Name That Tune:	June 20
Do You Wanna Dance?	June 27
Find Your Inner Voice	July 11
Create a Culinary Masterpiece	July 18
Make Your Own Greeting Cards	July 25
Express Yourself in Your Garden	August 8

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director
FROM: Gary Bell, History Room Librarian
SUBJECT: Local History Room Monthly Report for March, 2009
DATE: April 20, 2009

MONTHLY STATISTICS

Visitors to History Room in March, 2009	4
Visitors to History Room in March, 2008	12
Volunteer Hours	133
Intern Hours	25

STAFF & VOLUNTEER ACTIVITY

- Historical items and pictures were provided to City Hall for their history displays, including a loan of our Placentia population sign from 1966.
- Photo albums were loaned to the city and pictures were printed for the city's use.
- Materials were provided to the Chamber of Commerce for their 85th anniversary breakfast. Crystal Gales, Chamber President, was provided with research materials for this occasion and a disk of pictures was created for the event. John Walcek, photographer, selected pictures
- The Friends Bookstore was supplied with 5 copies each of our "for sale" items.
- Materials were prepared for distribution to the PYLUSD.
- Information was sought on the Placentia Orange Growers' Association and their packing houses, in regard to the recent move to tear down one of the last surviving packing houses in the city.
- There were many requests for Valencia, Esperanza, and El Dorado High School yearbooks. A 1960 Valencia yearbook, which we did not have, was loaned to us by Diana Robles Yorba for the Valencia High School 75th anniversary display.
- Eddie Castro donated a sweater for the display. Efforts are being made to obtain the current local high school yearbooks, continuing our collection of these popular items.
- I submitted an annual History Room report on March 17th, to supplement the Placentia District Library's Placentia History Room's prospectus of September 2008.
- Scanning and digitization of photographs continues with albums 31, 32, 33, and 41 completed in March.
- Information was sought on the Huntington Botanical Garden.
- On March 25th I spoke at the Presbyterian Church on local history matters.

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director
FROM: Katie Matas, Librarian, Technical Services
SUBJECT: Technology & Website Report for March 2009
DATE: April 20, 2009

MONTHLY STATISTICS

Online database usage:

	March 2009	March 2008		Y-T-D 2008-9	Y-T-D 2007-8	Y-T-D % change
Ancestry.com	322	4		1,063	91	91%
Chilton Library (Automobiles)	4	9		67	61	9%
General Reference Center Opposing Viewpoints (sub.ends Nov 30, 2008 not renewed)	49	60		211	642	-67%
Newsbank	157	100		836	632	24%
L.A Times Wall Street Journal (cancelled Nov. 1, 2008)	3	4		58	82	-29%
Heritage Quest	5175	2626		15,202	31,767	-52%
Learning Express (Learn a test)	14	7		144	107	26%
Novelist	44	5		217	30	86%
Tumblebooks	292	298		2,267	3,477	-35%
MorningStar	39	69		1,040	1,172	-11%
Reference USA	83	63		408	573	-29%
Value Line	0	105		975	3,838	-75%
	6182	3350		22,488	42,472	-47%

Website traffic for March 2009:

In March 2009 we had 17,377 visitors to our website. In March 2008 there were 47,077 page hits. A yearly comparison is not available due to the website redesign.

STAFF ACTIVITY

- Patrick removed Publisher from the public computers in the Children's Area after the staff training was finished.
- Katie updated the codes on the loading dock door lock.

ONGOING PROJECTS

- Jesus continues to update Library events on the website.
- Jesus continues to maintain the outside electronic sign.
- Roger Hiles worked on improvements to the Library website.

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees

FROM: Jeanette Contreras, Library Director

SUBJECT: Review of the Placentia Library District Policy #4075 – Duties & Responsibilities of Library Trustees

DATE: April 21, 2009

BACKGROUND

The Placentia Library District Policy Series 4000 was reviewed and discussed to clarify the roles and responsibilities of the Library Board of Trustees. It was decided that Secretary Richard DeVecchio and Library Director Jeanette Contreras work on the matter and present recommendation to the Library Board of Trustees at the April 2009 meeting.

Attachment A is the proposed changes to the Placentia Library District policy #4075 – Duties & Responsibilities of Library Trustees.

RECOMMENDATION:

Approve the changes to Placentia Library District Policy #4075 as recommended on Attachment A.

Placentia Library District

POLICY HANDBOOK

POLICY TITLE: Duties & Responsibilities of Library Trustees
POLICY NUMBER: 4075 ***PROPOSED REVISION***

4075.1 The duties and powers of boards of Library Trustees are set forth in the following sections of the Education Code of California: 19400-19532.

4075.2 The following duties and responsibilities are prescribed by law and may be delegated by the Trustees for implementation by the library director:

4075.2.1 The Board manages the affairs of the library district, enforcing all rules and regulations. (sec. 19645)

4075.2.2 The Board meets at least once each month, with special meetings subject to call by request of a majority of the Board's membership, or by the president of the Board. (sec. 19428)

4075.2.3 The Board keeps a record of its proceedings. (sec. 19425)

4075.2.4 The Board makes and enforces rules and regulations necessary for the administration and protection of libraries and library properties. (sec. 19460)

4075.2.5 The Board administers trusts, gifts and property received by the library, and may, in some cases, dispose of property for the benefit of the library. It also purchases, builds, or rents, and equips such real property as is necessary for library operations. (sec. 19461)

4075.2.6 The Board prescribes the duties and powers of the library director and other employees of the library, determines the number of and appoints all officers and employees, and fixes their compensation. The officers and employees hold their offices or positions at the pleasure of the Board. (sec. 19462 & 19467)

4075.2.7 The Board purchases necessary library materials and other personal property. The Board may borrow, lend and exchange books by arrangement with other libraries, and may allow non-residents to borrow books upon such conditions as may be prescribed. (sec. 19466)

4075.2.8 The Board delegates to the library director the rendering of an annual report to the State Librarian on the condition of the library for the period ending June 30 of each year. (sec. 19468)

4075.2.9 The Board shall adopt an annual budget.

4075.2.10 The Board has the power to make a contract with a city or county for library service, and determine the compensation to be paid for such service.

4075.2.11 The Board shall designate the hours during which the library shall be open for the use of the public. (sec. 19469 & 19654)

4075.2.12 The Board may do and perform any and all other acts necessary and proper to implement the provisions of the Education Code relating to libraries and not previously identified.

4075.3 The closest cooperation and harmony should be maintained between the Library Board and the library director. Each should keep the other fully informed of major decisions and actions.

4075.4 As a body elected by the community, the Library Board maintains the ultimate authority for the Library:

4075.4.1 It informs itself about general library objectives and makes plans for the management of the library in the light of these objectives.

4075.4.2 It establishes policies and resolutions in regard to: (a) finances, including the acquisition of funds; (b) property; (c) library equipment and materials; (d) personnel; (e) services, including rules and regulations; and (f) public relations.

4075.4.3 It selects and appoints a qualified library director to serve as the manager and administrator of the library.

Placentia Library District

POLICY HANDBOOK

POLICY TITLE: Duties & Responsibilities of Library Trustees
POLICY NUMBER: 4075

4075.1 The duties and powers of boards of Library Trustees are set forth in the following sections of the Education Code of California, libraries in unincorporated towns and villages, Sections 27501 – 27665.

4075.2 The following duties and responsibilities are prescribed by law:

4075.2.1 The Board manages the affairs of the library district. (In practice, the Board determines policy, and delegates administration to the library director.)

4075.2.2 The Board meets at least once each month, with special meetings subject to call by request of a majority of the Board's membership, or by the president of the Board.

4075.2.3 The Board keeps a record of its proceedings.

4075.2.4 The Board makes and enforces rules and regulations necessary for the administration and protection of libraries and library properties.

4075.2.5 The Board administers trusts, gifts and property received by the library, and may, in some cases, dispose of property for the benefit of the library. It also purchases, builds, or rents, and equips such real property as is necessary for library operations.

4075.2.6 The Board prescribes the duties and powers of the library director and other employees of the library, determines the number of and appoints all officers and employees, and fixes their compensation. The officers and employees hold their offices or positions at the pleasure of the Board.

4075.2.7 The Board purchases necessary library materials and other personal property. The Board may borrow, lend and exchange books by arrangement with other libraries, and may allow non-residents to borrow books upon such conditions as may be prescribed.

4075.2.8 The Board delegates to the library director the rendering of an annual report to the State Librarian on the condition of the library for the period ending June 30 of each year.

