



AGENDA
PLACENTIA LIBRARY DISTRICT
BOARD OF TRUSTEES
UNUSUAL DATE MEETING

May 26, 2022

9:30 a.m.

Community Meeting Room

411 E. Chapman Avenue

Call-in Number: (669) 900-6833

Meeting ID: 850 1206 7452









Password: 046086

ZOOM Link: meetings.placentialibrary.org

Mission Statement:

Placentia Library District inspires, opens minds, innovates, and connects our community.

District Goals:

-  Strengthen connections and expand community relationships.
-  Provide equitable access.
-  Adapt to community needs.
-  Cultivate thriving collections of resources.
-  Provide and promote relevant library services.
-  Maintain fiscal responsibility and integrity.
-  Support and empower staff.
-  Provide an inviting, pleasant, and safe place to explore.

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

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

PLEDGE OF ALLEGIANCE Library Board President

CALL TO ORDER

1. Call to Order Library Board President

2. Roll Call Recorder

3. Adoption of Agenda

This is the opportunity for Board members to delete items from the Agenda, to continue items, to re-order items, and to make additions pursuant to Government Code Section 54954.2(b).

Presentation: Library Director

Recommendation: Adopt by Motion

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

TRUSTEE & ORGANIZATIONAL REPORTS

5. Board President Report - oral
The President makes announcements of general interest to the community and the Library Board of Trustees as well as conducting any ceremonial matters.
6. Trustee Reports
The Trustees make announcements of general interest to the community and the Library Board of Trustees, and report on meetings attended on behalf of the Board of Trustees.
7. Library Director Report
8. Placentia Library Friends Foundation Board of Director's Report

CONSENT CALENDAR (Items 9 – 23)

Presentation: Library Director
 Recommendation: Approve by Motion

Items 9 – 23 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 9)

9. Minutes of the April 18, 2022 Regular Meeting and May 9, 2022 Library Board of Trustees Special Date Meeting. (Receive & File and Approve)

CASH FLOW ANALYSIS (Items 10 – 11)

10. Check Register for April 2022. (Receive & File and Approve)
11. FY2021-2022 Fund Balance through April 2022; the Schedule of Anticipated Property Tax Revenues for FY2021-2022 as provided by the Orange County Auditor. (Receive & File).

TREASURER'S REPORTS (Items 12 – 16)

12. Financial Reports for April 2022 for Placentia Library District Accounts on Deposit with the Orange County Treasurer. (Receive & File)
13. Revenue and Expenditure Reports for April 2022. (Receive & File)
14. Acquisitions Report for April 2022. (Receive & File)
15. Entrepreneurial Activities Report for April 2022. (Receive & File)
16. Library Impact Fee Report for April 2022. (Receive & File)

GENERAL CONSENT REPORTS (Items 17 – 19)

17. Personnel Report for April 2022. (Receive, File, and Ratify Appointments)
18. Circulation Report for April 2022. (Receive & File)
19. Review of Shared Maintenance Costs with the City of Placentia under the JPA. (Receive & File)

STAFF REPORTS (Items 20 – 23)

- 20. Administration Report for April 2022.
- 21. Children's Services Report for April 2022.
- 22. Adult Services Report for April 2022.
- 23. Placentia Library Web Site & Technology Report for April 2022.

NEW BUSINESS

- 24. Administration of the Oath of Office for Newly Appointed Library Board of Trustee, Mr. Scott Nelson.
- 25. Presentation of Fiscal Year 2020-2021 Financial Audit from Clifton, Larson, Allen LLP.
- 26. Fill the Library Board of Trustees Seat Vacated by Trustee Shioura.
- 27. Conference Authorization: Newly Appointed Library Board of Trustees to attend the American Library Association (ALA) Conference, on June 23-28, 2022 in Washington, D.C.
- 28. Conference Authorization: Trustees and Library Director to Attend the Annual California Special District Association (CSDA) Conference in Palm Desert, California, August 22-25, 2022.
- 29. Adopt Resolution 2022-03: Amending the Budget for the 2022-2023 Fiscal Year, Beginning July 1, 2022 and Ending June 30, 2023.
- 30. Discuss Date for June Board Meeting.

AGENDA DEVELOPMENT

- 31. Agenda Preparation for the June Regular Date Meeting which will be held on June 20, 2022 unless re-scheduled by the Library Board of Trustees.

ADJOURNMENT

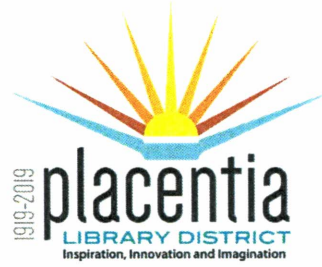
- 32. The Library Board of Trustees will adjourn the Unusual Date May 26, 2022 meeting.

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

I, Lina Nguyen, Executive Assistant of the Placentia Library District, hereby certify that the Agenda for May 26, 2022 Unusual Date Meeting of the Library Board of Trustees of the Placentia Library District was posted on May 19, 2022.



 Lina Nguyen, Executive Assistant



AGENDA REVISIONS AND SUPPLEMENTALS

Note: This supplemental agenda is updated daily showing items that have been added, continued, deleted or modified.

May 26, 2022

SUPPLEMENTAL ITEM

- 30A. Discuss and Approve the California State Library Broadband Grant-Related Expenditures.

MINUTES
PLACENTIA LIBRARY DISTRICT
REGULAR DATE MEETING OF THE LIBRARY BOARD OF TRUSTEES
April 18, 2022

CALL TO ORDER

President Martin called the Regular Date Meeting of the Placentia Library District (PLD) Board of Trustees to order on April 18, 2022 at 6:30 p.m.

Members Present: President Jo-Anne Martin, Secretary Gayle Carline, Trustee Sherri Dahl, Trustee Al Shkoler.

Members Absent: Trustee Hilaire Shioura.

Staff Present: Jeanette Contreras, Library Director; Yesenia Baltierra, Assistant Library Director; Fernando Maldonado, Business Manager; Lina Nguyen, Executive Assistant.

Guests: Luke H., resident; Shellie McCurdy, Library Assistant; Venessa Faber, Supervising Librarian; David DeBerry, Legal Counsel; Theresa Kintz, resident; PLD IT.

ADOPTION OF AGENDA

It was motioned by President Martin to adopt the agenda as presented. It was moved by Trustee Shkoler and seconded by Trustee Dahl to adopt the agenda (Item 3).

AYES: Martin, Carline, Dahl, Shkoler
NOES: None
ABSENT: Shioura

ORAL COMMUNICATION

None (Item 4).

BOARD PRESIDENT REPORT

President Martin attended the City Council meeting where the Library staff and Board were recognized in honor of National Library Workers Day, the Joint Use Meeting, a meeting with Congresswoman Young Kim, and Rotary meetings. She also worked at Charity's Closet.

**TRUSTEE &
ORGANIZATIONAL
REPORTS**

Secretary Carline attended the City Council meeting, the PLA Conference, and the Joint Use Meeting. She did not attend the LAFCO meeting but was able to take notes from a recording of the meeting.

Trustee Shkoler attended the City Council meeting.

Trustee Dahl attended the Orange County Council of Governments meeting, the City Council meeting, the Placentia Women's Round Table meeting, Eggcitement, the PLFF meeting, and a meeting with Congresswoman Young Kim.

Trustee Shioura was absent.

**LIBRARY DIRECTOR
REPORT**

On behalf of Trustee Shkoler, Library Director Contreras announced Trustee Shkoler's retirement. The Library will be hosting a reception for Trustee Shkoler on

April 20, 2022.

Director Contreras attended a meeting with Assemblyman Chen in Sacramento, the PLA Conference, a meeting with Gale Analytics, meetings to secure an EDI trainer for Staff Development Day, the Joint Use Meeting, Eggcitement, the PLFF meeting, the Public Library Director’s Forum, and a meeting with Congresswoman Kim.

FRIENDS FOUNDATION REPORT

Placentia Library Friends Foundation (PLFF) President Naydia Chantarasompoth was unable to attend this meeting. Trustee Dahl presented on her behalf. Trustee Dahl reported PLFF President Chantarasompoth will be resigning in June due to personal and work-related issues. PLFF is still in the process of calculating the profit from the Author’s Luncheon. Currently, it is a little under \$10,000. The event to make up for the author not attending the Author’s Luncheon will be on Friday, April 22, 2022. About 60 guests have RSVP’d.

CONSENT CALENDAR

It was moved by Trustee Shkoler and seconded by Trustee Dahl to approve Agenda Items 9-23 as presented. A roll call vote was taken:

AYES: Martin, Carline, Dahl, Shkoler
NOES: None
ABSENT: Shioura

MINUTES FOR MARCH 21, 2022 REGULAR DATE MEETING.

The minutes for the March 21, 2022 Regular Date Meeting were received, reviewed and filed as amended (Item 9).

AYES: Martin, Carline, Dahl, Shkoler
NOES: None
ABSENT: Shioura

CASH FLOW ANALYSIS AND TREASURER’S REPORTS

Check Registers for March 2022 (Item 10)
Fund 707 Balance Report for March 2022 (Item 11)
Financial Reports through March 2022 for Placentia Library District Accounts on Deposit with the Orange County Treasurer and Placentia Library District General Ledger: Summary of Cash and Investments. (Item 12)

GENERAL CONSENT REPORTS

Balance Sheets for March 2022 (Item 13)
Acquisitions Report for March 2022 (Item 14)
Service Revenue Report for March 2022 (Item 15)
Library Impact Fee Report for March 2022 (Item 16)
Personnel Report for March 2022 (Item 17)
Circulation Report for March 2022 (Item 18)
Review of Shared Maintenance Costs with the City of Placentia (Item 19)

STAFF REPORTS

Administration Report for March 2022 (Item 20)
Children’s Services Report March 2022 (Item 21)
Adult Services Report for March 2022 (Item 22)
Placentia Library Website Technology Report for March 2022 (Item 23)

**PUBLIC LIBRARY
ASSOCIATION CONFERENCE
REPORTS FROM SECRETARY
CARLINE AND LIBRARY
DIRECTOR CONTRERAS.**

Before reporting on the PLA Conference, Director Contreras stated the audit report was pushed from the April Board meeting to May's Board meeting. Director Contreras thanked the Board for allowing her the opportunity to attend the PLA Conference. She attended exhibits and programs which covered EDI components. She met with the ALA president and talked about her meetings with Assemblyman Phillip Chen and Congresswoman Young Kim, regarding possible legislation which will protect library staff from persecution for simply doing their jobs. Director Contreras was also able to meet with Dr. Chow, the director of San Jose State University School of Information. They talked about the same matter and specifically about recent Asian hate crimes.

Secretary Carline reported most of the sessions she attended focused on Trustees. From these sessions, Secretary Carline recognized the Library Board does not attend much training unlike Library staff who have staff development days to brainstorm how to work together. Secretary Carline also attended a program regarding social media and how allowing comments on posts makes the comment section a public forum. Secretary Carline also attended a program about censorship battles. From this, she learned the people leading these battles are well-organized and well-funded. Libraries need to be proactive in writing down rules which will help cut down any ambiguity on whether a book is allowed or not. President Martin requested the Library's policy regarding this issue be added to the agenda for the next Board meeting. Director Contreras agreed but asked for it to be added to the June meeting instead to allow staff proper time to prepare.

**SENIOR/COMMUNITY
CENTER BLUE RIBBON
COMMITTEE REPORT FROM
PRESIDENT MARTIN.**

President Martin reported the subcommittee met today, April 18, 2022. There were 3 proposals for the Tri-City Park Senior Center. The next step will be the full committee, in conjunction with City staff, meeting and deciding on which proposal to go with. The decision will then be recommended to the council. President Martin stated this is a long process and they are currently only at the start of it. It will take about 2-3 years before they will break ground and about 1 year for the center to be built.

**JOINT-USE COMMITTEE
REPORT FROM PRESIDENT
MARTIN.**

President Martin presented updates given by the City at the April 7, 2022 Joint Use Committee meeting. The main topics of discussion included the painting of the trellis and district mapping. Minutes from the Joint Use Meeting were furnished at this board meeting.

AGENDA DEVELOPMENT

President Martin requested a motion to include the district mapping process, audit report for fiscal year 2021, nexus study, update on the budget and the projection for 2021/2022, 2022/2023 amendments on grants and requests received, as well as an update from the staff development day for the next Board meeting. Trustee Shkoler motioned to adopt these items for the May meeting agenda. The motion was seconded by Trustee Dahl. All in favor:

AYES: Martin, Carline, Dahl, Shkoler

NOES: None

ABSENT: Shioura

ADJOURNMENT

The next Regular Board Meeting will be on May 16, 2022 at 6:30 p.m.

The Board of Trustees Regular Date Meeting of April 18, 2022 was adjourned at 7:07 p.m.

Jo-Anne Martin, President
Library Board of Trustees

Gayle Carline, Secretary
Library Board of Trustees

MINUTES
 PLACENTIA LIBRARY DISTRICT
 SPECIAL DATE MEETING OF THE LIBRARY BOARD OF TRUSTEES
 May 9, 2022

CALL TO ORDER

President Martin called the Special Date Meeting of the Placentia Library District (PLD) Board of Trustees to order on May 9, 2022 at 6:32 p.m.

Members Present: President Jo-Anne Martin, Secretary Gayle Carline, Trustee Sherri Dahl.

Members Absent: Trustee Hilaire Shioura.

Staff Present: Jeanette Contreras, Library Director; Lina Nguyen, Executive Assistant.

Guests on zoom: Shellie McCurdy, Library Assistant; Laura DeLeon, Library Clerk; Jeremy Yamaguchi, resident; Luke H., resident; 7147778726; John Sparks, resident; PLD IT

ADOPTION OF AGENDA

It was motioned by Secretary Carline and seconded by Trustee Dahl to adopt the agenda as presented (Item 3).

AYES: Martin, Carline, Dahl
 NOES: None
 ABSENT: Shioura

ORAL COMMUNICATION

Shellie McCurdy, Library Assistant of the Placentia Library District called in through Zoom and commended the board for the actions they are taking to remove Trustee Shioura from his position and spoke on the importance of maintaining a Board of Trustees whose main focus is serving the community of Placentia (Item 4). Attached is Ms. McCurdy's comments.

ADOPT RESOLUTION 2022-02 DECLARING A VACANCY IN THE OFFICE OF TRUSTEE OF THE PLACENTIA LIBRARY DISTRICT DUE TO AN ABANDONMENT OF DUTIES BY TRUSTEE SHIOURA.

Director Jeanette Contreras introduced Counsel Michael Daudt to the board. He was filling in for Counsel David DeBerry. Director Contreras gave a brief background on the issues which led to Resolution 2022-02. For the record, Counsel Daudt stated the determination of vacant office is being brought pursuant to government code 1770. President Jo-Anne Martin opened up the floor for any comments from the other Trustees or the public. Both Secretary Carline and Trustee Dahl had no further comments and both fully support the resolution. Secretary Carline made the motion to adopt Resolution 2022-02 Declaring a Vacancy in the Office of Trustee of the Placentia Library District due to an Abandonment of Duties by Trustee Shioura. It was seconded by Trustee Dahl. A roll call vote was taken:

AYES: Martin, Carline, Dahl
 NOES: None
 ABSENT: Shioura

FILL THE LIBRARY BOARD OF TRUSTEES SEAT

Director Contreras briefly introduced the three candidates to the Board interviewing for the Trustee seat vacated by Trustee Al Shkoler: Stephanie Beverage, Natalie Higgins, and Scott Nelson. President Martin went through the

VACATED BY TRUSTEE SHKOLER.

procedures for selecting which candidate to appoint. Executive Assistant Lina Nguyen determined the order in which the candidates will be interviewed via a random draw. The order is as follows: Scott Nelson, Natalie Higgins, and Stephanie Beverage. Each candidate introduced themselves and answered questions from the Board. Each Board member assigned points to each candidate after the interviews and Executive Assistant Nguyen tabulated the ballots. The voting record for each candidate is as follows:

- 1. Scott Nelson 8 points
- 2. Stephanie Beverage 7 points
- 3. Natalie Higgins 3 points

Secretary Carline motioned to recommend Scott Nelson to the Board of Supervisors office to fulfill the vacant seat left by Trustee Shkoler. It was seconded by President Martin. A roll call vote was taken:

- AYES: Martin, Carline, Dahl
- NOES: None
- ABSENT: Shioura

Director Contreras thanked the candidates and the Board for taking the time to go through the interview process to fill the Trustee vacancy. Director Contreras noted for Trustee Shioura’s vacancy, the Library will need to publish another public notice to fill the seat. However, the remaining two candidates from today’s interview process will hold their eligibility for the consideration for Trustee Shioura’s seat. The two candidates will not need to resubmit a new letter of interest and will not need to interview again unless they wish be interviewed again.

DISCUSS NEW JOB DESCRIPTION – PASSPORT ACCEPTANCE AGENT.

Director Contreras explained the issues which led to the discussion of creating a Passport Acceptance Agent position at the Library. This position is based on the Palos Verdes passport agent position with some changes. Director Contreras expressed the Library staff’s desire to implement the passport appointment system then assessment the new process to help determine the staffing needs for passport services. After comments and suggestions made by the Board, Secretary Carline motioned to approve the Passport Acceptance Agent Job Description as amended, inclusive of input received from the Library Board of Trustees and to approve an amendment to the 2021-2023 Fiscal Years Budget to reflect the new Passport Acceptance Agent positions. It was seconded by Trustee Dahl. A roll call vote was taken:

- AYES: Martin, Carline, Dahl
- NOES: None
- ABSENT: Shioura

DISCUSS MAY BOARD MEETING DATE.

Director Contreras requested to move the next Board meeting from May 16, 2022 to May 26, 2022 at 9:30 a.m. due to additional time to prepare staff reports. After the Trustee’s checked their schedules to ensure they were able to accommodate the change, Trustee Dahl motioned to approve amending the May 16, 2022 Board

meeting date to May 26, 2022 at 9:30 a.m. It was seconded by Secretary Carline.

All in favor:

AYES: Martin, Carline, Dahl

NOES: None

ABSENT: None

AGENDA DEVELOPMENT

No agenda items requested at this time.

The next Board Meeting will be on May 26, 2022 at 9:30 a.m.

ADJOURNMENT

The Board of Trustees Special Date Meeting of May 9, 2022 was adjourned at 7:46 p.m.

Jo-Anne Martin, President
Library Board of Trustees

Gayle Carline, Secretary
Library Board of Trustees

From: Shellie McCurdy <smccurdy@placentialibrary.org>
Sent: Tuesday, May 10, 2022 1:08 PM
To: Jeanette Contreras <jcontreras@placentialibrary.org>
Subject: Board Meeting Statement

Hello, I'm Shellie McCurdy, and I am currently employed as a library assistant at the Placentia Library but am appearing on my own time. I have virtually attended, on my own time, nearly every meeting held by the board since the time that Trustee Shioura was appointed. I have consistently found his behavior to be, at best, in bad-faith and intentionally disruptive, and, at worst, willfully ignorant and maliciously in direct opposition to the mission of the library. He has made many capricious requests for agenda items during the time where he was still attending meetings, in an attempt to further his own inscrutable political goals. President Martin, the other board members, the library administration, and even several library staff have extended every measure of grace, courtesy, and rigorous research to assuage Trustee Shioura's concerns and educate him on the purpose of his office. Despite this, Trustee Shioura has demonstrated commitment to only two things - his own political aspirations, and to wasting the valuable time of the public and staff of the library; time which we would all prefer to spend on serving the community of Placentia.

