

ACQUISITIONS REPORT FOR THE MONTH OF JULY 2005
Prepared by Vernon Napier, Technical Services Manager

	GENERAL FUND			ADOPT-A-BOOK			TOTAL PURCHASED			DONATED			TOTAL ITEMS		
	Amount	Volumes	Titles	Amount	Volumes	Titles	Amount	Volumes	Titles	Value	Volumes	Titles	Amount	Volumes	Titles
Adult Fiction	2,154.57	65	62				2,154.57	65	62				2,154.57	65	62
Adult Circulating Non-Fiction	6,727.89	262	259				6,727.89	262	259				6,727.89	262	259
Adult Reference	3,269.94	10	2				3,269.94	10	2				3,269.94	10	2
Adult Print Continuations	0.00	0	0				0.00	0	0				0.00	0	0
Adult Electronic Continuations	0.00	0	0				0.00	0	0				0.00	0	0
Total Adult Non-Fiction	9,997.83	272	261	0.00	0	0	9,997.83	272	261	0.00	0	0	9,997.83	272	261
TOTAL ADULT PRINT MATERIALS	12,152.40	337	323	0.00	0	0	12,152.40	337	323	0.00	0	0	12,152.40	337	323
Adult Audio/Music	0.00	0	0				0.00	0	0				0.00	0	0
Adult Audio Books	1,056.68	15	15				1,056.68	15	15				1,056.68	15	15
Total Adult Audio	1,056.68	15	15	0.00	0	0	1,056.68	15	15	0.00	0	0	1,056.68	15	15
Adult Video Educational	16.99	1	1				16.99	1	1				16.99	1	1
Adult Video Entertainment	22.99	1	1				22.99	1	1				22.99	1	1
Total Adult Video	39.98	2	2	0.00	0	0	39.98	2	2	0.00	0	0	39.98	2	2
Adult Computer Software	0.00	0	0				0.00	0	0				0.00	0	0
TOTAL ADULT NON-PRINT MATERIALS	1,096.66	17	17	0.00	0	0	1,096.66	17	17	0.00	0	0	1,096.66	17	17
TOTAL ADULT MATERIALS	13,249.06	354	340	0.00	0	0	13,249.06	354	340	0.00	0	0	13,249.06	354	340
Juvenile Fiction	718.46	43	23				718.46	43	23				718.46	43	23
Juvenile Circulating Non-Fiction	943.75	44	30				943.75	44	30				943.75	44	30
Juvenile Reference	0.00	0	0				0.00	0	0				0.00	0	0
Juvenile Print Continuations	0.00	0	0				0.00	0	0				0.00	0	0
Juvenile Electronic Continuations	0.00	0	0				0.00	0	0				0.00	0	0
Total Juvenile Non-Fiction	943.75	44	30	0.00	0	0	943.75	44	30	0.00	0	0	943.75	44	30
TOTAL JUVENILE PRINT MATERIALS	1,662.21	87	53	0.00	0	0	1,662.21	87	53	0.00	0	0	1,662.21	87	53
Juvenile Audio/Music	0.00	0	0				0.00	0	0				0.00	0	0
Juvenile Audio Books	129.00	2	1				129.00	2	1				129.00	2	1
Total Juvenile Audio	129.00	2	1	0.00	0	0	129.00	2	1	0.00	0	0	129.00	2	1
Juvenile Video Educational	26.97	3	3				26.97	3	3				26.97	3	3
Juvenile Video Entertainment	235.78	22	22				235.78	22	22				235.78	22	22
Total Juvenile Video	262.75	25	25	0.00	0	0	262.75	25	25	0.00	0	0	262.75	25	25
Juvenile Computer Software	0.00	0	0				0.00	0	0				0.00	0	0
TOTAL JUVENILE NON-PRINT MATERIALS	391.75	27	26	0.00	0	0	391.75	27	26	0.00	0	0	391.75	27	26
TOTAL JUVENILE MATERIALS	2,053.96	114	79	0.00	0	0	2,053.96	114	79	0.00	0	0	2,053.96	114	79
Total Fiction	2,873.03	108	85				2,873.03	108	85				2,873.03	108	85
Total Non-Fiction	10,941.58	316	291				10,941.58	316	291				10,941.58	316	291
Total Audio	1,185.68	17	16				1,185.68	17	16				1,185.68	17	16
Total Video	302.73	27	27				302.73	27	27				302.73	27	27
Total Computer Software	0.00	0	0				0.00	0	0				0.00	0	0
TOTAL MATERIALS	15,303.02	468	419	0.00	0	0	15,303.02	468	419	0.00	0	0	15,303.02	468	419

OUTSTANDING ORDERS AS OF JULY 31, 2004

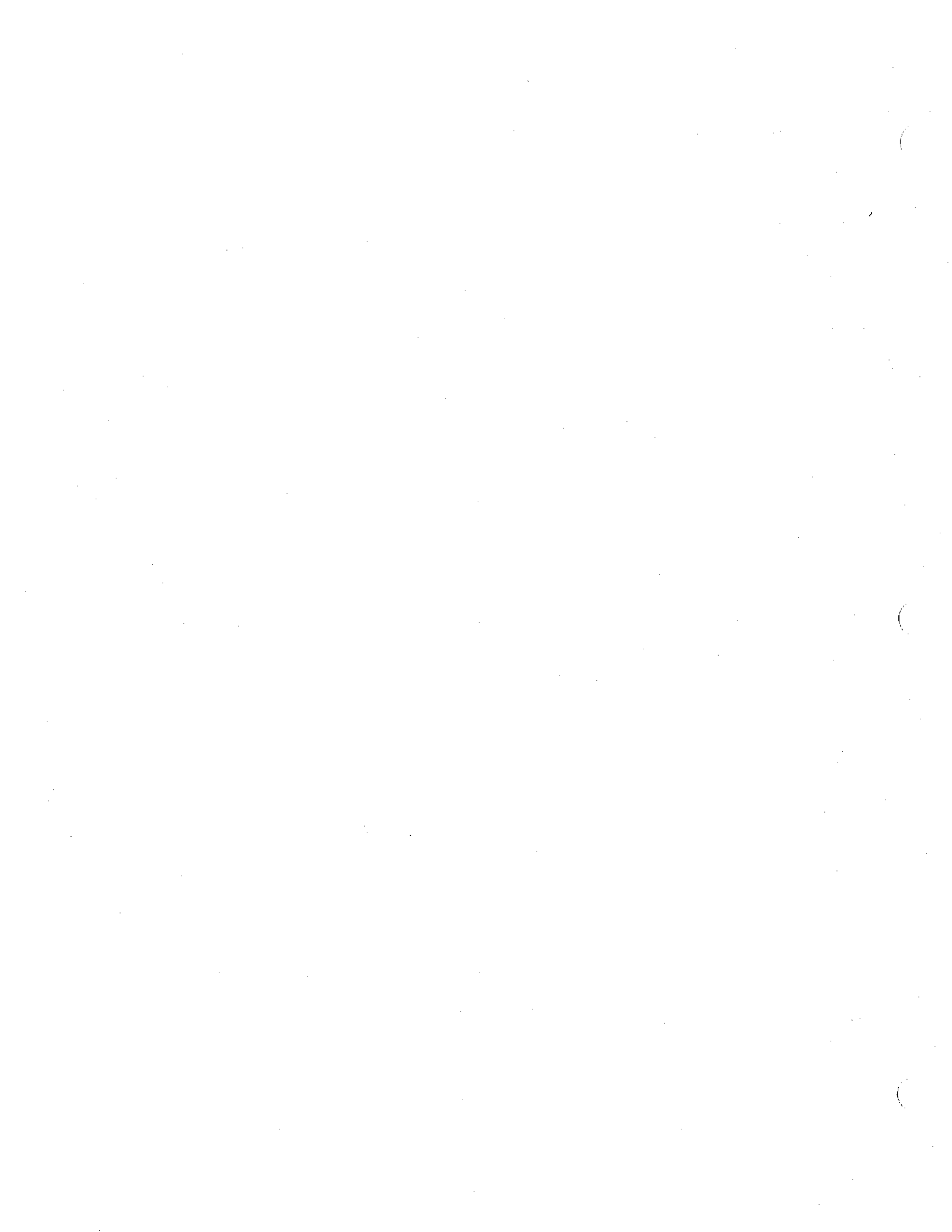
General Fund Amount	\$4,235.37
Adopt-A-Book Amount	\$156.31
TOTAL Amount	\$4,391.68



Entrepenurial Activities Report
 Net Revenue Summary
 July-05

	Jul-05	Jul-04	YTD 2004/05	YTD 2003/04
Passport	14,639.50	14,205.42	204,707.78	201,481.82
Passport Photos	1,890.00	0.00	13,070.00	0.00
Notary Public	0.00	0.00	0.00	0.00
Total	16,529.50	14,205.42	217,777.78	201,481.82

Prepared by: Wendy Goodson



CREATED: 07/31/2005 2:12 PM MK

SUMMARY STATUS REPORT

MS YESENIA GOMEZ
PLACENTIA LIBRARY DISTRICT
411 EAST CHAPMAN AVENUE
PLACENTIA CA 92870

CREDITOR: 286 -- PLACENTIA LIBRARY DISTRICT
DATES LISTED: 01/01/1900 TO 07/31/2005

Accounts Submitted	:	1,188	Dollars Submitted	:	110,475.06	Dollars Received	:	42,178.50
Bankruptcies	:	9	Dollars in Bankruptcy	:	811.13	Material Returned	:	13,030.23
Incorrect Addresses	:	148	Dollars in Skips	:	9,073.14	Dollars Waived	:	2,514.88
Patron Disputes/Suspends	:	2	Dollars in Dispute	:	67.50	Total Activated	:	73,654.61
Accounts in Process	:	1,029	Dollars in Process	:	97,029.19	% of Dollars Activated	:	75.91%
# of Accounts Activated	:	771						
% of Accounts Activated	:	74.98%						

Summary of Current Status Of Unique Management Accounts
August 15,2005

Agenda Item 17

FY 05-06	New Accounts	Active Accounts	Paid in full current month	Amount received current month	Written off current month
July	16	771	3	579.74	0
August	0	0	0	0	0
September	0	0	0	0	0
October	0	0	0	0	0
November	0	0	0	0	0
December	0	0	0	0	0
January	0	0	0	0	0
February	0	0	0	0	0
March	0	0	0	0	0
April	0	0	0	0	0
May	0	0	0	0	0
June	0	0	0	0	0
TOTAL YTD	16	771	3	579.74	0

UNIQUE Management Services, Inc.

July 26, 2005

Ms. Elizabeth Minter
Director
Placentia Library District
411 E Chapman Ave
Placentia, CA 92670

Dear Ms. Minter:

This is our periodic Return on Investment letter designed to keep you informed of our results on behalf of the library. This information can always be extrapolated from our monthly reports to the library but I thought you might find it useful to see our results, compared to cost, in a more concise format. Our aim is to keep you fully apprised of the bottom line as it relates to our service without creating additional demands on your time. Providing this information at regular intervals will help you track the library's return on investment.

From November 1998 through June 2005, Unique Management processed 1,016 Placentia Library District accounts for collection. Of that number, 760 or 74.80% of patrons processed responded by fully or partially settling their accounts.

The financial result for the library has been the recovery of \$13,030.23 in materials, \$41,598.76 in cash and \$2,514.88 in waives for a total value of \$57,143.87. This does not include materials and cash still to be recovered from patrons submitted during that period who will continue to respond.

Our billings for services to the library during the same period total less than the cash recovered and amounts waived, so our service remains budget neutral. When considering the value of our recoveries described above compared to our billings, our service has given the library a return of \$4.43 for each \$1.00 invested. This 4:1 ratio shows a powerful return on the library's investment. Needless to say, we are very pleased to bring these results to your attention.

It should also be noted that we have demonstrated that we can maintain patron goodwill while producing these results. In addition, with our electronic interface, all data is transferred and processed electronically to eliminate paperwork and minimize library staff time required.

Please feel free to contact me or any member of the customer service team should you have any questions. Thank you for the opportunity to serve the Placentia Library District and it's patrons.

Sincerely,



Katie Hoard
Customer Service Specialist

cc: Ms. Yesenia Gomez

TO: Library Board of Trustees
 FROM: Elizabeth Minter, Library Director *WJG*
 DATE: August 15, 2005
 SUBJECT: GIFT REPORT

The following gifts were received from July 1, 2005 through July 31, 2005.

ADOPT-A-BOOK DONATIONS

Margaret Sevre	David & Charlotte Baughman		
Boeing	Lois M. Jones		
Dennis Spiro, O.D.	Marguerite Andrews		
Mr. Huygen	Brian & Peggy Yamaguchi		
		TOTAL AAB	\$518.12

BOOK ENDOWMENT DONATIONS

John Balducci	Susan Petrella		
Marie Schmidt	R.A. Llewellyn		
Edward & Judith Sowell		TOTAL BE	\$500.00

GENERAL FUND DONATIONS

Thomas & Jane Overall	James & Sara McClure		
DSRG Properties Donahue Shriber	Dixie & Gordon Shaw		
Alta Vista Golf Mgmt	Russell & Joan Rice		
Pat Irot	Linda Izant Wilston Trust		
Brunot Insurance Agency	Dr Seymour & Wendy Scheinberg		
Charles & Janice Crawford	R.D. & Marita Tooley		
Cheryl D Duhme	Margaret Thum		
DSRG Properties Donahue Shriber	Leger & Claire Grindon		
Moms Club of Placentia	Michael & Margaret Zella		
Alfred Archuleta	Carol & William Webster		
Judith Bagdasarian	Kathleen Roe Trevena		
Peggy & Gene Vincent	John & Patricia Hayes		
Jolene Johnson & Philip Estersohn	Dixie & George Davies		
Ruth M Arnoldt	Patricia Higgins		
Norman Haussman	Nancy W. Schmoldt		
Lillian Sakoguchi	Robert & Pauline Arietta		
Lois & Michael Runyon	Marjorie Gast		
Pacificare	Marcus & Marguerite Nitz		
Frank & Renne Ceccacci	David & Charlotte Baughman		
Carmen & Robert Arroyo	Mark & Lisa Quental		
		TOTAL GF	\$14,195.00

TOTAL ALL DONATIONS	\$15,213.12
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Prepared By: Wendy Goodson

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees
FROM: Elizabeth D. Minter, Library Director *EM*
SUBJECT: Building Maintenance Report for July 2005
DATE: August 15, 2005

HVAC: 7-7-05 – Repaired wire connection. Reset board.

Plumbing: 7-11-05 – Installed faucet in janitor’s closet. Replaced metering stem in Children’s public restroom.

Electrical: 7-15-05 – Relamped staff women’s restroom and administration hallway.

Carpet Cleaners: 7-29-05 - Cleaned Meeting Room carpet.

General Contractor: 7-29-05 - RMC painted the Literacy Conference Room Area and reinstalled the wipe board. Removed damaged Koala Chair in women’s public restroom.

City Maintenance 7-20-05 – City of Placentia Maintenance repaired the loading dock ramp.

Prepared by: Wendy Goodson

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees
FROM: Elizabeth D. Minter, Library Director *EDM*
SUBJECT: Personnel Report for July 2005
DATE: August 15, 2005

RESIGNATIONS:

None

APPOINTMENTS:

Abraham Fazil, Library Page
Shannon McCartney, Library Clerk I P/T
Edgar Torres, Library Page

OPEN POSITIONS:

None

WORKERS' COMPENSATION LEAVE:

None

Prepared by: Wendy Goodson



TO: Elizabeth D. Minter, Library Director

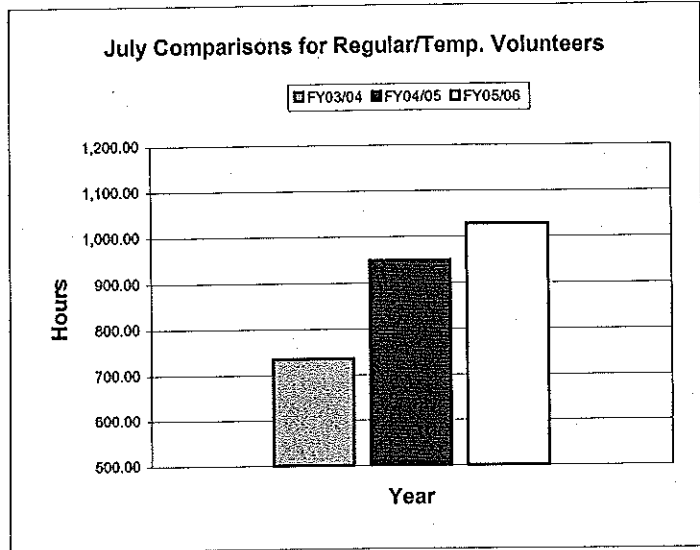
FROM: Laranne Millonzi, Development Director and Volunteer Coordinator *LM*

SUBJECT: Volunteer Report for Month of July 2005

REGULAR VOLUNTEERS are committed to an on-going program each week.
 LITERACY VOLUNTEERS are involved in tutoring and other volunteer projects for the Literacy Campaign.
 TEMPORARY VOLUNTEERS are working for a project in school, church, scouts, or court referral cases.