4075.2.9 The Board adopts a yearly budget with the advice and assistance of the library director, presents the budget requirements to the appropriating body, and is prepared to explain and justify the allocation of amounts to be spent for the various items in the budget.

4075.2.10 The Board has the power to make a contract with a city or county for library service, and determine the compensation to be paid for such service.

4075.2.11 The Board of library trustees may do and perform any and all other acts and things necessary or proper to carry out the provisions of the Education Code relating to libraries.

4075.3 The closest cooperation and harmony should be maintained between the Library Board and the Library Director. Each should keep the other fully informed of major decisions and actions.

4075.4 As a body elected by the community, the Library Board maintains the ultimate authority for the Library:

4075.4.1 It informs itself about general library objectives and makes plans for the management of the library in the light of these objectives.

4075.4.2 It establishes policies and resolutions in regard to: (a) finances, including the acquisition of funds; (b) property; (c) library equipment and materials; (d) personnel; (e) services, including rules and regulations; and (f) public relations.

4075.4.3 It selects and appoints a qualified library director in whom it has confidence and to whom it gives full support and encouragement to serve as the manager and administrator of the library.

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees

FROM: Jeanette Contreras, Library Director

SUBJECT: Presentation of Fiscal Year 2007-2008 Financial Audit by Lynne Netty, CPA
from Macias Gini & O'Connell.

DATE: April 21, 2009

BACKGROUND

Lynne Netty, CPA from Macias Gini & O'Connell, will present the findings for the Fiscal Year 2007-2008 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 2007-2008.

PLACENTIA LIBRARY DISTRICT

**Independent Auditor's Report and
Annual Financial Statements**

For the Year Ended June 30, 2008

DRAFT



PLACENTIA LIBRARY DISTRICT
Annual Financial Report
June 30, 2008

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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 major fund of the Placentia Library District (District) as of and for the year ended June 30, 2008, 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 major fund of the District as of June 30, 2008, 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.

The management's discussion and analysis and other required supplementary information identified in the accompanying table of contents are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Certified Public Accountants
Newport Beach, California

April 24, 2009



DRAFT

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Management's Discussion and Analysis

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, 2008. We encourage readers to consider the information presented here in conjunction with the District's basic financial statements, which can be found on pages 10 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 \$2,354,569 (*net assets*). Of this amount, \$1,368,001 (*unrestricted net assets*) may be used to meet the District's ongoing obligations to citizens and creditors.
- ✍️ 📖 The District's total net assets decreased by (\$124,711). This decrease is attributable to higher expenditures than budgeted during the fiscal year.
- 📖 As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$1,431,621, a decrease of (\$199,722) in comparison with the prior year. Approximately 100 percent of this total amount, \$1,431,621 is available for spending at the government's discretion (*unreserved fund balance*).
- 📖 At the end of the current fiscal year, unreserved fund balance for the general fund was \$1,431,621.
- 📖 The District's total debt decreased by \$132,712 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 financial statements

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

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 10 to 11 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 10 to 15 of this report.

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 17 to 26 of this report.

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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 \$2,354,569 at the close of the most recent fiscal year.

Approximately 42 percent of the District's net assets reflects its investment in capital assets (e.g., land, buildings, machinery 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		
	2007-08	2006-07
Current and other assets	\$1,481,415	\$1,633,565
Capital assets	1,165,745	1,223,446
Total Assets	<u>2,647,160</u>	<u>2,857,011</u>
Long-term liabilities outstanding	242,797	375,509
Other liabilities	49,794	2,222
Total Liabilities	<u>292,591</u>	<u>377,731</u>
Net assets:		
Invested in capital assets, net of related debt	986,568	940,214
Restricted	-	-
Unrestricted	1,368,001	1,539,066
Total net assets	<u>\$2,354,569</u>	<u>\$2,479,280</u>

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* (\$1,368,001) may be used to meet the government's ongoing obligations to citizens and creditors.

The government's net assets decreased by (\$124,711) during the fiscal year. The decrease is due to higher than anticipated expenditures.

Governmental Activities.

Governmental Activities decreased the Placentia Library District of Orange County's net assets by (\$124,711), thereby accounting for 100 percent of the total decrease in the net assets of the Placentia Library District of Orange County. Key elements of this decrease are as follows:

- 📖 Although property taxes increased by \$14,050; higher costs; salaries and employee benefits, separation pay-outs and the strategic planning process all contributed to the decrease in net assets for the fiscal year 2007/08.
- 📖 Grants from the State Library of California for governmental activities in support of literacy programs remained fairly constant.

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 2007-2008, the District's governmental fund reported an ending balance of \$1,431,621, a decrease of (\$199,722) in comparison with the prior year. Approximately 100 percent of this total amount (\$1,431,621) constitutes *unreserved 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 was \$1,431,621, while the total fund balance was \$1,431,621. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and the total fund balance to total fund expenditures. Unreserved fund balance represents 53 percent of total generating fund expenditures, and the total fund balance also represents 53 percent of that same amount.

The fund balance of the District's general fund decreased by (\$199,722) during the current fiscal year. Key factors in the decrease are as follows:

- 📖 Property tax revenue decreased.
- 📖 Expenses were more than budgeted.

The fund balance designated for lease payments reported in the general fund is \$104,055.

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:

- Salaries and employee benefits exceeded budgeted expenditures due to the payout of two employees in fiscal year 2007/2008. The Executive Director and Administrative Services Manager left the District during this fiscal year.
- Professional services exceeded budgeted expenditures due to expenditures not included in the original budget. These expenditures related to the Federal Work Study Program, grant writers, offsite storyteller and professional staff consultant.
- 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 include passport services and the replacement of a passport camera and photo printer.

Statement of Activities

Placentia Library District Statement of Activities			
	2007-08	2006-07	\$ Change
General revenue:			
Property tax	1,851,843	1,849,464	2,379
Unrestricted investment earnings	63,337	57,516	5,821
Miscellaneous	6,259	409	5,850
Total general revenue	\$ 1,921,439	\$ 1,907,389	14,050
General expenses:			
General government	2,029,885	1,679,055	350,830
Interest	16,265	15,554	711
Total governmental activities	\$ 2,046,150	\$ 1,694,609	\$ 351,541
Change in net assets	(124,711)	212,780	
Net assets - beginning of year	\$ 2,479,280	\$ 2,266,500	
Net assets - end of year	\$ 2,354,569	\$ 2,479,280	

Capital Asset and Debt Administration

Capital Assets. The District spent \$-0- on equipment. No major capital events were undertaken in the current fiscal year.

Additional information on the District's capital assets can be found in Note 3 (b) on page 23 of this report.

Long-term debt. At the end of the current fiscal year the District had total bonded debt outstanding of \$242,797. Of this amount, \$179,177 comprises debt backed by the full faith and credit of the government. The remaining \$63,620 of the District's debt represents the District's obligation to its employees for compensated absences.

Placentia Library District of Orange County's Outstanding Debt	
	Governmental activities
	June 30, 2008
Capital Lease, Equipment	\$138,124
Civic Center Renovation	41,053
Compensated Absences	63,620
Total	\$242,797

The District's total debt decreased by \$132,712 during the current fiscal year. The primary change was the payment on the HVAC lease and the Civic Center Renovation loan.

California statutes limit the amount of general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation. The 2007 property valuation for the City of Placentia is \$4,763,378,572. The current debt limitation for the District is \$476,337,857, which is significantly in excess of the District's outstanding general obligation debt.

Additional information on District's long-term debt can be found in Note 3 (c) on page 23 of this report.

Economic Factors and Next Year's Budgets and Rates

- 📖 The assumption used in the Fiscal Year 2008-09 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 continue to erode since the State funding has not increased in recent years. Staff is seeking corporate grants to replace these funds.
- 📖 That the Public Library Fund grant from the State Library of California will remain constant at approximately \$21,000. This is down from \$88,826 in Fiscal Year 2000-01.
- 📖 That local revenue for Passports and photos will increase because of changes in Passport requirements by the Department of State.

All of these factors were considered in preparing the District's budget for Fiscal Year 2008-09.