I wanted to take this opportunity to commend the board for taking action to remove Trustee Shioura from his position, and to go on the record for the public to be aware: per his own websites, Trustee Shioura plans to run again for this position in 2024. To receive this office in 2020, Mr. Shioura was not elected – he was appointed. He was the only person to apply for the position, and was therefore not listed on the ballot. If, like in 2020, he runs unopposed, we will be right back here again. In the time that I have been employed at this library, with the exception of Trustee Shioura, the board of trustees has primarily been a group of dedicated and passionate community members that support the library and its staff. We work together to sustain and enrich our essential services to the public, providing equitable access to information and entertainment to all members of the community for free. If you are listening to this and it sounds like something you would want to help with, don't wait for another invitation. We need you.

Thanks!

Shellie McCurdy (she/her)
Makerspace Library Assistant
Placentia Library District
(714) 528-1906

placentialibrary.org

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 [YouTube icon](#)

Placentia Library District
Check Register
April 2022

Date	Ref No.	Payee	Memo	Payment	Type
04/12/2022	12292	Face Painting by Tiffany	Trustee Shkoler Retirement 1 of 2	50.00	Bill Payment
04/15/2022	12293	Estella Wnek	Post Office, Fullerton Library	55.68	Check
04/18/2022	12294	Face Painting by Tiffany	Trustee Shkoler Retirement 2 of 2 (Pmt 1 \$50 deposit)	250.00	Check
04/18/2022	12295	UMPQUA BANK	Feb. and March 22 Credit Card Statements	20,300.02	Bill Payment
04/18/2022	12296	MedPost	Pre-employment Medical Test	100.00	Bill Payment
04/18/2022	12297	New Readers Press	ESL Materials	3,130.99	Bill Payment
04/18/2022	12298	CliftonLarsonAllenLLP	Audit Services FY 20/21	9,000.00	Bill Payment
04/18/2022	12299	Republic Services	Trash Service 03/01/22-03/31/22	158.87	Bill Payment
04/18/2022	12300	Southern California Edison	Electricity Service 03/02/22-03/30/22	1,193.85	Bill Payment
04/18/2022	12301	Cintas	Janitorial Supplies	942.72	Bill Payment
04/18/2022	12302	Dewey Pest Control	Rodent Control	245.00	Bill Payment
04/18/2022	12303	CALNET3	Phone services 03/02/22-04/01/22	181.94	Bill Payment
04/18/2022	12304	Baker & Taylor	Books	4,594.36	Bill Payment
04/18/2022	12305	SDRMA	Medical May 22	26,905.50	Bill Payment
04/18/2022	12306	State of CA - Dept. of Justice	Fingerprints	64.00	Bill Payment
04/18/2022	12307	Pitney Bowes Purchase Power	Postage	3,028.62	Bill Payment
04/18/2022	12308	Placentia-Yorba Unified Schl Dist	Shkoler Reception Invitations	16.86	Bill Payment
04/18/2022	12309	JCI Security Solutions	Fire Alarm Maintenance	1,018.63	Bill Payment
04/18/2022	12310	Midwest Tape	Audio Books	5,098.93	Bill Payment
04/18/2022	12311	DEMCO, Inc.	LOTs Labels	97.25	Bill Payment
04/18/2022	12312	Staples, Inc.	Office Supplies	868.05	Bill Payment
04/18/2022	12313	Eagle Multi Media Productions	IT Services for March 2022	4,701.67	Bill Payment
04/18/2022	12314	JV Plumbing	Staff Restroom Clog 4/1 and 4/12	340.00	Bill Payment
04/18/2022	12315	Legacy Integrative Solutions	Printer maintenance 03/01/22-03/30/22	854.35	Bill Payment
04/18/2022	12316	Brea Trophy and Engraving	Shkoler Bookends	34.66	Bill Payment
04/19/2022	12321	Placentia Library District	For payroll on 4/27/22	60,000.00	Check
04/19/2022	12322	Venessa Faber	John Wayne Parking for National Library Day meeting in Sacramento	20.00	Check
04/19/2022	12323	Wendy Amireh	Family Cooking Time June 22	29.46	Check
04/19/2022	12324	Round Table Women's Club	Membership 22/23	45.00	Bill Payment
04/19/2022	12325	Victor Meza	Reimbursement for Monster Mash	201.51	Check
04/22/2022	12326	Lina Nguyen	Travel Reimbursement for Board Books delivery, Print Shop, Brea Trophy, Wells Fargo and photo prints.	74.87	Check
04/22/2022	12327	OverDrive	E-Books	255.84	Bill Payment
04/22/2022	12328	CA Dept. of Tax & Fee Admin	Sales Use Tax First Quarter 2022	76.00	Bill Payment
04/26/2022		Yesenia Baltierra	ALA Flight Reimbursement	1,634.40	Check
				<u>145,569.03</u>	



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PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director

FROM: Fernando Maldonado, Business Manager

SUBJECT: **Fund Balance Report through April 2022 for Placentia Library District Fund 9LX with Orange County Treasurer**

DATE: May 26, 2022

Fiscal Year 2021-2022	
7/31/2021	797,842.63
8/31/2021	798,184.45
9/30/2021	798,537.58
10/31/2021	798,901.40
11/30/2021	799,252.48
12/31/2021	799,583.47
1/31/2022	799,893.16
2/28/2022	800,192.11
3/31/2022	800,425.89
4/30/2022	800,659.68
5/31/2022	
6/30/2022	

Fiscal Year 2020-2021	
7/31/2020	790,798.96
8/31/2020	791,646.81
9/30/2020	792,427.94
10/31/2020	793,212.36
11/30/2020	793,942.94
12/31/2020	794,595.92
1/31/2021	795,201.11
2/29/2021	795,749.02
3/31/2021	796,231.15
4/30/2021	796,660.85
5/31/2021	797,113.17
6/30/2021	797,495.65



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PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees

FROM: Jeanette Contreras, Library Director

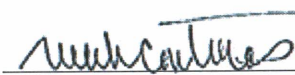
SUBJECT: **Financial Reports through April 2022 for the Placentia Library District Accounts on Deposit with the Orange County Treasurer and the Placentia Library District General Ledger**

DATE: May 26, 2022

Summary of Cash and Investments as of April 30, 2022

Cash with Orange County Treasurer Fund 9LX	\$ 800,659.68
General Fund Checking – Bank of the West	\$ 1,731,754.24
General Fund Savings – Bank of the West	\$ 1,353,684.36
<i>(Impact Fees in Savings – Restricted)</i>	<i>\$ 588,438.94</i>
Payroll Checking – Wells Fargo Bank	\$ 7,399.99
Total Cash and Investments	\$ 3,893,498.27

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



 Jeanette Contreras
 Library Director



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PLACENTIA LIBRARY DISTRICT
YTD REVENUE REPORT
As of April 30, 2022

Acct #	DESCRIPTION	BUDGET	YTD ACTUAL	BALANCE	PERCENT % RECEIVED
PROPERTY TAX REVENUE					
4010	Property Taxes - Current Secured	2,710,330	2,615,634	(94,696)	96.5%
4020	Property Taxes - Current Unsecured	80,305	68,738	(11,567)	85.6%
4050	Property Taxes - Curr Supplemental	46,567	40,466	(6,101)	86.9%
* 4070	Interest on Unapport Tax	0	157	157	-
* 4080	Penalties & Costs on Delinq Taxes	0	20,285	20,285	-
4090	Taxes Special Dist Augmentation	9,106	4,408	(4,698)	48.4%
4190	State - Homeowners Property Tax Relief	16,477	6,075	(10,402)	36.9%
	Sub Total	2,862,785	2,755,763	(107,022)	96.3%
INTEREST REVENUE					
4600	Interest	8,500	3,610	(4,890)	42.5%
	Sub Total	8,500	3,610	(4,890)	42.5%
GRANT REVENUE					
4210, 4421	State Grants	40,000	76,402	36,402	191.0%
4220,4230	Fed/Other Grants	10,000	60,317	50,317	603.2%
	Sub Total	50,000	136,719	86,719	273.4%
MISCELLANEOUS REVENUES					
4410, 4414C	PLFF Grants	25,000	25,000	0	100.0%
4310	Fines & Fees	15,000	15,259	259	101.7%
4320, 4330	Passport/Photos	180,000	275,797	95,797	153.2%
* 4340	Meeting Room Fees	0	40	40	-
4350	Test Proctor	3,000	2,300	(700)	76.7%
4430	Other: Miscellaneous	0	2,455	2,455	-
4435	Centennial (i-bank final disbursement)	73,900	-	(73,900)	0.0%
	Sub Total	296,900	320,851	23,951	108.1%
TOTAL REVENUES YTD FOR FY 21/22:		3,218,185	3,216,943	(1,242)	100.0%
4440	Reserves	37,738	-	(37,738)	0.0%
4500	Impact Fees	250,000	114,667	(135,333)	45.9%

* Mathematically unable to divide by zero.

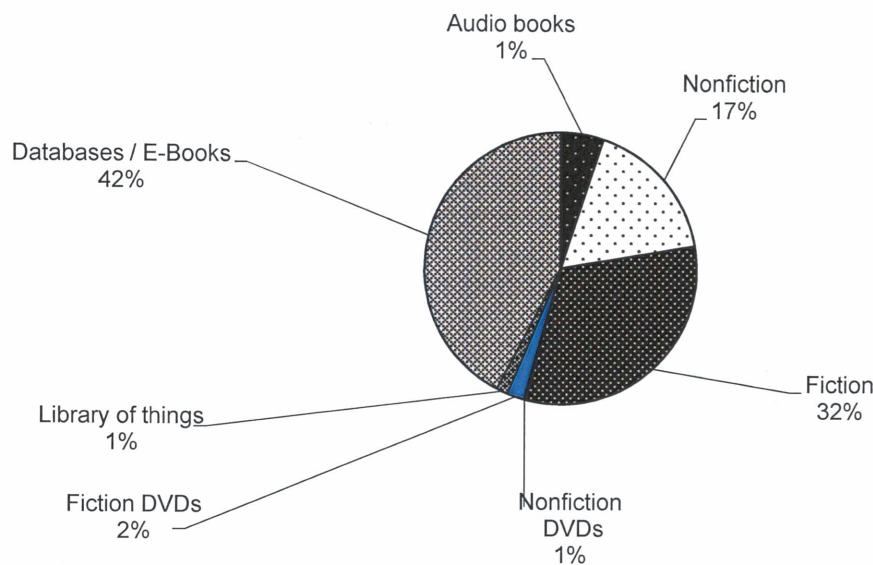
PLACENTIA LIBRARY DISTRICT
EXPENDITURES REPORT
 April 30, 2022

		83.33% of the year completed.			
ACCOUNT	DESCRIPTION	APPROPRIATIONS	EXPENDED	CURRENT	REMAINDER
SALARIES & EMPLOYEE BENEFITS					
5010, 5020	Salaries & Wages	1,846,673	1,281,129	0.69	\$565,544
5030	Retirement	60,365	54,781	0.91	\$5,584
5040	Unemployment Insurance	4,158	0	0.00	\$4,158
5050	Health Insurance	268,230	234,016	0.87	\$34,214
5064	Dental Insurance	11,388	10,628	0.93	\$760
5060	Life Insurance	4,383	3,486	0.80	\$897
5066	AD & D Insurance	6,676	5,105	0.76	\$1,571
5068	Vision Insurance	2,733	2,112	0.77	\$621
5090	Education Assistance Program	1,422	0	0.00	\$1,422
5070	Workers' Compensation Insurance	25,224	21,078	0.84	\$4,146
TOTAL		\$2,231,252	\$1,612,335	0.72	\$618,917
SERVICES & SUPPLIES					
5100	Communications	26,500	16,578	0.63	\$9,922
5170	Household Expenses	44,000	17,277	0.39	\$26,723
5099	Liability Insurance	45,689	37,222	0.81	\$8,467
5205	Maintenance Expense	12,921	11,642	0.90	\$1,279
5210, 5220-5280, 5160, 5180	Building Maintenance	148,572	108,364	0.73	\$40,208
5290	Memberships	7,469	11,580	1.55	(\$4,111)
5300-5350	Office Expenses & Postage	77,544	56,102	0.72	\$21,442
5400-5480	Prof./Specialized Services	108,917	146,648	1.35	(\$37,731)
5490	Loan Obligation (i-bank)	73,968	73,968	1.00	\$0
5495, 5900, 5910, 5920	Programs	24,000	30,491	1.27	(\$6,491)
5500	Books/Library Materials	314,000	245,873	0.78	\$68,127
5600	Meetings/Professional Development	30,000	32,624	1.09	(\$2,624)
5700	Mileage/Parking	300	306	1.02	(\$6)
5800	Utilities	18,000	8,775	0.49	\$9,225
7000	COVID-19	15,000	1,338	0.09	\$13,662
TOTAL		\$946,880	\$798,788	0.84	\$148,092
OPERATING EXPENSES		\$3,178,132	\$2,411,123	0.76	\$767,009
FIXED ASSETS & TAXES					
1310	Building Improvements	\$20,000	51,325	2.57	-\$31,325
1320	Equipment & Furniture	\$3,000	-	0.00	\$3,000
6100	Taxes and Assessments	\$16,500	8,777	0.53	\$7,723
TOTAL		\$39,500	60,102	1.52	-\$20,602
TOTAL BUDGET		\$3,217,632	\$2,471,224	0.77	\$746,408

Placentia Library District

ACQUISITIONS REPORT FOR FISCAL YEAR 2021-2022 THROUGH APRIL 2022

	YTD 2021/22	YTD 2021/22	YTD 2020/21	YTD 2020/21
	Amount	Titles	Amount	Titles
Total Fiction	\$73,850	3,101	\$63,173	3,356
Total Non-Fiction	\$39,993	1,477	\$42,233	2,083
Total Databases / E-Books	\$98,327	521	\$49,693	1,033
Total Audio Books	\$11,796	261	\$8,668	377
Total Educational DVDs	\$610	19	\$1,619	75
Total Entertainment DVDs	\$4,694	172	\$4,665	388
Total Library of Things	\$3,143	22	\$11,466	20
YTD TOTAL MATERIALS	\$232,413	5,573	\$181,517	7,332
Budget	\$314,000		\$233,850	
% Spent YTD	74%		78%	



ACQUISITIONS REPORT FOR FISCALYEAR 2021-2022 through the MONTH OF APRIL 2022

Prepared by Katie Matas, Librarian I

	GENERAL FUND		ADOPT-A-BOOK/GRANT		TOTAL PURCHASED		DONATED		TOTAL ITEMS	
	Amount	Titles	Amount	Titles	Amount	Titles	Value	Titles	Amount	Titles
<u>Adult Fiction</u>	\$34,036	1458	\$460	33	\$34,496	1491	\$61	3	\$34,557	1494
Total Adult Fiction	\$34,036	1458	\$460	33	\$34,496	1491	\$61	3	\$34,557	1494
Adult Non-Fiction	\$16,578	600	\$1,411	77	\$17,989	677	\$121	4	\$18,109	681
Adult Reference	\$582	7	\$504	14	\$1,086	21	\$25	1	\$1,111	22
<u>Adult magazines</u>	\$2,231	10	\$0	0	\$2,231	10	\$0	0	\$2,231	10
Total Adult Nonfiction	\$19,391	617	\$1,915	91	\$21,306	708	\$146	5	\$21,452	713
TOTAL ADULT PRINT MATERIALS	\$53,427	2075	\$2,374	124	\$55,801	2199	\$207	8	\$56,008	2207
Adult Audio Books	\$3,846	81	\$0	0	\$3,846	81	\$0	0	\$3,846	81
Adult E-books	\$10,731	356	\$702	0	\$11,433	356	\$0	0	\$11,433	356
Adult Educational DVDs	\$414	14	\$0	0	\$414	14	\$20	1	\$434	15
Adult Entertainment DVDs	\$3,292	129	\$0	0	\$3,292	129	\$957	61	\$4,249	190
<u>Library of Things</u>	\$3,143	22	\$0	0	\$3,143	22	\$0	0	\$3,143	22
TOTAL ADULT NON-PRINT MATERIALS	\$21,426	602	\$702	0	\$22,128	602	\$977	62	\$23,105	664
TOTAL ADULT MATERIALS	\$74,853	2677	\$3,076	124	\$77,929	2801	\$1,184	70	\$79,113	2871
<u>Teen Fiction</u>	\$2,778	124	\$15	3	\$2,793	127	\$136	4	\$2,929	131
Total Teen Fiction	\$2,778	124	\$15	3	\$2,793	127	\$136	4	\$2,929	131
Teen Non-Fiction	\$871	31	\$15	1	\$886	32	\$0	0	\$886	32
<u>Teen Reference</u>	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0
Total Teen Nonfiction	\$871	31	\$15	1	\$886	32	\$0	0	\$886	32
TOTAL TEEN PRINT MATERIALS	\$3,649	155	\$30	4	\$3,679	159	\$136	4	\$3,815	163
Teen Audio Books	\$48	1	\$0	0	\$48	1	\$0	0	\$48	1
Teen E-books	\$2,006	91	\$701	0	\$2,707	91	\$0	0	\$2,707	91
<u>Video Games</u>	\$749	16	\$0	0	\$749	16	\$86	2	\$835	18
TOTAL TEEN NON-PRINT MATERIALS	\$2,803	108	\$701	0	\$3,504	108	\$86	2	\$3,590	110
<u>Juvenile Fiction</u>	\$37,036	1,519	\$457	46	\$37,493	1,565	\$415	26	\$37,907	1,591
Total Juvenile Fiction	\$37,036	1,519	\$457	46	\$37,493	1,565	\$415	26	\$37,907	1,591
Juvenile Non-Fiction	\$18,307	818	\$165	11	\$18,472	829	\$38	2	\$18,510	831
Juvenile Reference	\$1,207	4	\$0	0	\$1,207	4	\$36	1	\$1,243	5
<u>Juvenile Magazines</u>	\$217	7	\$0	0	\$217	7	\$0	0	\$217	7
Total Juvenile Nonfiction	\$19,731	829	\$165	11	\$19,896	840	\$74	3	\$19,970	843
TOTAL JUVENILE PRINT MATERIALS	\$56,767	2,348	\$622	57	\$57,389	2,405	\$489	29	\$57,878	2,434
Juvenile Audio Books	\$7,902	179	\$0	0	\$7,902	179	\$0	0	\$7,902	179
Juvenile E-books	\$1,022	59	\$0	0	\$1,022	59	\$0	0	\$1,022	59
Juvenile Educational DVDs	\$196	5	\$0	0	\$196	5	\$0	0	\$196	5
Juvenile Entertainment DVDs	\$653	27	\$0	0	\$653	27	\$537	26	\$1,190	53
TOTAL JUVENILE NON-PRINT MATERIALS	\$9,773	270	\$0	0	\$9,773	270	\$537	26	\$10,310	296
TOTAL JUVENILE MATERIALS	\$66,540	2,618	\$622	57	\$67,162	2,675	\$1,026	55	\$68,188	2730
On-line databases	\$84,568	15	\$0	0	\$84,568	15	\$0	0	\$84,568	15
<u>E-books</u>	\$13,759	506	\$1,403	0	\$15,162	506	\$0	0	\$15,162	506
TOTAL ELECTRONIC MATERIALS	\$98,327	521	\$1,403	0	\$99,730	521	\$0	0	\$99,730	521
Total Fiction	\$73,850	3101	\$932	82	\$74,782	3183	\$612	33	\$75,393	3216
Total Non-Fiction	\$39,993	1477	\$2,095	103	\$42,088	1580	\$220	8	\$42,308	1588
Total Electronic	\$98,327	521	\$1,403	0	\$99,730	521	\$0	0	\$99,730	521
Total Audio Books	\$11,796	261	\$0	0	\$11,796	261	\$0	0	\$11,796	261
Total Educational DVDs	\$610	19	\$0	0	\$610	19	\$20	1	\$630	20
Total Entertainment DVDs	\$4,694	172	\$0	0	\$4,694	172	\$1,580	89	\$6,274	261
Total Library of Things	\$3,143	22	\$0	0	\$3,143	22	\$0	0	\$3,143	22
TOTAL MATERIALS	\$232,413	5573	\$4,430	185	\$236,843	5758	\$2,431	131	\$239,274	5889