Regular/Temp. Volunteers Hours

	FY03/04	FY04/05	FY05/06
July	735.25	948.25	1,027.50
August	551.50	696.25	
September	385.00	482.00	
October	388.75	487.75	
November	388.25	461.00	
December	359.50	400.75	
January	439.00	X	
February	496.25	959.75	
March	489.25	846.50	
April	476.50	698.00	
May	460.25	559.75	
June	<u>456.00</u>	<u>780.00</u>	<u>1,027.50</u>
	5,625.50	7,320.00	

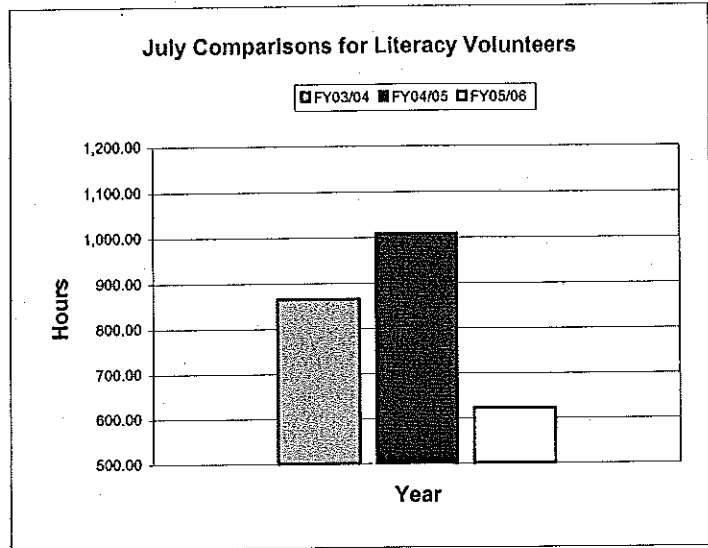


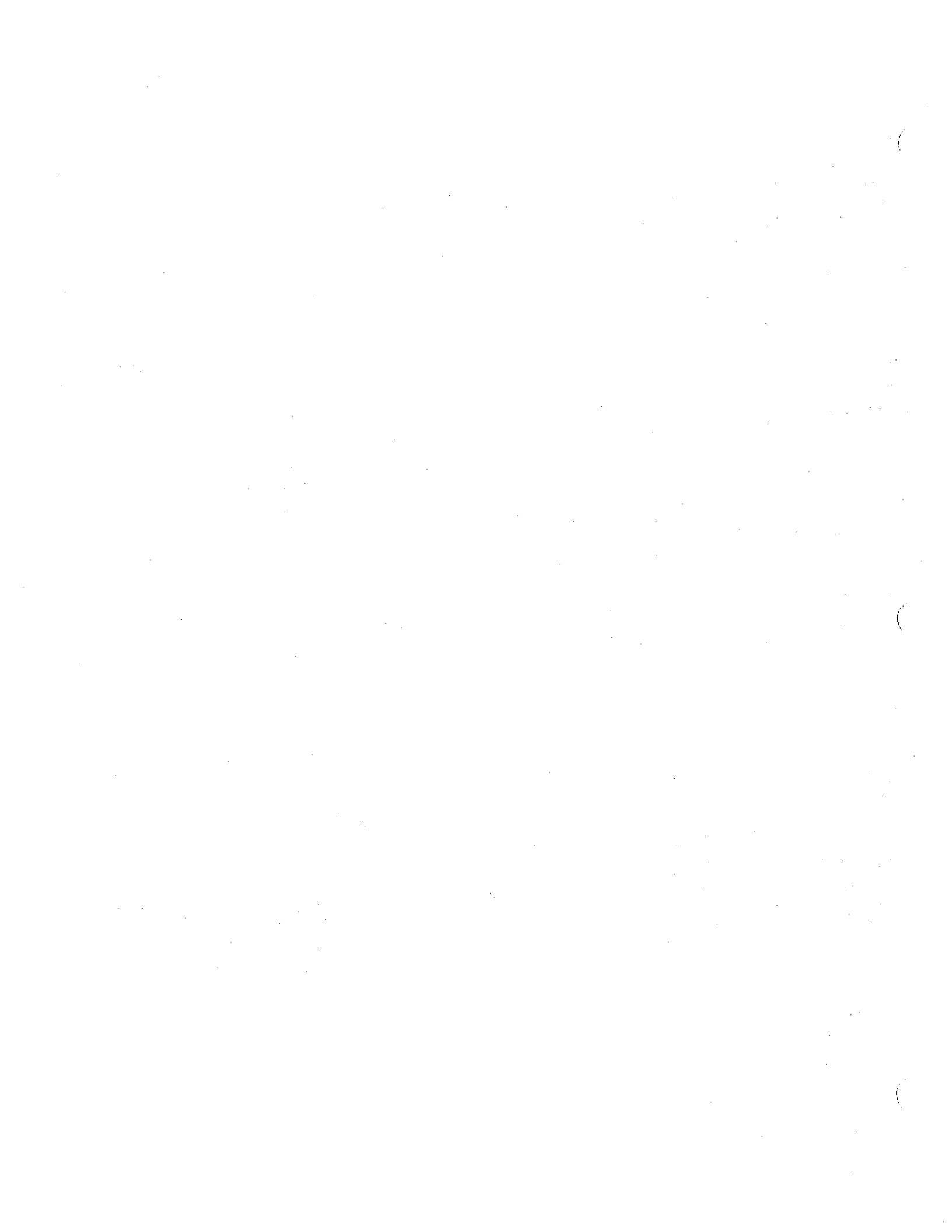
OF ACTIVE VOLUNTEERS FOR JULY

Bookstore:	27
Regular:	13
Temporary:	45
Literacy:	64

Literacy Volunteers Hours

	FY03/04	FY04/05	FY05/06
July	865.00	1,008.00	622.00
August	829.00	684.00	
September	808.00	704.00	
October	820.00	684.00	
November	805.00	1,458.00	
December	853.00	1,075.00	
January	979.00	X	
February	1,472.00	2,084.00	
March	1,275.75	978.00	
April	1,152.00	976.00	
May	562.50	814.00	
June	<u>526.50</u>	<u>814.00</u>	<u>622.00</u>
	10,947.75	10,465.00	





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PLACENTIA INVOICES

PERIOD COVERED	DATE INVOICE	S. CA EDISON	TURF	GROUNDS	MAINT/ REPAIRS	CIV CTR SEISMIC	IRRIGATION CONTROL	TOTAL
JuI-03	07/24/03	4,522.91	1,150.57	650.77	207.50	0.00	7.20	6,538.95
Aug-03	08/07/03	5,933.96	1,566.39	604.52	0.00	0.00	7.20	8,112.07
Sep-03	09/08/03	5,103.96	1,370.47	604.52	215.00	0.00	7.19	7,301.14
Oct-03	10/13/03	2,650.78	1,150.57	604.52	107.50	0.00	7.19	4,520.56
Nov-03	11/10/03	4,002.21	1,150.57	604.52	107.50	0.00	7.24	5,872.04
Dec-03	12/12/03	3,276.82	2,064.00	604.52	1,520.17	0.00	7.23	7,472.74
Jan-04	01/13/04	2,950.98	1,407.66	705.74	155.00	0.00	7.24	5,226.62
Feb-04	02/10/04	2,987.54	1,150.57	568.93	107.50	0.00	7.23	4,821.77
Mar-04	03/08/04	3,020.00	1,150.57	619.54	107.50	0.00	7.20	4,904.81
Apr-04	04/08/04	3,046.38	1,150.57	619.54	107.50	0.00	7.45	4,931.44
May-04	05/12/04	3,106.89	1,150.57	619.54	107.50	0.00	0.00	4,984.50
Jun-04	06/15/04	3,544.04	1,150.57	647.62	215.00	0.00	7.28	5,564.51
TOTAL		39,623.56	14,462.51	6,803.51	2,750.17	0.00	72.45	63,712.20
AVG		3,301.96	1,205.21	566.96	229.18	0.00	6.04	5,309.35

PERIOD COVERED	DATE INVOICE	S. CA EDISON	TURF	GROUNDS	MAINT/ REPAIRS	CIV CTR SEISMIC	IRRIGATION CONTROL	TOTAL
JuI-04	07/28/04	4,661.33	1,150.57	690.71	276.54	0.00	7.27	6,786.42
Aug-04	08/23/05	5,332.93	1,150.57	722.54	302.50	0.00	7.29	7,515.83
Sep-04	09/14/04	5,250.20	1,150.57	679.43	0.00	0.00	0.00	7,080.20
Oct-04	10/15/04	5,155.44	1,150.57	679.43	215.00	0.00	14.45	7,214.89
Nov-04	11/04/04	3,963.90	1,150.57	686.96	0.00	0.00	7.18	5,808.61
Dec-04	12/14/05	0.00	1,150.57	788.19	252.50	0.00	7.18	2,198.44
Jan-05	01/10/05	6,334.08	1,150.57	875.17	0.00	0.00	14.40	8,374.22
Feb-05	02/07/05	3,493.88	1,150.57	802.54	107.50	0.00	7.23	5,561.72
Mar-05	03/09/05	3,337.04	2,392.41	726.17	107.50	0.00	7.24	6,570.36
Apr-05	04/13/05	3,017.99	0.00	726.17	107.50	0.00	7.30	3,858.96
May-05	05/02/05	0.00	1,150.57	573.42	0.00	0.00	7.22	1,731.21
Jun-05	06/10/05	6,593.11	1,150.57	580.92	215.00	0.00	0.00	8,539.60
TOTAL		47,139.90	13,898.11	8,531.65	1,584.04	0.00	86.76	71,240.46
AVG		3,928.33	1,158.18	710.97	132.00	0.00	7.23	5,936.71

PERIOD COVERED	DATE INVOICE	S. CA EDISON	TURF	GROUNDS	MAINT/ REPAIRS	CIV CTR SEISMIC	IRRIGATION CONTROL	TOTAL
JuI-05	07/11/05	4,306.02	1,150.57	649.79	0.00	0.00	14.68	6,121.06
Aug-05	08/08/05	5,806.71	1,150.57	649.79	107.50	0.00	7.42	7,721.99
Sep-05		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Oct-05		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nov-05		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dec-05		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jan-06		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Feb-06		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mar-06		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Apr-06		0.00	0.00	0.00	0.00	0.00	0.00	0.00
May-06		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jun-06		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		10,112.73	2,301.14	1,299.58	107.50	0.00	22.10	13,843.05
AVG		5,056.37	1,150.57	649.79	107.50	0.00	11.05	6,921.53

TOTAL DOLLARS SPENT

FY2003-2004	LABOR	EQUIPMENT	MATERIAL	TOTAL 50% LIBRARY	
Jul-03	1,035.04	174.00	0.00	1,209.04	604.52
Aug-03	1,035.04	174.00	0.00	1,209.04	604.52
Sep-03	1,035.04	174.00	0.00	1,209.04	604.52
Oct-03	1,035.04	174.00	0.00	1,209.04	604.52
Nov-03	1,035.04	174.00	0.00	1,209.04	604.52
Dec-03	1,207.48	204.00	0.00	1,411.48	705.74
Jan-04	963.86	174.00	0.00	1,137.86	568.93
Feb-04	1,050.08	189.00	0.00	1,239.08	619.54
Mar-04	1,050.08	189.00	0.00	1,239.08	619.54
Apr-04	1,050.08	189.00	0.00	1,239.08	619.54
May-04	1,106.24	189.00	0.00	1,295.24	647.62
Jun-04	1,177.42	204.00	0.00	1,381.42	690.71
TOTAL	12,780.44	2,208.00	0.00	14,988.44	7,494.22
AVG	1,065.04	184.00	0.00	1,249.04	624.52

TOTAL DOLLARS SPENT

FY2004-2005	LABOR	EQUIPMENT	MATERIAL	TOTAL 50% LIBRARY	
Jul-04	1,177.42	204.00	0.00	1,381.42	690.71
Aug-04	1,233.58	211.50	0.00	1,445.08	722.54
Sep-04	1,147.36	211.50	0.00	1,358.86	679.43
Oct-04	1,147.36	211.50	0.00	1,358.86	679.43
Nov-04	1,177.42	196.50	0.00	1,373.92	686.96
Dec-04	1,364.88	211.50	0.00	1,576.38	788.19
Jan-05	1,263.33	189.00	0.00	1,452.33	726.17
Feb-05	1,401.08	204.00	0.00	1,605.08	802.54
Mar-05	1,263.33	189.00	0.00	1,452.33	726.17
Apr-05	1,263.33	189.00	0.00	1,452.33	726.17
May-05	987.83	159.00	0.00	1,146.83	573.42
Jun-05	987.83	174.00	0.00	1,161.83	580.92
TOTAL	14,414.75	2,350.50	0.00	16,765.25	8,382.63
AVG	1,201.23	195.88	0.00	1,397.10	698.55

TOTAL DOLLARS SPENT

FY2005-2006	LABOR	EQUIPMENT	MATERIAL	TOTAL 50% LIBRARY	
Jul-05	1,125.58	174.00	0.00	1,299.58	649.79
Aug-05	1,125.58	174.00	0.00	1,299.58	649.79
Sep-05	0.00	0.00	0.00	0.00	0.00
Oct-05	0.00	0.00	0.00	0.00	0.00
Nov-05	0.00	0.00	0.00	0.00	0.00
Dec-05	0.00	0.00	0.00	0.00	0.00
Jan-06	0.00	0.00	0.00	0.00	0.00
Feb-06	0.00	0.00	0.00	0.00	0.00
Mar-06	0.00	0.00	0.00	0.00	0.00
Apr-06	0.00	0.00	0.00	0.00	0.00
May-06	0.00	0.00	0.00	0.00	0.00
Jun-06	0.00	0.00	0.00	0.00	0.00
TOTAL	2,251.16	348.00	0.00	2,599.16	1,299.58
AVG	1,125.58	174.00	0.00	1,299.58	649.79

DOLLARS BY TYPE OF WORKER

FY2003-2004	SUPERVISOR	CREWLEAD	SWEEPER	TRIMMER	MAINT WORK	TOTAL
Jul-03	284.72	240.48	60.56	0.00	449.28	1,035.04
Aug-03	284.72	240.48	60.56	0.00	449.28	1,035.04
Sep-03	284.72	240.48	60.56	0.00	449.28	1,035.04
Oct-03	284.72	240.48	60.56	0.00	449.28	1,035.04
Nov-03	284.72	240.48	60.56	0.00	449.28	1,035.04
Dec-03	284.72	300.60	60.56	0.00	561.60	1,207.48
Jan-04	213.54	240.48	60.56	0.00	119.28	633.86
Feb-04	213.54	270.54	60.56	0.00	505.44	1,050.08
Mar-04	213.54	270.54	60.56	0.00	505.44	1,050.08
Apr-04	213.54	270.54	60.56	0.00	505.44	1,050.08
May-04	213.54	270.54	60.56	0.00	561.60	1,106.24
Jun-04	284.72	270.54	60.56	0.00	561.60	1,177.42
TOTAL	3,060.74	3,096.18	726.72	0.00	5,566.80	12,450.44
AVG	255.06	258.02	60.56	0.00	463.90	1,037.54

DOLLARS BY TYPE OF WORKER

FY2004-2005	SUPERVISOR	CREWLEAD	SWEEPER	TRIMMER	MAINT WORK	TOTAL
Jul-04	284.72	270.54	60.56	0.00	561.60	1,177.42
Aug-04	284.72	270.54	60.56	0.00	617.76	1,233.58
Sep-04	284.72	240.48	60.56	0.00	561.60	1,147.36
Oct-04	284.72	240.48	60.56	0.00	561.60	1,147.36
Nov-04	284.72	270.54	60.56	0.00	561.60	1,177.42
Dec-04	355.90	330.66	60.56	0.00	617.76	1,364.88
Jan-05	337.76	310.95	65.80	0.00	548.82	1,263.33
Feb-05	379.98	345.50	65.80	0.00	609.80	1,401.08
Mar-05	337.76	310.95	65.80	0.00	548.82	1,263.33
Apr-05	337.76	310.95	65.80	0.00	548.82	1,263.33
May-05	253.32	241.85	65.80	0.00	426.86	987.83
Jun-05	253.32	241.85	65.80	0.00	426.86	987.83
TOTAL	3,679.40	3,385.29	758.16	0.00	6,591.90	14,414.75
AVG	306.62	282.11	63.18	0.00	549.33	1,201.23

DOLLARS BY TYPE OF WORKER

FY2005-2006	SUPERVISOR	CREWLEAD	SWEEPER	TRIMMER	MAINT WORK	TOTAL
Jul-05	295.54	276.40	65.80	0.00	487.84	1,125.58
Aug-05	295.54	276.40	65.80	0.00	487.84	1,125.58
Sep-05	0.00	0.00	0.00	0.00	0.00	0.00
Oct-05	0.00	0.00	0.00	0.00	0.00	0.00
Nov-05	0.00	0.00	0.00	0.00	0.00	0.00
Dec-05	0.00	0.00	0.00	0.00	0.00	0.00
Jan-06	0.00	0.00	0.00	0.00	0.00	0.00
Feb-06	0.00	0.00	0.00	0.00	0.00	0.00
Mar-06	0.00	0.00	0.00	0.00	0.00	0.00
Apr-06	0.00	0.00	0.00	0.00	0.00	0.00
May-06	0.00	0.00	0.00	0.00	0.00	0.00
Jun-06	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	591.08	552.80	131.60	0.00	975.68	2,251.16
AVG	295.54	276.40	65.80	0.00	487.84	1,125.58

TIME BY TYPE OF WORKER

FY2003-2004	SUPERVISOR	CREWLEAD	SWEEPER	BLDG MAINT		TOTAL
				TRIMMER	MAINT WORK	
Jul-03	8.00	8.00	2.00	0.00	16.00	34.00
Aug-03	8.00	8.00	2.00	0.00	16.00	34.00
Sep-03	8.00	8.00	2.00	0.00	16.00	34.00
Oct-03	8.00	8.00	2.00	0.00	16.00	34.00
Nov-03	8.00	8.00	2.00	0.00	16.00	34.00
Dec-03	8.00	10.00	2.00	0.00	20.00	40.00
Jan-04	6.00	8.00	2.00	0.00	16.00	32.00
Feb-04	6.00	9.00	2.00	0.00	18.00	35.00
Mar-04	6.00	9.00	2.00	0.00	18.00	35.00
Apr-04	6.00	9.00	2.00	0.00	18.00	35.00
May-04	6.00	9.00	2.00	0.00	20.00	37.00
Jun-04	8.00	9.00	2.00	0.00	20.00	39.00
TOTAL	86.00	103.00	24.00	0.00	210.00	423.00
AVG	7.17	8.58	2.00	0.00	17.50	35.25

TIME BY TYPE OF WORKER

FY2004-2005	SUPERVISOR	CREWLEAD	SWEEPER	BLDG MAINT		TOTAL
				TRIMMER	MAINT WORK	
Jul-04	8.00	9.00	2.00	0.00	20.00	39.00
Aug-04	8.00	9.00	2.00	0.00	22.00	41.00
Sep-04	8.00	8.00	2.00	0.00	20.00	38.00
Oct-04	8.00	8.00	2.00	0.00	20.00	38.00
Nov-04	8.00	9.00	2.00	0.00	20.00	39.00
Dec-04	10.00	11.00	2.00	0.00	22.00	45.00
Jan-05	8.00	9.00	2.00	0.00	18.00	37.00
Feb-05	9.00	10.00	2.00	0.00	20.00	41.00
Mar-05	8.00	9.00	2.00	0.00	18.00	37.00
Apr-05	8.00	9.00	2.00	0.00	18.00	37.00
May-05	6.00	7.00	2.00	0.00	14.00	29.00
Jun-05	6.00	7.00	2.00	0.00	14.00	29.00
TOTAL	95.00	105.00	24.00	0.00	226.00	450.00
AVG	7.92	8.75	2.00	0.00	18.83	37.50

TIME BY TYPE OF WORKER

FY2005-2006	SUPERVISOR	CREWLEAD	SWEEPER	BLDG MAINT		TOTAL
				TRIMMER	MAINT WORK	
Jul-05	7.00	8.00	2.00	0.00	16.00	33.00
Aug-05	7.00	8.00	2.00	0.00	16.00	33.00
Sep-05	0.00	0.00	0.00	0.00	0.00	0.00
Oct-05	0.00	0.00	0.00	0.00	0.00	0.00
Nov-05	0.00	0.00	0.00	0.00	0.00	0.00
Dec-05	0.00	0.00	0.00	0.00	0.00	0.00
Jan-06	0.00	0.00	0.00	0.00	0.00	0.00
Feb-06	0.00	0.00	0.00	0.00	0.00	0.00
Mar-06	0.00	0.00	0.00	0.00	0.00	0.00
Apr-06	0.00	0.00	0.00	0.00	0.00	0.00
May-06	0.00	0.00	0.00	0.00	0.00	0.00
Jun-06	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	14.00	16.00	4.00	0.00	32.00	66.00
AVG	7.00	8.00	2.00	0.00	16.00	33.00

Elizabeth Minter

From: gneill@csda.net
Sent: Friday, August 05, 2005 1:16 PM
To: eminter@placentialibrary.org
Subject: CSDA Legislative Update - August 5, 2005

Governor Can Cancel November Election

An opinion issued Monday by the Office of Legislative Counsel concluded that the Governor could cancel the November special election anytime prior to the polls opening. While the Governor recently dismissed rumors that he is considering such an action, the rumor won't go away. In a related matter, on Tuesday Assembly Member Johan Klehs announced that he will introduce legislation to cancel the election. Even if such a bill were to pass the Legislature, the Governor would still have to sign it, which is not probable as of this writing. The fate of the November special election will, no doubt, receive considerable attention and debate when the Legislature returns from Summer Recess on August 15.