During the current fiscal year, unreserved fund balance in the general fund increased to \$1,431,621. The Placentia Library District of Orange County has carried over all of this amount for paying the District's expenses between July 1, 2008 and the end of November, 2008 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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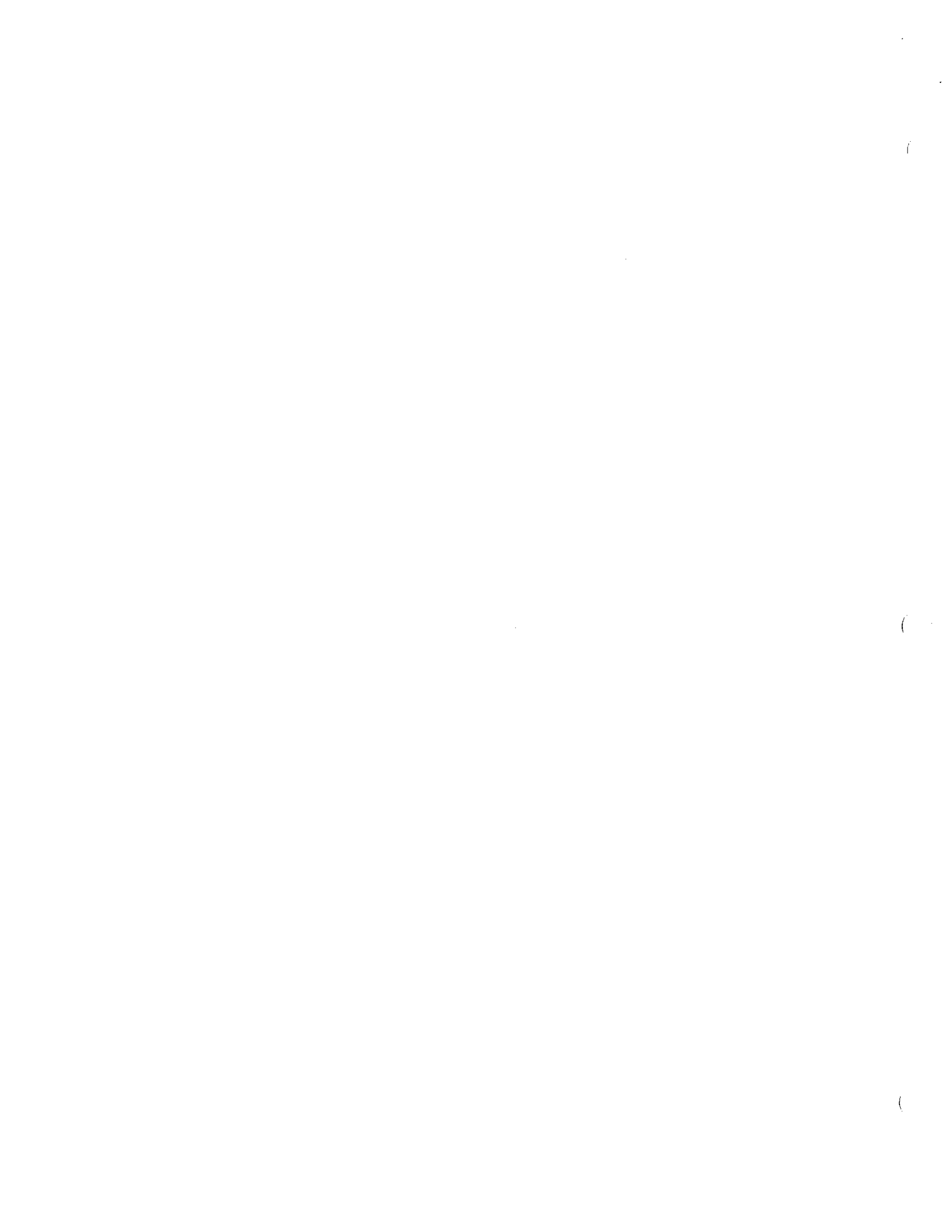


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BASIC FINANCIAL STATEMENTS



PLACENTIA LIBRARY DISTRICT
Statement of Net Assets
June 30, 2008

Assets:	
Cash and investments	\$ 1,445,278
Taxes receivable	28,474
Interest receivable	7,663
Capital assets, non-depreciable	81,498
Capital assets, net of accumulated depreciation	<u>1,084,247</u>
Total assets	<u>2,647,160</u>
 Liabilities:	
Accounts payable	19,874
Accrued salaries	28,304
Due to other governments	120
Accrued liabilities	1,496
Noncurrent liabilities:	
Due within one year	63,918
Due in more than one year:	
Capital leases	115,259
Compensated absences	<u>63,620</u>
Total liabilities	<u>292,591</u>
 Net assets:	
Invested in capital assets, net of related debt	986,568
Unrestricted	<u>1,368,001</u>
Total net assets	<u><u>\$ 2,354,569</u></u>

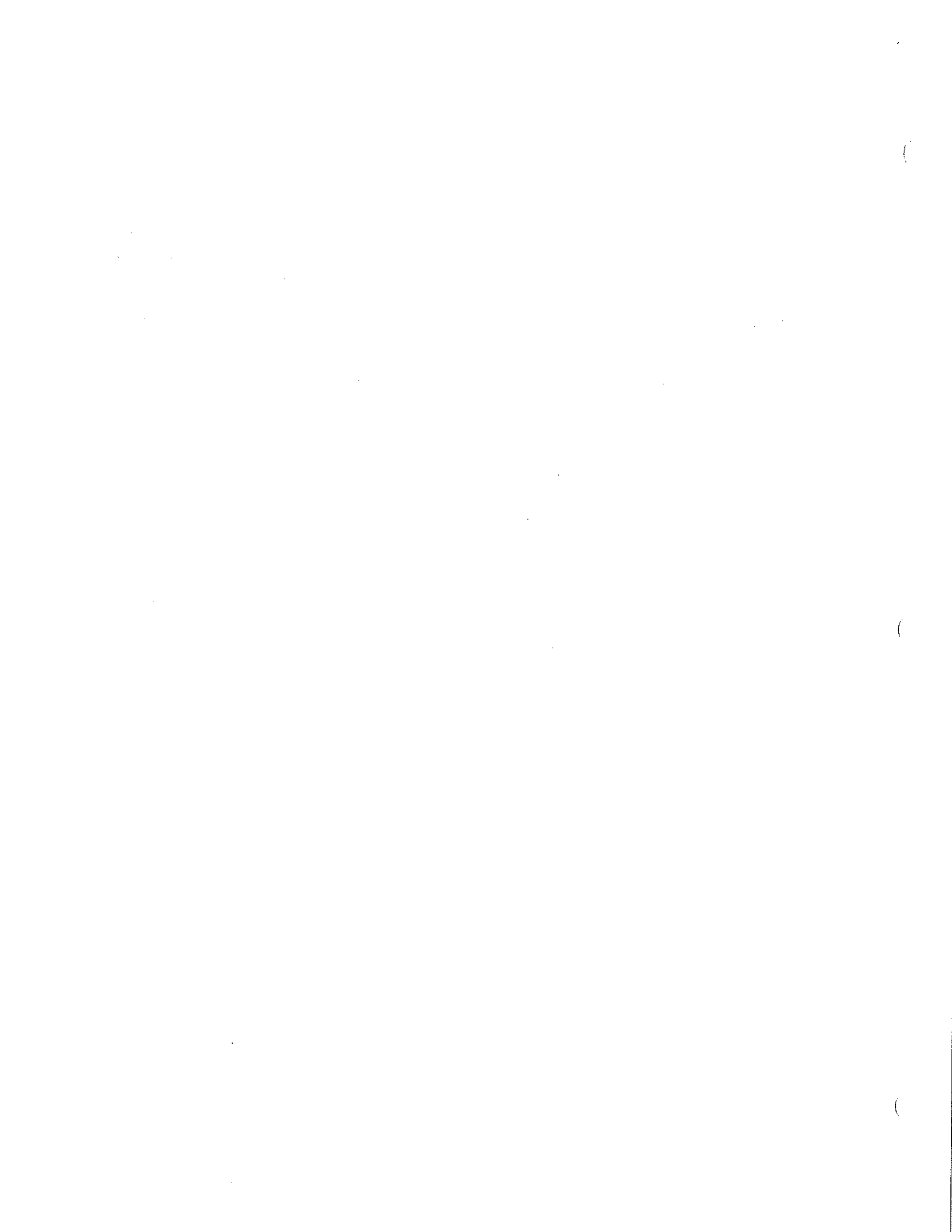
See Accompanying Notes to the Financial Statements.