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director

FROM: Fernando Maldonado, Business Manager

SUBJECT: **Service Revenue Activities Report for April 2022**

DATE: May 26, 2022

Net Revenue Summary for April 2022

			YTD	YTD
	Apr-22	Apr-21	2021-2022	2020-2021
Passport	38,227	22,113	221,283	81,323
Passport Photos	9,403	3,821	54,514	16,127
Test Proctor	150	0	2,300	750
Fines & Fees	2,184	1,333	15,259	7,075
Meeting Room	0	0	40	0
TOTAL	49,964	27,267	293,396	105,275



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PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director

FROM: Fernando Maldonado, Business Manager

SUBJECT: Library Impact Fee Report – April 30, 2022

DATE: May 26, 2022

Total Monthly Fees Collected			YTD	YTD
	Apr-22	Apr-21	2021-2022	2020-2021
	\$5,746.32	\$42,050.10	\$114,666.68	\$459,574.82

Development Projects List

Developer/Builder Name	Project Description	Address	Sq. Ft	Fee Paid to Library	Date
1 DKH Construction Inc.	2 new Multifamily Dwellings	1014 Cypress Street	1,496	\$ 1,376.32	8/31/2021
2 Shea Homes LLP	6 New Detached Single Family Residences	1239, 1241, 1243, 1245, 1247, 1248 E. Providence Loop	13,808	\$ 12,703.36	9/2/2021
3 Shea Homes LLP	6 New Detached Single Family Residences	1233, 1234, 1235, 1236, 1237, 1238 E. Providence Loop	13,808	\$ 12,703.36	11/10/2021
4 Shea Homes LLP	6 New Detached Single Family Residences	1223, 1225, 1227, 1229, 1231, 1232 E. Providence Loop	13,928	\$ 12,813.76	12/15/2021
5 Shea Homes LLP	6 New Detached Single Family Residences	1218, 1219, 1220, 1221, 1222 E. Providence Loop	11,637	\$ 10,706.04	1/18/2022
6 HQT Homes	16 New Townhomes	Highland & Orchard	38,272	\$ 35,210.24	2/15/2022
7 Sangeeta Bevli	2 Two Bedroom ADU's	107 Orchid Dr. Units B & C	1,208	\$ 1,111.08	3/9/2022
8 Shea Homes LLP	6 New Detached Single Family Residences	1211, 1213, 1214, 1215, 1216, 1217 E. Providence Loop	16,250	\$ 14,950.00	3/22/2022
9 Javier Montiel Brito	4 Bedroom Single Family Detached Home	606 Alcott Avenue	2,050	\$ 1,886.00	3/22/2022
10 Javier Montiel Brito	4 Bedroom Single Family Detached Home	600 Alcott Avenue	2,050	\$ 1,886.00	3/22/2022
11 Virginia N. Co/Giang Hoang Le	New 2 Bedroom ADU	2219 Montgomery Circle	959	\$ 882.28	3/24/2022
12 Whitestone Properties Inc.	1 Single Family Residence and 1 ADU	1963 McCormak Lane	2,926	\$ 2,691.92	3/29/2022
13 Amir Soumeeh	1 New Detached Bedroom ADU	409 Olive St.	560	\$ 515.20	4/7/2022
14 LandSea Homes SC	5 New Single Family Homes	443 S Van Buren Blvd.	5,686	\$ 5,231.12	4/12/2022
2021/2022 YTD Total				\$ 114,666.68	
Ending Balance as of 6/30/21				\$ 473,772.26	
Running Total as of last zero (0) balance (12/31/2019).				\$ 588,438.94	



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PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director
FROM: Fernando Maldonado, Business Manager
SUBJECT: Personnel Report for April 2022
DATE: May 26, 2022

			YTD	YTD
	Apr-22	Apr-21	2021-2022	2020-2021
Separation	0	0	4	0
Retirement	0	0	1	1
Appointments	0	0	10	1
Open Positions	0	1	10	1
Workers' Compensation Leave	0	0	0	0
TOTAL	0	1	25	3

SEPARATION: None
 RETIREMENT: None
 APPOINTMENTS: None
 OPEN POSITIONS: None
 WORKERS COMPENSATION LEAVE: None



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PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director

FROM: Yesenia Baltierra, Assistant Library Director

SUBJECT: Circulation Activity Report for April 2022

DATE: May 26, 2022

<u>CIRCULATION</u>	Apr-22	Apr-21		Y-T-D	Y-T-D	Y-T-D
				2021-22	2020-21	% change
New Patron Registrations	347	160		4,112	1,855	121.7%
Circulation (items)	17,922	12303		36,141	26,723	35.2%
Circulation (e-content)	8,946	8,981		90,676	97,787	-7.3%
Total Circulation	26,868	21,284		262,249	211,773	23.8%
Total Active Borrowers*	4,925	3,986				
Attendance	20,956	9,904		139,572	58,696	137.8%
Registered Card Holders*	59,962	55,512				
Adult Fiction	2,366	1,948		24,242	15,980	51.7%
Adult/Teen Nonfiction	1,712	1,021		14,321	9,698	47.7%
Adult Magazines	29	17		260	45	477.8%
Adult/Teen Audio Books	125	150		1,965	1,808	8.7%
Adult DVDs	682	844		7,216	8,900	-18.9%
Library of Things	69	10		565	85	564.7%
Teen Fiction	340	297		3,329	3,199	4.1%
Video Games	293	134		2,312	1,268	82.3%
Childrens Fiction	9,329	6,158		91,217	54,662	66.9%
Childrens LOT's**	20	0		224	-	-
Childrens Nonfiction	2,384	1,459		20,680	11,605	78.2%
Childrens Magazines	21	4		132	9	1366.7%
Childrens Audio Books	332	0		1,837	167	1000.0%
Childrens DVDs	220	261		3,467	2,039	70.0%
* YTD % change not applicable.						
** Mathematically unable to divide by zero.						

PATRON COUNT

22-Apr	SUN	MON	TUES	WED	THURS	FRI	SAT	HOUR TOTALS
9:00		298	350	313	332	296	472	2061
10:00		217	341	283	544	250	627	2262
11:00		268	311	266	349	247	422	1863
12:00		276	322	283	288	222	329	1720
1:00	1012	251	246	332	330	250	332	2753
2:00	400	250	277	502	280	245	319	2273
3:00	241	421	512	510	488	377	235	2784
4:00	201	380	463	451	374	247	102	2218
5:00		258	381	263	301			1203
6:00		273	259	359	272			1163
7:00		101	99	137	154			491
DAY TOTALS	1854	2993	3561	3699	3712	2134	2838	20791

Inside Gate Count 20791
 Outside Gate Counts 165

Total Library Attendance 20,956

Gate Count					Outside Gate Counts	
April	April	Y-T-D	Y-T-D	Y-T-D	Adult/Teen Programs	120
2022	2021	2021-22	2020-21	% change	Children Programs	18
20791	9,738	154,196	53,951	36%	curbside	12
					Meeting Room Rentals	15
					TOTAL	165

Passport Count

Apr-22	SUN	MON	TUES	WED	THURS	FRI	SAT	"HOUR TOTALS"
9:00		22	21	27	25	28	23	146
10:00		17	22	24	31	24	24	142
11:00		15	17	29	25	26	21	133
12:00		22	15	22	24	19	24	126
1:00	20	24	17	21	22	29	34	167
2:00	10	23	16	17	17	25	28	136
3:00	0	31	19	14	15	5	13	97
4:00	0	11	8	31	13	0	0	63
5:00		30	16	14	15			75
6:00		6	1	4	6			17
7:00		0	0	0	0			0
DAY TOTALS	30	201	152	203	193	156	167	1102

April 2022	April 2021	Y-T-D 2021-22	Y-T-D 2020-21	Y-T-D % change
1102	650	6399	2459	160%

ACHIEVEMENTS

- Tim assisted at the Easter Eggcitement event on April 9th.

MEETINGS

- Laura met with Estella on April 6th .
- Laura, Estella, Angie, Eric and Tim attended the Support Services meeting on April 14th.
- Estella, Laura and Tim attended the weekly Huddle meeting on April 7th, 14th, and 28th.
- Estella met with Angie on April 19th.
- Estella met with Yesenia on the April 7th and 20th.
- Estella met with Tim on April 13th and 27th.
- Estella attended the All Staff meeting on April 19th.
- Estella attended the Supervisors meeting on April 26th.

- Tim met with Sabrina and Daisy on April 28th.

PROFESSIONAL DEVELOPMENT

- None

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director
FROM: Fernando Maldonado, Business Manager
SUBJECT: City of Placentia - Shared Maintenance Costs through April 2022
DATE: MAY 26, 2022

CITY OF PLACENTIA INVOICES

PERIOD COVERED FY 2021-2022	INVOICE DATE	SO. CAL EDISON	TURF (Merchants)	GROUNDS (SA Aquatics)	AT&T	FACILITY MAINT	TOTAL
Jul-21	7/21/2021	0.00	1,600.40	499.20	9.85	0.00	2,109.45
Aug-21	8/25/2021	0.00	1,655.06	0.00	9.73	0.00	1,664.79
Sep-21	*	*	*	*	*	*	0.00
Oct-21	10/12/2021	0.00	3,310.12	499.20	9.68	0.00	3,819.00
Nov-21	11/8/2021	0.00	1,655.06	499.20	9.73	0.00	2,163.99
Dec-21	*	*	*	*	*	*	0.00
Jan-22	1/12/2022	0.00	1,655.06	0.00	18.95	677.91	2,351.92
Feb-22	2/16/2022	0.00	3,310.12	499.20	18.80	0.00	3,828.12
Mar-22	3/23/2022	0.00	1,655.06	499.20	9.38	338.87	2,502.51
Apr-22	4/18/2022	0.00	1,655.06	249.60	9.38	0.00	1,914.04
May-22							0.00
Jun-22							0.00
TOTAL		\$0.00	\$16,495.94	\$2,745.60	\$95.50	\$1,016.78	\$20,353.82

* City Billing Not Received

PERIOD COVERED FY 2020-2021	INVOICE DATE	SO. CAL EDISON	TURF (Merchants)	GROUNDS (SA Aquatics)	AT&T	FACILITY MAINT	TOTAL
Jul-20	7/29/2020	0.00	4,801.20	249.60	8.68	0.00	5,059.48
Aug-20	9/2/2020	0.00	1,600.40	0.00	9.14	0.00	1,609.54
Sep-20	*	*	*	*	*	*	0.00
Oct-20	10/1/2020	0.00	1,600.40	499.20	9.20	0.00	2,108.80
Nov-20	11/18/2020	0.00	3,200.80	249.60	9.07	0.00	3,459.47
Dec-20	12/15/2020	0.00	1,600.40	499.20	9.28	0.00	2,108.88
Jan-21	*	*	*	*	*	*	0.00
Feb-21	2/10/2021	0.00	3,200.80	499.20	19.61	0.00	3,719.61
Mar-21	3/23/2021	0.00	1,600.40	249.60	10.37	67.90	1,928.27
Apr-21	4/27/2021	0.00	1,600.40	0.00	9.77	0.00	1,610.17
May-21	5/24/2021	0.00	1,600.40	249.60	9.89	0.00	1,859.89
Jun-21	6/15/2021	0.00	1,600.40	249.60	9.85	0.00	1,859.85
TOTAL		\$0.00	\$22,405.60	\$2,745.60	\$104.86	\$67.90	\$25,323.96



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PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees
FROM: Jeanette Contreras, Library Director
SUBJECT: Administration Report for April 2022
DATE: May 26, 2022

Meetings:

- Board of Trustees Meeting: April 18th
- One on One Staff Meetings: April 5th, 7th, 20th, 21st, 22nd
- All Staff Meeting: April 19th
- PLFF: April 11th
- Joint Use Meeting: April 7th
- Public Library Director's Forum: April 13th, 20th
- California Library Association Board Meeting: April 22nd
- Anaheim Public Library Meeting: April 1st
- Eggcitement Meetings: April 4th, 7th
- eRate Grant Meeting: April 4th
- Supervisors Meeting: April 26th, 28th, 29th
- Kanopy Meeting: April 7th
- Tynes Elementary 3rd Grade Visit: April 27th
- Thursday Huddles: April 7th, 21st, 28th
- Auditor Meeting: April 14th
- Boys & Girls Club Board Meetings: April 5th
- Assemblyman Phillip Chen Office: April 5th, 11th
- Congresswoman Young Kim's Office: April 14th

Training/Workshops/Conference:

- SDRMA Health Benefits Program/Portal Overview/Alliant Update on CALPERS Health Plans: April 27th

Events:

- Eggcitement: April 9th
- Trustee Shkoler Retirement Reception: April 20th
- An Evening with Marla Jo Fisher: April 22nd



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PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director

FROM: Yesenia Baltierra, Assistant Library Director

SUBJECT: Children's Services Report for April 2022

DATE: May 26, 2022

MONTHLY STATISTICS

Program Statistics

Number of Programs by Type	April	April	FY-T-D	FY-T-D	FY-T-D
	2022	2021	2021-22	2020-21	% change
Storytime	9	11	76	81	-6%
Educational	3	1	8	7	14%
Reading	1	0	15	6	150%
Seasonal	1	1	3	12	-75%
TOTAL	15	13	102	106	-4%

Attendance of Programs by Type	April	April	FY-T-D	FY-T-D	FY-T-D
	2022	2021	2021-22	2020-21	% change
Storytime	351	1,427	3,124	25,464	-88%
Educational	87	124	163	1,785	-91%
Reading	42	0	3,006	1,715	75%
Seasonal	2,000	205	163	4,964	-97%
TOTAL	2,480	1,756	9,330	33,928	-73%

FY20-21 Programs were held virtually. Attendance is based on 3 sec. views of online programs.

Reference/Computer Usage Statistics

	April	April	Y-T-D	Y-T-D	Y-T-D
	2022	2021	2021-22	2020-21	% change
Reference—in person	175	219	1,917	1,037	85%
Reference--telephone	7	17	137	188	-27%
Total Reference	182	236	2,054	1,225	68%
Children's computer usage	372	71	2,750	339	711%

ACHIEVEMENTS

- Paige Gulley planned and conducted 3 Once Upon a Storytimes on April 7th, 21st, and 28th.
- Paige Gulley planned and conducted STEAM Labs – Orizomegami on April 27th.

- Paige Gulley created a display to promote the April STEAM Labs program as well as a display celebrating Jazz Appreciation Month in the Library Display Case.
- Daisy Badge planned and conducted 2 Luna, Luna! Bilingual Pajama Storytimes on April 6th, and 27th.
- Maria Leon-Roman (Children's Intern) planned and conducted 1 Luna, Luna! Bilingual Pajama Storytime on April 20th.
- Daisy Badge planned and conducted the Love My Library program.
- Mayli Apontti planned and conducted 3 Family Storytimes on April 2nd, 23rd, and 30th.
- Mayli Apontti and Maria Leon-Roman (Children's Intern) managed the Storytime booth at Easter Eggcitement on April 9th, where they conducted a series of Easter-themed storytimes and activities for kids and families.
- Mayli Apontti created and installed a Children's book display for Autism Acceptance Month in the Library Display Case.
- Lori Worden planned and conducted the Morning Meet Ups program on April 11th and 25th.
- Lori Worden proctored 2 exams, on April 14th, and April 20th.
- Lori Worden worked with Yesenia Baltierra and Venessa Faber to complete the Lunch at the Library grant.
- Lori Worden assisted with the Easter Eggcitement event on April 9th.
- Lori Worden created a display for Cinco de Mayo in the Library Display Case.

MEETINGS

- Paige Gulley met with Maria Leon-Roman (Children's Intern) on April 13th.
- Paige Gulley met with Venessa Faber for a one-on-one meeting on April 28th.
- Daisy Badge met with Maria Leon-Roman (Children's Intern) on April 20th to discuss the Luna, Luna Bilingual Storytime.
- Mayli Apontti met with Maria Leon-Roman (Children's Intern) on April 6th to run through the stories, songs and activities they planned for the Storytime Booth at Easter Eggcitement.
- Mayli Apontti met with Maria Leon-Roman (Children's Intern) on April 13th and 15th.
- Mayli Apontti met with Venessa Faber for a one-on-one meeting on April 29th.
- Lori Worden attended library huddle meetings on April 7th, 14th, 21st, and 28th.
- Lori Worden met with Venessa Faber for a one-on-meeting on April 27th.

PROFESSIONAL DEVELOPMENT

- Mayli Apontti furthered her knowledge on passport services by shadowing Support Services staff on procedures for acceptance and processing of passport applications on April 6th, 13th, and 15th.