Governor Signs Special District Election Bill

On July 19, the Governor signed Senate Bill 443, by the Senate Committee on Elections, Reapportionment and Constitutional Amendments. In sum, SB 443 prohibits a person from filing nomination papers for more than one special district office or term of office for the same district at the same election. Under current law, incumbent members of a special district board of directors are able to file nomination papers for their regular four-year term board seat and for a two-year short term seat, and can be elected to both seats. Because an individual cannot hold more than one office in a single special district at the same time, when an individual wins more than one office in a single special district, a vacancy is created. SB 443 eliminates that possibility by prohibiting a special district office candidate from filing for more than one district office for the same district in the same election. A related bill, Assembly Bill 1758 by the Assembly Elections and Redistricting Committee, pending on the Senate Floor, contains an identical provision which is now moot given the Governor's approval of SB 443.

Governor Vetoes Fee Legislation

On July 27, the Governor vetoed Assembly Bill 1003 by Assembly Member Pedro Nava, relating to the Ventura County Watershed Protection District. The District provides flood control and water quality services for Ventura County and its 10 cities and is governed by *ex officio* by the Ventura County Board of Supervisors. The District has authority to levy *ad valorem* taxes and assessments on real property district-wide and within any of the District's zones. In the fall of 2004, the District moved forward with efforts to impose a property-related fee on all eligible property within the County, the proceeds from which would be divided between the District and the 10 cities to carry out its agreed upon duties regarding an approved NPDES permit to implement a comprehensive approach for reducing pollutants in stormwater and urban runoff. The County and the 10 cities have the authority to impose this type of fee, but neither can do so countywide. AB 1003 proposed to revise their governing act to allow the District to impose a property-related fee. In his veto message, the Governor stated: "With the passage of Proposition 218, voters clearly specified that fees should not be imposed without their approval. Unfortunately, some governmental agencies have used an ambiguity in the law to circumvent the will of the people by disguising new taxes as fees. I discourage this practice and encourage the Legislature to help eliminate this ambiguity. Unfortunately, this bill, as drafted, would not protect against the possibility of imposing a fee without voter approval. Although I believe the District would not subvert the will of the voters by imposing such a fee, this bill could be interpreted to allow it. I urge the Legislature to send me a bill that addresses these concerns, so that I can sign it before the Interim Study Recess."

Property Tax Administration Program Suspended

This year's state budget suspends for two years the Property Tax Administration Program (PTAP), which the Legislature created in 1995. PTAP allows county assessors to contract with the Department of Finance to receive performance-based loans, which they then use to finance various local property tax administration activities, such as processing backlogs of assessment appeals, searching for unassessed property or enhancing computer systems. The Department of Finance considers the loans repaid if the assessors complete the additional workloads their loan agreements specify. The program has generated a significant amount of new property tax revenues that benefit both the State (by offsetting Prop 98 obligations) and local agencies.

New "Eye on Infrastructure" Newsletter Available on CSDA Member's Website

The most recent edition of the California Infrastructure Coalition's newsletter, Eye on Infrastructure, is now available to CSDA members in the "Members Services" section of the Member's website (<http://members.csda.net>). The California Infrastructure Coalition, of which CSDA is a member, works to build support for dedicated and consistent infrastructure funding through communications targeted to the public, policymakers and the media. You can find out more, and become a member, at www.calinfrastructure.org.

Email Updates Available for All Member Agencies' Officials and Employees

If anyone else at your agency would like to receive these updates by email, or if you would like to stop receiving these updates, let us know by calling toll-free 877/924-CSDA or by emailing gneill@csda.net. Also, past Legislative Updates are available in the "Legislation & Action" section of the [CSDA Member's website](http://members.csda.net).

CSDA keeping special districts informed!

1112 I Street, Suite 200 * Sacramento, CA 95814
(916) 442-7887 * (916) 442-7889 fax
(877) 924-CSDA * www.csda.net

Elizabeth Minter

From: gneill@csgda.net
Sent: Friday, July 22, 2005 4:07 PM
To: eminter@placentalibrary.org
Subject: CSGDA Legislative Update - July 22, 2005

Redistricting Measure Ordered Off November Ballot

Yesterday, Thursday, July 21, 2005, a Sacramento County Superior Court judge ruled that the Schwarzenegger-backed redistricting initiative cannot be placed on the November special election ballot. The proponents of the initiative, Proposition 77, submitted one version of the initiative to the Attorney General for official title and summary, and circulated a different version while gathering signatures. Backers of the measure argued in court that the differences were too minor to matter, but the judge disagreed, saying that the disparities go to the substantive terms of the measure.

The initiative, if passed by voters, would have taken the responsibility of drawing California's legislative districts away from the Legislature and given it to a panel of retired judges. The ruling will be appealed.

For more information on this story, see the newspaper reports in the "Legislation & Action" section of the CSGDA Member's website (<http://members.csgda.net>). You can also view the text of the measure there by clicking on the "Special Election 2005" link.

Gone Beyond the Call? Let Us Make an Example of You!

CSGDA is looking for examples of special districts that have gone "beyond the call" in a way that illustrates the diversity and responsiveness that make districts so special. If you think your district fits that description, and are located in the Central Valley, Inland Empire or Orange County area, send an email to CSGDA Public Affairs Specialist Geoffrey Neill at gneill@csgda.net or call toll-free, 877/924-CSGDA.

California River Parkway Grant Program Needs Applicants

The California Resources Agency is now accepting grant applications from public agencies and nonprofits for the California River Parkway Grant Program. Funding is available to acquire, restore, protect and develop river parkways through Proposition 50 (Water Security, Clean Drinking Water, Coastal and Beach Protection Act of 2002). Eligible projects must provide public access or be a component of a larger parkway plan that provides public access (see guidelines for additional conditions and definitions).

There are \$40.5 million in available funds, and the application deadline is October 18, 2005. The Resources Agency will hold two workshops, in Santa Clarita and Redding on August 2 and 4, respectively, to provide applicants assistance in preparing grant applications.

You can view and download the guidelines and application, workshop agenda, and solicitation notice in the "Legislation & Action" section of the CSGDA Member's Website (<http://members.csgda.net>) or through the Resources Agency's website (<http://resources.ca.gov>).

Email Updates Available for All Member Agencies' Officials and Employees

If anyone else at your agency would like to receive these updates by email, or if you would like to stop receiving

Elizabeth Minter

From: gneill@csla.net
Sent: Friday, July 15, 2005 8:28 AM
To: eminter@placentalibrary.org
Subject: CSDA Legislative Update - July 15, 2005

**CALIFORNIA SPECIAL DISTRICTS ASSOCIATION
LEGISLATIVE UPDATE for FRIDAY, JULY 15, 2005**

Assembly Bill 1234 Advances

Assembly Bill 1234 by Assembly Local Government Committee Chair Salinas passed the Senate Appropriations Committee on Monday on a 28.8 rule. The 28.8 rule is granted bills for which the Committee determines there is little or no state costs and such bills are referred directly to the Senate Floor. Among other things, AB 1234 would require cities, counties and special districts to establish ethics training programs for elected and appointed board/trustee members as well as specified staff. Additionally, AB 1234 allows local agencies to adopt written policy during Brown Act noticed hearings relating to compensation and reimbursement for meetings and travel. AB 1234, supported by CSDA, will be heard by the full Senate sometime in August.

Senate Bill 135 Passes on Consent

On Wednesday, Senate Bill 135 by the Senate Local Government Committee passed the Assembly Appropriations Committee on consent. Senate Bill 135 contains numerous amendments to the community services district law, which are designed to update and "modernize" the law that has not been updated in many years. The bill will be considered by the full Assembly in August.

Legislature on Summer Recess

On Thursday, the Legislature commenced its Summer Recess and will return to Sacramento on August 15th to complete this year's session, scheduled to adjourn on September 9th.

Leg. Updates Available by Email for All Member Agencies □ Officials and Employees

If anyone else at your agency would like to receive these updates by email, or if you would like to stop receiving these updates, let us know by calling toll-free 877/924-CSDA or by emailing gneill@csla.net. Also, past Legislative Updates are available in the □ Legislation & Action □ section of the [CSDA members □ website](http://www.csla.net).

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Agenda Item 25

TO: Elizabeth Minter, Library Director

FROM: Jim Roberts, Public Services Manager/Literacy Coordinator *JR*

DATE: Aug 15, 2005


SUBJECT: Status of Placentia Library Literacy Services (PLLS) Partnerships with the Community.

Provided below is a list of active PLLS partnerships/coalitions in the community. Those with an asterisk (*) are pending and have not yet begun.

- ◆ This past school year, we had over 100 high school tutors participating in PRREP, a partnership with the PYLUSD and Placentia Rotary.
- ◆ We partner with Even Start at Ruby Drive Elementary School, where we offer Spanish literacy classes on Friday mornings during the school year.
- ◆ Federal Work Study (FWS) is a partnership among Western State University College of Law, Cal State Fullerton and the Library where qualified FWS students work part-time at the Library and off-site, primarily tutoring children. Most FWS staff stop for the summer. Cal State Fullerton and PLLS have two additional partnerships: 1. the Intern Program, and 2. Service Learning.
- ◆ Fullerton College has a Service Learning partnership where several instructors require 10-20 hours of community service. PLLS is a participating agency.
- ◆ *EVEN START* collaboration with Ruby Drive Elementary School began in FY 2003-04 and will continue this FY.
- ◆ PLLS is listed as a participating agency for interns with Valencia High School's Val Tech and International Baccalaureate (IB) programs. We had two IB interns this past school year.
- ◆ Classes at the Women's Transitional Learning Center (WTLC) in Fullerton are now on hold.
- ◆ Classes at Vita-Herb Nutraceuticals, Inc., a company in Placentia, are also on hold.
- ◆ *In June, the California State Library awarded the PLLS an LSTA Grant to partner with H.I.S. House to start an after school homework program for children there. We hope to be up and running by mid September.





TO: Elizabeth Minter, Library Director
FROM: Jim Roberts, Public Services Manager/Literacy Coordinator 
DATE : August 15, 2005
SUBJECT: Poet Laureate.

The Program Committee met with Meredith Laskow, Poet Laureate of the Placentia Library District, once since the last Library Board Meeting.

We plan to have future outreach at four senior centers this calendar year, the Placentia Senior Center, Atria De Palma, Bradford Terrace, and Emerald Isle.





TO: Public Library Directors

FROM: Susan Hildreth *SH*
State Librarian of California

DATE: July 28, 2005

SUBJECT: ESTIMATED Allocations for the Public Library Fund (FY 2005-06)

The purpose of this message is to provide you with initial estimates of the Public Library Fund (PLF) allotments to be sent to you for FY 2005-06.

As authorized in the Governor's budget message regarding SB 77, the appropriation for PLF this year is \$14,360,000. The attached table presents the California State Library's preliminary allocation estimates for funds to be distributed for the 2005-06 fiscal year. These estimates are subject to revision because of state budgetary conditions or fluctuations attributable to jurisdictions not being able to meet the maintenance of effort requirement due to local budgetary issues. The final determination of the allocations will be made following confirmation of eligibility based on the submission of the annual certification by public libraries of their respective local appropriations.

As background, the timeline for certification and distribution of funds is included in the state budget act through which the funds are made available. The 2005-06 Budget Act states the following provisions concerning PLF:

1. Notwithstanding any other provision of law, for the 2005-06 fiscal year, the date on or before which the fiscal officer of each public library shall report to the State Librarian the information specified in Section 18023 of the Education Code shall be December 1, 2005.
2. Notwithstanding any other provision of law, for the 2005-06 fiscal year, the date on or before which the Controller shall distribute funds to the fiscal officer of each public library as specified in Section 18026 of the Education Code shall be February 15, 2006.
3. It is the intent of the Legislature that the funds appropriated in this item be allocated consistent with the provisions of Section 18025 of the Education Code.

If you have any concerns about this process, the target dates, or any other questions, please contact Sharon Gomez at (916) 653-6492 or email sgomez@library.ca.gov.

Enclosure

PUBLIC LIBRARY FUND
FY 2005/2006 Estimates
(Payment based on population)

Public Library	1	2	3	4	5
	Population FY 05/06	Meets MOE Y/N	Percentage of Total Population	At 100% Funding Total Cost of PLF Program 1 x \$2.434	Proportionally Funded Est. 1 x 0.3903208051
Mountain View	72,033	Y	0.0019579	175,328	28,116
Murrieta	85,102	Y	0.0023132	207,138	33,217
Napa City-Co.	127,288	Y	0.0034598	309,819	49,683
National City	63,773	Y	0.0017334	155,223	24,892
Nevada Co.	98,955	Y	0.0026897	240,856	38,624
Newport Beach	83,120	Y	0.0022593	202,314	32,443
Oakland	431,634	Y	0.0117323	1,050,597	168,476
Oceanside	175,085	Y	0.004759	426,157	68,339
Ontario City	170,373	Y	0.0046309	414,688	66,500
Orange	137,751	Y	0.0037442	335,286	53,767
Orange Co.	1,503,961	Y	0.0408793	3,660,641	587,027
Orland Free	14,217	Y	0.0003864	34,604	5,549
Oxnard	188,849	Y	0.0051331	459,658	73,712
Pacific Grove	15,480	Y	0.0004208	37,678	6,042
Palm Springs	45,731	Y	0.001243	111,309	17,850
Palmdale City	136,734	Y	0.0037166	332,811	53,370
Palo Alto City	61,674	Y	0.0016764	150,115	24,073
Palo Verde Valley L.D.	42,975	Y	0.0011681	104,601	16,774
Palos Verdes L.D.	68,045	Y	0.0018495	165,622	26,559
Pasadena	146,166	Y	0.003973	355,768	57,052
Paso Robles	27,964	Y	0.0007601	68,064	10,915
→ Placentia L.D.	53,706	Y	0.0014598	130,720	→ 20,963
Placer Co.	176,128	Y	0.0047874	428,696	68,746
Pleasanton	67,650	Y	0.0018388	164,660	26,405
Plumas/Sierra Co.	24,769	Y	0.0006732	60,288	9,668
Pomona	160,815	Y	0.0043711	391,424	62,769
Porterville	44,496	Y	0.0012095	108,303	17,368
Rancho Cucamonga	161,830	Y	0.0043987	393,894	63,166
Rancho Mirage	21,197	Y	0.0005762	51,593	8,274
Redlands (A.K. Smiley)	70,324	Y	0.0019115	171,169	27,449
Redondo Beach	67,325	Y	0.00183	163,869	26,278
Redwood City	75,986	Y	0.0020654	184,950	29,659
Richmond	103,012	Y	0.0028	250,731	40,208
Riverside	285,537	Y	0.0077612	694,997	111,451
Riverside Co.	953,137	Y	0.0259073	2,319,935	372,029
Roseville	102,191	Y	0.0027777	248,733	39,887
Sacramento	1,301,822	Y	0.035385	3,168,635	508,128
Salinas	152,677	Y	0.0041499	371,616	59,593
San Anselmo	12,385	Y	0.0003366	30,145	4,834
San Benito Co.	55,871	Y	0.0015186	135,990	21,808
San Bernardino	199,803	Y	0.0054309	486,321	77,987
San Bernardino Co.	1,218,548	Y	0.0331215	2,965,946	475,625



Mandate Reimbursement Issues in the 05/06 State Budget

The state mandate reimbursement process was a major part of budget deliberations this year. Reimbursements for specific mandates were discussed, as were payments owed by the state for previously deferred reimbursement claims.

The 2005/06 state budget act (SB 77) was chaptered on July 11, 2005. SB 77 appropriates \$119,364,000 for mandated cost reimbursement for local agency mandated costs broken down as follows:

- \$73,156,000 for local agency mandated costs incurred in fiscal year 2004/2005.
- \$46,208,000 for local agency mandated costs incurred in fiscal year 2005/2006.