PLACENTIA LIBRARY DISTRICT
Statement of Activities
For the Year Ended June 30, 2008

	<u>Program Revenues</u>			<u>Net Expenses and Changes in Net Assets</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental activities:				
General government	\$ 2,628,263	\$ 504,272	\$ 94,106	\$ (2,029,885)
Interest	16,265	-	-	(16,265)
 Total governmental activities	 <u>\$ 2,644,528</u>	 <u>\$ 504,272</u>	 <u>\$ 94,106</u>	 <u>(2,046,150)</u>

General revenue:	
Property tax	1,851,843
Unrestricted investment earnings	63,337
Miscellaneous	6,259
	<u>1,921,439</u>
 Total general revenue	 <u>1,921,439</u>
 Change in net assets	 (124,711)
 Net assets - beginning of year	 <u>2,479,280</u>
 Net assets - end of year	 <u>\$ 2,354,569</u>

See Accompanying Notes to the Financial Statements.



PLACENTIA LIBRARY DISTRICT
Balance Sheet
Governmental Fund
June 30, 2008

	<u>General Fund</u>
Assets:	
Cash and investments	\$ 1,445,278
Taxes receivable	28,474
Interest receivable	<u>7,663</u>
Total assets	<u><u>\$ 1,481,415</u></u>
Liabilities and fund balance:	
Liabilities:	
Accounts payable	\$ 19,874
Accrued salaries	28,304
Due to other governments	120
Accrued liabilities	<u>1,496</u>
Total liabilities	49,794
Fund balance:	
Unreserved	<u>1,431,621</u>
Total liabilities and fund balance	<u><u>\$ 1,481,415</u></u>

See Accompanying Notes to the Financial Statements.

PLACENTIA LIBRARY DISTRICT
Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Assets
June 30, 2008

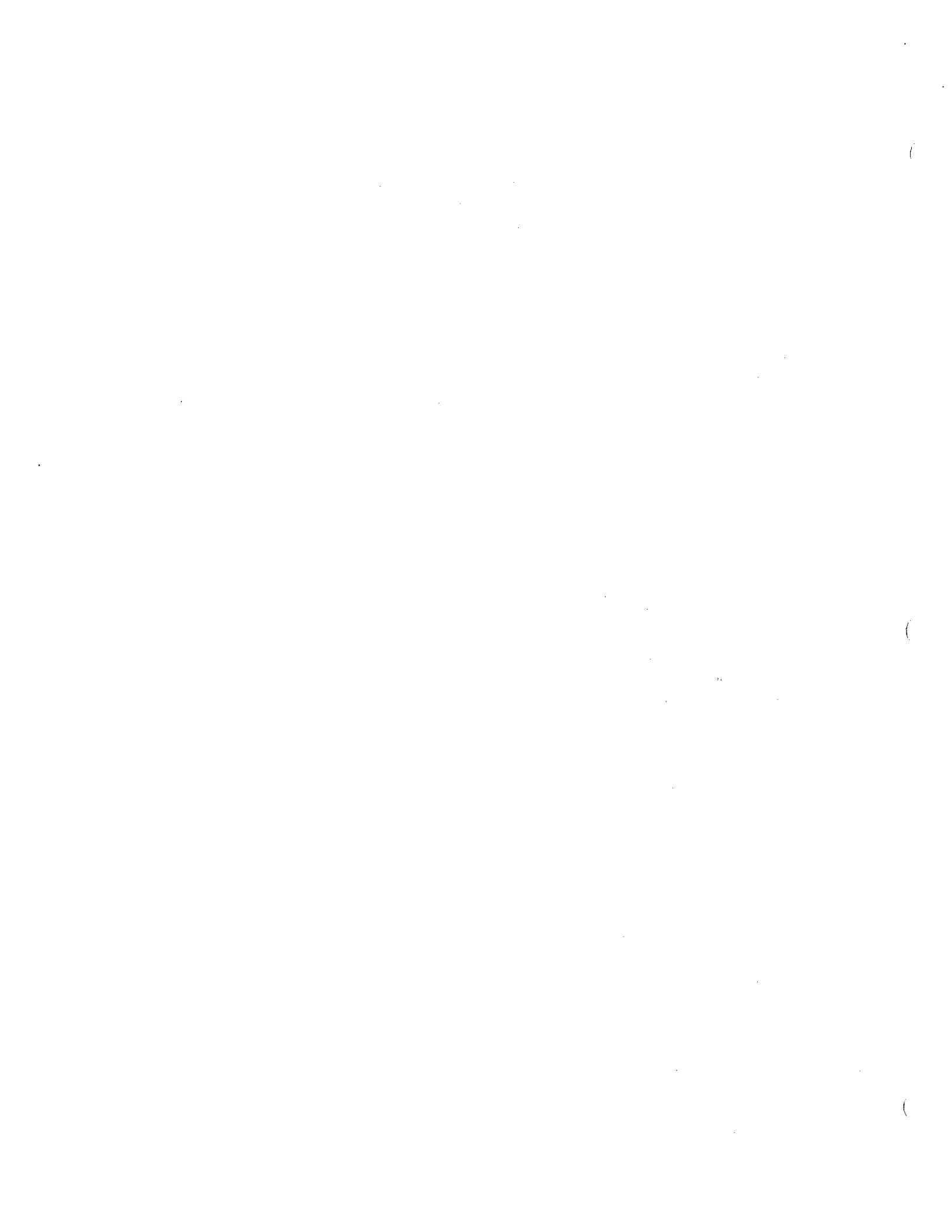
Fund balance of governmental fund	\$ 1,431,621
<p>Amounts reported for governmental activities in the Statement of Net Assets are different because:</p>	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund.	1,165,745
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the fund.	<u>(242,797)</u>
Net assets of governmental activities	<u><u>\$ 2,354,569</u></u>

See Accompanying Notes to the Financial Statements.

PLACENTIA LIBRARY DISTRICT
Statement of Revenues, Expenditures and
Change in Fund Balance
Governmental Fund
For the Year Ended June 30, 2008

Revenues:	
Property taxes	\$ 1,851,843
Other state funds	94,106
Interest income	63,337
Library income	504,272
Miscellaneous	6,259
	<hr/>
Total revenues	2,519,817
	<hr/>
Expenditures:	
Current:	
Salaries and employee benefits	1,515,750
Professional services	273,674
Maintenance	106,140
Office and administration	246,097
Library programs	100,313
Books and library materials	238,365
Miscellaneous	85,932
Capital outlay	32,948
Debt service:	
Principal lease payments	104,055
Interest	16,265
	<hr/>
Total expenditures	2,719,539
	<hr/>
Net change in fund balance	(199,722)
Fund balance - beginning of year	1,631,343
	<hr/>
Fund balance - end of year	\$ 1,431,621
	<hr/> <hr/>

See Accompanying Notes to the Financial Statements.



PLACENTIA LIBRARY DISTRICT
Reconciliation of the Statement of Revenues, Expenditures
and Change in Fund Balance of the Governmental Fund
to the Statement of Activities
For the Year Ended June 30, 2008

Net change in fund balance of the governmental fund \$ (199,722)

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 of depreciation expense in the current period. (57,701)

Long-term debt proceeds are reported as an other financing source and principal payments are reported as expenditures in governmental funds. However, these transactions have no effect on net assets.

Principal payments	\$ 104,055	
Compensated absences	<u>28,657</u>	
		<u>132,712</u>

Change in net assets of governmental activities \$ (124,711)



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PLACENTIA LIBRARY DISTRICT
Notes to the Financial Statements
June 30, 2008

(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 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. As required by generally accepted accounting principles, the accompanying financial statements include the financial activity of the District.

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 include a Statement of Net Assets and a Statement of Activities. These statements present summaries of governmental activities for the District.

These statements are presented on an *economic resources* measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets and liabilities, including capital assets as well as long-term debt, are included in the accompanying Statement of Net Assets. The Statement of Activities presents changes in net assets. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. The types of transactions reported as program revenues for the District are classified in three categories: 1) charges for services, and 2) operating grants and contributions. Charges for services include revenues generated from issuing passports to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. Grants and contributions include revenues restricted to meeting the operational requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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



PLACENTIA LIBRARY DISTRICT
Notes to the Financial Statements (Continued)
June 30, 2008

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Change in Fund Balance for the governmental fund. An accompanying schedule is presented to reconcile and explain the differences in net assets as presented in these statements to the net assets presented in the Government-wide 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 is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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 funds 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 expenditure to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. 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.

(d) Property Tax Revenues

The County of Orange is permitted by State Law (Proposition 13) to levy taxes at 1 percent of full market value of the property (at time of purchase) and can increase the assessed value no more than two percent per year. The District receives a share of this basic levy.

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on July 1 and are payable in two installments which become delinquent after December 10 and April 10. The County bills and collects the property taxes and remits them to the District in installments during the year. Property tax revenues are recognized when levied to the extent that they are available to finance current operations. Property tax revenues are approximately 71 percent of total operating revenues.