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director

FROM: Yesenia Baltierra, Assistant Library Director

SUBJECT: Adult Services Report for April 2022

DATE: May 26, 2022

MONTHLY STATISTICS

Information Desk Activity	April 2022	April 2021	FY-T-D 2021-22	FY-T-D 2020-21	FY-T-D % change
Information -- in person	1,989	977	14,555	5,752	153%
Information -- telephone	1,118	136	8,712	6,061	44%
Information -- email/chat	11	26	225	277	-19%
Curbside Service	12	166	278	3,490	-92%
Technology assistance	124	68	1,103	350	215%
Guest passes	88	15	541	78	594%
Adult and Children's computer use (desktops)	1,202	510	10,508	3,828	175%
Adult computer usage (desktop)	1,004	585	8,447	4,213	100%
Teen computer usage	122	8	1,165	199	485%

Public Services Outreach Activity	April 2022	April 2021	FY-T-D 2021-22	FY-T-D 2020-21	FY-T-D % change
Outreach Visits*	0	0	3	0	-
Outreach Attendance*	0	0	409	0	-

* Mathematically unable to divide by zero

Proctored Tests	April 2022	April 2021	FY-T-D 2021-22	FY-T-D 2020-21	FY-T-D % change
Number of Tests	3	0	47	16	194%

History Room Activity	April 2022	April 2021	FY-T-D 2021-22	FY-T-D 2020-21	FY-T-D % change
History Room Visitors	74	0	117	3	3,800%

Adult and Teen Programs

Number of Programs by Type	April 2022	April 2021	FY-T-D 2021-22	FY-T-D 2020-21	FY-T-D % change
Book Club*	1	0	8	0	-
Educational Programs	2	1	14	6	133%
Fine Art Programs	0	0	0	0	0%
Hangar Makerspace Programs	2	1	13	9	44%
Health & Fitness Programs*	2	0	11	0	-
History Room Programs	1	0	2	1	100%
Home and Lifestyle Programs	0	1	3	5	-40%
Literacy Programs	13	9	132	99	33%
Reading Programs Adult	0	0	5	2	150%
Reading Programs Teen	0	0	2	2	0%
Placentia Teen Advisory Council	2	1	17	18	-6%
Teen Programs	0	1	2	10	-80%
Adult and Teen Program Total	23	14	209	152	38%
Teen Program Total	2	2	21	30	-30%

* Mathematically unable to divide by zero

Program Attendance by Type	April 2022	April 2021	FY-T-D 2021-22	FY-T-D 2020-21	FY-T-D % change
Book Club*	9	0	72	0	-
Educational Programs	81	124	306	134	128%
Fine Art Programs	0	0	0	0	0%
Hangar Makerspace Programs	219	351	2,510	2,460	2%
Health & Fitness Programs*	10	0	49	0	-
History Room Programs	69	0	163	18	806%
Home and Lifestyle Programs	0	361	680	1,666	-59%
Literacy Programs	62	75	554	673	-18%
Reading Programs Adult	0	0	296	431	-31%
Reading Programs Teen	0	0	29	80	-64%
Placentia Teen Advisory Council	39	5	277	130	113%
Teen Programs	0	63	574	206	179%
Adult and Teen Program Total	489	979	5,510	5,798	-5%
Teen Program Total	39	68	880	416	112%

* Mathematically unable to divide by zero

FY2021: Program formats include virtual live attendance and 3 second views of recorded programs.

FY2122: Program formats include in-person, virtual live attendance and 3 second views of recorded programs.

Literacy	FY-T-D	FY-T-D	FY-T-D
	2021-22	2020-21	% change
English Literacy Students	55	42	31%
Students Graduated	2	4	-50%
English Literacy Tutors	45	42	7%

The Hangar Makerspace	April	April	FY-T-D	FY-T-D	FY-T-D
	2022	2021	2021-22	2020-21	% change
Hangar Open Hour Visits	41	0	388	3	12,833%
Hangar Users	9	0	86	2	4,200%
Hangar Tours	29	0	168	1	16,700%

Volunteer Hours	April	April	FY-T-D	FY-T-D	FY-T-D
	2022	2021	2021-22	2020-21	% change
History Room*	84	0	519	0	-
PLFF	212	49	1,892	409	363%
General Library	358	99	2,850	272	948%
Adult Literacy	169	146	1,767	1,178	50%
PTAC	68	8	470	209	125%
Total Volunteer Hours	889	302	7,496	2,067	263%

* Mathematically unable to divide by zero.

ACHIEVEMENTS

- Katie Matas created a display of western fiction in the lobby.
- Victor Meza coordinated PTAC Meetings on April 7th and 21st.
- Megan Tolman & Victor Meza coordinated Yoga on the Lawn with GoodMoodra on April 2nd and 23rd.
- Victor Meza and PTAC coordinated Thanks for Coming to my GREEN Talk April 21st -24th.
- Sabrina Rosengren & Sally Federman coordinated Literacy Reads – Beginner Book Club on April 6th, 13th, 20th, and 27th.
- Sabrina Rosengren & Sally Federman coordinated Literacy Reads – Int. Book Club on April 5th, 12th, 19th, and 26th.
- Sabrina Rosengren coordinated Read, Write, Speak Club on April 1st, 8th, 22nd, and 29th.
- Sabrina Rosengren & Sally Federman coordinated Learner In-Service on April 4th.
- Sabrina Rosengren co-facilitated a CLLS Learner Leadership Monthly Meeting on April 21st.
- Michelle Meades coordinated Book Club on April 12th.
- Michelle Meades trained Mirna Guitierrez, Santa Ana Community College intern, on collection development on April 24th.
- Michelle Meades created two lobby displays – World Book Day and Celebration of Tea.
- Michelle Meades and Megan Tolman attended the National Library Recognition at City Hall on April 5th.
- Michelle Meades and Megan Tolman coordinated the Tynes 3rd grade Civic Center Tour on April 27th.
- Shellie McCurdy coordinated the April Hangar Take & Make on April 1st.

- Shellie McCurdy coordinated the Cricut Open House on April 2nd.
- Wendy Amireh trained 2 public services On Call Library Assistants on Saturday April 23rd.
- Wendy Amireh and Megan Tolman coordinated the addition of the Parks Pass to LOTs on April 8th.
- Adult and Teen Services staff attended Al Shkoler's retirement lunch on April 20th.

MEETINGS

- Wendy Amireh and Victor Meza attended the SRC planning meeting on April 26th.
- Adult Services staff attended the Adult and Teen Services meeting on April 20th.
- Victor Meza met with Michelle Meades on April 20th.
- Victor Meza met with Wendy Amireh on April 19th.
- Michelle Meades met with Wendy Amireh on April 12th, April 26th and April 28th.
- Michelle Meades met with Megan Tolman on April 13th.
- Wendy Amireh, Sabrina Rosengren, Victor Meza, Katie Matas, and Megan Tolman attended All Staff meeting on April 19th.
- Wendy Amireh attended the Civic Center meeting on April 7th.
- Wendy Amireh attended a demonstration of Kanopy on April 15th.
- Wendy Amireh attended California State Library Parks Pass webinars on April 5th and 6th.
- Wendy Amireh, Megan Tolman, and Katie Matas attended a presentation on Baker & Taylor's Collection HQ on April 20th.
- Sabrina Rosengren attended CLLS Application Information meeting on April 7th.
- Sabrina Rosengren, Sally Federman, and Wendy Amireh attended Literacy Team meeting on April 12th.
- Sabrina Rosengren attended SCLLN meeting on April 12th.
- Sabrina Rosengren and Daisy Badge attended CLLS ESL Cohort on April 5th and 19th.
- Sabrina Rosengren, Daisy Badge, and Tim Worden met about ESL publicity on April 28th.
- Sabrina Rosengren and Wendy Amireh met on April 22nd.
- Wendy Amireh met with Yesenia Baltierra on April 7th and 21st.
- Wendy Amireh attended Supervisor meetings on April 19th, 26th and 28th.
- Wendy Amireh attended Kiwanis meetings on April 14th and 20th.
- Shellie McCurdy met with Wendy Amireh on April 9th and 30th.
- Shellie McCurdy met with Victor Meza on April 27th.
- Katie Matas met with Wendy Amireh on April 1st, and 29th.
- Wendy Amireh, Sabrina Rosengren, Katie Matas attended weekly Huddles in April.
- Megan Tolman met with Wendy Amireh on April 7th and 14th.
- Megan Tolman met with City representatives to finalize 3rd Grade Civic Center Tour on April 21st.
- Sally Federman met with Wendy Amireh on March 1st and 19th.

PROFESSIONAL DEVELOPMENT

- Wendy Amireh, Megan Tolman, and Katie Matas attended Baker & Taylor BTCat training April 22nd.
- Michelle Meades attended an Overdrive webinar on how to promote Libby to your patrons on April 7th.
- Sabrina Rosengren and Daisy Badge attended the Literacy Theory and Practice Workshop on April 28th.
- Sabrina Rosengren and Daisy Badge attended the Traveling at the Speed of Trust – Developing Questions – and Relationships in Tutoring Workshop on April 28th.
- Daisy Badge completed the ProLiteracy ESL Tutor Training Online Workshop on April 28th.

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Jeanette Contreras, Library Director

FROM: Yesenia Baltierra, Assistant Library Director

SUBJECT: Placentia Library Website & Technology Report for April 2022

DATE: May 26, 2022

Online Catalog Usage	April 2022	April 2021	FY-T-D 2021-22	FY-T-D 2020-21	FY-T-D % change
Placentia Library Catalog	3,810	3,664	39,592	39,635	0%

Online Database Usage	April 2022	April 2021	FY-T-D 2021-22	FY-T-D 2020-21	FY-T-D % change
<i>Funded by Placentia Library District</i>					
ABC Mouse	43	96	169	251	-33%
ABC Mouse - Bring Reading Home	92	12	1,293	304	325%
Biography In Context	1	5	20	17	18%
Consumer Reports	165	334	2,695	2,676	1%
Creative Bug	5		119	0	-
Data Axle (Reference USA)	145	699	2,791	2,930	-5%
Freegal	951	886	9,765	9,054	8%
Heritage Quest	0	133	470	1,600	-71%
Hoopla	2,336	2,036	22,579	21,712	4%
Novelist	25	2	288	454	-37%
OneFile	2	1	56	23	143%
Opposing Viewpoints	0	1	5	14	-64%
Overdrive audio books	1,422	1,284	14,015	12,716	10%
Overdrive audiobooks - Placentia Advantage Share	681	791	6,992	8,908	-22%
Overdrive e-books	2,221	2,303	21,652	24,658	-12%
Overdrive eBooks - Placentia Advantage Share	886	1,141	9,187	14,953	-39%
OverDrive Magazines	166	150	2,137	6,866	-69%
Tumblebooks	26	44	361	619	-42%
Tutor.com	1	1	48	157	-69%
World Book Online		10	9	47	-81%
TOTAL CSL DATABASE USAGE	9,168	9,929	94,651	107,959	-12%

* Mathematically unable to divided by zero

Online Database Usage	April	April	FY-T-D	FY-T-D	FY-T-D
<i>Funded by California State Library</i>	2022	2021	2021-22	2020-21	% change
Archives Unbound	0	217	217	1,519	-86%
BrainFuse JobNow/VetNow	7	19	638	67	852%
Britannica Escolar	0	6	7	11	-36%
Britannica School	5	3	122	31	294%
Coursera	21		56	0	-
Gale in Context: Environmental Studies	0		7	0	-
Gale Interactive: Science	0		6	0	-
GetSetUp	0		5	0	-
Learning Express	1		18	0	-
LinkedIn Learning	10		36	0	-
National Geographic Kids	0		14	0	-
New York Times~		13	270	134	101%
NorthStar	0	0	0	4	-100%
ProQuest Coronavirus Research	4	0	60	14	329%
ProQuest Culture Grams	1	0	11	13	-15%
ProQuest Ebook Central	4	0	69	50	38%
ProQuest eLibrary	4	0	116	23	404%
ProQuest Pub. Avail. Database	4	0	59	14	321%
ProQuest SIRS Discoverer	4	0	58	16	263%
ProQuest SIRS Issues Researcher	4	0	59	16	269%
Skillshare	4		33	0	-
Teaching Books	0	0	214	26	723%
TOTAL CSL DATABASE USAGE	73	258	2,075	1,938	7%
TOTAL ALL DATABASE USAGE	9,241	10,187	96,726	109,897	-12%

~ NYT stats not available in time for board report

* Mathematically unable to divided by zero

Computer & Online Resource Use	April	April	FY-T-D	FY-T-D	FY-T-D
	2022	2021	2021-22	2020-21	% change
Placentia Residents	740	595	8,013	4,849	65%
Non-Placentia Residents	676	530	7,028	4,245	66%
Total	1,416	1,125	15,041	9,094	65%

Wi-Fi Use	April	April	FY-T-D	FY-T-D	FY-T-D
	2022	2021	2021-22	2020-21	% change
Total	1,532	559	12,394	3,063	305%

Website Traffic	April	April	FY-T-D	FY-T-D	FY-T-D
	2022	2021	2021-22	2020-21	% change
Website visits	16,138	10,561	122,123	90,973	34%
Page Hits	26,301	19,220	205,309	161,387	27%
Users	10,161	6,171	74,464	47,933	55%
Pages/Session	1.63	1.82	N/A	N/A	N/A
Avg. Session Duration	00:01:47	00:02:08	N/A	N/A	N/A
% New Sessions	77	74	N/A	N/A	N/A



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PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees

FROM: Jeanette Contreras, Library Director

SUBJECT: **Administration of the Oath of Office for Newly Appointed Library Board of Trustee, Mr. Scott Nelson**

DATE: May 26, 2022

BACKGROUND

A seat on the Placentia Library Board of Trustees was vacated on April 23, 2022 due to a retirement by former Trustee, Mr. Al Shkoler. At the May 9, 2022 Special meeting, the Board interviewed three candidates and recommended Mr. Scott Nelson to fill the vacated seat. The recommendation was forwarded to the Orange County Board of Supervisors for consideration.

At the May 24, 2022 Orange County Board of Supervisors meeting, Chair Doug Chaffee, approved the Board's recommendation and appointed Mr. Nelson as the new Trustee to serve on the Placentia Library Board of Trustees. The term expires December 2022.

Attachment A is the Oath of Office

RECOMMENDATIONS

1. Direct the Library Director to administer the Oath of Office to the Placentia Library Board of Trustees as appointed by the Orange County Board of Supervisors;
2. Administration of the Oath of Office.

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees
FROM: Jeanette Contreras, Library Director
THRU: Fernando Maldonado, Business Manager
SUBJECT: **Presentation of Fiscal Year 2020-2021 Financial Audit from White, Nelson, Diehl, Evans Firm**
DATE: May 26, 2022

BACKGROUND

Mr. Robert J. Callanan from White, Nelson, Diehl, Evans will present the final findings for the Fiscal Year 2020-2021 Audit of Financial Transactions for the Placentia Library District.

Attachment A is the Final Schedule of Findings.

Attachment B is the Governance Communication.

Attachment C is the Financial Statements for the Year Ended June 30, 2021.

RECOMMENDATION

Receive & File the Financial Audit for Fiscal Year 2020-2021



CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Trustees
Placentia Library District
Placentia, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Placentia Library District (the District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 5, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2021-001 that we consider to be a material weakness and as item 2021-002 that we consider to be a significant deficiency.



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Compliance and Other Matters


As part of obtaining reasonable assurance about whether Placentia Library District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Placentia Library District's Response to Findings

The District's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**CliftonLarsonAllen LLP**

Irvine, California
May 5, 2022

**Placentia Library District
Schedule of Findings and Responses
June 30, 2021**

Finding 2021-001 - Supporting Account Balance Schedules and Reconciliations

Condition: We noted several instances where supporting schedules and reconciliations did not tie to the general ledger account balances in the areas of cash, receivables, prepaid expense and accounts payable.

Criteria or specific requirement: Internal controls over financial reporting should be designed to identify, account for, and report on all significant transactions and account balances of an entity.

Effect: Material audit adjustments were proposed and recorded to correct account balances.

Cause: The District does not have proper controls or oversight to ensure that supporting schedules agree to the general ledger account balances.

Repeat Finding: This is a repeat finding.

Recommendation: We recommend that management review and update these supporting schedules and reconciliations and establish procedures to ensure the supporting schedules and reconciliations are monitored on a regular basis throughout the year to ensure that they reconcile to the general ledger balances.

View of responsible officials and planned corrective actions: The District in relation to audit comments understands proper controls or oversight procedures need to be established or updated for some supporting account balance schedules and reconciliations. To ensure these are achieved, the District will establish quarterly schedules and reconciliation procedures and reviews for all identified accounts as they relate to the general ledger. Additionally, the Districts accounting software will be re-visited in an effort to address dated and past entries. Should a new software with more elaborate functions be necessary, management will make appropriate recommendations.

Finding 2021-002 - Formal Review Process

Condition: We noted there is no formal review over several financial processes such as recording of journal entry transactions, monthly bank reconciliations and the year-end financial close.

Criteria or specific requirement: An integral part of strong internal controls is implementing a proper review process.

Effect: Material audit adjustments were proposed and recorded to correct account balances.

Cause: The District does not have a formal review or closing review process in place.

Repeat Finding: This is a repeat finding.

Placentia Library District
Schedule of Findings and Responses
June 30, 2021

Finding 2021-002 - Formal Review Process (Continued)

Recommendation: We recommend the District implement procedures to ensure all monthly and year end transactions are appropriately and properly reviewed to ensure accurate financial reporting.

View of responsible officials and planned corrective actions: The District in relation to audit comments understands a formal review of the noted financial processes needs to be edited to include a staggered review and approval method by multiple and skilled staff for the different identified financial processes, and its closing procedures. Management will identify and assign the responsibility to the appropriate staff for processes to be reviewed on a monthly, quarterly, or yearly basis as required by each accounting procedure.



Board of Trustees
Placentia Library District
Placentia, California

We have audited the financial statements of Placentia Library District of Orange County (the District) as of and for the year ended June 30, 2021, and have issued our report thereon dated May 5, 2022. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Placentia Library 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 2021.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on 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. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures 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.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

The following material misstatements detected as a result of audit procedures were corrected by management:

- Adjustments to correct the balance of the payroll cash account
- Adjustments to correct the accounts receivable and taxes receivable year-end balances
- Adjustments to correct the accounts payable year-end balance

Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated May 5, 2022.

Management consultations 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 entity's financial statements or a determination of the type of auditors' 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 information in documents containing audited financial statements

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

* * *

This communication is intended solely for the information and use of the board of directors and management of Placentia Library District and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Irvine, California
May 5, 2022

**PLACENTIA LIBRARY DISTRICT
OF ORANGE COUNTY**

FINANCIAL STATEMENTS

**WITH REPORT ON AUDIT
BY INDEPENDENT
CERTIFIED PUBLIC ACCOUNTANTS**

FOR THE YEAR ENDED JUNE 30, 2021



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PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2021
Table of Contents

	<u>Page Number</u>
Independent Auditors' Report	1 - 2
Management's Discussion and Analysis (Required Supplementary Information)	3 - 8
Financial Statements:	
Government-wide:	
Statement of Net Position	9
Statement of Activities	10
Fund Financial Statements:	
Balance Sheet - Governmental Fund	11
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position	12
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund	13
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statement of Activities	14
Notes to Financial Statements	15
Required Supplementary Information:	
Budgetary Comparison Schedule - General Fund	27
Note to Required Supplementary Information	28



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INDEPENDENT AUDITORS' REPORT

Honorable Board of Trustees of
the Placentia Library District of
Orange County
Placentia, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Placentia Library District (the District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



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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, 2021 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 5, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Irvine, California
May 5, 2022

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY

Management's Discussion and Analysis
For the Year Ended June 30, 2021

As management of the Placentia Library District of Orange County (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with the District's basic financial statements, which can be found on pages 9 to 14 of this report.

Financial Highlights

- 📖 The assets of the District exceeded its liabilities at the close of the most recent year by \$6,716,986 (*net position*). Of this amount, \$2,394,711 (*unrestricted net position*) may be used to meet the District's ongoing obligations to citizens and creditors.
- 📖 The District's total net position increased by \$825,689. This increase is mainly attributable to increase in impact fees received during the year, and an increase in property tax collected.
- 📖 As of the close of the current year, the District's general fund reported ending fund balance of \$3,001,700 an increase of \$891,907 in comparison with the prior year. Approximately 83.04 percent of this total amount, \$2,492,536 is available for spending at the government's discretion (*unassigned fund balance*).
- 📖 The District's total liabilities decreased by \$12,528 during the current year which represents a re-stabilization of expected annual liabilities due to complete payout of renovation projects.