In addition, a trailer bill (AB 138) addressing mandated cost issues was also passed by the legislature. AB 138 makes among others, the following changes:

- Beginning with fiscal year 2005/06 costs, Open Meetings Act/Brown Act Reform mandated costs will no longer be reimbursable.
- Lengthens from 5 to 15 years the period over which the state must pay previously deferred reimbursements. The payments still must commence in the 2006/07 budget act as required by existing law.
- The Commission on State Mandates shall reconsider whether the Mandate Reimbursement Process program constitutes a reimbursable state mandate. This reconsideration will not apply retroactively.

If you have any other questions please feel free to call Steve Shields at 916-454-7310.

Elizabeth Minter

From: Steve Shields [steve@shieldscg.com]
Sent: Thursday, July 28, 2005 1:50 PM
To: Elizabeth Minter
Subject: RE: Your Memo of 7/18/05

Hi Elizabeth,

The 2005/06 budget makes appropriations (SB77, section 8885-295-0001) to pay for 2004/05 Open Meetings Act claims filed by local agencies. We filed the districts estimated 2004/05 claim in the amount of \$8,000 and will file the actual claim in January 2006.

At this point the State Controller's Office isn't saying when these payments will be made during this fiscal year but are saying it will be during this year. Until they make payment we won't know if it will be payment in full or a prorated payment if appropriation is insufficient. Prop 1A dictates that there should be full reimbursement, but the appropriation is, at best a guess by the State.

For now it does appear that after we file the actual 2004/05 claim for Open Meetings Act/Brown Act Reform this coming January, the district won't be eligible to file for this claim. We will have to discuss the implications of this move by the State with regards to our next contract with the District.

The State has given itself a 15 year repayment period for previously deferred claims. The good news is your claimed amounts will be accruing interest during that time. One other thing is the State is still required to begin making payment on these claims beginning in 2006/07. The State Controller's Office hasn't indicated the amount of these initial payments next year but we can cross our fingers.

Hope this helps.

Steve

-----Original Message-----

From: Elizabeth Minter [mailto:EMinter@placentialibrary.org]
Sent: Sunday, July 24, 2005 1:59 PM
To: Steve Shields
Cc: 'Wendy Goodson'
Subject: Your Memo of 7/18/05

Hi Steve,

I have the memo and packet of materials that you sent me dated 7/18/2005.

You mentioned that AB138 eliminates reimbursement for Open Meetings/Brown Act expenses beginning in 2005.2005. Does this mean that this is the last year that we will be contracting with you for this service? You have prepared claims for us for a number of years now, what happens to the claims not paid this year? Will they all be paid this year? Is this just going to dribble in over an extended period (up to 15 years)? What should our expectations be at this point in time?

Hope all is going well.

Elizabeth D. Minter
Library Director

7/31/2005

AGREEMENT FOR MANDATED COST CLAIMING SERVICES

This Agreement is made and entered into, by and between the Placentia Library District (hereinafter "Agency") and Shields Consulting Group, Inc., (hereinafter "Consultant").

Whereas, Agency has determined that mandated cost consulting services are desirable and;

Whereas, Consultant is an expert in the field of California's mandated cost program;

The parties hereby enter into this agreement for consulting services in consideration of and pursuant to the terms and conditions set forth herein.

Section 1 Services of Consultant

Consultant under this agreement will perform the following services, in consideration of the payment hereinafter set forth:

Prepare and file mandated cost claims for the following programs that the Agency is eligible to file during the contract period:

- A. Prepare and file mandated cost claims for which the Agency is eligible to file during the contract period,
- B. Train Agency staff on the mandated cost reimbursement programs,
- C. Work with Agency staff to identify all direct and indirect costs that are eligible for reimbursement through the mandated cost claiming process,
- D. Work with Agency staff to ensure all claims are supported by proper documentation,
- E. Represent Agency in mandated cost claim issues with the State Controller's Office and before the Commission on State Mandates.

Section 2 Period of Service

The service period for this Agreement is July 1, 2005 through June 30, 2006. This Agreement will automatically expire as of June 30, 2006.

Section 3 Consultant Compensation

Agency agrees to pay Consultant a fee of 10% of claims prepared and submitted by Consultant to the State Controller's Office on Agency's behalf. This fee will be payable as follows: 50% payable upon submission of claims⁵ to the State Controller's Office and the remaining 50% payable upon receipt of funds from State Controller's Office. Agency agrees to make payment to Consultant no later than 30 days after Agency receives Consultant invoice. Consultant will determine when travel to Agency is necessary, subject to mutually convenient dates and times. All travel and lodging expenses incurred by Consultant are included in the fee.

⁵ Submission of claims means the date when Agency claims are acknowledged as received by the State Controller's Office.

Section 4 Reimbursable Services

Consultant and Agency believe that the services under this Agreement are reimbursable under the Mandate Reimbursement Process Claim for costs above the minimum claim amount, and are less than the actual costs that the Agency would necessarily incur if the services were to be performed by Agency staff. Agency and Consultant agree to work together, as necessary, to provide documentation required by the State Controller's Office.

Section 5 Termination of Agreement

Either party may terminate this Agreement, effective upon 30 days' prior written notice. Upon termination of this Agreement by Agency, Consultant will bill Agency and Agency agrees to pay Consultant for the services actually performed by Consultant, on a time and material basis, plus travel and lodging costs. For purposes of determining costs of services actually performed, rates of \$125/hr for management staff and \$75/hr for associate level staff will be used. Agency agrees to make this payment to Consultant within 30 days after Agency receives Consultant invoice.

Section 6 Assistance of Agency

The Agency acknowledges that the services of Consultant within this Agreement are dependent upon the reasonable cooperation and assistance of Agency.

Section 7 Limitation of Consultant's Liability

In no event shall Consultant liability to the Agency, for any reason arising out of this Agreement, exceed the amount of fees actually received by Consultant from the Agency. Consultant shall not be liable for any consequential damages. Consultant shall not be liable for any incidental or consequential damages suffered by or allegedly suffered by any third party.

Section 8 Ownership of Work Product

8.1 All Work Product shall be and remain the property of Consultant. Consultant shall be entitled to obtain and hold in its name all copyrights with respect of the Work Product. Work Product shall include the sum or any portion of all computer programs and any source code or object code, all other computer files and portions thereof, including without limitation all executable files, text files, HTML files, CGI scripts, images and graphics designed or provided by Consultant, and any other computer files designed to be viewed, linked together or downloaded. It shall also include all tangible products and documents, papers and compilations, or any copies or variations or derivatives of the same provided to the Agency pursuant to this Agreement. This shall also include but not be limited to any documents, manuals, policies or procedures, however assembled, gathered or maintained, that is retained by Agency following the termination of this Agreement.

- a. **Patent Rights.** To the extent that the Work Product incorporates any methodology for which Consultant applies for a patent, Consultant may apply for that patent without the consent of Agency. Agency shall have no right, whatsoever, to any patent, proceeds or royalties generated by the same.
- b. **Consultant's Trade Name and Trademarks.** Notwithstanding anything else written in this Agreement, Agency shall have no rights in or license to the trade name or trademarks of Consultant.

- c. **License.** Consultant hereby grants Agency a nonexclusive, revocable, worldwide, royalty-free right and license to the Work Product allowing Agency to use the Work Product. Agency understands and acknowledges that the Work Product and the services of Consultant are not "work for hire" as that term is used under the U.S. Copyright Act.

8.2 **Reverse Engineering or Copying.** Notwithstanding any of the ownership or licensing provisions set forth herein, Agency agrees that it shall not, under any circumstances, reverse engineer, copy or decompile, or allow any third party to reverse engineer, copy or decompile, the Work Product or any component parts so as to circumvent any license or ownership provisions identified or granted herein. This prohibition, as well as those set forth in Sections 8.1(a)-(c), shall survive the termination of this Agreement.

Section 9 Confidentiality

9.1 **Treatment of Confidential Information.** Agency hereby agrees and acknowledges that, under the terms of this Agreement, it may receive or be exposed to certain information that the Consultant reasonably believes is confidential. Agency, as part of its consideration to Consultant, shall: (a) not use such Confidential Information except in accordance with Agreement; (b) not make any copies of such Confidential Information or any part thereof without the express written consent of the Consultant; (c) not disclose for any purpose any such Confidential Information or any part thereof to any person who is not an employee of Agency; (d) limit dissemination of such Confidential Information to persons who are directly involved in the performance of services rendered for the Agency and who have the need to use such Confidential Information for the purposes of performing such services; and (e) return such Confidential Information and any copies thereof to the other party at the completion of the performance of all services or at such earlier date as the other party may request.

9.2 **Definition of Confidential Information.** Subject to the additional terms of this Section 9.2, Confidential Information shall mean all information, whether or not in written form, that is not generally known, about a party's products and services, customers, marketing, financial and business condition, information gathering and processing techniques and methods, and all accumulated data, listings or similar matter, used or useful in the business of the party including, but not limited to, its information files, business forms, and object and source code. As to all other Confidential Information, (a) if communicated in writing it must be conspicuously marked "CONFIDENTIAL" at the time of disclosure to the other party and (b) if communicated orally, it should be identified as confidential at the time of disclosure and treated as such afterwards by the parties.

9.3 **Exclusions from Confidential Information.** Confidential Information shall not include information that the receiving party is able to demonstrate: (a) is, as of the time of its disclosure or thereafter becomes, part of the public domain through no fault of the receiving party; (b) was known to the receiving party as of the time of its disclosure; (c) is independently developed by the receiving party other than as part of the Work Product; (d) is subsequently learned from a third party having a right to disclose it to the recipient; or (e) is required to be disclosed pursuant to court order or government authority, whereupon the receiving party shall provide notice to the other party prior to such disclosure.

Section 10 Modifications

No modification or supplement to any provision of this Agreement shall be valid unless executed in writing by each party, through its duly appointed representative as designated in the party's signature block below.

Section 11 Governing Law

This Agreement shall be governed by and construed in accordance with the substantive laws of the State of California.

Section 12 Binding Arbitration

Any dispute or claim in law or equity arising out of this Agreement or any transaction resulting from this Agreement shall be decided by binding arbitration conducted in Sacramento, California, in accordance with the rules of the American Arbitration Association or as otherwise agreed to by the parties. No exemplary damages may be awarded. Judgment upon the award may be entered into any court having jurisdiction. Each party shall have the right to discovery under California Code of Civil Procedure section 1283.05. Arbitration shall not be mandatory, however, on actions to protect confidential/proprietary information.

Section 13 Severability

No provision of this Agreement shall be construed so as to require the commission of any act contrary to law. If any provision of this Agreement is held to be invalid or unenforceable, that provision shall be severed from the Agreement, and the remaining provisions of the Agreement shall remain in effect.

Section 14 Notices

All notices under this Agreement must be in writing. Notices shall be deemed effective upon actual receipt. However, a notice mailed by certified United States mail shall be deemed effective on the earlier of actual receipt or 3 days after mailing. Notices shall be directed to the parties at their respective addresses set forth below. A party may change the address by giving notice.

Section 15 Entire Agreement

This Agreement constitutes the entire Agreement between the parties with respect to the subject matter of this Agreement. There are no other agreements, understandings, representations, or warranties, whether written or oral, between the parties other than those set forth in this Agreement.

Section 16 Interpretation

Both parties have had an opportunity to review this Agreement in its entirety and to consult with their respect counsel regarding the same. For purposes of interpretation, the parties agree that the Agreement will not be construed against one party in favor of the other but at all times shall be construed even handedly to obtain the consent of the parties with respect to the same.

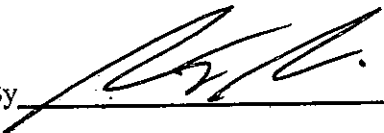
Section 17 Counterparts; Facsimile Signatures

This Agreement may be executed in counterparts. A facsimile signature will be treated as having the same effect as original signature.

IN WITNESS WHEREOF, the parties have affixed their hands on the _____ day of _____
2005.

Consultant: Shields Consulting Group, Inc.
Address: 1536 36th Street
Sacramento, CA 95816

Telephone: 916-454-7310

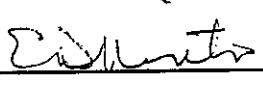
By 
Its President

Authorized Representative for Modifications:

Steve Shields, President

Client: Placentia Library District
Address: 411 E. Chapman Avenue
Placentia, CA 92670

Telephone: 714-528-1925x203

By 
Its _____

Authorized Representative for Modifications:

**AUDITOR-CONTROLLER
COUNTY OF ORANGE**

HALL OF FINANCE AND RECORDS
12 CIVIC CENTER PLAZA, ROOM 202
POST OFFICE BOX 567
SANTA ANA, CALIFORNIA 92702-0567
(714) 834-2450 FAX: (714) 834-2569

www.ac.ocgov.com

CHIEF A

A

WILLIAM A. CASTRO
ASSISTANT AUDITOR-CONTROLLER
SATELLITE ACCOUNTING OPERATIONS

MAHESH N. PATEL
ASSISTANT AUDITOR-CONTROLLER
INFORMATION TECHNOLOGY

DAVID E. SUNDSTROM, CPA
AUDITOR-CONTROLLER

August 1, 2005

TO: All Cities and Special Districts
ATTENTION: Finance Directors
SUBJECT: 2005-2006 Assessed Values (ATO4VC74)

We are submitting herewith reports showing the assessed valuation of property within your city/district boundaries. For those cities/districts that have a Community Redevelopment Agency within their boundaries, incremental value has been excluded.

For those taxing agencies on the alternate allocation system, or "Teeter" Plan, we have estimated a 1.5 percent combined roll change/refund factor for secured taxes. For non-Teeter funds, we have estimated a 2.5 percent combined delinquency/roll change/refund factor for secured taxes. For all taxing agencies, the unsecured combined delinquency/roll change/refund factor is 10.0 percent.

Should you have questions or desire additional information in this matter, please call Neal Gruber at 834-4437 or Kathleen Long at 834-3839.

A handwritten signature in cursive script that reads "Neal Gruber".

Neal Gruber
Supervisor, Tax Unit

NG:mn
Enclosure

ATO4VC ATO4VC-74
ACRTR04

2005-2006 DISTRICT VALUES USED TO SET TAX RATES --- DISTRICT SEQUENCE
(EXCLUDES INCREASES WITHIN REDEVELOPMENT AGENCIES)
DISTRICT - 717 PLACENTIA LIBRARY DISTRICT

PAGE --90--
DATE 07/21/05
TIME 01:51:40

TAX TYP	FUND	DISTRICT/ AGENCY	TYPE OF VALUE	SECURED VALUE	PUBLIC UTILITY VALUE	TOTAL SECURED VALUE	UNSECURED VALUE	TOTAL SECURED & UNSECURED VALUE
A1	707-707	717A	PLACENTIA LIBRARY DISTRICT					
			MIN RTS	6,779,220		6,779,220		
			LAND	2,033,994,160	2,199,674	2,036,193,834	7,147,096	2,043,340,930
			IMPS	1,893,097,223	562,052	1,893,659,275	49,178,499	1,936,837,774
			TOTAL L&I	3,933,870,603	2,761,726	3,936,632,329	50,325,595	3,986,957,924
			PERS PROP	19,114,671	293,282	19,407,953	86,721,480	106,129,433
			OTH EXEMP	18,058,352		18,058,352	494,178	18,552,530
			TOT VALUE	3,934,926,922	3,055,008	3,937,981,930	136,552,897	4,074,534,827
			H/O EXEMP	65,866,826		65,866,826	-82	65,866,744
			NET VALUE	3,869,060,096	3,055,008	3,872,115,104	136,552,979	4,008,668,083
	707-707	717	DISTRICT TOTAL					
			MIN RTS	6,779,220		6,779,220		
			LAND	2,033,994,160	2,199,674	2,036,193,834	7,147,096	2,043,340,930
			IMPS	1,893,097,223	562,052	1,893,659,275	49,178,499	1,936,837,774
			TOTAL L&I	3,933,870,603	2,761,726	3,936,632,329	50,325,595	3,986,957,924
			PERS PROP	19,114,671	293,282	19,407,953	86,721,480	106,129,433
			OTH EXEMP	18,058,352		18,058,352	494,178	18,552,530
			TOT VALUE	3,934,926,922	3,055,008	3,937,981,930	136,552,897	4,074,534,827
			H/O EXEMP	65,866,826		65,866,826	-82	65,866,744
			NET VALUE	3,869,060,096	3,055,008	3,872,115,104	136,552,979	4,008,668,083

Placencia Library District
Property Tax Revenues District Valuation

Obj Code	Description	FY1990-1991 Actual	FY1991-1992 Actual	FY1992-1993 Actual	FY1993-1994 Actual	FY1994-1995 Actual	FY1995-1996 Actual	FY1996-1997 Actual	FY1997-1998 Actual
6210-00	Current Secured	823,832	892,734	824,818	668,080	644,816	643,684	673,850	710,413
6210-01	Current Secured - Public Utility	25,633	27,090	28,058	24,362	25,128	24,898	22,568	24,908
6210	Total Current Secured	849,465	919,824	852,876	692,442	669,944	668,582	696,419	735,321
6220	Current Unsecured	64,438	72,956	56,872	46,640	47,239	47,311	33,588	45,613
6230	Prior Secured	24,856	37,363	47,569	88,689	6,809	26,545	28,818	18,290
6240	Prior Unsecured	978	1,258	435	815	461	1,221	3,528	1,036
6250	Spec. Dist. Augmentation Fund (SDAF)	0	0	0	11,971	0	0	0	0
6260	Penalties & Costs on Delinquent	4,289	6,019	7,676	2,158	0	0	448	3,447
6280	Current Supplemental	72,614	48,227	34,058	10,037	8,242	10,682	9,668	14,786
6300	Prior Supplemental	2,103	3,704	4,939	3,644	2,312	430	1,066	952
	TOTAL TAXES	1,018,742	1,089,350	1,004,425	856,396	735,008	754,771	773,534	819,445
6540	Penalties & Costs on Delinquent	0	0	0	0	0	399	0	0
6690	State Homeowners	19,790	20,375	18,101	13,993	12,454	17,059	14,896	15,180
	ACTUAL PROPERTY TAX REVENUE RECEIVED	1,038,532	1,109,724	1,022,526	870,388	747,462	772,229	788,431	834,625
	% Change from Previous Year		6.86%	-7.86%	-14.88%	-14.12%	3.31%	2.10%	5.86%
	SDAF Diverted by Orange County	400,957	400,957	400,957	400,957	0	0	0	0
	TOTAL PROPERTY TAX SHARE (Per Or. Co Auditor)	1,439,489	1,510,681	1,423,483	1,271,345	747,462	772,229	788,431	834,625
	% Change from Previous Year		4.95%	-5.77%	-10.69%	-41.21%	3.31%	2.10%	5.86%
	Placencia District Net Valuation (Secured & Unsecured)	1,742,400,695	1,871,985,331	1,955,832,524	1,983,866,179	1,998,150,349	2,018,326,929	2,026,766,015	2,089,162,828
	% Change from Previous Year		7.44%	4.48%	1.43%	0.72%	1.01%	0.42%	3.08%
	1% of Valuation for Total Property Tax	17,424,007	18,719,853	19,558,325	19,838,662	19,981,503	20,183,269	20,267,660	20,891,628
	% of Property Tax to Library District	5.96%	5.93%	5.23%	4.39%	3.74%	3.83%	3.89%	4.00%
	Amt. Library Rec'd of Each Property Tax Dollar	\$0.06	\$0.06	\$0.05	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04



PLACENTIA LIBRARY

411 East Chapman Avenue, Placentia, CA 92870-6198

Elizabeth D. Minter, M.L.S., Library Director

(714) 528-1925, Ext. 202 administration@placentialibrary.org

(714) 528-8236 (Fax) www.placentialibrary.org

August 6, 2005

Board of Trustees

Richard DeVecchio, Ed.D.