PLACENTIA LIBRARY DISTRICT
Notes to the Financial Statements (Continued)
June 30, 2008

(e) 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 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 governmental funds 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) Claims and Judgments

The District has no estimated liability for claims and judgments as of June 30, 2008. Additionally, based on historical trends, the District estimates no liability for incurred but not reported claims.

PLACENTIA LIBRARY DISTRICT
Notes to the Financial Statements (Continued)
June 30, 2008

(i) 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, 2008.

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

(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.

Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting – under which purchase orders, contracts, or other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation – is utilized in the governmental funds. Encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or

PLACENTIA LIBRARY DISTRICT
Notes to the Financial Statements (Continued)
June 30, 2008

liabilities because the commitments will be honored during the subsequent year. The District had no encumbrances outstanding at fiscal year-end.

Continuing Appropriations

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

(3) Detailed Notes on all Funds

(a) Cash and Investments

Cash and investments at June 30, 2008 consisted of the following:

Checking account	\$ 22,052
Saving account	32,884
Bank accounts - payroll	62,018
Certificates of deposit	23,625
Subtotal deposits	140,579
Cash held by County of Orange Treasurer	1,304,699
Total cash and investments	\$ 1,445,278

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 335 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. The OCIP is not rated.

PLACENTIA LIBRARY DISTRICT
Notes to the Financial Statements (Continued)
June 30, 2008

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.

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 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 Districts 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.

PLACENTIA LIBRARY DISTRICT
Notes to the Financial Statements (Continued)
June 30, 2008

(b) Capital Assets

Changes in capital assets during the fiscal year ended June 30, 2008 were as follows:

	Balance at July 1, 2007	Additions	Deletions	Balance at June 30, 2008
Nondepreciable capital assets:				
Land	\$ 81,498	\$ -	\$ -	\$ 81,498
Depreciable capital assets:				
Buildings and other improvements	2,029,651	-	-	2,029,651
Equipment and furniture	663,053	-	-	663,053
Subtotal	2,692,704	-	-	2,692,704
Less accumulated depreciation for:				
Buildings and other improvements	(955,190)	(40,593)	-	(995,783)
Equipment and furniture	(595,566)	(17,108)	-	(612,674)
Subtotal	(1,550,756)	(57,701)	-	(1,608,457)
Net depreciable assets	1,141,948	(57,701)	-	1,084,247
Total net capital assets	\$ 1,223,446	\$ (57,701)	\$ -	\$ 1,165,745

Depreciation expense of \$57,701 was charged to the general government function of the District.

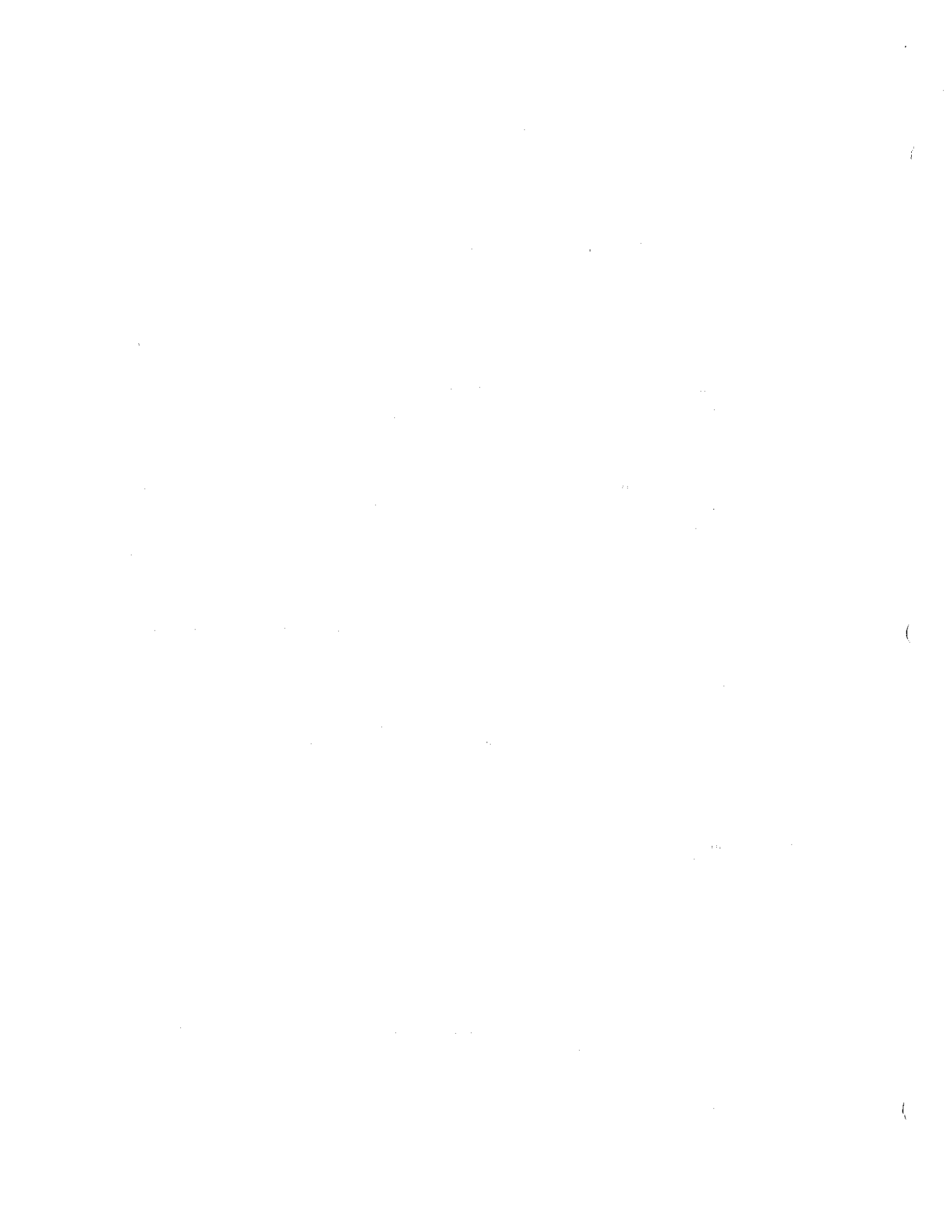
(c) Noncurrent Liabilities

All noncurrent liabilities will be repaid from future general fund resources. The following is a summary of the changes in long-term debt for the fiscal year ended June 30, 2008:

	Balance at July 1, 2007	Additions	Deletions	Balance June 30, 2008	Due Within One Year
Equipment capital lease	\$ 160,075	\$ -	\$ 21,951	\$ 138,124	\$ 22,865
Civic center renovation	123,157	-	82,104	41,053	41,053
Compensated absences	92,277	-	28,657	63,620	-
	<u>\$ 375,509</u>	<u>\$ -</u>	<u>\$ 132,712</u>	<u>\$ 242,797</u>	<u>\$ 63,918</u>

Equipment Capital Lease

The District has 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:



PLACENTIA LIBRARY DISTRICT
Notes to the Financial Statements (Continued)
June 30, 2008

Year Ending June 30,	Principal	Interest	Total
2009	\$ 22,865	\$ 5,314	\$ 28,179
2010	23,817	4,363	28,180
2011	24,808	3,371	28,179
2012	25,841	2,338	28,179
2013	26,917	1,262	28,179
2014	13,876	214	14,090
Total	<u>\$ 138,124</u>	<u>\$ 16,862</u>	<u>\$ 154,986</u>

Civic Center Renovation

The City of Placentia obtained a loan to renovate the Civic Center area which included the Library in 2002. The District agreed to repay the Library's share of the project after the repayment of prior indebtedness in the year 2005. The Board of Trustees approved the promissory note for the renovation loan October 2003.

The original note was for \$293,691 with interest at the rate of 6.5% per annum payable in semiannual payments. The semiannual payments increase to \$50,000 each in March 2007. The remaining payments are detailed below by fiscal year:

Year Ending June 30,	Principal	Interest	Total
2009	\$ 41,053	\$ 4,225	\$ 45,278
Total	<u>\$ 41,053</u>	<u>\$ 4,225</u>	<u>\$ 45,278</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.

PLACENTIA LIBRARY DISTRICT
Notes to the Financial Statements (Continued)
June 30, 2008

Annually the District contributes seven percent of eligible employees' wages. For fiscal year 2007-2008, the District contributed \$91,277, based on covered salaries of \$1,140,965 for the covered period. There were 28 covered employees during the year. Assets of the plan totaled \$722,669 at June 30, 2008.

(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.