Overview of the Financial Statements

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

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

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

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY

Management's Discussion and Analysis (Continued)

For the Year Ended June 30, 2021

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

The *statement of net position* presents information on all of the District's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position 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 position changed during the most recent year. All changes in net position 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 periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements can be found on pages 5 and 6 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 fund. A *governmental fund* is 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 year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental fund is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the *governmental fund* 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 balance provide a reconciliation to facilitate this comparison between the *governmental fund* 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.

Notes to the basic 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.

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY

Management’s Discussion and Analysis (Continued)

For the Year Ended June 30, 2021

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. In the case of the District, assets exceeded liabilities by \$6,716,986 at June 30, 2021.

Approximately 57.30 percent of the District’s net position reflects its net investment in capital assets (e.g., land, buildings, furniture and equipment), less any related debt used to acquire those assets that are 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 net 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 of Orange County Statements of Net Position Governmental Activities				
	2020-21	2019-20	\$ Change	% Change
Current and other assets	3,115,043	2,220,336	894,707	40.30%
Capital assets	4,950,425	5,031,971	-81,546	-1.62%
Total Assets	<u>8,065,468</u>	<u>7,252,307</u>	<u>813,161</u>	<u>11.21%</u>
Noncurrent liabilities	1,216,682	1,231,445	-14,763	-1.20%
Other liabilities	131,800	129,565	2,235	1.73%
Total Liabilities	<u>1,348,482</u>	<u>1,361,010</u>	<u>-12,528</u>	<u>-0.92%</u>
Net position:				
Net investments in capital assets	3,848,503	3,896,289	-47,786	-1.23%
Restricted	473,772	230,641	243,131	105.42%
Unrestricted	2,394,711	1,764,367	630,344	35.73%
Total net position	<u>6,716,986</u>	<u>5,891,297</u>	<u>825,689</u>	<u>14.02%</u>

Unrestricted net position of \$2,394,711 may be used to meet the District’s ongoing obligations to citizens and creditors.

The key elements for the change in the District’s assets and liabilities are as follows:

- 📖 Increase in current and other assets of \$813,161 from the prior year is mainly due to an increase in property taxes and large impact fee payments.
- 📖 The small percentage change in total liabilities demonstrates the stabilization of regular noncurrent and other liabilities after liability hikes and payments due after the remodel project.
- 📖 An increase of 105.42 percent increase in Restricted funds is due in part to the JPI project Impact Fees collected.
- 📖 Increase in unrestricted funds of \$630,344 is due to slight increases in property taxes and passport revenue.

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY

Management's Discussion and Analysis (Continued)

For the Year Ended June 30, 2021

Placentia Library District of Orange County Statement of Activities Governmental Activities				
	<u>2020-21</u>	<u>2019-20</u>	<u>\$ Change</u>	<u>% Change</u>
Program Revenues:				
Charges for services	194,038	172,893	21,145	12.23%
Operating grants and contributions	<u>551,501</u>	<u>580,638</u>	<u>(29,137)</u>	-5.02%
Total Program Revenues	<u>745,539</u>	<u>753,531</u>	<u>(7,992)</u>	-1.06%
General Revenues				
Property tax	2,816,075	2,685,728	130,347	4.85%
Unrestricted investment earnings and other	<u>10,366</u>	<u>48,455</u>	<u>(38,089)</u>	-78.61%
Total General Revenues	<u>2,826,441</u>	<u>2,734,183</u>	<u>92,258</u>	3.37%
Total Revenues	<u>3,571,980</u>	<u>3,487,714</u>	<u>84,266</u>	2.42%
Expenses				
General government	2,709,936	2,781,823	(71,887)	-2.58%
Interest	<u>36,355</u>	<u>37,469</u>	<u>(1,114)</u>	-2.97%
Total Expenses	<u>2,746,291</u>	<u>2,819,292</u>	<u>(73,001)</u>	-2.59%
Change in net position	825,689	668,422	157,267	23.53%
Net position-beginning of the year	<u>5,891,297</u>	<u>5,222,875</u>	<u>668,422</u>	12.80%
Net position-end of the year	<u>6,716,986</u>	<u>5,891,297</u>	<u>825,689</u>	14.02%

The government's net position increased to \$825,689. Key elements of the current year are an increase in property tax and passport revenue.

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY
Management's Discussion and Analysis (Continued)
For the Year Ended June 30, 2021 (Unaudited)

Financial Analysis of the District's Governmental Fund

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

General fund. The focus of the District's *general fund* 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, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the year.

As of the year ended June 30, 2021, the District's general fund reported ending fund balance of \$3,001,700 an increase of \$891,907 in comparison with the prior year. Approximately 83.04 percent of this total amount, \$2,492,536 constitutes *unassigned fund balance*, which is available for spending at the District's discretion.

The general fund is the chief operating fund of the District. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and the total fund balance to total fund expenditures. Unassigned fund balance represents 93.00 percent of total fund expenditures, and total fund balance represents 112.00 percent of that same amount.

The fund balance of the District's general fund increased by \$891,907 during the current year.

Approximately 15.78 percent of the District's general fund balance is subject to external restriction on how it may be used.

General Fund Budgetary Highlights

Current year revenues exceeded budget in the following areas:

- 📖 Impact fees exceeded amended budget by \$449,084 than originally appropriated mainly for receipt of the JPI project payment.
- 📖 Property taxes received exceeded amended budget by over \$321,688 due to sustained collection of property taxes throughout the pandemic.

Capital Asset and Debt Administration

Capital Assets. As of June 30, 2021, the District investments in capital assets totaled \$4,950,425. The District added building improvements from the Centennial Renovation. For additional information, see Note 3 to the financial statements.

Long-term obligations. At the end of the current year, the District had total noncurrent liabilities outstanding of \$1,216,682 which consists of District's obligation to its employees for compensated absences and the new I-bank loan. For additional information, see Note 4 to the financial statements.

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY

Management's Discussion and Analysis (Continued)

For the Year Ended June 30, 2021 (Unaudited)

Economic Factors and Next Year's Budgets and Rates

- 📖 The assumption used in the Fiscal Year 2021-22 Budget was that the property valuation growth would increase by 4.0 percent.
- 📖 The District completed the renovation and energy efficiency project in the last fiscal year, with \$1.2 million of the cost to be paid overtime through the I-Bank loan.
- 📖 The District will receive a Literacy Grant from California Library Literacy Services.
- 📖 The cost of health benefits for employees is estimated to increase by 10.0 percent.
- 📖 Increase in materials budget of 8.0 percent
- 📖 The District may increase 1.5 percent in salaries due to cost of living adjustment.
- 📖 The District will unfreeze the Children's Supervising Librarian position and convert a part-time to full time role.
- 📖 The District will receive a 100 percent increase in Workers Comp and Liability Insurance premiums.
- 📖 The District will provide salary increases for several positions as suggested by a compensation study.
- 📖 The District will add janitorial service hours to counter Covid-19.
- 📖 The District will procure services for several capital improvements including pergola, loading dock, ventilation system, and regular building maintenance services.

All of these factors were considered in preparing the District's budget for Fiscal Year 2021-2022.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District'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 of Orange County, 411 East Chapman Avenue, Placentia, CA 92870-6198.

FINANCIAL STATEMENTS

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PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY

STATEMENT OF NET POSITION

June 30, 2021

	<u>Governmental Activities</u>
ASSETS:	
Cash and investments	\$ 3,027,255
Taxes receivable	51,269
Interest receivable	1,127
Prepaid items	35,392
Capital assets, nondepreciable	81,498
Capital assets, net of accumulated depreciation	<u>4,868,927</u>
 TOTAL ASSETS	 <u>8,065,468</u>
LIABILITIES:	
Accounts payable	46,913
Accrued salaries	66,430
Interest payable	18,457
Noncurrent liabilities:	
Due within one year	95,697
Due in more than one year	<u>1,120,985</u>
 TOTAL LIABILITIES	 <u>1,348,482</u>
NET POSITION:	
Net investment in capital assets	3,848,503
Restricted for:	
Unspent impact fees	473,772
Unrestricted	<u>2,394,711</u>
 TOTAL NET POSITION	 <u>\$ 6,716,986</u>

See accompanying notes to financial statements.

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY

STATEMENT OF ACTIVITIES

For the year ended June 30, 2021

	Expenses	Program Revenues		Net Expenses and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
General government	\$ 2,709,936	\$ 194,038	\$ 551,501	\$ (1,964,397)
Interest on long-term debt	36,355	-	-	(36,355)
Total Governmental Activities	\$ 2,746,291	\$ 194,038	\$ 551,501	(2,000,752)
General Revenue:				
Property tax				2,816,075
Unrestricted investment income				9,661
Other				705
				2,826,441
				825,689
				5,891,297
				\$ 6,716,986

See accompanying notes to financial statements.

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY

BALANCE SHEET - GOVERNMENTAL FUND

June 30, 2021

	<u>General Fund</u>
ASSETS	
Cash and investments	\$ 3,027,255
Taxes receivable	51,269
Interest receivable	1,127
Prepaid items	<u>35,392</u>
TOTAL ASSETS	<u>\$ 3,115,043</u>
LIABILITIES AND FUND BALANCE	
LIABILITIES:	
Accounts payable	\$ 46,913
Accrued salaries	<u>66,430</u>
TOTAL LIABILITIES	<u>113,343</u>
FUND BALANCE:	
Nonspendable for:	
Prepaid Items	35,392
Restricted for:	
Unspent impact fees	473,772
Unassigned	<u>2,492,536</u>
TOTAL FUND BALANCE	<u>3,001,700</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 3,115,043</u>

See accompanying notes to financial statements.

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION

June 30, 2021

Fund Balance of the Governmental Fund	\$ 3,001,700
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund financial statements	4,950,425
Long-term debt and related items that have not been included in the governmental fund activity: Loan payable	(1,101,922)
Accrued interest payable for the current portion of interest due on bonds are not reported in the governmental funds	(18,457)
Compensated absences are not due and payable in the current period and, therefore, are not reported in the fund financial statements	<u>(114,760)</u>
Net Position of the Governmental Activities	<u>\$ 6,716,986</u>

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND

For the year ended June 30, 2021

	General Fund
	<u> </u>
REVENUES:	
Property taxes	\$ 2,816,075
Grants and other contributions	82,417
Library income	194,038
Impact fees	469,084
Interest income	9,661
Other	<u>705</u>
 TOTAL REVENUES	 <u>3,571,980</u>
EXPENDITURES:	
General Government:	
Salaries and employee benefits	1,873,058
Office and administration	144,120
Books and library materials	221,223
Professional services	106,314
Maintenance	110,679
Library program	75,761
Miscellaneous	11,566
Capital outlay	66,672
Debt Service:	
Principal retirement	33,760
Interest and fiscal charges	<u>36,920</u>
 TOTAL EXPENDITURES	 <u>2,680,073</u>
 NET CHANGE IN FUND BALANCE	 891,907
 FUND BALANCE - BEGINNING OF YEAR	 <u>2,109,793</u>
 FUND BALANCE - END OF YEAR	 <u><u>\$ 3,001,700</u></u>

See accompanying notes to financial statements.

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES

For the year ended June 30, 2021

Net Change in Fund Balance of the Governmental Fund \$ 891,907

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 are allocated over their estimated useful lives as depreciation expense. This is the excess of capital asset purchases over depreciation expense:

Capital outlay	\$ 66,672	
Loss on disposal of capital assets	(3,145)	
Depreciation expense	<u>(145,073)</u>	(81,546)

Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces the long-term liabilities and the issuance and the issuance increases long-term liabilities in the statement of net position:

Repayment of loan principal		33,760
-----------------------------	--	--------

Accrued interest for long-term liabilities. This is the net change in accrued interest for the current period

565

The net change in compensated absences reported in the statement of activities that do not require the use of current financial resources are not reported on the fund financial statements but are reported as an expense in the government-wide statements

(18,997)

Change in Net Position of Governmental Activities

\$ 825,689

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY
Notes to Financial Statements
June 30, 2021

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Organization

The Placentia Library District of Orange County (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.

b. Significant Accounting Policies

A summary of the District's significant accounting policies consistently applied in the preparation of the accompanying financial statements is as follows:

Basis of Accounting and Measurement Focus

The *financial statements* of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

Government-wide Financial Statements

The government-wide financial statements are presented on an *economic resources* measurement focus and the accrual basis of accounting. Under the economic resources measurement focus, all (both current and long term) economic resources and obligations of the reporting government are reported in the government-wide financial statements. Accordingly, all the District's assets and liabilities, including capital assets, are included in the accompanying statement of net position. The statement of activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when a liability is incurred regardless of the timing of related cash flows. The statement of activities demonstrates the degree to which the direct expenses of a given function is 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 to be reported in three categories, if applicable, (1) charges for services, (2) operating grants and contributions, and (3) capital grants and contributions. Charges for services include revenues from 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 or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY
Notes to Financial Statements
June 30, 2021

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

b. Significant Accounting Policies (Continued)

Basis of Accounting and Measurement Focus (Continued)

Governmental Fund Financial Statements

The governmental financial statements include a balance sheet and a statement of revenues, expenditures, and changes in fund balances for all major governmental funds.

Governmental funds are accounted for on a spending or *current financial resources* measurement focus and the modified accrual basis of accounting. Accordingly, current assets and liabilities are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balance. Under the modified accrual basis of accounting, revenues are recognized when they become *measurable* and *available* as net current assets. *Measurable* means that the amounts can be estimated or otherwise determined. *Available* means that the amounts were collected during the reporting period or soon enough thereafter to be available to finance the expenditures accrued for the reporting period. The District uses an availability period of 60 days. Property taxes, grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period to the extent normally collected within the availability period. Other revenue items are considered to be measurable and available when cash is received by the District. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, exceptions to this rule include principal and interest on debt, which are recognized when due.

The District reports the following major governmental fund:

General Fund - The general fund is a government's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund when necessary. The District does not report any other funds.

Fund Balance

The general fund reports the fund balance in classifications based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the fund can be spent. As of June 30, 2021, the fund balance for the general fund is made up of the following:

- **Nonspendable Fund Balance:** This includes amounts that are (a) not in spendable form or (b) legally or contractually required to be maintained intact. The not in spendable form criterion includes items that are not expected to be converted to cash, for example, inventories, prepaid amounts, and long-term notes receivable.
- **Restricted Fund Balance:** This includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY
Notes to Financial Statements
June 30, 2021

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

b. Significant Accounting Policies (Continued)

Fund Balance (Continued)

- **Committed Fund Balance:** This includes amounts that can only be used for the specific purposes determined by a formal action of the District's highest level of decision-making authority, the Board of Trustees. Commitments may be changed or lifted only by the District taking the same formal action that imposed the constraint originally. There was no committed fund balance at June 30, 2021.
- **Assigned Fund Balance:** This includes amounts intended to be used by the District for specific purposes that are neither restricted nor committed. Intent is expressed by the Board of Trustees to which the Board of Trustees has not delegated the authority to assign amounts to be used for specific purposes. There was no assigned fund balance at June 30, 2021.
- **Unassigned Fund Balance:** This is the residual classification for the general fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until that time. The District does not have any applicable deferred outflows of resources to report.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time. The District does not have any applicable deferred inflows of resources to report.

Investments

Investments are stated at fair value, which is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. All investments are controlled by an investment policy that is adopted annually by the Board of Trustees within the provisions of the California Government Code. Investment earnings, including changes in the fair value of investments, are recognized as revenue in the operating statement.

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY**Notes to Financial Statements****June 30, 2021****1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****b. Significant Accounting Policies (Continued)****Property Taxes**

Property taxes in California are levied in accordance with Article XIII A of the California State Constitution at 1% of countywide assessed valuations. This levy is allocated pursuant to state law to the appropriate units of local government. Additional levies require two-thirds approval by the voters and are allocated directly to the specific government. Taxes and assessments are recognized as revenue based on amounts reported to the District by the County of Orange (the County). The County acts as a collection agent for the property taxes, which are normally collected twice a year. The District elected to participate in the County's Teeter Plan, whereby the District receives 100% of the tax levy for a fiscal year, net of administrative fees.

The property tax calendar is as follows:

Lien Date:	January 1
Levy Date:	July 1
Due Dates:	First Installment - November 1 Second Installment - February 1
Delinquent Dates:	First Installment - December 10 Second Installment - April 10

Capital Assets

Capital assets, which include land, buildings, and improvements, and 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 estimate historical cost where no historical records exist. Donated capital assets are valued at acquisition value on the date of donation. Capital assets acquired with capital leases are capitalized in accordance with accounting principles generally accepted in the United States of America.

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: equipment and furniture - 5 to 10 years and building and improvements - 10 to 50 years. Capital assets acquired with capital leases are depreciated on a straight-line basis over the estimated useful life.

Compensated Absences

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

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY
Notes to Financial Statements
June 30, 2021

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

b. Significant Accounting Policies (Continued)

Compensated Absences (Continued)

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 specific 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.

Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

2. CASH AND INVESTMENTS

Cash and Investments

Cash and investments consist of the following at June 30, 2021:

Deposits with financial institutions	2,229,759
Orange County Investment Pool	797,496
Total cash and investments	<u>\$ 3,027,255</u>

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY
Notes to Financial Statements
June 30, 2021

2. CASH AND INVESTMENTS (CONTINUED)

Investments Authorized by the California Government Code and the District's Investment Policy

The table below identifies the investment types that are authorized for the District by the California Government Code. The table also identifies certain provisions of the California Government Code that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Quality Requirements
United States Government-Sponsored			
Agency Securities	5 years	None	None
United States Treasury Bills, Note, and Bonds	5 years	None	None
California Obligations	5 years	None	None
Local Agencies' Obligations	5 years	None	None
Bankers' Acceptance	270 days	40%	None
Commercial Paper	180 days	15%	AAA
Certificates of Deposit	1 year	30%	None
California Local Agency Investment Fund	N/A	None	None
Orange County Investment Pool	N/A	None	None

N/A - Not Applicable

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. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing over time as necessary to provide the cash flows and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity as of June 30, 2021.

	Maturity in Years
	Less Than 1 Year
Orange County Investment Pool	\$ 797,496

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY**Notes to Financial Statements****June 30, 2021**

2. CASH AND INVESTMENTS (CONTINUED)**Disclosures Relating to Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. On December 2020, Standard & Poor's Rating Services reaffirmed its AAA Principal Stability Fund Rating for the Orange County Investment Pool (OCIP). The OCIP is not registered with the Securities and Exchange Commission.

Concentration of Credit Risk

Concentration of credit is the risk of loss attributed to the magnitude to the District's investment in a single issue.

The District's 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 provisions for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units in excess of federal deposit insurance limit by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. At June 30, 2021, the District's deposits (bank balances) were insured by the Federal Deposit Insurance Corporation or collateralized as required under California law.

District Investments in Orange County Investment Pool

The District is a voluntary participant in the OCIP that is regulated by California Government Code and the Orange County Board of Supervisors under the oversight of the County of Orange Treasury Oversight Committee. The fair value of the District's investments in this pool is reported in the accompanying financial statements at amounts based upon the District's pro rata share of the fair value provided by the OCIP for each respective portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the OCIP, which are recorded on an amortized cost basis.

Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are quoted prices of similar assets in active markets, and Level 3 inputs are significant unobservable inputs.

The District's investments in the OCIP are not subject to the fair value hierarchy.