Betty Escobosa

Al Shkoler

Jean Turner

Gaeten M. Wood

Susan Hildreth, State Librarian






California State Library

P.O. Box 942837

Sacramento, CA 94237-0001

Dear Susan:

The Placentia Library Foundation Board of Directors would like to request some clarification on its capacity to solicit contributions at Library-sponsored events and programs, such as story hours for children and lectures for adults. The events included in the questions are funded by the Library District with property tax or donation (Friends of Placentia Library, etc.) resources.

-  Is there a difference between active and passive fund raising at Library-sponsored events?
-  May the Foundation have brochures available and/or bulletin boards displays promoting contributions/fund-raising campaigns even if a Foundation representative is not making a personal appeal at the event?
-  May a Foundation representative make a personal appeal for contributions at Library-sponsored events as part of the program?
-  May the Foundation have a launch of a campaign/media event not connected to a Library program, in the Library when it is open to the public?
-  Is there a specific definition of "free public library service" that the Foundation should incorporate in to its Solicitation Policy?

If you have any questions about our inquiry please contact me at 714-528-1925, Ext. 203.

Sincerely,

Elizabeth D. Minter
Library Director

**INDEPENDENT SPECIAL DISTRICTS OF ORANGE COUNTY
(ISDOC)**

John S. Dudley
President

Save the Date

ISDOC Quarterly Meeting & Luncheon

Friday, October 28, 2005

11:30 a.m. – 1:00 p.m.

at

Orange County Sanitation District
in the Board Room
(10844 Ellis Avenue, Fountain Valley)

For more information, call (714) 593-5012



PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees

FROM: Elizabeth D. Minter, Library Director *EDM*

SUBJECT: Public Hearing on the Fines & Fees Schedule for Fiscal Year 2005-2006

DATE: August 15, 2005

BACKGROUND:

Attachment A is the Fines & Fees Schedule for Fiscal Year 2005-2006 as approved by the Library Board at its Meeting on June 15, 2005, scheduled for Public Hearing at the Library Board Meeting of July 18, 2005 and deferred until August 15, 2005.

The Notice of Public Hearing for the Proposed Fines & Fees Schedule for Fiscal Year 2005-2006 for the Placentia Library District was published in the *Placentia News Times* on August 4, 2005 and posted at the Library on August 4, 2005. The Proof of Publication will be included with the General Consent Calendar for the September 19, 2005 Library Board Meeting.

The Public Hearing should be conducted before Board discussion of the item.

Staff is recommending the deletion of Special Services, Checkout with non-Library identification, \$1.00 because this is an item that causes a lot of client dissatisfaction and the issue can be addressed without being a revenue item. The Placentia Library District Fines and Fees Schedule, Revised August 15, 2005 is Attachment B.

Attachment C is Resolution 05-05 adopting the Fines & Fees Schedule for Fiscal Year 2005-2006.

RECOMMENDATIONS:

1. Conduct the Public Hearing on the Policy as published.
2. Delete Special Services, Checkout with non-Library identification, \$1.00 from the schedule.
3. Adopt the Placentia Library District Fines and Fees Schedule as amended.
4. Adopt motion to read Resolution 05-05 by title only: A Resolution of the Board of Trustees of the Placentia Library District of Orange County to Adopt the Fines and Fees Schedule for FY 2005-2006 of the Placentia Library District of Orange County.
5. Motion to adopt Resolution 05-05 by a roll call vote.

Open public comment

**PLACENTIA LIBRARY DISTRICT
LIBRARY DIRECTOR'S OFFICE**

TO: Library Board President
FROM: Elizabeth D. Minter, Library Director
SUBJECT: Public Hearings
DATE: August 15, 2005

Public Hearings

1. Announce the Public Hearing topic.
2. Declare the Public Hearing Open.
3. Ask for and listen to comments from the public. The Library Trustees should not respond directly to public comments as they will have an opportunity to speak after the hearing.
4. Declare the Public Hearing Closed.
5. Process Board discussion of the item.
6. Process motion to read resolution by Title only.
7. Have the Administrative Assistant or Library Director read the Resolution Title.
8. Motion to adopt the Resolution by roll call vote.
9. Have the Administrative Assistant or Library Director conduct the roll call vote.
10. Be sure that the results of the roll call vote are read in to the record.

PLACENTIA LIBRARY DISTRICT FINES AND FEES SCHEDULE

Adopted August 25, 2003
Reviewed June 30, 2004
Revised January 17, 2005
Proposed Revision June 15, 2005

<u>FINES</u>	<u>PER DAY</u>
All Items	\$.20

There is a two day grace period on fines. At the end of the grace period fines are calculated from the date that the item is due, not from the end of the grace period.

<u>MAXIMUM FINE PER ITEM</u>	<u>MAXIMUM</u>
All Items	\$ 10.00

<u>RESERVES & SHELF CHECKS</u>	<u>PER ITEM</u>
All Items	\$.50
Interlibrary Loans, actual charges by lending library, plus postage, plus	5.00

<u>LOST MATERIALS</u>	<u>DEFAULT*</u>
Cataloged Adult & Children's Books	Item Cost + \$ 5.00 \$ 20.00
Uncataloged Paperbacks	Item Cost + \$ 5.00 5.00
Magazines/Pamphlets	No Processing Fee 3.00
Cassettes	No Processing Fee 10.00
CD's, CD ROM's & Videos	Item Cost + \$ 5.00 15.00
Audio Books (all formats)	Item Cost + \$ 5.00 50.00

*Default price will be used in the event the item cost is not available. The processing fee of \$5.00 is not part of the default price and needs to be added for the total amount due.

<u>SPECIAL SERVICES</u>	<u>PER ITEM</u>
Library card replacement	\$ 2.00
Checkout with non-Library identification	1.00
Cleaning CD/DVD, next business day service	2.00
Cleaning CD/DVD, expedited same day service	5.00
Fax per document (outgoing or incoming) plus \$.10 per page	2.00
Laminating, per sheet	1.00
Notary services, per signature	10.00
Printing, black ink, per page10
Photocopy, black ink, per page15
Printing & Photocopy, color, per page	1.00
Passport check preparation	2.00
Passport photo, per person	10.00
Test monitoring, per exam	30.00

<u>MULTIPURPOSE ROOM</u>	<u>PER DAY</u>
Up to four hours	\$ 35.00
Additional hours, in four hour increments	35.00
Set-up & Clean-up combination	\$30.00
Set-up fee	20.00
Clean-up fee	20.00

<u>SURCHARGES</u>	
Returned check, up to 30 days	\$ 30.00
Returned check, 30th day and over: the greater of 3 times value of check or	100.00
Report to Collection Agency, per report	15.00

DAMAGES

Borrowers of materials from Placentia Library District assume full responsibility for their use. Placentia Library District assumes no responsibility for damage to personal property caused by the use of video cassettes, audio cassettes, or other library materials or equipment of any type.



PLACENTIA LIBRARY DISTRICT FINES AND FEES SCHEI

Adopted August 25, 2003
Reviewed June 30, 2004
Revised August 15, 2005

<u>FINES</u>	<u>PER DAY</u>
All Items	\$.20

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<u>MAXIMUM FINE PER ITEM</u>	<u>MAXIMUM</u>
All Items	\$ 10.00

<u>RESERVES & SHELF CHECKS</u>	<u>PER ITEM</u>
All Items	\$.50
Interlibrary Loans, actual charges by lending library, plus postage, plus	5.00

<u>LOST MATERIALS</u>	<u>DEFAULT*</u>
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Uncataloged Paperbacks	Item Cost + \$ 5.00..... 5.00
Magazines/Pamphlets	No Processing Fee..... 3.00
Cassettes	No Processing Fee..... 10.00
CD's, CD ROM's & Videos	Item Cost + \$ 5.00..... 15.00
Audio Books (all formats).....	Item Cost + \$ 5.00..... 50.00

*Default price will be used in the event the item cost is not available. The processing fee of \$5.00 is not part of the default price and needs to be added for the total amount due.

<u>SPECIAL SERVICES</u>	<u>PER ITEM</u>
Library card replacement	\$ 2.00
Cleaning CD/DVD, next business day service	2.00
Cleaning CD/DVD, expedited same day service	5.00
Fax per document (outgoing or incoming) plus \$.10 per page	2.00
Laminating, per sheet	1.00
Notary services, per signature.....	10.00
Printing, black ink, per page10
Photocopy, black ink, per page15
Printing & Photocopy, color, per page	1.00
Passport check preparation	2.00
Passport photo, per person	10.00
Test monitoring, per exam	30.00

<u>MULTIPURPOSE ROOM</u>	<u>PER DAY</u>
Up to four hours.....	\$ 35.00
Additional hours, in four hour increments	35.00
Set-up & Clean-up combination	\$30.00
Set-up fee	20.00
Clean-up fee	20.00

<u>SURCHARGES</u>	
Returned check, up to 30 days	\$ 30.00
Returned check, 30th day and over: the greater of 3 times value of check or.....	100.00
Report to Collection Agency, per report	15.00

DAMAGES

Borrowers of materials from Placentia Library District assume full responsibility for their use. Placentia Library District assumes no responsibility for damage to personal property caused by the use of video cassettes, audio cassettes, or other library materials or equipment of any type.

Adopted by the Library Board of Trustees, January 18, 1993.



RESOLUTION 05-05

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY TO ADOPT
THE FINES AND FEES SCHEDULE FOR FY 2005-2006 OF PLACENTIA LIBRARY
DISTRICT OF ORANGE COUNTY

WHEREAS, Section 19645 of the Education Code of the State of California establishes that the Board of Library Trustees shall make and enforce all rules, regulations and bylaws necessary for the administration, government, and protection of the library, and all property belonging to it; and

WHEREAS, Section 19661 of the Education Code of the State of California establishes that for violation of any rule, regulation, or bylaw a person may be fined or excluded from the privileges

BE IT RESOLVED, that the Placentia Library District of Orange County Board of Trustees adopts the Placentia Library District Fines and Fees Schedule for Fiscal Year 2005-2006 dated August 15, 2005, and implements such on August 15, 2005.

AYES: TRUSTEES:
NOES: TRUSTEES:
ABSENT: TRUSTEES:
ABSTAIN: TRUSTEES:
State of California)
)ss.
County of Orange)

I, Gaeten Wood, Secretary of the Board of Trustees of the Placentia Library District of Orange County hereby certify that the above and foregoing Resolution was duly and regularly adopted by the Board of Trustees at a regular meeting hereof held on the fifteenth day of August, 2005.

IN WITNESS THEREOF, I have hereunto set my hand and seal this fifteenth day of August, 2005.

Gaeten Wood, Secretary
Board of Trustees of the Placentia Library District

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees
FROM: Elizabeth D. Minter, Library Director *EDM*
SUBJECT: Fiscal Year 2005-2006 Budget
DATE: August 15, 2005

BACKGROUND:

The Fiscal Year 2005-2006 Budget for Fund 707 (General Fund) was presented to and reviewed by the Library Board at its June 15, 2005, scheduled for Public Hearing at the Library Board Meeting of July 18, 2005 and deferred until August 15, 2005. The Fund 707 Budget as approved by the Library Board is Attachment A.

Legal Notices

The Notice of Public Hearing for the Proposed Budget for 2005-2006 Fiscal Year for the Placentia Library District was published in the *Placentia News Times* on August 4, 2005 and posted at the Library on August 4, 2005. The Proof of Publication will be included with the General Consent Calendar for the September 19, 2005 Library Board Meeting.

Fiscal Year 2005-2006 Budget

The Orange County Budget Forms for Placentia Library District Funds 702 (Structural Repair), 703 (Automation Replacement), 706 (Bond Redemption), 707 (General Fund), and 708 (Sick Leave Payoff) are Attachment B.

A public hearing needs to be conducted for the Proposed Budget for 2005-2006 Fiscal Year for the Placentia Library District.

The Fiscal Year 2005-2006 Budget for all District Funds needs to be adopted by Resolution 05-06. (Attachment C)

RECOMMENDATIONS:

1. Conduct Public Hearing on the Budget for Fiscal Year 2005-2006 as published.
3. Finalize Placentia Library District Budget for all Funds for 2005-2006 Fiscal Year.
4. Motion to read Resolution 05-06 by title only: A Resolution of the Board of Trustees of the Placentia Library District of Orange County to Adopt Fiscal Year 2005-2006 Budgets for the Placentia Library District of Orange County.
5. Motion to adopt Resolution 05-06 by a roll call vote.
6. Authorize the Chair and Secretary of the Placentia Library District Board of Trustees to sign the Orange County Budget Forms.



Placentia Library District
 Proposed Revenue Budget for Fund 707 for Fiscal Year 2005-2006
 August 15, 2005

Object Code	Category	FY1999-00 Actual	FY2000-01 Actual	FY2001-02 Actual	FY2002-03 Actual	FY2003-04 Actual	FY2004-2005 Budgeted	FY2004-2005 Actual	FY2005-2006 Proposed
6210-00	Current Secured	849,522	921,767	995,217	1,072,450	1,163,387	1,234,995	1,280,570	1,333,163
6210-01	Public Utility	25,854	23,111	25,158	22,886	22,598	22,500	21,745	22,500
6210-04	Teeter Plan - Current Delinquent	0	12,334	13,876	14,764	14,296	14,500	12,766	12,500
	SUB-TOTAL CURRENT SECURED	875,376	957,212	1,034,251	1,110,100	1,200,281	1,271,995	1,315,081	1,368,163
6230	Prior Secured	19,936	12,028	12,031	14,166	16,612	13,000	0	13,000
	TOTAL SECURED	895,312	969,240	1,046,282	1,124,266	1,216,893	1,284,995	1,315,081	1,381,163
6220	Current Unsecured	53,807	55,274	56,067	58,450	60,783	61,000	62,315	61,000
6240	Prior Unsecured	936	962	668	785	719	750	984	750
	TOTAL UNSECURED	54,743	56,236	56,734	59,235	61,503	61,750	63,299	61,750
6690	HOMEOWNER	16,224	16,245	16,101	16,339	17,408	17,000	17,217	17,000
	TOTAL ESTIMATE PROVIDED BY ORANGE COUNTY AUDITOR	966,278	1,041,721	1,119,118	1,199,840	1,295,803	1,363,745	1,395,598	1,459,913
6250	SPECIAL DISTRICT AUGMENTATION	9,782	8,555	9,088	8,224	8,120	4,000	7,813	4,000
6260/6540	PENALTIES/DELINQUENCIES	249	268	0	0	0	0	0	0
6280	SUPPLEMENTAL - CURRENT	33,580	36,813	39,810	48,663	54,711	48,000	83,836	58,000
6300	SUPPLEMENTAL - PRIOR	720	821	1,303	1,364	1,567	1,400	2,035	1,400
6610	INTEREST	20,286	21,191	11,628	8,670	7,096	4,000	18,463	10,000
	TOTAL CATEGORIES NOT ESTIMATED BY ORANGE COUNTY AUDITOR	64,618	67,648	61,829	66,921	71,495	57,400	112,146	73,400
	TOTAL PROPERTY TAX REVENUE	1,030,896	1,109,369	1,180,947	1,266,761	1,367,298	1,421,145	1,507,744	1,533,313
6970	STATE LIBRARY & STATE	142,922	169,318	125,235	242,019	92,378	89,264	110,739	163,472
7130	BANKRUPTCY RECOVERY DISTRIBUTION	36,814	0	0	0	0	0	0	0
7615	TRANSFER FROM OTHER LIBRARY FUNDS	0	0	0	0	0	0	0	0
7670	LOCAL REVENUE	108,350	80,563	114,603	184,470	232,373	212,000	251,823	255,000
7680	6 MO. EXPIRED (OUTLAW) CHECKS	101	0	96	0	10	0	0	0
	TOTAL REVENUE	1,319,082	1,359,249	1,420,881	1,693,250	1,692,060	1,722,409	1,870,306	1,951,785

PLACENTIA LIBRARY DISTRICT
Proposed Expenditures Budget for Fund 707 for Fiscal Year 2005-2006
August 15, 2005