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REQUIRED SUPPLEMENTARY INFORMATION

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PLACENTIA LIBRARY DISTRICT
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2008

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive/ (Negative)</u>
Revenues:			
Property taxes	\$ 1,869,784	\$ 1,851,843	\$ (17,941)
Other state funds	119,000	94,106	(24,894)
Interest income	60,240	63,337	3,097
Library income	350,000	504,272	154,272
Miscellaneous	-	6,259	6,259
	<u>2,399,024</u>	<u>2,519,817</u>	<u>120,793</u>
Expenditures:			
Current:			
Salaries and employee benefits	1,485,674	1,515,750	(30,076)
Professional services	152,430	273,674	(121,244)
Maintenance	108,250	106,140	2,110
Office and administration	205,950	246,097	(40,147)
Library programs	-	100,313	(100,313)
Books and library materials	247,760	238,365	9,395
Miscellaneous	21,000	85,932	(64,932)
Capital outlay	50,000	32,948	17,052
Debt service:			
Principal payments	104,055	104,055	-
Interest payments	8,045	16,265	(8,220)
	<u>2,383,164</u>	<u>2,719,539</u>	<u>(336,375)</u>
Net change in fund balance	15,860	(199,722)	(215,582)
Fund balance - beginning of year	<u>1,631,343</u>	<u>1,631,343</u>	<u>-</u>
Fund balance - end of year	<u>\$ 1,647,203</u>	<u>\$ 1,431,621</u>	<u>\$ (215,582)</u>

See Accompanying Notes to Required Supplementary Information.



PLACENTIA LIBRARY DISTRICT
Note to Required Supplementary Information
June 30, 2008

(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 budget is within a fund.

Expenditures exceeded budgetary appropriations for the year ended June 30, 2008 as follows:

Fund	Final Budget	Actual Amount	Amount in Excess of Appropriations
General Fund	\$ 2,383,164	\$ 2,719,539	\$ (336,375)

The Honorable Board of Trustees of
the Placentia Library District

We have audited the financial statements of the governmental activities and the major fund of the Placentia Library District (District) for the year ended June 30, 2008 which collectively comprise the District's basic financial statements, and have issued our report thereon dated April 24, 2009. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated June 12, 2008, 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.

Other Information in Documents Containing Audited Financial Statements

Our responsibility for other information in documents containing the District's financial statements and our report thereon does not extend beyond financial information identified in our report, and we have no obligation to perform any procedures to corroborate other information contained in these documents. We have, however, read the other information included in the District's basic financial statements; and no matters came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or its manner of presentation, appearing in the financial statements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on December 15, 2008.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based



upon management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements is depreciation.

Management's estimate of the depreciation is based on the useful-lives of the capital assets. We evaluated the key factors and assumptions used to develop the useful-lives of the capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements With Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or to our auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

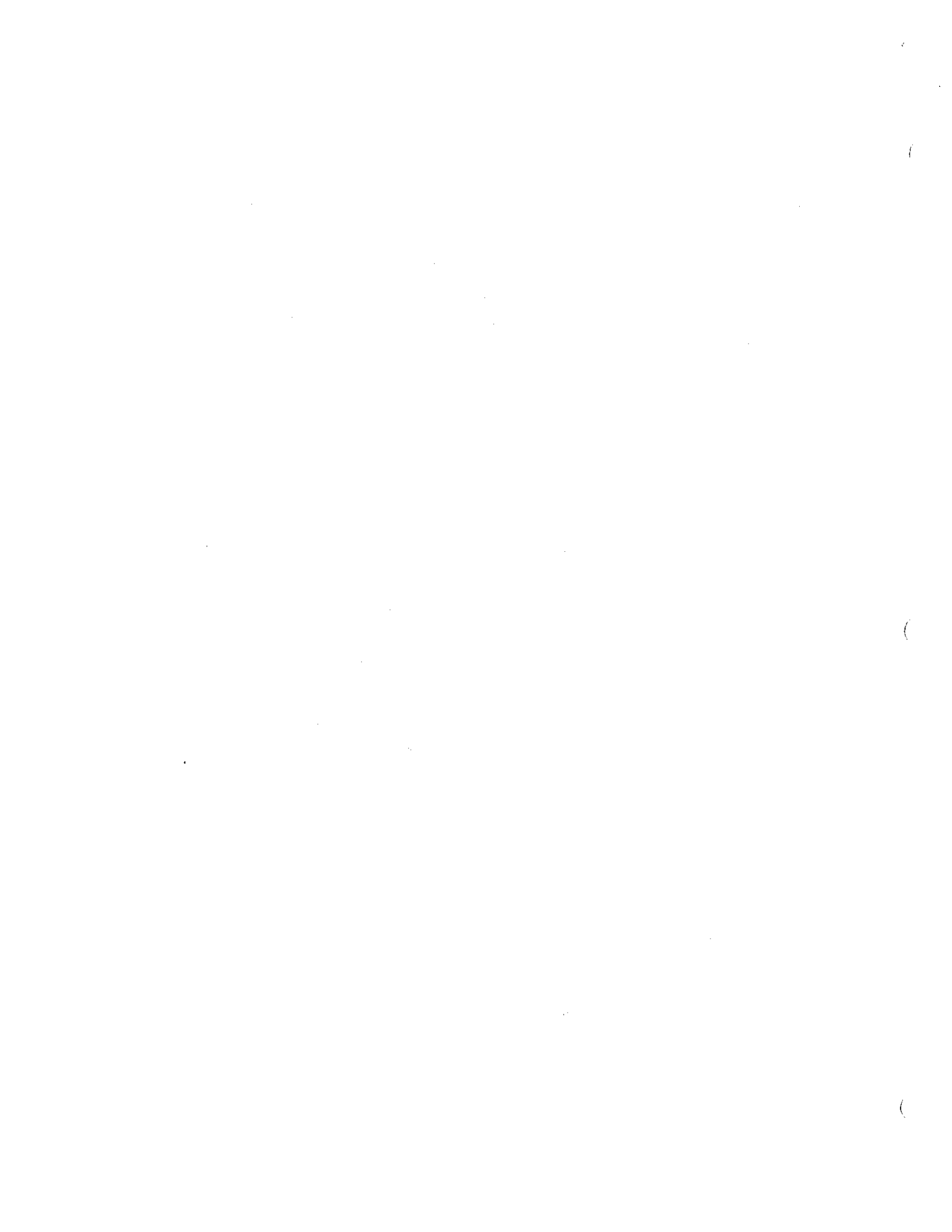
Management Representations

We have requested certain representations from management that are included in the management representation letter March 16, 2009.

Management Consultation with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues



We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. These discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

This information is intended solely for the information and 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.

Certified Public Accountants
Newport Beach, California

April 24, 2009

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The Honorable Board of Trustees of
The Placentia Library District

**Independent Accountant's Report on Agreed-Upon Procedures
Applied to Appropriations Limit Worksheets**

We have performed the procedures enumerated below to the accompanying Appropriations Limit worksheet No. 6 of the Placentia Library District (District) for the year ended June 30, 2008. These procedures, which were agreed to by the District and the League of California Cities (as presented in the League publication entitled *Article XIII B Appropriations Limitation Uniform Guidelines*), were performed solely to assist the Placentia Library District in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution. The Placentia Library District's management is responsible for the Appropriations Limit worksheet No. 6. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and our findings were as follows:

1. We obtained the completed worksheets No. 1 through No. 7 (or other alternative computation) and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the Board of Trustees. We also compared the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of the Board of Trustees.