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY
Notes to Financial Statements
June 30, 2021

3. CAPITAL ASSETS

Capital assets consist of the following at June 30, 2021:

	Balance July 1, 2020	Additions	Deletions	Reclass	Balance June 30, 2021
Capital assets, not being depreciated:					
Land	\$ 81,498	\$ -	\$ -	\$ -	\$ 81,498
Total capital assets, not being depreciated	81,498	-	-	-	81,498
Capital assets, being depreciated:					
Building and other improvements	6,632,651	57,403	-	(974,367)	5,715,687
Equipment and furniture	923,802	9,269	(32,147)	974,367	1,875,291
Total capital assets, being depreciated	7,556,453	66,672	(32,147)	-	7,590,978
Less accumulated depreciation for:					
Buildings and improvements	(1,759,471)	(109,671)	-	-	(1,869,142)
Equipment and furniture	(846,509)	(35,402)	29,002	-	(852,909)
Total accumulated depreciation	(2,605,980)	(145,073)	29,002	-	(2,722,051)
Total capital assets, being depreciated, net	4,950,473	(78,401)	(3,145)	-	4,868,927
Total capital assets, net	<u>\$ 5,031,971</u>	<u>\$ (78,401)</u>	<u>\$ (3,145)</u>	<u>\$ -</u>	<u>\$ 4,950,425</u>

Depreciation expense for depreciable capital assets was \$145,073 in 2021.

4. LONG-TERM LIABILITIES

Long-term liabilities consist of the following at June 30, 2021:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due Within One Year	Due in More Than One Year
Direct Borrowings						
Installment Sale Agreement	\$ 1,135,682	\$ -	\$ (33,760)	\$ 1,101,922	\$ 34,874	\$ 1,067,048
Other Long-Term Liabilities						
Compensated Absences	95,763	175,139	(156,142)	114,760	60,823	53,937
	<u>\$ 1,231,445</u>	<u>\$ 175,139</u>	<u>\$ (189,902)</u>	<u>\$ 1,216,682</u>	<u>\$ 95,697</u>	<u>\$ 1,120,985</u>

Compensated Absences

Compensated absences are composed of unpaid vacation and sick leave, which are accrued as earned (see Note 1b).

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY

Notes to Financial Statements

June 30, 2021

4. LONG-TERM LIABILITIES (CONTINUED)***Installment Sale Agreement***

On May 1, 2018, the District entered into a twenty-year financial lease with California Infrastructure and Economic Development Bank to fund energy-efficient improvements to the District's facilities. Under the terms of the lease, the District may borrow up to \$1,200,000 or the eligible costs of the project. At June 30, 2021, the District has drawn down the entire balance of the lease. The lease accrues interest at rate of 3.3%, payable semiannually on August 1 and February 1. Principal payments are due annually on August 1. In addition, an annual fee is due with the principal payment equal to 0.3% of the outstanding principal amount. As of June 30, 2021, the outstanding principal amount was \$1,101,922.

The debt service requirements to maturity are as follows:

Year Ending June 30,	Principal	Interest	Total
2022	\$ 34,874	\$ 35,788	\$ 70,662
2023	36,025	34,618	70,643
2024	37,213	33,410	70,623
2025	38,442	32,162	70,604
2026	39,710	15,763	55,473
2027 - 2031	219,094	68,546	287,640
2032 - 2036	257,711	49,238	306,949
2037 - 2041	303,133	26,527	329,660
2042 - 2043	135,720	3,377	139,097
Totals	<u>\$ 1,101,922</u>	<u>\$ 299,429</u>	<u>\$ 1,401,351</u>

5. DEFINED CONTRIBUTION PLAN**Plan Description**

The District's employees participate in a defined contribution plan administered by Public Agency Retirement Services. All employees with six months of service and who are at least 21 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 as follows: 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.

Effective September 1, 2012, the plan was amended as follows:

- (1) The amended plan stated that an employee shall participate in the plan under Tier I or Tier II if an employee meets the following requirements:

Tier I

- Is a full-time or part-time employee on or after July 1, 2008;
- Has completed at least six months of service; and
- Is at least 21 years of age.

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY
Notes to Financial Statements
June 30, 2021

5. DEFINED CONTRIBUTION PLAN (CONTINUED)

Plan Description (Continued)

(1) (Continued)

Tier II

- Is the Library Director on or after July 1, 2012;
- Has completed at least six months of service; and
- Is at least 21 years of age.

(2) The District's contribution was amended as follows:

Tier I

It is the intention of the District to contribute 4% of an eligible employee's compensation. The contribution is subject to change at the discretion of the District.

Tier II

It is the intention of the District to contribute 6% of an eligible employee's compensation. The contribution is subject to change at the discretion of the District.

(3) The vesting period was amended as follows:

Tier I

A participant eligible under Tier I shall be 100% vested upon attaining the age of 65 or upon completion of five years of service with the District. If neither the age nor years of service requirement has been met at termination of employment, vesting shall be determined upon the following, which is based on the years of service calculated as of the employee's last day of employment with the District: 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.

Tier II

A participant eligible under Tier II shall be 100% vested upon attaining the age of 65 or upon completion of five years of service with the District. If neither the age nor years of service requirement has been met at termination of employment, vesting shall be determined upon the following, which is based on the years of service calculated as of the employee's last day of employment with the District: 1 year of service - 20% vested; 2 years of service - 40% vested; 3 years of service - 60% vested; and 4 years of service - 100% vested.

For the year ended June 30, 2021, the District contributed \$64,669 (pension expense). Assets of the plan totaled \$1,398,459, at June 30, 2021. At June 30, 2021, the District had no outstanding amount of contributions to the pension plan required for the year ended June 30, 2021.

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY
Notes to Financial Statements
June 30, 2021

6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft, damage and destruction of assets, errors and omissions, and natural disasters. The District participates in an insurance pool through the Special District Risk Management Authority (SDRMA). SDRMA is a not-for-profit public agency formed under California Government Code Section 6500 et seq. SDRMA is governed by a board composed of members from participating agencies. The mission of SDRMA is to provide renewable, efficiently priced risk financing and risk management services through a financially sound pool. The District pays an annual premium for commercial insurance covering general liability, property, automobile, personal liability for board members, employment practices, workers' compensation, and various other claims. Accordingly, the District retains no risk of loss. Separate financial statements of SDRMA may be obtained at Special District Risk Management Authority, 1112 I Street, Suite 300, Sacramento, CA 95814.

At June 30, 2021, the District's insurance coverages were as follows:

Property Loss - Buildings and business personal property insured for up to \$800,000,000 with \$2,000 deductible per occurrence limited to insurable value.

General Liability - Insured for up to \$5,000,000 per occurrence and a \$500 deductible per occurrence.

Employee Benefits - Insured for up to \$5,000,000 per occurrence with no deductible.

Employee/Public Officials Dishonesty - Insured for up to \$1,000,000 per occurrence with no deductible.

Auto - Insured for up to \$5,000,000 per occurrence with \$1,000 deductible per occurrence.

Personal Liability Coverage for Board Member - Limit is \$500,000 per occurrence and \$500,000 per general aggregate.

Uninsured/Underinsured Motorists - Insured for up to \$750,000 per accident with \$1,000 deductible per occurrence.

Public Officials', Employees' Errors and Employment Practices - Insured for up to \$5,000,000 per occurrence and \$5,000,000 per general aggregate.

Boiler and Machinery - Insured for up to \$100,000,000 per occurrence with \$1,000 deductible per occurrence.

Workers' Compensation - Insured for up to the statutory limits.

There were no instances in the past three years where a settlement exceeded the District's coverage, and no reduction in insurance coverage has occurred.

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY
Notes to Financial Statements
June 30, 2021

7. RELATIONSHIP TO PLACENTIA CIVIC CENTER AUTHORITY

The Placentia Civic Center Authority (Authority), through a joint powers agreement between the City of Placentia (City) and the District, was formed in May 1972 for the purpose of selling a bond to construct and furnish a civic center complex, consisting of a city hall, a police facility, and a library. The Authority was the owner of the facility and leased the facility back to the City and the District until the related bonds were fully paid in 2006. After full payment of the bonds, ownership of the civic center complex reverted to the City and the District. The costs of the civic center complex are shared between the City and the District. The District pays 50% and 35% of landscape and outside maintenance and utilities, respectively.

During fiscal year 2021, the District paid \$25,324 and \$0 for landscape and outside maintenance and utilities, respectfully.

Financial statements of the Authority are included in the City's financial statements and may be obtained from the City of Placentia's Finance Manager at Placentia City Hall, 401 E. Chapman Avenue, Placentia, CA 92870.

8. COMMITMENTS AND CONTINGENCIES

Litigation

There are potential lawsuits in which the District may be involved. The District's management and legal counsel estimate that potential claims against the District, not covered by insurance, resulting from such litigation would not materially affect the operations or financial condition of the District.

REQUIRED SUPPLEMENTARY INFORMATION

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PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive/ (Negative)
REVENUES:				
Property taxes	\$ 2,688,549	\$ 2,494,387	\$ 2,816,075	\$ 321,688
Grants and other contributions	105,000	65,000	82,417	17,417
Library income	353,000	167,000	194,038	27,038
Impact fees	20,000	20,000	469,084	449,084
Interest income	8,500	8,500	9,661	1,161
Other	700	-	705	705
TOTAL REVENUES	<u>3,175,749</u>	<u>2,754,887</u>	<u>3,571,980</u>	<u>817,093</u>
EXPENDITURES:				
General Government:				
Salaries and employee benefits	2,064,811	1,884,674	1,873,058	11,616
Office and administration	207,000	157,781	144,120	13,661
Books and library materials	402,938	223,213	221,223	1,990
Professional and special services	69,000	47,219	106,314	(59,095)
Maintenance	140,000	135,000	110,679	24,321
Library program	66,000	61,000	75,761	(14,761)
Miscellaneous	-	20,000	11,566	8,434
Capital outlay	50,000	50,000	66,672	(16,672)
Debt Service:				
Principal retirement	33,000	33,000	33,760	(760)
Interest and fiscal charges	45,000	45,000	36,920	8,080
TOTAL EXPENDITURES	<u>3,077,749</u>	<u>2,656,887</u>	<u>2,680,073</u>	<u>(30,506)</u>
NET CHANGE IN FUND BALANCE	98,000	98,000	891,907	(847,599)
FUND BALANCE - BEGINNING OF YEAR	<u>2,109,793</u>	<u>2,109,793</u>	<u>2,109,793</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 2,207,793</u>	<u>\$ 2,207,793</u>	<u>\$ 3,001,700</u>	<u>\$ (847,599)</u>

See accompanying note to required supplementary information.

PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY
Note to Required Supplementary Information
June 30, 2021

1. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

General Budget Policies

The Executive Director of the District submits a proposed budget to the Board of Trustees every two years. The Board of Trustees and the County approve the budget. The biannual 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.

A budget is adopted biannually on a basis consistent with accounting principles generally accepted in the United States of America 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 at the fund level.

Continuing Appropriations

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

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees

FROM: Jeanette Contreras, Library Director

SUBJECT: **Filling the Library Board of Trustees Seat Vacated by Trustee Shioura**

DATE: May 26, 2022

BACKGROUND

Based on information known at the time this staff report was drafted, Trustee Hilaire Shioura has not discharged the duties of his office for well over three months and has not provided any reason which would excuse his failure to do so. Pursuant to Government Code section 1770, and on May 9, 2022, the Board of Trustees approved Resolution No. 2022-02: A Resolution of the Board of Trustees of the Placentia Library District Declaring a Vacancy in the Office of Trustee Due to an Abandonment of Office by Trustee Hilaire Shioura. Based on findings presented and in accordance with Education Code section 19612, the Board is seeking candidates to fill the vacancy of Trustee Shioura's seat due to an abandonment of office.

The Public Notice of Vacancy in the Elected Office of Placentia Library District Board of Trustee was posted on social media, the District website, and outside the District building. The deadline to submit interest letters and resumes was May 20, 2022. The District received one documents from Mrs. Mary Lou Juster, a resident of Placentia for 46 years.

DISCUSSION

The District was formed pursuant to the Education Code sections 19600 *et seq.* Education Code section 19612 provides: "Vacancies shall be filled by the board of supervisors by appointment for the unexpired term." When the District has had prior vacancies, it solicited letters of interest and qualifications from eligible residents to fill the vacancy. The Board of Trustees then considered the interest received and forwarded its recommendation to the Board of Supervisors to make an appointment.

Procedures for Selecting Candidate to Appoint

Candidates will be interviewed by the Library Board of Trustees at tonight's meeting. Trustees will take turn interviewing Mrs. Juster and will utilize a ranked choice methodology to inform their deliberations on the potential appointment of a candidate. If a candidate is selected, the appointment will be effective upon the approval of the Board of Supervisors, through the recommendation of the Library Board of Trustees.

Candidates will be asked to make a 3-minute presentation. The Executive Assistant will start the 3-minute timer when the candidate begins speaking. When the candidate has 30 seconds remaining, the Executive Assistant will hold up a yellow card. Candidates will not be allowed

additional time to speak after the 3 minutes has expired. The candidate is to remain at the podium to answer any questions the Board may wish to ask.

At the May 9, 2022 Board meeting, the Board interviewed two candidates who also expressed desire for consideration of future vacancies and did not wish to go through the interview process again. The Board will consider their qualifications and interviews in determining a recommendation to fulfill the seat of former Trustee Shioura. The two candidates are Mrs. Natalie Higgins, an educator, who received three points, and Mrs. Stephanie Beverage, retired Library Director, who received seven points.

Each Trustee shall assign a point of value for each candidate (Mrs. Beverage, Mrs. Higgins, and Mrs. Juster):

- 3 points for your top candidate
- 2 points for your second candidate
- 1 point for your third candidate

The new Trustee will abstain from voting as he did not participate as a voting member during the interviews on May 9, 2022, and would not have knowledge on the qualifications of Mrs. Higgins and Mrs. Beverage.

The ballots will be forwarded to the Executive Assistant for tabulation. The Executive Assistant will announce the voting record of each Trustee and the total score for each candidate.

The candidate receiving the most points will be selected by the Library Board of Trustees and recommended to the Board of Supervisors for appointment. If there is a tie, the Board will vote again from among the tie votes, with each trustee naming one candidate.

The candidate selected will complete the remaining term, expiring on December 2024.

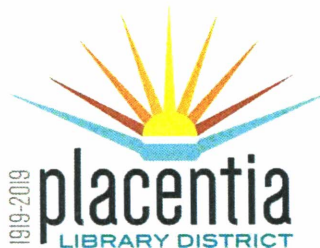
Shortly after appointment, the new Trustee will receive orientation information from President Martin, Library Director Contreras, and other library staff, as needed. The new Trustee will commit to understanding and participating in the development, advocacy, and enforcement of library and special district regulations, events, and functions which fosters and advances the District's mission, goals, and objectives.

Attachment A is a copy of the Public Notice

Attachment B is a copy of Letters of Interest and Resumes from Mrs. Mary Lou Juster, Mrs. Natalie Higgins, and Mrs. Stephanie Beverage.

RECOMMENDATIONS

1. Conduct interview with Mrs. Mary Lou Juster and discuss qualifications of Mrs. Higgins, Mrs. Juster, and Mrs. Beverage.
2. Select a candidate to fill Trustee Shioura's seat.
3. Authorize staff to notify the Board of Supervisors of the Library Board of Trustee's recommendation.



**NOTICE OF VACANCY IN THE ELECTED OFFICE OF PLACENTIA LIBRARY DISTRICT
BOARD OF TRUSTEE**

On May 9, 2022, the Library Board of Trustees passed Resolution 2022-02: A Resolution of the Board of Trustees of the Placentia Library District Declaring a Vacancy in the Office of Trustee Due to Abandonment of Office by Trustee Hilaire Shioura. The Board of Trustees is seeking letters of interest and resumes from applicants who are eligible for the office to fill the unexpired portion of Mr. Shioura's seat, which term expires on December 2, 2024. The requirements of the office are as follows: (1) you must be a resident within the Placentia Library District whose boundaries are the same as the City of Placentia; (2) you must be a citizen over the age of 18; and (3) you must be a registered voter.

Duties of a Trustee include, but are not limited to, making policy decisions governing the operation of the library, approving contracts and purchases, and hiring the Library Director. The Board of Trustees meets the third Monday of every month at 6:30 p.m. and has additional special meetings from time to time.

Letters of interest and resumes should be sent to the following address:

Placentia Library District
411 E. Chapman Avenue
Placentia, CA 92870
Attn: Jeanette Contreras, Library Director

The letters of interest and resumes should state that the person submitting the letter and resume meets the eligibility requirements and discuss why the person is interested in being appointed as a Trustee and the person's qualifications for office and any other information deemed relevant for the Board's consideration. Please include a contact phone number and e-mail address. The Board will consider all letters of interest and resumes from eligible candidates and select a person that it will recommend be appointed at a public meeting. Candidate in-person interviews will be conducted at the public meeting on May 26, 2022 at 9:30 a.m. The final step in the process is for the Board to forward its recommendation to the Orange County Board of Supervisors, which makes the final decision on the appointment. If appointed by the Board of Supervisors, the person would then take the oath of office and begin serving the Library District as a Trustee.

Letters of interest and resumes must be received by the Library District by 5:00 p.m. on May 20, 2022.

If you have any questions relating to the position please direct your questions to the Library Director, Jeanette Contreras. She may be reached at (714) 528-1906 or by e-mail at administration@placentialibrary.org.

Jeanette Contreras, Library Director

My husband and I with our three children moved to Placentia in 1976. We enjoyed the library services for ourselves and our children throughout the years. We have supported the library and I have volunteered in the past with clerical activity. With my children grown and retired from my career, I maintain my interest and care for our city library. I was proud of the library response to the pandemic. The newsletter, craft and lending materials to be used and picked up were outstanding. I particularly enjoy seeing services to all age groups and areas of need. Please consider my application as Trustee for stewardship of our Placentia Library.

Mary Lou Juster

Mary Lou Juster

419 Cartier, Placentia, CA 92870

mljuster@yahoo.com 714.322.2142

Work experience

1981-2022 St. Joseph Catholic Church, Coordinator of Educational and Liturgical Ministries

1973-1978 St. Edward Catholic Church, Coordinator of Education Ministry

1966-1970 Argonne National Laboratory, Lemont, Illinois,
Technician for Biological/Nuclear Instructional Lab

Education

1963-1966 Graduated BS in Biology, University of St. Francis, Joliet, Illinois

1968-1970 Graduated MALS/Library Science, Dominican University, Lake Forest, Illinois

1998-2000 Certificate in Liturgical Studies, Diocese of Orange, California

2008 Certificate Master Catechist, Diocese of Orange, California

April 25, 2022

Attn: Jeanette Contreras, Library Director and the Placentia Library District Board of Trustees

My name is Natalie Higgins. I am a special education teacher, mother and Placentia resident. I am 31 years old, and a registered voter.