OBJECT CODE	DESCRIPTION	FY1999-2000 ACTUAL	FY2000-2001 ACTUAL	FY2001-2002 ACTUAL	FY2002-2003 ACTUAL	FY2003-2004 ACTUAL	FY2004-2005 BUDGETED	FY2004-2005 ACTUAL	FY2005-2006 PROPOSED
0100	Salaries & Wages	537,311	623,836	645,313	688,819	680,870	761,117	788,699	927,954
0200	Retirement (Social Security & Pension Contribution)	69,960	84,284	93,990	94,049	84,612	106,841	104,529	126,197
	Health Insurance/Care America	28,006	38,227	41,981	46,765	48,150	83,667	78,498	111,127
	Long Term Disability/CNA	2,028	2,528	2,823	3,148	3,422	4,186	3,226	4,780
	Life Insurance/Foris & Protective Life	0	2,520	1,862	1,239	2,127	1,814	2,013	2,721
	Vision/Vision Service Plan	2,430	2,752	3,008	2,275	2,291	2,870	2,578	2,501
	Dental/Ameritas	5,737	7,369	6,055	6,326	8,319	8,938	7,893	8,006
0300	Total Employee Insurance	38,201	53,196	55,730	59,754	64,309	101,475	94,207	129,136
0310	Unemployment Insurance	0	0	0	394	140	-	9,045	-
0350	Workers Compensation - General	2,754	6,074	11,364	4,335	9,683	13,000	16,713	11,000
	TOTAL SALARIES & EMPLOYEE BENEFITS	648,226	767,390	806,397	847,351	839,613	982,433	1,013,193	1,194,287
0700-00	Communications - Telephone	2,029	2,109	3,476	1,456	1,484	2,000	2,482	3,000
0700-01	Communications - Modem/Fax/T1/DSL	4,432	5,345	6,818	7,550	8,833	7,800	8,259	8,400
0700-02	Communications - Internet Access	6,600	3,232	1,037	695	-	800	-	-
0700-05	Communications - Brodart Cataloging Access	2,649	3,007	2,225	2,371	2,586	2,700	2,371	2,700
0700-07	Communications - ELLI Grant	0	0	265	250	-	-	-	-
0700-08	Communications - Adult Literacy	412	426	406	1,295	1,106	1,500	1,279	1,400
	Total Communications	16,121	14,119	14,228	13,617	14,009	14,800	14,390	15,500
0900-00	Food - General Fund	43	162	1,253	314	488	350	696	600
0900-07	Food - ELLI Grant	0	0	30	57	-	-	-	-
0900-08	Food - Adult Literacy	154	281	0	155	297	250	457	500
090-009	Food - Family Literacy	0	0	0	162	404	500	-	-
	Total Food	197	443	1,283	688	1,189	1,100	1,153	1,100
1000-00	Household Expense	4,271	2,375	20,637	3,852	2,600	4,250	6,148	5,000
1100-00	Insurance	6,946	5,069	5,280	7,614	11,120	12,000	11,002	12,000

PLACENTIA LIBRARY DISTRICT
Proposed Expenditures Budget for Fund 707 for Fiscal Year 2005-2006
August 15, 2005

OBJECT CODE	DESCRIPTION	FY1999-2000 ACTUAL	FY2000-2001 ACTUAL	FY2001-2002 ACTUAL	FY2002-2003 ACTUAL	FY2003-2004 ACTUAL	FY2004-2005 BUDGETED	FY2004-2005 ACTUAL	FY2005-2006 PROPOSED
1300-00	Maintenance of Equipment - General Fund (Other than Computer)	2,037	4,117	1,991	3,494	2,267	3,000	8,356	5,000
1300-01	Maintenance of Equipment - General Fund (Computer)	9,961	11,714	5,490	24,352	46,030	25,000	19,540	25,000
1300-07	Maintenance of Equipment - ELLI Grant	0	0	(5,366)	-	-	-	-	-
1300-08	Maintenance of Equipment - Adult Literacy	0	0	5,366	235	587	500	74	500
1300-09	Maintenance of Equipment - Family Literacy/LSCA Grant	0	0	0	-	-	-	-	-
	Total Maintenance of Equipment	11,998	15,831	7,481	28,080	48,884	28,500	27,970	30,500
	HVAC	2,105	1,704	2,174	7,135	3,533	7,500	3,736	7,500
	Carpet Cleaning	3,074	0	2,806	2,655	523	2,750	2,200	2,750
	Groundskeeping, City of Placentia	31,862	23,002	14,923	25,693	26,025	27,500	26,140	27,500
	Plumbing	1,656	1,799	4,725	3,090	3,185	3,000	1,527	3,000
	Electrical	15,520	1,170	2,151	1,442	5,608	4,000	6,198	4,000
	Cleaning Service	11,400	11,550	13,050	13,200	13,200	16,000	15,200	16,000
	Locksmith	2,041	210	287	1,308	507	1,000	122	1,000
	Other (includes fire alarms & seismic retrofit project)	1,331	25,806	4,581	5,786	12,944	6,500	1,869	5,000
1400-00	Total Maintenance of Building & Grounds	68,988	65,240	44,698	60,308	65,524	68,250	56,991	66,750
	Memberships - General Fund	3,356	3,569	2,771	1,933	3,742	3,100	3,760	3,750
1600-07	Memberships - ELLI Grant	0	0	0	225	-	-	-	-
1600-08	Memberships - Adult Literacy	150	355	426	515	200	550	910	1,000
1600-09	Memberships - Family Literacy	0	0	0	-	-	-	-	-
	Total Memberships	3,506	3,924	3,197	2,673	3,942	3,650	4,670	4,750
	Miscellaneous Expense - General Fund	0	0	0	3,545	4,992	-	300	7,740
1700-07	Miscellaneous Expense - ELLI Grant	0	0	0	-	-	-	-	-
1700-08	Miscellaneous Expense - Adult Literacy	0	0	0	-	-	-	-	22,953
1700-09	Miscellaneous Expense - Family Literacy	0	0	0	-	-	-	-	-
	Total Miscellaneous Expense	0	0	0	3,545	4,992	-	300	30,693

PLACENTIA LIBRARY DISTRICT
Proposed Expenditures Budget for Fund 707 for Fiscal Year 2005-2006
August 15, 2005

OBJECT CODE	DESCRIPTION	FY1999-2000 ACTUAL	FY2000-2001 ACTUAL	FY2001-2002 ACTUAL	FY2002-2003 ACTUAL	FY2003-2004 ACTUAL	FY2004-2005 BUDGETED	FY2004-2005 ACTUAL	FY2005-2006 PROPOSED
	Library Supplies	6,275	8,824	10,755	14,419	13,063	12,000	26,012	15,000
	Printing	8,630	9,262	12,209	11,535	12,071	11,500	13,616	13,000
	EZ Copy - copy cards for sale to patrons	0	0	0	-	-	-	-	-
	Publications	560	821	3,252	1,057	589	1,100	692	1,100
	Paper	1,664	1,694	1,613	678	389	700	838	700
	Drinking Water Service	275	311	289	330	340	350	358	350
	Other Office Supplies	8,408	8,639	13,327	10,210	13,955	10,000	25,077	15,000
1800-00	Total Office Supply Expense - General Fund	25,812	29,551	41,444	38,228	40,405	35,650	66,592	45,150
1800-07	Literacy - ELLI Grant	0	0	15,109	2,061	256	500	-	-
	Printing	784	3,304	2,325	-	2,283	2,000	1,932	2,000
	Publications	874	631	1,730	5,526	2,346	2,500	195	2,500
	Paper	51	0	0	-	-	-	-	-
	Other Office Supplies	543	2,148	4,378	598	-	1,000	2,491	1,000
1800-08	Total Adult Literacy Office Supply Expense	2,252	6,083	8,433	6,124	4,629	5,500	4,618	5,500
1800-09	Family Literacy Supply Expense/LSCA Grant Expense	0	513	608	1,592	1,577	2,000	-	2,000
	Total Office Expense	28,064	36,147	65,594	48,005	46,867	43,650	71,210	52,650
1803-00	Postage Expense - General Fund	4,642	2,437	5,049	4,711	4,284	4,500	6,337	6,000
1803-01	Postage Expense - LSCA II Grant	0	250	536	-	-	-	-	-
1803-08	Postage Expense - Adult Literacy	9	0	42	124	37	100	9	100
1803-09	Postage Expense - Family Literacy/LSCA Grant	0	0	0	272	43	150	-	-
	Total Postage Expense	4,651	2,687	5,628	5,107	4,363	4,750	6,346	6,100

PLACENTIA LIBRARY DISTRICT
Proposed Expenditures Budget for Fund 707 for Fiscal Year 2005-2006
August 15, 2005

OBJECT CODE	DESCRIPTION	FY1999-2000 ACTUAL	FY2000-2001 ACTUAL	FY2001-2002 ACTUAL	FY2002-2003 ACTUAL	FY2003-2004 ACTUAL	FY2004-2005 BUDGETED	FY2004-2005 ACTUAL	FY2005-2006 PROPOSED
	Care Resources (Employee Assistance)	420	420	420	420	385	420	385	420
	Pension Fund Operating & Investment Mgmt. Expenses	6,665	6,558	3,479	6,271	6,672	7,000	7,615	7,000
	Anaheim Library Automated Library System	40,584	43,978	25,219	30,170	32,223	35,000	33,801	35,000
	Library Board Consultants & Legal	0	0	900	-	23,014	10,000	3,884	5,000
	Clipping Service	397	453	453	500	556	504	378	600
	Tax Collection Services & Fees by Orange County & LAFCO	1,386	309	6,499	7,654	7,722	9,500	9,172	9,800
	Advertising (including WEB site)	1,200	787	2,350	3,813	1,980	2,000	3,448	2,500
	Medical Exams	368	315	1,183	1,070	827	1,200	1,120	1,500
	Collection Services - Accounts Receivable	1,862	2,228	2,154	1,862	2,457	2,800	1,760	2,800
	Audit & Accounting Services (Munson, Cronick & Assoc.)	3,775	5,140	5,150	4,885	5,691	8,600	9,200	10,000
	Payroll Preparation	2,622	2,949	3,069	3,895	3,564	3,600	4,310	4,000
	Election Expenses	0	0	0	-	-	15,000	17,754	-
	Staff Training in Library	0	0	0	3,500	-	3,500	375	3,500
	Other (includes contract storyteller)	18,151	9,329	25,794	14,255	13,534	15,000	14,900	14,500
1900-00	Total Specialized Services - General Fund	77,430	72,465	76,669	78,293	98,625	114,124	108,102	96,620
1900-01	Specialized Services - Partnerships for Change/Spanish Literacy	0	4,240	12,293	-	3,206	3,000	3,096	3,000
1900-07	Specialized Services - ELLI Grant	0	0	5,271	5,217	-	-	-	-
1900-08	Specialized Services - Adult Literacy	80	8,597	3,782	8,230	4,425	5,000	10,948	9,000
1900-09	Specialized Services - Family Literacy/LSCA Grant	0	0	184	640	1,150	500	-	-
1900-18	Tax Collection Services & Fees by Orange County	8,826	11,939	10,794	12,074	13,768	15,000	13,697	15,000
	Total Specialized Services	86,335	97,240	108,992	104,454	121,174	137,624	135,842	123,620
1912-00	Investment Administrative fees for Orange County							674	700
2000-00	Legal Notices - General Fund	0	458	0	175	192	650	2,576	1,000
2000-01	Legal Notices - LSCA II Grant	0	0	0	-	-	-	-	-
	Total Legal Notices	0	458	0	175	192	650	2,576	1,000

PLACENTIA LIBRARY DISTRICT
Proposed Expenditures Budget for Fund 707 for Fiscal Year 2005-2006
August 15, 2005

OBJECT CODE	DESCRIPTION	FY1999-2000 ACTUAL	FY2000-2001 ACTUAL	FY2001-2002 ACTUAL	FY2002-2003 ACTUAL	FY2003-2004 ACTUAL	FY2004-2005 BUDGETED	FY2004-2005 ACTUAL	FY2005-2006 PROPOSED
2100-00	Rents/Leases-Equipment	0	0	0	622	703	700	628	700
2200-00	Semi-Annual Bond Payment, Energy Loan & Civic Center Loan	91,373	70,195	101,370	103,680	101,660	105,000	97,955	105,000
2300-00	Small Tools/Instruments	0	0	0	-	-	-	-	-
2400-00	Special Department Expense - Miscellaneous	0	0	48	-	-	-	1,010	-
2400-01	Special Department Expense - Books	73,446	100,821	82,829	71,422	67,404	175,000	94,583	184,435
2400-02	Special Department Expense - Video	1,480	2,544	242	338	4,598	-	18,710	-
2400-03	Special Department Expense - Electronic	20,301	23,501	28,698	57,995	47,245	-	51,965	-
2400-04	Special Department Expense - Periodicals	19,827	14,765	15,962	8,058	8,197	-	8,625	-
2400-05	Special Department Expense - Audio	6,753	7,673	7,476	13,452	12,282	-	11,406	-
2400-07	Special Department Expense - ELLI Grant	0	0	78	5,204	816	-	-	-
2400-08	Special Department Expense - Adult Literacy	6,424	4,292	3,724	4,980	2,531	2,000	4,720	2,000
2400-09	Special Department Expense - Family Literacy	0	0	76	1,759	2,941	-	352	-
	Total Special Department Expense	128,232	153,595	139,132	163,208	146,014	177,000	191,372	186,435
2600-00	Transportation/Travel - General	0	0	0	-	-	-	-	-
2700-00	Transportation/Travel - Meetings, Staff Out of Town	1,445	1,046	1,673	2,368	4,287	2,500	2,394	7,500
2700-01	Transportation/Travel - Meetings, Staff Local	2,699	3,755	5,983	3,873	3,873	4,500	6,130	4,500
2700-02	Transportation/Travel - Meetings, Board Out of Town	124	582	1,344	1,357	269	1,500	1,119	1,500
2700-03	Transportation/Travel - Meetings, Board Local	477	498	941	611	1,747	750	492	750
2700-04	Transportation/Travel - Meetings, LSCA II Grant	0	0	198	-	-	-	-	-
2700-07	Transportation/Travel - Meetings, ELLI Grant	0	0	1,108	951	22	1,000	17	-
2700-08	Transportation/Travel - Meetings - Adult Literacy	936	1,390	1,124	1,025	35	1,000	408	1,000
2700-09	Transportation/Travel - Meetings - Family Literacy	635	0	0	259	58	-	25	-
	Total Transportation/Travel - Meetings	6,316	7,270	12,370	10,445	10,291	11,250	10,586	15,250

PLACENTIA LIBRARY DISTRICT
Proposed Expenditures Budget for Fund 707 for Fiscal Year 2005-2006
August 15, 2005

OBJECT CODE	DESCRIPTION	FY1999-2000 ACTUAL	FY2000-2001 ACTUAL	FY2001-2002 ACTUAL	FY2002-2003 ACTUAL	FY2003-2004 ACTUAL	FY2004-2005 BUDGETED	FY2004-2005 ACTUAL	FY2005-2006 PROPOSED
2800-00	Electricity	40,615	37,795	58,119	54,097	44,154	72,000	45,014	60,000
	Gas	3,115	5,884	3,002	3,119	3,638	4,200	8,918	8,500
	Water	3,588	3,087	3,681	3,132	3,706	4,250	3,170	4,250
	Total Utilities	47,318	46,766	64,801	60,349	51,498	80,450	57,101	72,750
	TOTAL SUPPLIES & SERVICES	504,316	521,360	594,688	616,421	635,022	693,624	696,915	730,498
3700-00	Taxes, Assessments (Sales Tax & Sewer Assessment)	3,652	1,160	2,029	5,384	5,726	6,000	6,107	7,000
4000-00	Equipment	26,993	29,927	18,050	28,213	23,041	20,000	21,676	20,000
4000-07	Equipment - ELLI Grant	0	0	2,798	1,501	-	-	-	-
4000-08	Equipment - CLC Grant	0	558	0	2,726	-	-	-	-
4000-09	Equipment - Gates Foundation Grant	14,436	0	0	-	-	-	-	-
4000-11	Equipment	0	0	0	-	-	-	-	-
	Total Equipment	41,429	30,484	20,848	32,440	23,041	20,000	21,676	20,000
4200-00	Structures/Improvements	0	0	0	462	-	20,352	-	-
	TOTAL EQUIPMENT EXPENSE	41,429	30,484	20,848	32,902	23,041	40,352	21,676	20,000
4807	OPERATING TRANSFER TO ANOTHER DISTRICT FUND	0	0	0	-	-	-	-	-
5600	INVESTMENT POOL LOSS	0	0	0	-	-	-	-	-
	TOTAL EXPENSES	1,197,624	1,320,395	1,423,962	1,502,058	1,503,402	1,722,409	1,737,891	1,951,785
	ELLI Grant Summary Object Code 07	0	0	19,293	15,466	1,094	1,500	17	0
	CLC Summary Object Code 08	10,417	21,981	23,302	25,409	13,846	16,400	23,422	43,953
	FFL Grant Summary Object Code 09	15,071	513	867	25,409	13,846	3,150	377	2,000
	Partnerships for Change Grant/Spanish Literacy		4,240	12,293	4,683	6,171	3,000	3,096	3,000
	TOTAL LITERACY (Excluding Personnel)	25,488	22,494	43,462	45,559	14,940	21,050	23,817	45,953
	Revenues	1,319,082	1,359,249	1,420,881	1,693,250	1,692,060	0	0	(1)
	Balance	121,458	38,854	(3,081)	191,192	188,658	0	0	(1)

Placentia Library District
Fiscal Year 2005-2006 Budget Forms for the Orange County Auditor
Aug 15, 2005

<u>Fund</u>	<u>Description</u>	<u>Budget</u>
702	Major Equip & Structure	125,807
703	Automation Replacement	10,809
706	Bond Redemption	170,017
707	Operating General Fund	2,793,681
708	Sick Leave Payoff	10,357
		<u>3,110,671</u>

COUNTY OF ORANGE
SPECIAL DISTRICT BUDGET FOR Placentia Library - Equipment & Struct. Repair
FISCAL YEAR 2005-2006

At a meeting held on August 15, 2005, the Board of

Trustees of the Placentia Library District duly adopted the budget (enclose copy of Resolution or Minute Order), as shown in the enclosed schedules for the Fiscal Year 2005-2006 in the amount of \$ 125,807 (from Schedule 16, Column 10, Total Requirements).

BUDGET BALANCING ACCOUNT

Should any numbers listed on these forms be revised or updated, please indicate, in the space provided below, the amount which may be adjusted to balance the total requirements and the available financing. Adjust 5200 Appropriation for Contingencies.

Signature of Chairperson of Board

Signature of Secretary

ADDITIONAL INFORMATION REQUIRED

Time of Regular Board Meeting 3rd Monday, 6:30 P.M.

Directors: Richard C. DeVecchio Chairperson: Al Shkoler
(Please Print)

Betty Escobosa Gaeten M. Wood

Jean Turner

Secretary: Betty Escobosa Mgr/Supt: Elizabeth D. Minter

Attorney: None Auditors: In process of changing

Mailing address of district: 411 East Chapman Avenue

Placentia, CA 92870-6198

ATTN: Administrative Office Telephone: (714) 528-1925

Person to contact regarding budget: Wendy Goodson

Telephone: (714) 528-1925 x 203

1
COUNTY OF ORANGE
Placentia Library - Equipment & Struct. Repair DISTRICT
FISCAL YEAR 2005-2006

VOTER-APPROVED INDEBTEDNESS TAX RATE (If applicable)

Amount required to be raised by Tax Rate _____ 0 _____ (from Budget
Schedule 16 or Budget Resolution)

Estimated Rate _____, or, Precise Rate Desired/Required _____
(From Budget Resolution)

*Adjust _____

*If a specific tax rate is desired or required for voter approved indebtedness tax rates authorized by Revenue and Taxation Code Sections 93 & 96.31, please indicate the account to be adjusted to establish the precise rate.