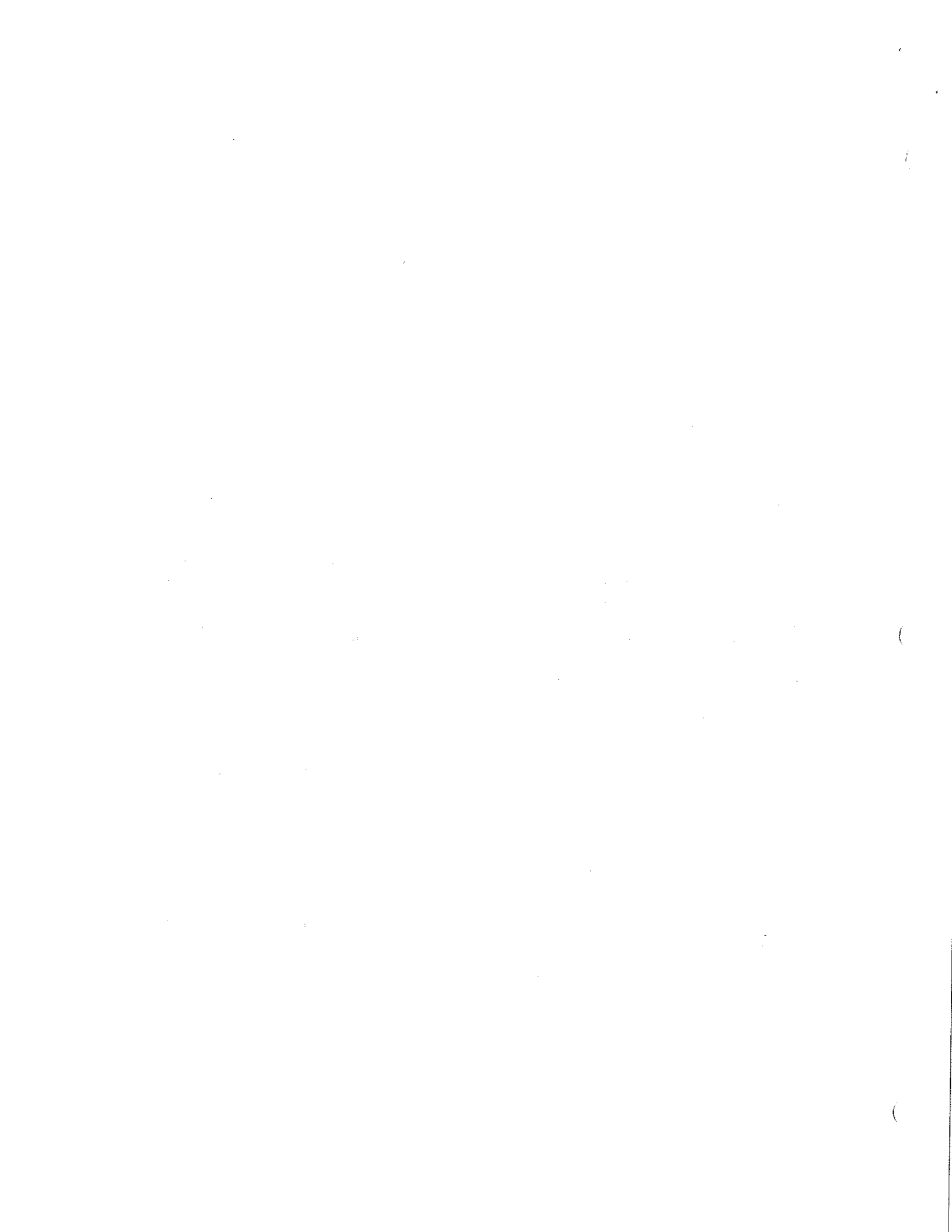
Finding: We noted the factor used for the population was calculated incorrectly. The District used 1.20%, while the correct calculation is 0.53%, this resulted in the limit being overstated by \$22,023.

2. For the accompanying Appropriations Limit worksheet No. 6, we added line A, last year's limit, to line E, total adjustments, and compared the resulting amount to line F, this year's limit.

Finding: No exceptions were noted as a result of these procedures.

3. We compared the current year information presented in the accompanying Appropriations Limit worksheet No. 6 to the other worksheets described in No. 1 above.

Finding: No exceptions were noted as a result of this procedure.



4. We compared the prior year appropriations limit presented in the accompanying Appropriations Limit worksheet No. 6 to the prior year appropriations limit adopted by the Board of Trustees during the prior year.

Finding: No exceptions were noted as a result of this procedure.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the accompanying Appropriations Limit worksheet No. 6. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by Article XIII B of the California Constitution.

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

Certified Public Accountants
Newport Beach, California

April 24, 2009

DRAFT

PLACENTIA LIBRARY DISTRICT
 APPROPRIATIONS LIMIT WORKSHEET #6
 FY 2007 - 2008
 BUDGET

	AMOUNT
A. LAST YEAR'S LIMIT	\$3,147,673
B. ADJUSTMENT FACTORS	
1. Population %	1.20%
2. Inflation %	4.42%
Total Adjustment %	5.67%
C. ANNUAL ADJUSTMENT \$	\$178,569
D. OTHER ADJUSTMENTS:	
Assumed Responsibility - Booking Fees	
Property Tax Collections (Lost Responsibility) (Transfer to Private) (Transfer to Fees)	-
Sub-total	-
E. TOTAL ADJUSTMENTS	\$178,569
F. CURRENT YEAR LIMIT	\$3,326,242



PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees

FROM: Jeanette Contreras, Library Director

SUBJECT: Title Change Consideration for Placentia Library District Policy #2308 –
Management Analyst

DATE: April 21, 2009

BACKGROUND

On October 22, 2008, the Library Board of Trustees approved the reorganization, including the position of Management Analyst. At the March 24, 2009 Board meeting, Secretary DeVecchio requested library staff to present title options for the Management Analyst position.

Possible options for the Library Board of Trustees to consider include:

- Business Officer
- Business Analyst
- District Analyst
- Human Resources/Finance Officer ✕

RECOMMENDATION:

Action to be determined by the Library Board of Trustees.

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees

FROM: Jeanette Contreras, Library Director

SUBJECT: Presentation of revisions for Placentia Library District Policies #2325 – Library Aide and #2327 – Library Page.

DATE: April 21, 2009

BACKGROUND

For the Library Board of Trustees to consider the following an amendment to the required qualifications for PLD policies #2325 and #2327 to read:

Required Qualifications: He/she will possess knowledge of the Dewey and other shelving classifications.

The current qualifications are:

PLD #2325 Library Aide – He/she will possess a high school diploma or the equivalent.

PLD #2327 Library Page – He/she will be a high school student.

RECOMMENDATION:

Action to be determined by the Library Board of Trustees.

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees
FROM: Jeanette Contreras, Library Director
SUBJECT: Budget Preview for the 2009-2010 Fiscal Year
DATE: April 21, 2009

The proposed budget for the 2009-2010 fiscal year is \$2,072,523.

Revenue

The Orange County Assessor's Office projects the property tax for Placentia to increase by approximately three percent. Given the volatile real estate market, foreclosures, and delinquencies, increase in unemployment numbers and a weak economy, the projected property tax for the 2009-2010 fiscal year will remain flat with no change. The miscellaneous revenue which includes the fines and fees, passports and meeting room rentals is projected to decrease by \$160,612 from the previous 2008-2009 fiscal year of \$290,000.

Expenses

The salaries and wages will remain relatively unchanged with no workforce reduction anticipated. Benefits will also remain unchanged and merit increases will be applied to all eligible employees. The cost of living adjustments (COLA) will be adjusted to 1% for the 2009-2010 fiscal year.

Services and Supplies will face a 13% reduction or \$120,977 for the 2009-2010 fiscal year compared to the previous year. The reduction will be reflected in the following budget items with the respective savings:

- Communications (\$2,870)
- Household Expense (\$3,000)
- Maintenance – Building and Improvements (\$10,250)
- Membership (\$250)
- Office Expenses (\$18,079)
- Postage (\$100)
- Professional & Specialized Services (\$50,130)
- Library Material Expenses (\$7,798)
- Transportation & Travel – Meetings / Conferences (\$2,000)
- Utilities (\$16,500)
- Fixed Assets – Equipment (\$10,000)

Attachment A details the Revenue by Source and Expenses by Source.