I earned my Masters of Education from Mount St. Mary's University in 2015 and in 2020, I became a certified Auditory Verbal Educator (LSLS Cert. AVed) upon completion of a 5-year mentorship and a rigorous exam to certify my competency and excellence in working with children with hearing loss and their families. I have worked as a special education teacher in public schools in Los Angeles Unified and Downey Unified for the past seven years. In that time, I have also worked as a teacher for USC's summer literacy program called, "Come Read With Me," where I learned to develop and maximize reading and writing skills for children with hearing loss. I am passionate about equipping families with the tools to build literacy skills in the home and to foster a love for reading and writing for all students, but specifically students who are deaf and hard-of-hearing.

I believe I would make a positive addition to the Board of Trustees because of my passion for and expertise in early literacy, my experience as an educator, but also as a new mother in the community eager for resources and events to foster my daughter's love of learning, literacy development and relationship-building.

The library has always been a safe place for me to pursue my interests and explore. I have fond memories of my mother bringing me to the library often and carrying home a stack full of new books. My 9-month-old daughter has already found joy in pulling board books off of the shelf in the children's section and I look forward to seeing her love for the library grow as we make more memories together.

I thank the Board for considering my application.

Sincerely,

Natalie Higgins

Email: natalielymnfelix@gmail.com

Phone: (714) 231-5541

Natalie Lynn Higgins

400 Livingston Ave. Placentia, CA 92870

(714) 231-5541

avwithnatalie@gmail.com

Education

Mount St. Mary's University/John Tracy Clinic, Los Angeles, CA

M.S. Education/Special Education: Emphasis DHH

Graduated-- May, 2015

California Education Specialist DHH Clear Credential

Added authorizations: English Learners, Autism Spectrum Disorders

Biola University, La Mirada, CA

Bachelor of Science in Communication Disorders

Graduated -- May, 2013

3.6 GPA: Dean's List in 2011-2013

Academic Scholarship 2009-2013

Graduated cum laude

Saddleback College

American Sign Language I, March 2018

American Sign Language II, May 2018

Deaf Culture and History, May 2018

UCLA Extension

Principles and Methods for Teaching Reading, July 2013

ASL 101-104, May-August 2014

Teaching Experience

Teacher of the Deaf/Auditory Verbal Therapist No Limits for Deaf Children
(January 2021-present)

- Teach virtual or in-person individual therapy sessions (45 minutes-1 hour) with student and parent(s) targeting auditory, speech, language, pragmatic, etc. goals
- Write reports at the beginning and end of each session detailing student assessment data, student progress toward goals and benchmarks, parent input and future targets

Teacher of the Deaf, Downey Unified School District (August 2019-present)

- Teach 1st-3rd grade students in a special day class in a listening and spoken language setting
- Develop language, auditory, literacy, and cognitive skills daily through implementation of common-core aligned units and lessons
- Daily checks of amplification and use of classroom amplification to maximize auditory learning
- Create and implement IEP's (Individualized Education Plans) to ensure that students are given the necessary supports, accommodations, services, and differentiation needed for greatest student success

- Collaborate and plan with general education teachers to provide students with the greatest opportunities for interaction with general education peers, and continuity for students who mainstream for academic subjects

Deaf/Hard of Hearing Itinerant Teacher (August 2018-June 2019)

- Provide deaf/hard of hearing services in both push-in and pull-out model for 55+ students ages 3-19
- Contribute to IEP's, reporting on audiological information, auditory skills, self-advocacy and IEP accommodations—make recommendations for most appropriate placement for students with hearing loss
- Collaborate with general education and special education teachers along with administration at 20+ school sites to ensure appropriate accommodations and services are in place for DHH students
- Deliver, implement and troubleshoot hearing equipment for DHH students including FM technology, soundfield system, school hearing aids/BAHA's, etc.

Teacher of the Deaf, Come Read With Me Program (Summer 2017)

- Assisted teachers with lesson planning and implementation
- Provided support to research team by taking records of daily debrief sessions
- Assisted program director with week-long teacher training

Teacher of the Deaf, Come Read With Me Program (Summer 2015-2016, 2018)

- Created and implemented daily lesson plans for phonological awareness, shared reading, shared writing, and dialogic reading
- Collaborated with staff and peers to reflect and develop highly effective literacy instructions for students with hearing loss
- Implemented daily snack activities to build language and literacy skills
- Facilitated classroom management for students who are English language learners in addition to being deaf/hard of hearing to provide the most optimal learning environment for building auditory, language, and literacy skills

Teacher of the Deaf, Los Angeles Unified School District (August 2015-June 2018)

- Teach 2nd-3rd grade students in a special day class in a listening and spoken language setting at an International Baccalaureate school
- Develop language, auditory, literacy, and cognitive skills daily through implementation of common-core aligned units and lessons
- Daily checks of amplification and use of classroom amplification to maximize auditory learning
- Create and implement IEP's (Individualized Education Plans) to ensure that students are given the necessary supports, accommodations, services, and differentiation needed for greatest student success
- Collaborate and plan with general education teachers to provide students with the greatest opportunities for interaction with general education peers, and continuity for students who mainstream for academic subjects
- Committees include: ILT (instructional leadership team, 2015-2016), Scope and Sequence, Lead teacher for the Health Fair Team

**Related
Experience and
Skills**

**Listening and Spoken Language Specialist Certified Auditory Verbal
Educator (LSLS Cert AVEd) July 2020**

**Recipient, Alathena J. Smith/Barbara Nash Mills Award for Excellence in
Working with Families June 2015 (JTC graduation)**

Volunteer, Speech Bananas 2013-2014

Student Clinician, Biola University Speech Clinic 2011-2013

April 24, 2022

Placentia Library District
411 E. Champman Avenue
Placentia, CA 92870
ATTN: Jeanette Contreras, Library Director

Dear Director Contreras and Library Board of Trustees,

My name is Stephanie Beverage, and I am writing to express interest in serving on the Board of Trustees for the Placentia Library District. I am a recently retired Public Library Director and I have worked in various communities throughout Southern California. I have been a resident of Placentia for most of my adult life and currently reside at 5301 Hamer Lane in Placentia. I am a graduate of El Dorado High School, UCLA and Georgetown University, with a Master's Degree in Library and Information Science from UCLA.

As a recent retiree, I am looking for ways to effectively give back to the community and believe my background makes me an ideal candidate to serve on the Board for the Library District. I continue to follow the issues and trends that impact our libraries, and can bring a particular set of skills from my years of public service that can help support the work of the Board and Library staff. As a regular visitor to the library, I am familiar with the services provided to the community. I am impressed with the variety of programs and resources that are available, and I commend the Board and Library staff for their efforts to restore and improve services. I would like to support and assist the Board, the Library and library staff in the good work that they do for the community.

Thank you for your consideration,

Sincerely,



Stephanie Beverage

5301 Hamer Lane
Placentia, CA 92870
sbeverage@usa.com
714-457-3736

Stephanie Beverage

5301 Hamer Lane
Placentia, CA 92870
(714)572-8343

Specialized Skills

- Staff Development and Empowerment
- Management of Technology processes
- Active in Professional Organizations
- Experience with vendor and contract negotiations

Experience

HUNTINGTON BEACH PUBLIC LIBRARY, Huntington Beach, CA

Director of Library Services, 2009 – 2020

- Manage and direct all operations of the City Library System.
- Develop, manage and administer the Library budget of \$5 Million.
- Plan, develop and implement all Library services.
- Developed and updated strategic plans for the Library system, establishing a new vision and mission for the organization over the past 10 years.
- Coordinate and manage all renovation and capital projects for 5 locations, including one on the Historic Registry of Places.
- Work with 4 support groups, representing a wide range of the community, in support of the Library system.
- Department Head and member of City Executive Team.

OC PUBLIC LIBRARIES, Orange, CA

Regional Manager, South Region, 2006 - 2008

- Responsible for the management and coordination of the South Region of the 34 Branch OC Public Libraries, Orange County, CA system.
- Part of Library system administration, coordinating and managing all library services for the County of Orange in Southern California.
- Assisted with major reorganization of the Library system, working with other County staff and departments.

SOUTH PASADENA PUBLIC LIBRARY, South Pasadena, CA

City Librarian, January 2004 – 2006

- Managed and directed all operations of the City Library Department.
- Developed and administered the Library budget of \$1.4 Million.
- Planned, developed and implemented all Library services.
- Designed and organized staff development and empowerment programs.
- Directed the upkeep and maintenance of the library and manage extensive remodeling of the facility.
- Worked with a Political Action Committee and members of the Community on the 6-year renewal of a local special tax measure to support library services. The measure passed with 84% approval.

ALHAMBRA PUBLIC LIBRARY, Alhambra, CA

Library Director, June 1998 – January 2004

- Managed and directed all operations of the City Library Department.

- Developed and administered the Library budget of \$1.9 Million.
- Planned, developed and implemented all Library services.
- Designed and organized staff development and empowerment programs.
- Developed Library policies and procedures, working with a Board of Trustees and City Management.
- Worked with and coordinated the efforts of various Library support groups.

ALHAMBRA PUBLIC LIBRARY, Alhambra, CA

Assistant Library Director, 1995 – June 1998

Daily operations manager and library automation coordinator for busy, Independent City library, circulating over 500,000 items per annum.

- Coordinated all Library computer and Internet projects and support.
- In charge of Web page development for the Library, and member of City committee on electronic information resources.
- Project manager for Library Technology Center remodeling project.
- Developed specifications and coordinated installation of various new technologies in the Library.
- Backup for Library Director for all City Responsibilities.
- Collection Development manager and coordinator

MIDWEST LIBRARY SERVICE, Bridgeton, MO

Southwest Sales Representative, 1990 - 1994

Account representative for the Southwestern United States. Responsible for sales and account management.

- Responsible for over 250 customers including all types of libraries, representing sales of approximately \$2 million.
- Developed collaborative collection development projects and programs with an extensive customer base.

ORANGE COUNTY PUBLIC LIBRARY, Orange, CA

Acquisitions Librarian, 1988 - 1990

Directed the operations of the acquisitions department of a 27-branch library system. Purchased and delivered all materials for the library system.

- Supervised 14.5 FTE employees
- Managed automated acquisitions system
- Conducted search for new automated system and completed preliminary plans for implementation.

LOS ANGELES PUBLIC LIBRARY, Los Angeles, CA

Central Library, History Department

Serials Librarian, 1987 - 1988

Served as reference librarian in the History Department shortly after the 1986 fire at the Central Library.

- Developed departmental databases and training manuals.
- Team Leader in various library moves.
- Supervised processing of freeze-dried periodicals and serials.

ONTARIO CITY LIBRARY, Ontario, CA

Reference Librarian, 1986 - 1987

Reference librarian in a library serving a population of 135,000.

Education

M.L.S., University of California, Los Angeles, 1986

M.A., Early Modern and Medieval European History, Georgetown University,
Washington, D.C., 1984

B.A., University of California, Los Angeles, 1981

- Phi Beta Kappa
- Magna cum Laude

Professional Activities

- Member, PLA Technology Committee, 2016 to present
- Member, LLAMA Technology Committee: Management Practices, 2018 to 2020
- Secretary Elect, California Library Association, 2018

References available on request



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PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees

FROM: Jeanette Contreras, Library Director

SUBJECT: **Conference Authorization: Newly Appointed Library Board of Trustee, Mr. Scott Nelson, to attend the American Library Association (ALA) Conference, on June 23-28, 2022 in Washington, D.C.**

DATE: May 26, 2022

BACKGROUND

The 2022 ALA Annual Conference will be held June 23-28, 2022 in Washington, D.C. The conference will feature Mr. John Cho, author of a young adult book, titled “Troublemaker,” and Maria Hinojosa, award-winning journalist and author of her memoir, “Once I Was You.”

There will be many workshops available for attendees to partake, including:

- Building leadership and equity with staff mentorship
- CA Libraries Cultivating Racial Equity and Inclusion with XR program:
- Everyone is Welcome: Designing for Diversity, Equity, Inclusion & Accessibility in Library Buildings
- Library Policies in a Time of Uncertainty and Controversy
- Stronger Together: Perspectives on Mis- and Disinformation from Professional Communities Outside the Library

There are over 190 sessions and activities and the event is expected to draw a large number of attendees. Many will have a chance to visit the newly renovated Martin Luther King Jr. Memorial Library, which reopened in 2021.

On May 24, 2022, the Orange County Board of Supervisors, appointed Mr. Scott Nelson, to the Library Board of Trustees. The ALA conference authorization is resubmitted to allow Trustee Nelson an opportunity to attend, as a newly appointed official.

Attachment A is a schedule for current programs offered at ALA Conference.

RECOMMENDATIONS

1. Authorize Trustee Nelson to attend the ALA Conference, on June 23-28, 2022 in Washington, D.C.
2. Authorize by a roll call vote.
3. Roll call vote.



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PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees

FROM: Jeanette Contreras, Library Director

SUBJECT: **Conference Authorization for Trustees and the Library Director to Attend the California Special District Association (CSDA) Annual Conference in Palm Desert, California, August 22 – 25, 2022.**

DATE: May 26, 2022

BACKGROUND

The California Special District Association (CSDA) Annual Conference will be held in Palm Desert, California from August 22 – 25, 2022. The opening keynote speaker is Dr. Wendy Suzuki.

- **Dr. Wendy Suzuki**

Dr. Suzuki is a professor of Neural Science and Psychology in the Center for Neural Science at New York University. She received her undergraduate degree in physiology and human anatomy at the University of California, Berkeley in 1987 studying with Professor Marion C. Diamond, a leader in the field of brain plasticity. She earned her Ph.D. in Neuroscience from U.C. San Diego in 1993 and completed a post-doctoral fellowship at the National Institutes of Health before accepting her faculty position at New York University in 1998. Her major research interest continues to be brain plasticity. She is best known for her extensive work studying areas in the brain critical for our ability to form and retain new long-term memories. More recently her work has focused on understanding how aerobic exercise can be used to improve learning, memory and higher cognitive abilities in humans.

The conference will include several Pre-Conference Workshops:

1. Special District Leadership Academy Module 1: Governance Foundations - As the core curriculum of CSDA's Special District Leadership Academy, this workshop serves as the "foundation" for the series on effective governance of special districts. It is specifically designed for special district board members and meets the requirement for six hours of governance training for Special District Leadership Foundation programs.
2. So, You Want to Be a General Manager? This is a practical career development workshop for senior executives and emerging leaders in special districts. This action-oriented workshop includes group and panel discussions on the journey, roles, and skill sets of a general manager; identifying general manager opportunities; developing positive relations with the board, staff, and peer agency executives; and leadership best practices.

3. The Board and General Manager Working Together to Optimize the District – a 5-Step Program for Assuring Optimal Performance Optimizing district performance is always a goal. The five systematic steps that will be presented in detail are: - a frank assessment of district position, status and outlook - a realistic look at communications between the board and general manager - an honest appraisal of the third rails of your organizational model - policies that support best practices - clearly setting the organizational vector The instructor will use in-class exercises and assessment tools for each step for assessment purposes. Come prepared to have open dialogue about how to get and keep your district performing at the highest levels.

These workshops are not included in the conference registration and require additional payment as noted above.

Full conference early bird registration cost for CSDA member - \$650.00, after July 22, 2022, cost is \$725.00

RECOMMENDATIONS

1. Motion to Authorize Trustees and the Library Director to attend the California Special District Association (CSDA) Annual Conference in Palm Desert, California, August 22-25, 2022.
2. Motion to authorize conference request by a roll call vote.
3. Roll Call Vote.

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees

FROM: Jeanette Contreras, Library Director

SUBJECT: Authorize Amendments to the 2022-2023 Fiscal Year Budget

DATE: May 26, 2022

BACKGROUND

Agenda item has been postponed to the June 2022 Board meeting as District awaits responses from State and Federal for its fund requests.



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PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees
FROM: Jeanette Contreras, Library Director
SUBJECT: **June Meeting Date**
DATE: May 26, 2022

BACKGROUND

Due to a conflict with the California Special District Association General Manger's Summit, the Library Director is requesting a date change for the June 20, 2022 Board meeting. Options are:

- Wednesday, June 22
- Thursday, June 23

RECOMMENDATION

Actions 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: California State Library Broadband Grant
DATE: May 26, 2022

BACKGROUND

On March 24th the California State Library announced funds for the Broadband Grant were still available within Fiscal Year 21/22. The broadband grant is intended to help libraries with costs associated with networking equipment purchases (e.g., network switches, Wi-Fi access points, routers, firewalls), building infrastructure modification (e.g., HVAC or electrical upgrades for networking closets), internal wiring upgrades (e.g., fiber-optic cabling or CAT6), and network technical training for library staff.

The Assistant Library Director and IT Consultant began working on the grant, since the District had projects which qualified for said grant. The grant submitted included the following projects:

- Technology and Hardware funding: \$16,430.29
- Architectural & Building funding: \$24,554.00
- Network Consulting funding: \$870.00
- Upgrades to Inside Wiring funding: \$6,938.25

Total Project Cost: \$48,792.54

Per the broadband grant's match requirement of 2.5% for tier 2 LIPC libraries, the District is responsible for providing \$1,219.81 of its own funding towards this project and/or any other unforeseen expenses.

On May 5th the State Library notified the District of the approved award for a total of \$47,572.73 for all of the projects submitted. Grant funds must be expensed by June 30, 2022. Due to the short period for the grant and in order to comply with District Policy 3080 Purchasing and Expense Authorizations, staff is requesting the approval to move forward with the projects as noted below.

Attachment A is the RFP for the IT Server Room Heating, Ventilation and HVAC.

Attachment B is the Dell quote for the network power switches.

RECOMMENDATIONS

- Discuss and approve the RFP as presented, inclusive of input received from the Library Board of Trustees and District Counsel.
- Authorize staff to purchase two network power switches for a total of \$16, 208.40.
- Discuss date for special meeting to review and award RFP for the IT Room.



REQUEST FOR PROPOSAL
DEDICATED HEATING, VENTILATION
AND AIR CONDITIONING (HVAC) FOR
THE IT ROOM

Mission Statement: Placentia Library District inspires, opens minds, innovates, and connects our community

District Goals:

- Strengthen connections and expand community relationships.
- Provide equitable access.
- Adapt to community needs.
- Cultivate thriving collections of resources.
- Provide and promote relevant library services.
- Maintain fiscal responsibility and integrity.
- Support and empower staff.
- Provide an inviting, pleasant, and safe place to explore.

Proposals must be received by the Administration Department at 411 E. Chapman Ave. Placentia, CA 92870, by **June 3, 2022 at 4:00 p.m.**

1. Proposals shall be in a sealed envelope or package marked with the bidder's Name and the Request for Proposals title (Appendix A). All Proposers are required to use the form in Appendix C to be submitted on a **separate envelope** with their proposal.
2. Faxed Proposals will not be received or considered.
3. Deadline for all questions is Thursday, June 2, 2022 at 2:00 p.m. Please submit questions related to this RFP via email to administration@placentialibrary.org.

There is no express or implied obligation for Placentia Library District to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

INTRODUCTION

The Placentia Library District (“PLD” or “District”) hereby requests proposals from qualified public or private firms, to establish a contract to provide a dedicated HVAC system in the IT room. The successful Proposer shall have the knowledge, expertise, staff resources, and availability to provide a dedicated HVAC system in the IT room.

DISTRICT OVERVIEW

Primarily known as a bedroom community, the City of Placentia, which is nestled in northern Orange County, is a family-oriented community of approximately 51,000 residents. Placentia serves an area of approximately 6.7 square miles and has retained the small-town image that has remained since settlers arrived more than 100 years ago.