We certify that the above requirements are for the purpose of paying the interest and principal on outstanding general obligation bonds or other indebtedness approved by the voters prior to July 1, 1978, or approved by a two-thirds vote of its voters after June 4, 1986, pursuant to the authority granted by Revenue and Taxation Code, Sections 93 & 96.31.

Signature of Chairperson of Board

Signature of Secretary

Date

PLEASE ENCLOSE COPY OF RESOLUTION OR MINUTE ORDER APPROVING THE ABOVE TAX RATE REQUIRED.

THIS FORM MUST BE COMPLETED IF DISTRICT IS LEVYING ANY PROPERTY TAX RATE FOR VOTER-APPROVED INDEBTEDNESS.

COUNTY OF ORANGE
Placentia Library - Equipment & Struct. Repair DISTRICT FUND BALANCE AVAILABLE

Line

1.	Fund Balance - 06/30/04 (from last year's schedule, Line 4)	120,464
2.	Add: Actual Revenues (excluding Fund Balance Available) FY - 2004-2005	2,703
3.	Less: Actual Expenditures & Encumbrances (excluding Reserves) FY - 2004-2005	(110)
4.	Fund Balance - 06/30/05 (Line 1 + 2 - 3)	123,057
5.	Less: Total Reserves @ 06/30/05 (from total of Column 1, Schedule of Reserve Requirements)	
	5A. General Reserves	0
	5B. Other Reserves	0
	5C. Total Reserves (line 5A + 5B)	(0)
6.	Subtotal (Line 4 less 5C)	123,057
7.	Add: Decrease in Reserves (from total of Column 2, Schedule of Reserve Requirements)	0
8.	Total Fund Balance Available 07/01/05 (Line 6 + 7). Post this number to Schedule 16, Column 4	123,057

Prepared by: (District) Elizabeth D. Minter Phone No. 714-528-1925 x203

Prepared by: (County) _____

Verified by _____

COUNTY OF ORANGE
Placentia Library - Equipment & Struct. Repair DISTRICT RESERVE REQUIREMENTS
 FOR FISCAL YEAR 2005 - 2006

	1 2004-2005 Current Reserves	2 Cancellation Of Reserves	3 Increase Or New Reserves	4 Reserve For 2005 - 2006
General Reserves (Object 9850)	0	0	0	0
Imprest Cash (Object 9829)				
Other Reserves (Provide Detail):				
TOTAL	0	0	0	0

INSTRUCTIONS

1. Record current reserves in Column 1. Post amounts from Column 1 to Schedule of Fund Balance Available, Lines 5A and/or 5B. Post Total of Column 1 to Schedule of Fund Balance Available, Line 5C.
2. Record any decrease in reserves in Column (2). Post Column 2 total to Schedule of Fund Balance Available, Line 7.
3. Record any increase to reserves or new reserves to Column 3. Post total of Column 3 to Schedule 16, Column 10, Provision for Reserves.
4. Reserves for 2005 - 2006 (Column 4) = Current reserves (Column 1) - Cancellation of Reserves (Column 2) + Increase or New Reserves (

Prepared by: (District) Elizabeth D. Minter Phone No. 714-528-1925 x203

Prepared by: (County) _____ Verified by: _____

SPECIAL LIBRARIES
PLACENTIA LIBRARY DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2005-06

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY						MEANS OF FINANCING VOTER APPROVED DEBT			
	ASSESSED VALUATION		ROLL CHANGE/REFUND		UNSECURED		SECURED		TOTAL	TAX RATE
	SECURED	UNSECURED	SECURED	UNSECURED	UNSECURED	SECURED	UNSECURED			
Interest & Sinking										
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFER)										
SUMMARY BY SOURCE (1)										
Fund Balance Available			Actual 2003-04 (2)	Actual 2004-05 (3)	Recommended 2005-06 (4)	Approved 2005-06 (5)	Fund Identification Other Than District General Fund (6)			
6610 Interest			119,118	120,464	123,057					
7130 Other Governmental Agencies			1,470	2,703	2,750					
TOTAL MEANS OF FINANCING			120,588	123,167	125,807					
SUMMARY OF FINANCING REQUIREMENTS										
SUMMARY OF FINANCING REQUIREMENTS (7)										
SERVICES AND SUPPLIES										
1300 Maintenance - Equipment							Fund Identification Other Than District General Fund (12)			
1400 Maintenance - Buildings and Improvements							702 - PLACENTIA LIBRARY DISTRICT - INTEREST & SINKING - STRUCTURAL REPAIR FUND			
1900 Professional and Specialized Services										
1912 Investment Administrative Fees			124	110	125					
TOTAL SERVICES & SUPPLIES			124	110	125					
5200 Appropriation for Contingencies					125,682					
TOTAL FINANCING REQUIREMENTS			124	110	125,807					

COUNTY OF ORANGE
SPECIAL DISTRICT BUDGET FOR Placentia Library - Automated Replacement
FISCAL YEAR 2005-2006

At a meeting held on August 15, 2005, the Board of
Trustees of the Placentia Library District duly
adopted the budget (enclose copy of Resolution or Minute Order), as shown in the enclosed
schedules for the Fiscal Year 2005-2006 in the amount of \$ 10,809 (from
Schedule 16, Column 10, Total Requirements).

BUDGET BALANCING ACCOUNT

Should any numbers listed on these forms be revised or updated, please indicate, in the space
provided below, the amount which may be adjusted to balance the total requirements and the
available financing. Adjust 5200 Appropriation for Contingencies.

Signature of Chairperson of Board

Signature of Secretary

ADDITIONAL INFORMATION REQUIRED

Time of Regular Board Meeting 3rd Monday, 6:30 P.M.

Directors: Richard C. DeVecchio Chairperson: Al Shkoler
(Please Print)

Betty Escobosa Gaeten M. Wood

Jean Turner

Secretary: Betty Escobosa Mgr/Supt: Elizabeth D. Minter

Attorney: None Auditors: In process of changing.

Mailing address of district: 411 East Chapman Avenue

Placentia, CA 92870-6198

ATTN: Administrative Office Telephone: (714) 528-1925

Person to contact regarding budget: Wendy Goodson

Telephone: (714) 528-1925 x202

COUNTY OF ORANGE
Placentia Library - Automated Replacement DISTRICT
FISCAL YEAR 2005-2006

VOTER-APPROVED INDEBTEDNESS TAX RATE (If applicable)

Amount required to be raised by Tax Rate _____ 0 _____ (from Budget
Schedule 16 or Budget Resolution)

Estimated Rate _____, or, Precise Rate Desired/Required _____
(From Budget Resolution)

*Adjust _____

*If a specific tax rate is desired or required for voter approved indebtedness tax rates authorized by Revenue and Taxation Code Sections 93 & 96.31, please indicate the account to be adjusted to establish the precise rate.

We certify that the above requirements are for the purpose of paying the interest and principal on outstanding general obligation bonds or other indebtedness approved by the voters prior to July 1, 1978, or approved by a two-thirds vote of its voters after June 4, 1986, pursuant to the authority granted by Revenue and Taxation Code, Sections 93 & 96.31.

Signature of Chairperson of Board

Signature of Secretary

Date

PLEASE ENCLOSE COPY OF RESOLUTION OR MINUTE ORDER APPROVING THE ABOVE TAX RATE REQUIRED.

THIS FORM MUST BE COMPLETED IF DISTRICT IS LEVYING ANY PROPERTY TAX RATE FOR VOTER-APPROVED INDEBTEDNESS.

COUNTY OF ORANGE

Placentia Library - Automated Replacement DISTRICT FUND BALANCE AVAILABLE

<u>Line</u>		
1.	Fund Balance - 06/30/04 (from last year's schedule, Line 4)	10,190
2.	Add: Actual Revenues (excluding Fund Balance Available) FY - 2004-2005	229
3.	Less: Actual Expenditures & Encumbrances (excluding Reserves) FY - 2004-2005	(9)
4.	Fund Balance - 06/30/05 (Line 1 + 2 - 3)	10,409
5.	Less: Total Reserves @ 06/30/05 (from total of Column 1, Schedule of Reserve Requirements)	
	5A. General Reserves	0
	5B. Other Reserves	0
	5C. Total Reserves (line 5A + 5B)	(0)
6.	Subtotal (Line 4 less 5C)	10,409
7.	Add: Decrease in Reserves (from total of Column 2, Schedule of Reserve Requirements)	0
8.	Total Fund Balance Available 07/01/05 (Line 6 + 7). Post this number to Schedule 16, Column 4	10,409

Prepared by: (District) Elizabeth D. Minter Phone No. 714-528-1925 x203

Prepared by: (County) _____

Verified by _____

COUNTY OF ORANGE
Placentia Library - Automated Replacement DISTRICT RESERVE REQUIREMENTS
 FOR FISCAL YEAR 2005-2006

	1 2004-2005 Current Reserves	2 Cancellation Of Reserves	3 Increase Or New Reserves	4 Reserve For 2005-2006
General Reserves (Object 9850)	0	0	0	0
Imprest Cash (Object 9829)				
Other Reserves (Provide Detail):				
TOTAL	0	0	0	0

INSTRUCTIONS

1. Record current reserves in Column 1. Post amounts from Column 1 to Schedule of Fund Balance Available, Lines 5A and/or 5B. Post total of Column 1 to Schedule of Fund Balance Available, Line 5C.
2. Record any decrease in reserves in Column (2). Post Column 2 total to Schedule of Fund Balance Available, Line 7.
3. Record any increase to reserves or new reserves to Column 3. Post total of Column 3 to Schedule 16, Column 10, Provision for Reserves.
4. Reserves for 2005-2006 (Column 4) = Current reserves (Column 1) - Cancellation of Reserves (Column 2) + Increase or New Reserves (C

Prepared by: (District) Elizabeth D. Minter Phone No. 714-528-1925 x203

Prepared by: (County) _____ Verified by: _____

COUNTY OF ORANGE
SPECIAL DISTRICT BUDGET FOR Placentia Library - I & S
FISCAL YEAR 2005-2006

At a meeting held on August 15, 2005, the Board of
Trustees of the Placentia Library District duly
adopted the budget (enclose copy of Resolution or Minute Order), as shown in the enclosed
schedules for the Fiscal Year 2005-2006 in the amount of \$ 170,017 (from
Schedule 16, Column 10, Total Requirements).

BUDGET BALANCING ACCOUNT

Should any numbers listed on these forms be revised or updated, please indicate, in the space provided
below, the amount which may be adjusted to balance the total requirements and the
available financing. Adjust 5200 Appropriation for Contingencies.

Signature of Chairperson of Board

Signature of Secretary

ADDITIONAL INFORMATION REQUIRED

Time of Regular Board Meeting 3rd Monday, 6:30 P.M.

Directors: Richard C. DeVecchio Chairperson: Al Shkoler
(Please Print)

Betty Escobosa Gaeten M. Wood

Jean Turner

Secretary: Betty Escobosa Mgr/Supt: Elizabeth D. Minter

Attorney: None Auditors: In process of changing.

Mailing address of district: 411 East Chapman Avenue

Placentia, CA 92870-6198

ATTN: Administrative Office Telephone: (714) 528-1925

Person to contact regarding budget: Wemdy Goodson

Telephone: (714) 528-1925 x202

1
COUNTY OF ORANGE
Placentia Library - I & S DISTRICT
FISCAL YEAR 2005-2006

VOTER-APPROVED INDEBTEDNESS TAX RATE (If applicable)

Amount required to be raised by Tax Rate 0 (from Budget
Schedule 16 or Budget Resolution)

Estimated Rate _____, or, Precise Rate Desired/Required _____
(From Budget Resolution)

*Adjust _____

*If a specific tax rate is desired or required for voter approved indebtedness tax rates authorized by Revenue and Taxation Code Sections 93 & 96.31, please indicate the account to be adjusted to establish the precise rate.

We certify that the above requirements are for the purpose of paying the interest and principal on outstanding general obligation bonds or other indebtedness approved by the voters prior to July 1, 1978, or approved by a two-thirds vote of its voters after June 4, 1986, pursuant to the authority granted by Revenue and Taxation Code, Sections 93 & 96.31.

Signature of Chairperson of Board

Signature of Secretary

Date

PLEASE ENCLOSE COPY OF RESOLUTION OR MINUTE ORDER APPROVING THE ABOVE TAX RATE REQUIRED.

THIS FORM MUST BE COMPLETED IF DISTRICT IS LEVYING ANY PROPERTY TAX RATE FOR VOTER-APPROVED INDEBTEDNESS.

COUNTY OF ORANGE

Placentia Library - I & S DISTRICT FUND BALANCE AVAILABLE

Line

1.	Fund Balance - 06/30/04 (from last year's schedule, Line 4)	<u>162,519</u>
2.	Add: Actual Revenues (excluding Fund Balance Available) FY - 2004-2005	<u>3,647</u>
3.	Less: Actual Expenditures & Encumbrances (excluding Reserves) FY - 2004-2005	<u>(149)</u>
4.	Fund Balance - 06/30/05 (Line 1 + 2 - 3)	<u>166,017</u>
5.	Less: Total Reserves @ 06/30/05 (from total of Column 1, Schedule of Reserve Requirements)	
	5A. General Reserves <u>0</u>	
	5B. Other Reserves <u>0</u>	
	5C. Total Reserves (line 5A + 5B)	<u>(0)</u>
6.	Subtotal (Line 4 less 5C)	<u>166,017</u>
7.	Add: Decrease in Reserves (from total of Column 2, Schedule of Reserve Requirements)	<u>0</u>
8.	Total Fund Balance Available 07/01/05 (Line 6 + 7). Post this number to Schedule 16, Column 4	<u>166,017</u>

Prepared by: (District) Elizabeth D. Minter

Phone No. 714-528-1925 x203

Prepared by: (County) _____

Verified by _____

COUNTY OF ORANGE
Placentia Library - I & S DISTRICT RESERVE REQUIREMENTS
 FOR FISCAL YEAR 2005-2006

	1 2004-2005 Current Reserves	2 Cancellation Of Reserves	3 Increase Or New Reserves	4 Reserve For 2005-2006
General Reserves (Object 9850)	0	0	0	0
Imprest Cash (Object 9829)				
Other Reserves (Provide Detail):				
TOTAL	0	0	0	0

INSTRUCTIONS

1. Record current reserves in Column 1. Post amounts from Column 1 to Schedule of Fund Balance Available, Lines 5A and/or 5B. Post total of Column 1 to Schedule of Fund Balance Available, Line 5C.
2. Record any decrease in reserves in Column (2). Post Column 2 total to Schedule of Fund Balance Available, Line 7.
3. Record any increase to reserves or new reserves to Column 3. Post total of Column 3 to Schedule 16, Column 10, Provision for Reserves.
4. Reserves for 2005-2006 (Column 4) = Current reserves (Column 1) - Cancellation of Reserves (Column 2) + Increase or New Reserves (C

Prepared by: (District) Elizabeth D. Minter Phone No. 714-528-1925 x203

Prepared by: (County) _____ Verified by: _____

SPECIAL LIBRARIES
PLACENTIA LIBRARY DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2005-06

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY				MEANS OF FINANCING VOTER APPROVED DEBT				
	ASSESSED VALUATION		ROLL CHANGE/REFUND		SECURED		UNSECURED		TAX RATE
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL		
Interest and Sinking									
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFER)									
SUMMARY BY SOURCE									
	(1)	Actual 2003-04 (2)	Actual 2004-05 (3)	Recommended 2005-06 (4)	Approved 2005-06 (5)	Fund Identification Other Than District General Fund (6)			
Fund Balance Available		160,712	162,519	166,017					
6610 Interest		1,983	3,647	4,000					
7130 Other Governmental Agencies									
7817 Interfund Transfers In - from Funds 700-799		162,695	166,166	170,017					
TOTAL MEANS OF FINANCING									
SUMMARY OF FINANCING REQUIREMENTS									
SUMMARY OF FINANCING REQUIREMENTS									
	(7)	Actual 2003-04 (8)	Actual 2004-05 (9)	Recommended 2005-06 (10)	Approved 2005-06 (11)	Fund Identification Other Than District General Fund (12)			
SERVICES AND SUPPLIES						706 - PLACENTIA LIBRARY DISTRICT INTEREST AND SINKING BOND REDEMPTION			
1900 Professional and Specialized Services									
1912 Investment Administrative Fees		176	149	200					
TOTAL SERVICES AND SUPPLIES		176	149	200					
4807 Interfund Transfers Out - to Funds 700-799				169,817					
5200 Appropriation for Contingencies									
Provision for Reserves									
TOTAL FINANCING REQUIREMENTS		176	149	170,017					

COUNTY OF ORANGE
SPECIAL DISTRICT BUDGET FOR Placentia Library
FISCAL YEAR 2005-2006

At a meeting held on August 15, 2005, the Board of
Trustees of the Placentia Library District duly
adopted the budget (enclose copy of Resolution or Minute Order), as shown in the enclosed
schedules for the Fiscal Year 2005-2006 in the amount of \$ 2,793,681 (from
Schedule 16, Column 10, Total Requirements).

BUDGET BALANCING ACCOUNT

Should any numbers listed on these forms be revised or updated, please indicate, in the space provided
below, the amount which may be adjusted to balance the total requirements and the
available financing. Adjust 5200 Appropriation for Contingencies.

Signature of Chairperson of Board

Signature of Secretary

ADDITIONAL INFORMATION REQUIRED

Time of Regular Board Meeting 3rd Monday, 6:30 P.M.

Directors: Richard C. DeVecchio Chairperson: Al Shkoler
(Please Print)

Betty Escobosa Gaeten M. Wood

Jean Turner

Secretary: Betty Escobosa Mgr/Supt: Elizabeth D. Minter

Attorney: None Auditors: In process of changing.