REVENUE BY SOURCE		Actual 2006-07	Actual 2007-08	Adopted Budget 2008-09	Proposed 2009-10	Diff Inc/(decrease)
6210-00	Property Taxes - Current Secured	1,589,248	1,660,403	1,706,335	1,706,335	-
-010	Public Utility Secured Taxes (Sub-revenue 01)	22,701	-	34,000	26,000	(8,000)
6220-00	Property Taxes - Current Unsecured	71,200	72,410	67,000	79,000	12,000
6230-00	Property Taxes - Prior Secured	244,985	-	17,500		(17,500)
6240-00	Property Taxes - Prior Unsecured	1,692	2,785	750	1,000	250
6250-00	Property Taxes - Special District Augmentation	8,109	8,701	6,000	8,000	2,000
6280-00	Property Taxes - Current Supplemental	92,201	62,856	53,000	41,000	(12,000)
6300-00	Property Taxes - Prior Supplemental	6,627	-	1,200	1,200	-
6320-00	Special Taxes - Com Fac Dist	(204,661)	-	-		-
6540-00	Penalties & Costs on Delinquent Taxes	804	-	-		-
6610-00	Interest	61,135	47,412	40,000	25,000	(15,000)
6690-00	State - Homeowners' Property Tax Relief	16,558	16,214	16,000	15,600	(400)
6970-00	State - Other	125,292	89,106	90,000	40,000	(50,000)
-010	Public Library Fund Grant				18,000	-
-020	Literacy Grant				20,000	-
-030	Direct Loan Reimbursement				2,000	-
7130-00	Other Governmental Agencies	-	-	-		-
7670-00	Miscellaneous Revenue	312,821	265,960	290,000	129,388	(160,612)
-010	Fines & Fees				35,000	
-020	Passports				45,000	
-030	Meeting Room Fees				10,000	
-040	Grants and Donations				24,388	
-050	Friends Foundation				15,000	
7680-00	Six-Month Expired (State dated) Checks	409	-	-		-
TOTAL REVENUES FY 2009-10		\$2,349,121	\$2,225,847	\$2,321,785	2,072,523	(\$249,262)

EXPENSES BY SOURCE		Actual 2006-07	Actual 2007-08	Adopted Budget 2008-09	Proposed 2009-10
SALARIES AND EMPLOYEE BENEFITS					
0100	Salaries and Wages	1,051,435	1,235,614	1,093,479	956,788
0200	Retirement	144,496	97,635	171,129	142,162
0300	Employee Group Insurance	114,166	129,617	124,821	149,000
0310	Accid Death and Dismemberment Insurance				
0320	Unemployment Benefits				5,000
0350	Workers Compensation	6,732	3,567	8,200	10,000
TOTAL SALARIES AND EMPLOYEE BENEFITS		1,316,829	1,466,433	1,397,629	1,262,950
SERVICES AND SUPPLIES					
0700	Communications	13,693	14,052	13,870	11,000
0900	Food	6,949	2,766	1,250	1,300
1000	Household Expense	22,769	15,958	12,000	9,000
1100	Insurance	13,057	14,924	15,000	15,000
1300	Maintenance - Equipment	47,522	43,320	42,000	43,000
1400	Maintenance - Buildings & Improvements	57,471	60,801	67,250	57,000
1600	Memberships	4,404	6,148	1,750	1,500
1800	Office Expense	59,570	92,089	69,150	51,071
1803	Postage	7,131	5,353	5,600	5,500
1900	Professional and Specialized Services	142,061	253,904	200,130	150,000
1912	Investment Administrative Fees	4,979	1,094	1,000	2,000
2000	Publications and Legal Notices	518	489	1,000	1,000
2100	Rents and Leases - Equipment	1,187	1,588	1,500	1,500
2200	Rents and Leases - Buildings & Improvements	118,731	118,732	73,456	73,500
2400	Library Material Expense	234,593	236,207	256,000	248,202
2600	Transportation and Travel - Local Mileage	1,951	4,564	2,000	4,000
2700	Transportation and Travel - Meetings/Conferences	23,201	29,702	10,000	8,000
2800	Utilities	71,944	66,808	96,500	80,000
TOTAL SERVICES AND SUPPLIES		831,731	968,499	869,456	762,573
OTHER CHARGES					
3700	Taxes and Assessments	5,366	6,624	5,000	7,000
TOTAL OTHER CHARGES		5,366	6,624	5,000	7,000
FIXED ASSETS					
4000	Equipment	90,225	31,036	50,000	40,000
TOTAL FIXED ASSETS		90,225	31,036	50,000	40,000
5200	Appropriation for Contingencies			0	0
Increase or New Reserves					
TOTAL EXPENSES		2,244,151	2,472,592	2,322,085	2,072,523

disciplinary action or to consider dismissal, the employee shall be given written notice of his or her right to have a public hearing rather than a closed session..." That language specifically provided the right to notice when an agency either heard complaints or charges or considered disciplinary action. That language was removed from the statute. The Legislature specifically declined to tie the notice requirement to the "consideration" of personnel actions, including dismissal, and only tied it to the "hearing of complaints or charges."

The California Teachers Association ("CTA") filed an amicus brief, in which it made several arguments. CTA first argued that *Skelly v. State Personnel Board* requires that an employee have the right to address the governing board prior to the board's decision. The Court held that the argument "misstate[d] the holding in *Skelly*," which did not require a full evidentiary hearing. The Court also noted that the Legislature enacted Education Code section 44934 the year after *Skelly* in order to provide the safeguards required by *Skelly*. As a result, no additional *Skelly* hearing is required for certificated employees of a school district.

CTA also argued that, because under the Education Code, the Commission is not authorized to impose a sanction short of dismissal, the employee should have had the right to address the school board. The Court found that argument unpersuasive because the Commission has the right to refuse to dismiss even if it finds that cause for discipline exists. Finally CTA contended that Ms. Kolter was entitled to a "liberty interest" hearing to "clear her name." The Court found that such a requirement would add a second evidentiary hearing to the process, a result which is "neither desired nor required by law."

Public agencies should be careful in following this decision. In a footnote, the Court specifically distinguished cases in which the action taken in closed session actually effectuated discipline or was the only forum where the disciplinary action would be heard. Here, the action in question was the Board's consideration whether the charges justified the initiation of dismissal proceedings. In other words, it was pre-disciplinary in nature, and there was a later, public hearing on the dismissal. In a case where a governing body acts to impose a final discipline, or when an action is post-disciplinary in nature, the 24 hour notice would likely apply. ■



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In Brief

[continued from page 9]

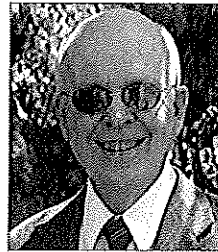
Fire District Enacts More Aggressive Methods to Collect Fees

Barstow Fire Protection District is taking a harder line in collecting fees from residents at whose homes they responded to incidents. This hard line comes after the district realized residents had failed to pay more than \$500,000 in fees charged last year. Taxpayers in the district pay to maintain the fire engine and department but when a resident uses the district's service, a fee is charged, which on average is \$200. Previously the district sent out first and second notices for unpaid charges but did not pursue payment after that. The district is now considering reporting unpaid fees to credit agencies and taking residents with unpaid bills to small claims court. According to the district's board director Bob Ott, if the district had collected all of the fees owed to it, six new firefighters could have been employed.

City Considers Special District to Fund Ailing Libraries

The city of Long Beach may be forming a library district. Long Beach City Councilwoman Gerrie Schipske plans to form the Task Force on Establishing a Library Special District. The task force would be open to anyone and would study whether a property tax or other funding mechanism could supplement the \$1.5 million in funding that was cut from the library system's budget at the beginning of the 2009 fiscal year. The city initially considered closing the main library due to the cuts but instead chose to reduce service hours. The library has since been told to expect \$400,000 in additional cuts. Councilwoman Schipske has received support for the district idea and believes it to be a solution to what is likely a long-term problem. The study conducted by the task force would last up to 10 months and in the event the city attorney declares the district legal, Schipske would ask the city council to put the issue before voters. Other local communities, such as Palos Verdes Peninsula and Altadena have created special districts for their libraries, with success. If the issue goes before the voters, it would be placed on a 2010 ballot citywide.

Recognitions



Gary Bales reaches a milestone this April when he completes 40 years as a member of the Monterey Regional Waste Management District (MRWMD) Board of Directors. Bales retired

in 1994 after 25 years as city manager of Pacific Grove, and he has continually been reappointed to the MRWMD Board, which serves most of western Monterey County. The MRWMD has won numerous awards since Bales has been a board member, including selection in 1998 by the Solid Waste Association of North America (SWANA) as the "Best Solid Waste System in North America." The district's landfill, north of Marina, includes a publicly owned and operated resale store, a site for free drop-off of household hazardous waste, and a landfill gas energy system that harvests methane gas.

Sonoma County Water Agency was the recent recipient of the Sky's the Limit award from the Climate Protection Campaign at the Climate All Stars Conference in San Francisco in November, 2008. The award recognized SCWA's ability to plan and implement projects to help reduce greenhouse gases.

The Government Finance Officers Association's awarded its Distinguished Budget Presentation Award to Newhall County Water District in recognition that the district exceeded nationally recognized guidelines for effective budget presentation. The guidelines are designed to assess how well an agency's budget serves as a policy document, a financial plan, an operations guide and a communications device. Budget documents must be highly rated in all four categories to receive the award. ■

Sources for In Brief and Recognitions: Desert Dispatch, Long Beach Press-Telegram, Monterey Regional Waste Management District, Newhall County Water District, North County Times, Sacramento Bee, San Francisco Chronicle, Santa Rosa Press Democrat, Sonoma County Water Agency, West County Wastewater District