The Placentia Library District is an independent special district serving the residents of Placentia and surrounding communities. It is governed by a board of five trustees directly elected by the public. The district has been serving the community since 1919 and now provides a variety of services including a large physical and digital catalog, virtual and in-person library programs, literacy services, gathering space, public computer stations, passport processing, a library of things (LOTs), and learning opportunities.

The District is open seven days a week – Monday through Thursday, 9:00 a.m. – 8:00 p.m.; Friday and Saturday, 9:00 a.m. – 5:00 p.m.; Sunday 1:00 p.m. – 5:00 p.m.

SCOPE OF SERVICES

The District is soliciting proposals from qualified professional HVAC mechanical engineering firms to provide installation of one new 2-ton ductless split system in the IT room, inclusive of the following:

- New 24,000 btu 208/230-volt 1 phase refrigerant 18-seer condenser.
- New condenser to rest on redwood sleepers with rubber isolator pads and seismic restraints
- Provide crane lift of the new condenser to the roof.
- New 24,000 btu wall mounted air handler.
- New wall mounting hardware.
- New insulated factory copper line set and power cable.
- New line set and power cable to be run from the condenser to the air handlers.
- New wall mounted programmable digital wired thermostat/controller.
- New 208/230-volt 1 phase 30 amp electrical disconnect and fuses.
- New 208/230-volt 1 phase 20-amp electrical breaker.
- Run new high voltage electrical from the panel to the condenser in EMT/seal tight conduit
- New 115-volt 1 phase condensate pump.
- Run new copper condensate drain lines to an approved drain.
- New seismic restraints.
- Provide start up and run test of new equipment.
- Perform a certified air balance by a licensed 3rd party and provide report.
- Provide new sheet metal roof top flashing.
- Provide new cross over ducting and registers.
- New roof penetration/flashing to be sealed by the District’s approved roofing contractor.
- Provide redline drawings and warranty information.
- Provide mechanical engineering, plans, and Title 24 compliance report.
- Provide structural engineering, plans, and line of sight report.

- Provide permits, labor, travel, permit company service fee and site visits
- Provide cost based on a prevailing wage project.

PROPOSAL FORMAT GUIDELINES

- **CONSULTANT APPLICATION FORM AND COVER LETTER**

Staffing

Provide a list of individuals(s) who will be working during this contract period and indicate the functions that each will perform. Include resume for each designated individual.

Work Schedule

Provide a sample weekly work schedule For example:

Staff	Monday	Wednesday	Friday	Sunday	Total Weekly Hours
HVAC Technician Staff	8:00am-1:00PM	8:00am-1:00PM	8:00am-1:00PM	8:00am-12:00PM	20

The Placentia Library District is currently open Monday through Thursday 9:00 a.m.-8:00 p.m.; Friday-Saturday 9:00 a.m.-5:00 p.m.; and Sunday 1:00 p.m. –5:00 p.m.

Qualifications

The information requested in this section should describe the qualifications of the firm or entity, including similar services within the past five years that are similar in size and scope to demonstrate competence to perform these services. Information shall include:

- Names of key staff that participated on named projects and their specific responsibilities with respect to RFP.
- A summary of your firm’s or entity’s demonstrated capability, including length of time that your firm has provided the services being requested in this Request for Proposal.

For private Proposers, provide at least three references that have received similar service from your firm. The District reserves the right to contact any of the organizations or individuals listed. Information provided shall include:

- Client Name
- Project Description
- Project start and end dates
- Client project manager name, telephone number, and e-mail address

Fee Proposal

All proposals are required to use the form in Appendix C to be submitted on a **separate** envelope. Pricing instructions shall be clearly defined to ensure fees proposed can be compared and evaluated. Proposals shall be valid for a minimum of 90 days following submission.

Sample Agreement

See Appendix B for a sample agreement

SCHEDULE (SUBJECT TO CHANGE AS REQUIRED)

Release of Request for Proposal	May 27, 2022
Deadline for Written Questions	June 2, 2022
Proposals Due	June 3, 2022
Proposal Unsealed, Reviewed and Evaluated	June 6, 2022
Board of Trustees Consideration of Recommendation	June 6, 2022
Staff & Consultant Engagement for Transition Period	June 7, 2022
Contract Scheduled to Begin	June 8, 2022

PROCESS FOR SUBMITTING PROPOSALS

Interested firms must prepare a sealed quote package that contains a printed and signed copy of this Request for Proposal. **Appendix C must be submitted on a separate envelope.** Postmark date will not constitute timely delivery. **Agencies are solely responsible for ensuring timely receipt of their responses.** The District reserves the right to cancel this RFP at any time and for any reason without any liability to any proponent or to waive irregularities at their own discretion. The District reserves the right to accept or reject any or all bids.

Questions

Questions about this RFP must be directed in writing, via email to Administration at administration@placentialibrary.org, on or before **Thursday, June 2, 2022 at 2:00 p.m.** The District reserves the right to amend or supplement this RFP prior to the proposal due date. All amendments, responses to questions received, and additional information will be posted to the Placentia Library District official website, www.placentialibrary.org, under “Request for Proposals.” Proposers should check this webpage daily for new information. The District will endeavor to answer all written questions in a timely order. The District reserves the right not to answer all questions. No questions other than written will be accepted, and no response other than written will be binding upon the District.

Submittal Instructions

Completed written proposals must be submitted in sealed envelopes marked and received no later than **4:00 p.m. (P.S.T) on Friday, June 3, 2022** to the address below. Proposals will not be accepted after this deadline. Faxed or e-mailed proposals will not be accepted.

Placentia Library District
Library Director
411 E. Chapman Avenue

Placentia, CA 92870
RE: RFP for HVAC for the IT Room

EVALUATION CRITERIA

An RFP Review Committee (“Committee”) will evaluate all proposals based upon, but not limited to, the following criteria and will be assigned a score with a maximum of 100 points:

- Professional qualifications and capabilities of the firm and its personnel (10 points maximum).
- Past experience of the project manager to successfully manage such a service (20 points maximum).
- Relevant experience of the firm with similar types of projects (15 points maximum).
- Results of reference checks (10 points maximum).
- Overall quality of the proposal, including clarity of content (10 points maximum).
- Demonstration of a clear understanding of the service (10 points maximum).
- Cost related to the level of work proposed and work schedule (10 points maximum).
- Interview with Key Management staff (15 points maximum).

The Placentia Library district reserves the right to require an oral interview of any and all respondents prior to the final scoring and selection. In the event an oral interview is required, the respondents will be provided with a minimum advanced notice of three (3) days.

EVALUATION OF PROPOSALS AND SELECTION PROCESS

The Committee which includes members of the District Staff, will screen and review all proposals according to the weighted criteria set forth above. While price is one basic factor for award, it is not the sole consideration.

Responsiveness Screening

Proposals will first be screened to ensure responsiveness to the RFP. The District may reject as non-responsive any proposal that does not include the documents required to be submitted by this RFP. At any time during the evaluation process, the District reserves the right to request clarifications or additional information from any or all Proposers regarding their proposals.

Initial Proposal Review

The Committee will initially review and score all responsive written proposals based upon the Evaluation Criteria set forth above. The Committee will contact Proposer's references. Proposals that receive the highest evaluation scores may be invited to the next stage of the evaluation process. The District may reject any proposal in which a Proposer's approach, qualifications, or price is not considered acceptable by the District. An unacceptable proposal is one that would have to be substantially rewritten to make it acceptable. The District may conclude the evaluation process at this point and recommend award to the lowest responsible bidder. Alternatively, the District may elect to negotiate directly with one or more Proposers to obtain the best result for the District prior to making a recommendation on a selection to the District Board of Trustees.

APPENDIX A

REQUEST FOR PROPOSALS
HVAC for IT Room
Vendor Application Form

Type of Applicant:

- New
- Current Vendor

Legal Contractual Name of Corporation: _____

Contact Person for Agreement: _____

Corporate Mailing Address: _____

City: _____ State: _____ Zip Code: _____

E-Mail Address: _____

Phone: _____ Fax: _____

Contact Person for Proposals: _____

Title: _____

E-Mail Address: _____

Business Telephone: _____

Business Fax: _____

Website: _____

Is your business: (check one)

- NON-PROFIT CORPORATION
- FOR PROFIT CORPORATION

Is your business: (check one)

- CORPORATION
- LIMITED LIABILITY PARTNERSHIP
- INDIVIDUAL
- SOLE PROPRIETORSHIP
- PARTNERSHIP
- UNINCORPORATED ASSOCIATION

Federal Tax Identification Number: _____

City of Placentia Business License Number: _____

Expiration Date: _____

(If none, you must obtain a Placentia Business License upon award of contract.)

APPENDIX B
DISCLOSURE OF GOVERNMENT POSITIONS FORM
 HVAC for IT Room

Each Proposer shall disclose below whether any owner or employee of the firm currently hold positions as elected or appointed officials, directors, officers, or employees of a governmental entity or held such positions in the past twelve months. List below or state "None."

Name	Agency	Position	Date of Employment

APPENDIX C
PRICING FORM
HVAC for IT Room
(PLACE THIS FORM ON A SEPARATE ENVELOPE)

Provide hourly rates, along with estimated annual pricing in accordance with the District’s current requirements, as set forth in the Scope of Work. Proposer should use a separate form to state pricing for any added value.

Pricing shall remain firm for a minimum of two (2) years. Any and all requests for pricing adjustments for follow-on contract renewal periods shall be provided no later than sixty (60) days prior to the end of the contract period. Any such proposed price adjustments shall not exceed The Bureau of Labor Statistics Consumer Price Index (CPI) data for Los Angeles-Riverside-Orange County, CA, All Items, Not Seasonally Adjusted, "annualized change comparing the original proposal month and the same month in the subsequent year." (This information may be found on the U.S. Department of Labor's website at www.bls.gov.)

Consultant Name	Hourly Rate	Hours Worked in a week	Annual Hours	Total Cost

Total Estimated Annual Price (12 Months):	\$
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Please provide a time estimate for response to calls for unscheduled media production services on an as-needed basis and specify any fees or costs associated with such calls.

Consultant represents that it, its employees and subcontractors have all licenses, insurance, permits, qualifications, and approvals of whatever nature that are legally required to perform the Services, including a City Business License, and that such licenses and approvals shall be maintained throughout the term of this Agreement. Compensation for the above services shall be based on the actual amount of time spent in adequately performing the Services, and shall be billed at the hourly rate(s) for the positions described.

Invoices shall be submitted to the District monthly as performance of the Services progresses. District shall review and pay the approved charges on such invoices in a timely manner.



A quote for your consideration

Based on your business needs, we put the following quote together to help with your purchase decision. Below is a detailed summary of the quote we've created to help you with your purchase decision.

To proceed with this quote, you may respond to this email, order online through your **Premier page**, or, if you do not have Premier, use this **Quote to Order**.

Quote No.	3000119442218.1	Sales Rep	Jordan Gibbs
Total	\$16,208.40	Phone	(800) 456-3355, 6179306
Customer #	1351506	Email	Jordan_Gibbs@Dell.com
Quoted On	May. 10, 2022	Billing To	JEANNINE WALTERS
Expires by	Jun. 09, 2022		PLACENTIA LIBRARY DISTRICT
Contract Name	Dell NASPO Computer		411 EAST CHAPMAN AVE
	Equipment PA - California		PLACENTIA, CA 92870-6101
Contract Code	C000000181156		
Customer Agreement #	MNWNC-108/7157034003		
Solution ID	16068629.1		

Message from your Sales Rep

Please contact your Dell sales representative if you have any questions or when you're ready to place an order. Thank you for shopping with Dell!

Regards,
Jordan Gibbs

Shipping Group

Shipping To	Shipping Method
JEANNINE WALTERS PLACENTIA LIBRARY DISTRICT 411 EAST CHAPMAN AVE PLACENTIA, CA 92670 (714) 528-1906	Standard Delivery

Product	Unit Price	Quantity	Subtotal
PowerSwitch N2200-ON OS6 - [AMER_N2200-ON_13623_OS6]	\$7,276.36	2	\$14,552.72
Power Supply, 550W AC, IO to PSU airflow, Hot Swap, N2224X N2248X N3224T N3224F N3248TE N3248X, CK	\$295.20	2	\$590.40

Subtotal:	\$143.12
Shipping:	\$0.00
Environmental Fee:	\$0.00
Non-Taxable Amount:	\$2,968.42
Taxable Amount:	\$12,174.70
Estimated Tax:	\$1,065.28
<hr/>	
Total:	\$16,208.40

Page 124

Shipping Group Details

Shipping To

JEANNINE WALTERS
 PLACENTIA LIBRARY DISTRICT
 411 EAST CHAPMAN AVE
 PLACENTIA, CA 92670
 (714) 528-1906

Shipping Method

Standard Delivery

	Quantity	Subtotal
PowerSwitch N2200-ON OS6 - [AMER_N2200-ON_13623_OS6]	\$7,276.36	2
		\$14,552.72

Estimated delivery if purchased today:
 Nov. 28, 2022
 Contract # C000000181156
 Customer Agreement # MNWNC-108/7157034003

Description	SKU	Unit Price	Quantity	Subtotal
Powerswitch N2224X-ON, 24x1/2.5G, 4x25G, 2x40G Stacking, 1xAC PSU, IO/PS airflow, OS6	210-ASPJ	-	2	-
Dell Hardware Limited Warranty, 1 Year	828-9356	-	2	-
Lifetime Limited Hardware Warranty with Basic Hardware Service Next Business Day Parts Only on Your Network Switch	828-9357	-	2	-
ProSupport Next Business Day Onsite Service After Problem Diagnosis, 3 Years	828-9360	-	2	-
ProSupport 7x24 HW-SW Technical Support, 3 Years	828-9374	-	2	-
Thank you choosing Dell ProSupport. For tech support, visit //www.dell.com/support or call 1-800- 945-3355	989-3439	-	2	-
INSTALL DECLINED - Switch deployment performed by Customer or 3rd party	987-2549	-	2	-
Dell Networking, Transceiver, SFP+, 10GbE, LR, 1310nm Wavelength, 10km Reach	407-BBEE	-	2	-
Power Cord, 125V, 15A, 10 Feet, NEMA 5-15/C13	450-AAFH	-	4	-
ReadyRails, Full set, 2x outer and 2x inner rail, 2 or 4 post racks, for select Dell Networking 1U	770-BDRL	-	2	-
Dell EMC Networking N2200-ON Series Americas User Guide	343-BBPO	-	2	-

	Quantity	Subtotal
Power Supply, 550W AC, IO to PSU airflow, Hot Swap, N2224X N2248X N3224T N3224F N3248TE N3248X, CK	\$295.20	2
		\$590.40

Estimated delivery if purchased today:
 May. 20, 2022
 Contract # C000000181156
 Customer Agreement # MNWNC-108/7157034003

Description	SKU	Unit Price	Quantity	Subtotal
Dell 550-Watt AC Power Supply, IO to PSU airflow, Hot Swap, N2224X N2248X N3224T N3224F N3248TE N3248X	282-BBBD	-	2	-

Subtotal:	\$15,143.12
Shipping:	\$0.00
Environmental Fee:	\$0.00
Estimated Tax:	\$1,065.28
Total:	\$16,208.40

Important Notes

Terms of Sale

This Quote will, if Customer issues a purchase order for the quoted items that is accepted by Supplier, constitute a contract between the entity issuing this Quote ("Supplier") and the entity to whom this Quote was issued ("Customer"). Unless otherwise stated herein, pricing is valid for thirty days from the date of this Quote. All product, pricing and other information is based on the latest information available and is subject to change. Supplier reserves the right to cancel this Quote and Customer purchase orders arising from pricing errors. Taxes and/or freight charges listed on this Quote are only estimates. The final amounts shall be stated on the relevant invoice. Additional freight charges will be applied if Customer requests expedited shipping. Please indicate any tax exemption status on your purchase order and send your tax exemption certificate to Tax_Department@dell.com or ARSalesTax@emc.com, as applicable.

Governing Terms: This Quote is subject to: (a) a separate written agreement between Customer or Customer's affiliate and Supplier or a Supplier's affiliate to the extent that it expressly applies to the products and/or services in this Quote or, to the extent there is no such agreement, to the applicable set of Dell's Terms of Sale (available at www.dell.com/terms or www.dell.com/oemterms), or for cloud/as-a-Service offerings, the applicable cloud terms of service (identified on the Offer Specific Terms referenced below); and (b) the terms referenced herein (collectively, the "Governing Terms"). Different Governing Terms may apply to different products and services on this Quote. The Governing Terms apply to the exclusion of all terms and conditions incorporated in or referred to in any documentation submitted by Customer to Supplier.

Supplier Software Licenses and Services Descriptions: Customer's use of any Supplier software is subject to the license terms accompanying the software, or in the absence of accompanying terms, the applicable terms posted on www.Dell.com/eula. Descriptions and terms for Supplier-branded standard services are stated at www.dell.com/servicecontracts/global or for certain infrastructure products at www.dell.com/en-us/customer-services/product-warranty-and-service-descriptions.htm.

Offer-Specific, Third Party and Program Specific Terms: Customer's use of third-party software is subject to the license terms that accompany the software. Certain Supplier-branded and third-party products and services listed on this Quote are subject to additional, specific terms stated on www.dell.com/offeringspecificterms ("Offer Specific Terms").

In case of Resale only: Should Customer procure any products or services for resale, whether on standalone basis or as part of a solution, Customer shall include the applicable software license terms, services terms, and/or offer-specific terms in a written agreement with the end-user and provide written evidence of doing so upon receipt of request from Supplier.

In case of Financing only: If Customer intends to enter into a financing arrangement ("Financing Agreement") for the products and/or services on this Quote with Dell Financial Services LLC or other funding source pre-approved by Supplier ("FS"), Customer may issue its purchase order to Supplier or to FS. If issued to FS, Supplier will fulfill and invoice FS upon confirmation that: (a) FS intends to enter into a Financing Agreement with Customer for this order; and (b) FS agrees to procure these items from Supplier. Notwithstanding the Financing Agreement, Customer's use (and Customer's resale of and the end-user's use) of these items in the order is subject to the applicable governing agreement between Customer and Supplier, except that title shall transfer from Supplier to FS instead of to Customer. If FS notifies Supplier after shipment that Customer is no longer pursuing a Financing Agreement for these items, or if Customer fails to enter into such Financing Agreement within 120 days after shipment by Supplier, Customer shall promptly pay the Supplier invoice amounts directly to Supplier.

Customer represents that this transaction does not involve: (a) use of U.S. Government funds; (b) use by or resale to the U.S. Government; or (c) maintenance and support of the product(s) listed in this document within classified spaces. Customer further represents that this transaction does not require Supplier's compliance with any statute, regulation or information technology standard applicable to a U.S. Government procurement.

For certain products shipped to end users in California, a State Environmental Fee will be applied to Customer's invoice. Supplier encourages customers to dispose of electronic equipment properly.

Electronically linked terms and descriptions are available in hard copy upon request.

^Dell Business Credit (DBC): Offered to business customers by WebBank, Member FDIC, who determines qualifications for and terms of credit. Taxes, shipping and other charges are extra and vary. Minimum monthly payments are the greater of \$15 or 3% of the new balance shown on the monthly billing statement. Dell and the Dell logo are trademarks of Dell Inc.