Mailing address of district: 411 East Chapman Avenue
Placentia, CA 91870-6198

ATTN: Administrative Office Telephone: (714) 528-1925

Person to contact regarding budget: Wendy Goodson

Telephone: (714) 528-1925 x202

COUNTY OF ORANGE
Placentia Library DISTRICT
FISCAL YEAR 2005-2006

VOTER-APPROVED INDEBTEDNESS TAX RATE (If applicable)

Amount required to be raised by Tax Rate 0 (from Budget
Schedule 16 or Budget Resolution)

Estimated Rate _____, or, Precise Rate Desired/Required _____
(From Budget Resolution)

*Adjust _____

*If a specific tax rate is desired or required for voter approved indebtedness tax rates authorized by Revenue and Taxation Code Sections 93 & 96.31, please indicate the account to be adjusted to establish the precise rate.

We certify that the above requirements are for the purpose of paying the interest and principal on outstanding general obligation bonds or other indebtedness approved by the voters prior to July 1, 1978, or approved by a two-thirds vote of its voters after June 4, 1986, pursuant to the authority granted by Revenue and Taxation Code, Sections 93 & 96.31.

Signature of Chairperson of Board

Signature of Secretary

Date

PLEASE ENCLOSE COPY OF RESOLUTION OR MINUTE ORDER APPROVING THE ABOVE TAX RATE REQUIRED.

THIS FORM MUST BE COMPLETED IF DISTRICT IS LEVYING ANY PROPERTY TAX RATE FOR VOTER-APPROVED INDEBTEDNESS.

COUNTY OF ORANGE

Placentia Library DISTRICT FUND BALANCE AVAILABLE

Line

1.	Fund Balance - 06/30/04 (from last year's schedule, Line 4)	<u>719,481</u>
2.	Add: Actual Revenues (excluding Fund Balance Available) FY - 2004-2005	<u>1,870,306</u>
3.	Less: Actual Expenditures & Encumbrances (excluding Reserves) FY - 2004-2005	<u>(1,737,891)</u>
4.	Fund Balance - 06/30/05 (Line 1 + 2 - 3)	<u>851,896</u>
5.	Less: Total Reserves @ 06/30/05 (from total of Column 1, Schedule of Reserve Requirements)	
	5A. General Reserves <u>10,000</u>	
	5B. Other Reserves <u>0</u>	
	5C. Total Reserves (line 5A + 5B)	<u>(10,000)</u>
6.	Subtotal (Line 4 less 5C)	<u>841,896</u>
7.	Add: Decrease in Reserves (from total of Column 2, Schedule of Reserve Requirements)	<u>0</u>
8.	Total Fund Balance Available 07/01/05 (Line 6 + 7). Post this number to Schedule 16, Column 4	<u>841,896</u>

Prepared by: (District) Elizabeth D. Minter Phone No. 714-528-1925 x203

Prepared by: (County) _____

Verified by _____

COUNTY OF ORANGE
Placentia Library DISTRICT RESERVE REQUIREMENTS
 FOR FISCAL YEAR 2005-2006

	1 2004-2005 Current Reserves	2 Cancellation Of Reserves	3 Increase Or New Reserves	4 Reserve For 2005-2006
General Reserves (Object 9850)	0	0	0	0
Imprest Cash (Object 9829)	10,000	0	0	10,000
Other Reserves (Provide Detail):				
TOTAL	10,000	0	0	10,000

INSTRUCTIONS

1. Record current reserves in Column 1. Post amounts from Column 1 to Schedule of Fund Balance Available, Lines 5A and/or 5B. Post total of Column 1 to Schedule of Fund Balance Available, Line 5C.
2. Record any decrease in reserves in Column (2). Post Column 2 total to Schedule of Fund Balance Available, Line 7.
3. Record any increase to reserves or new reserves to Column 3. Post total of Column 3 to Schedule 16, Column 10, Provision for Reserves.
4. Reserves for 2005-2006 (Column 4) = Current reserves (Column 1) - Cancellation of Reserves (Column 2) + Increase or New Reserves (C

Prepared by: (District) Elizabeth D. Minter Phone No. 714-528-1925 x203

Prepared by: (County) _____ Verified by: _____

SPECIAL DISTRICTS
PLACENTIA LIBRARY DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2005-06

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY						Fund Identification Other Than District General Fund (6)		
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT				
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED		TOTAL	TAX RATE
General									
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFER)									
SUMMARY BY SOURCE (1)									
	Actual 2003-04 (2)	Actual 2004-05 (3)	Recommended 2005-06 (4)	Approved 2005-06 (5)					
Fund Balance Available	520,056	709,481	841,896						
6210 Property Taxes - Current Secured	1,163,387	1,267,080	1,333,163						
6210 Public Utility Secured Taxes (Sub-revenue 01)	22,598	21,745	22,500						
6220 Property Taxes - Current Unsecured	60,783	62,315	61,000						
6230 Property Taxes - Prior Secured	30,909	26,256	25,500						
6240 Property Taxes - Prior Unsecured	719	984	750						
6250 Property Taxes - Special District Augmentation	8,120	7,813	4,000						
6280 Property Taxes - Current Supplemental	54,711	83,836	58,000						
6300 Property Taxes - Prior Supplemental	1,567	2,035	1,400						
6540 Penalties & Costs on Delinquent Taxes									
6610 Interest	7,944	18,463	10,000						
6690 State - Homeowners' Property Tax Relief	17,408	17,217	17,000						
6970 State - Other	92,378	110,739	163,472						
7130 Other Governmental Agencies									
7670 Miscellaneous Revenue	232,373	251,823	255,000						
7680 Six-Month Expired (Outlawed) Checks	10								
TOTAL MEANS OF FINANCING	2,212,963 (8)	2,579,787 (9)	2,793,681 (10)						

SUMMARY OF FINANCING REQUIREMENTS									
SUMMARY OF FINANCING REQUIREMENTS (7)									
	Actual 2003-04 (8)	Actual 2004-05 (9)	Recommended 2005-06 (10)	Approved 2005-06 (11)	Fund Identification Other Than District General Fund (12)				
SALARIES AND EMPLOYEE BENEFITS					707 - PLACENTIA LIBRARY DISTRICT				
0100 Salaries and Wages	680,870	788,699	927,954						
0200 Retirement	84,612	104,529	126,197						
0300 Employee Group Insurance	64,309	94,207	129,136						
1301 Unemployment Insurance		3,764							
0310 Accid Death and Dismemberment Insurance	140	5,281							
0350 Workers Compensation	9,683	16,713	11,000						
TOTAL SALARIES AND EMPLOYEE BENEFITS	839,614	1,013,193	1,194,287						

SPECIAL DISTRICTS
PLACENTIA LIBRARY DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2005-06

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2003-04 (8)	Actual 2004-05 (9)	Recommended 2005-06 (10)	Approved 2005-06 (11)	Fund Identification Other Than District General Fund (12)
SERVICES AND SUPPLIES					707 - PLACENTIA LIBRARY DISTRICT
0700 Communications	14,009	14,390	15,500		
0900 Food	1,189	1,153	1,100		
1000 Household Expense	2,600	6,148	5,000		
1100 Insurance	11,120	11,002	12,000		
1300 Maintenance - Equipment	48,884	27,970	30,500		
1400 Maintenance - Buildings & Improvements	65,524	56,991	66,750		
1600 Memberships	3,942	4,670	4,750		
1700 Miscellaneous Expense	4,992	300	30,693		
1800 Office Expense	46,867	71,210	52,650		
1803 Postage	4,363	6,346	6,100		
1900 Professional and Specialized Services	120,691	135,842	123,620		
1912 Investment Administrative Fees	563	674	700		
2000 Publications and Legal Notices	192	2,576	1,000		
2100 Rents and Leases - Equipment	703	628	700		
2200 Rents and Leases - Buildings & Improvements	101,660	97,955	105,000		
2400 Special Departmental Expense	146,014	191,372	186,435		
2700 Transportation and Travel - Meetings/Conferences	10,291	10,586	15,250		
2800 Utilities	51,498	57,101	72,750		
3000 Bad Debts					
TOTAL SERVICES AND SUPPLIES	635,102	696,915	730,498		
OTHER CHARGES					
3700 Taxes and Assessments	5,726	6,107	7,000		
TOTAL OTHER CHARGES	5,726	6,107	7,000		
FIXED ASSETS					
4000 Equipment	23,040	21,676	20,000		
4200 Buildings & Improvements					
TOTAL FIXED ASSETS	23,040	21,676	20,000		
4807 Operating Transfer Out					
5200 Provision for Contingencies			841,896		
Provision for Reserves					
TOTAL FINANCING REQUIREMENTS	1,503,482	37,891	2,793,681		

COUNTY OF ORANGE
SPECIAL DISTRICT BUDGET FOR Placentia Library - Unused Sick Leave Payoff
FISCAL YEAR 2005-2006

At a meeting held on August 15, 2005, the Board of
Trustees of the Placentia Library District duly
adopted the budget (enclose copy of Resolution or Minute Order), as shown in the enclosed
schedules for the Fiscal Year 2005-2006 in the amount of \$ 10,357 (from
Schedule 16, Column 10, Total Requirements).

BUDGET BALANCING ACCOUNT

Should any numbers listed on these forms be revised or updated, please indicate, in the space provided
below, the amount which may be adjusted to balance the total requirements and the
available financing. Adjust 5200 Appropriation for Contingencies.

Signature of Chairperson of Board

Signature of Secretary

ADDITIONAL INFORMATION REQUIRED

Time of Regular Board Meeting 3rd Monday, 6:30 P.M.

Directors: Richard C. DeVecchio Chairperson: Al Shloler
(Please Print)

Betty Escobosa Gaeten M. Wood

Jean Turner

Secretary: Betty Escobosa Mgr/Supt: Elizabeth D. Minter

Attorney: None Auditors: In process of changing.

Mailing address of district: 411 East Chapman Avenue

Placentia, CA 92870-6198

ATTN: Administrative Office Telephone: (714) 528-1925

Person to contact regarding budget: Wendy Goodson

Telephone: (714) 528-1925 x202

COUNTY OF ORANGE
Placentia Library - Unused Sick Leave Payoff DISTRICT
FISCAL YEAR 2005-2006

VOTER-APPROVED INDEBTEDNESS TAX RATE (If applicable)

Amount required to be raised by Tax Rate _____ 0 _____ (from Budget
Schedule 16 or Budget Resolution)

Estimated Rate _____ , or, Precise Rate Desired/Required _____
(From Budget Resolution)

*Adjust _____

*If a specific tax rate is desired or required for voter approved indebtedness tax rates authorized by Revenue and Taxation Code Sections 93 & 96.31, please indicate the account to be adjusted to establish the precise rate.

We certify that the above requirements are for the purpose of paying the interest and principal on outstanding general obligation bonds or other indebtedness approved by the voters prior to July 1, 1978, or approved by a two-thirds vote of its voters after June 4, 1986, pursuant to the authority granted by Revenue and Taxation Code, Sections 93 & 96.31.

Signature of Chairperson of Board

Signature of Secretary

Date

PLEASE ENCLOSE COPY OF RESOLUTION OR MINUTE ORDER APPROVING THE ABOVE TAX RATE REQUIRED.

THIS FORM MUST BE COMPLETED IF DISTRICT IS LEVYING ANY PROPERTY TAX RATE FOR VOTER-APPROVED INDEBTEDNESS.

COUNTY OF ORANGE

Placentia Library - Unused Sick Leave Payoff DISTRICT FUND BALANCE AVAILABLE

Line

1.	Fund Balance - 06/30/04 (from last year's schedule, Line 4)	9,943
2.	Add: Actual Revenues (excluding Fund Balance Available) FY - 2004-2005	223
3.	Less: Actual Expenditures & Encumbrances (excluding Reserves) FY - 2004-2005	(9)
4.	Fund Balance - 06/30/05 (Line 1 + 2 - 3)	10,157
5.	Less: Total Reserves @ 06/30/05 (from total of Column 1, Schedule of Reserve Requirements)	
	5A. General Reserves	0
	5B. Other Reserves	0
	5C. Total Reserves (line 5A + 5B)	(0)
6.	Subtotal (Line 4 less 5C)	10,157
7.	Add: Decrease in Reserves (from total of Column 2, Schedule of Reserve Requirements)	0
8.	Total Fund Balance Available 07/01/04 (Line 6 + 7). Post this number to Schedule 16, Column 4	10,157

Prepared by: (District) Elizabeth D. Minter Phone No. 714-528-1925 x203

Prepared by: (County) _____

Verified by _____

COUNTY OF ORANGE
Placentia Library - Unused Sick Leave Payoff DISTRICT RESERVE REQUIREMENTS
 FOR FISCAL YEAR 2005-2006

	1 2004-2005 Current Reserves	2 Cancellation Of Reserves	3 Increase Or New Reserves	4 Reserve For 2005-2006
General Reserves (Object 9850)	0	0	0	0
Imprest Cash (Object 9829)				
Other Reserves (Provide Detail):				
TOTAL	0	0	0	0

INSTRUCTIONS

1. Record current reserves in Column 1. Post amounts from Column 1 to Schedule of Fund Balance Available, Lines 5A and/or 5B. Post total of Column 1 to Schedule of Fund Balance Available, Line 5C.
2. Record any decrease in reserves in Column (2). Post Column 2 total to Schedule of Fund Balance Available, Line 7.
3. Record any increase to reserves or new reserves to Column 3. Post total of Column 3 to Schedule 16, Column 10, Provision for Reserves.
4. Reserves for 2005-2006 (Column 4) = Current reserves (Column 1) - Cancellation of Reserves (Column 2) + Increase or New Reserves (C

Prepared by: (District) Elizabeth D. Minter Phone No. 714-528-1925 x203

Prepared by: (County) _____ Verified by: _____

SPECIAL DISTRICTS
 PLACENTIA LIBRARY - UNUSED SICK LEAVE PAYOFF DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2005-06

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY						MEANS OF FINANCING VOTER APPROVED DEBT TOTAL	TAX RATE
	ASSESSED VALUATION		ROLL CHANGE/REFUND		UNSECURED			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED		
General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE								
(1)	Actual 2003-04 (2)	Actual 2004-05 (3)	Recommended 2005-06 (4)	Approved 2005-06 (5)	Fund Identification Other Than District General Fund (6)			
Fund Balance Available	9,832	9,943	10,157					
6610 Interest	121	223	200					
7130 Other Governmental Agencies								
TOTAL MEANS OF FINANCING	9,953	10,166	10,357					
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS								
(7)	Actual 2003-04 (8)	Actual 2004-05 (9)	Recommended 2005-06 (10)	Approved 2005-06 (11)	Fund Identification Other Than District General Fund (12)			
SERVICES AND SUPPLIES					708 - PLACENTIA LIBRARY - UNUNUSED SICK LEAVE PAYOFF			
1900 Professional and Specialized Services								
1912 Investment Administrative Fees	10	9	12					
TOTAL SERVICES AND SUPPLIES	10	9	12					
5200 Appropriation for Contingencies			10,345					
TOTAL REQUIREMENTS	10	9	10,357					

RESOLUTION 05-06

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY TO ADOPT
FISCAL YEAR 2005-2006 BUDGETS FOR THE PLACENTIA LIBRARY DISTRICT
OF ORANGE COUNTY

WHEREAS, the preliminary budgets for the Placentia Library District of Orange County for Fiscal Year 2005-2006 were reviewed at the Regular Meeting of the Board of Trustees on August 15, 2005; and

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

THEREFORE BE IT RESOLVE, that the Placentia Library District of Orange County Board of Trustees adopts budgets for Fiscal Year 2005-2006, and implements such on July 1, 2005 as follows: FUND Budget Unit 702 for \$125,807, FUND Budget Unit 703 for \$10,809, FUND Budget Unit 706 for \$170,017, FUND Budget Unit 707 for \$2,793,681, and FUND Budget Unit 708 for \$10,357.

AYES: TRUSTEES:

NOES: TRUSTEES:

ABSENT: TRUSTEES:

ABSTAIN: TRUSTEES:

State of California)
)ss.
County of Orange)

I, Gaeten Wood, Secretary of the Board of Trustees of the Placentia Library District of Orange County hereby certify that the above and foregoing Resolution was duly and regularly adopted by the Board of Trustees at a Regular Meeting hereof held on the fifteenth day of August, 2005.

IN WITNESS THEREOF, I have hereunto set my hand and seal this fifteenth day of August, 2005.

Gaeten Wood, Secretary
Board of Trustees of the Placentia Library District



PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees

FROM: Elizabeth D. Minter, Library Director *EM*

SUBJECT: Legislative Issues and a Review of the Status of the State Budget and State Library Budget

DATE: August 15, 2005

BACKGROUND

The recent Legislative Alerts from the California Special Districts Association (CSDA) are contained in Agenda Item 24.

Agenda Item 28 contains the State Department of Finance's estimate for Placentia Library District's share of the Public Library Fund for Fiscal Year 2005-2006: \$20,963. Last year we received \$21,402.

At the Executive Committee Meeting for the Independent Special Districts of Orange County several members of the CSDA Legislative Committee said that there is a great concern in Sacramento that the Governor may come after Local Government funds in next year's budget since the two year give-back period will be expired.

Any updated information will be presented at the Board Meeting.

RECOMMENDATION

Action to be determined by the Library Board of Trustees.

PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees
FROM: Elizabeth D. Minter, Library Director *EDM*
SUBJECT: Strategic Planning
DATE: August 15, 2005

BACKGROUND

The Mission Committee met on August 3 and developed the following statement:

The Mission of the Placentia Library District is to:

Provide services and materials that enable all citizens to pursue their diverse informational, recreational, educational, and cultural activities.

The Committee will meet again in August to develop the bullet points to accompany this statement.

The Library Director met with City Administrator Bob Dominguez on August 1 to discuss facilities issues. I am waiting to hear from him about when we can meet with a representative from TOD about the plans for the redevelopment area in Old Town.

RECOMMENDATION

Action to be determined by the Library Board of Trustees.



PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees
FROM: Elizabeth D. Minter, Library Director *ew*
SUBJECT: Staff Appreciation Dinner
DATE: August 15, 2005

BACKGROUND:

At its meeting on July 18, 2005 the Library Board asked the Library Director to contact Sandra Stark to see if her offer of her home for the Staff Appreciation Dinner was still open. The Board suggested several dates on Thursday evenings in October.

Mrs. Stark replied that she would indeed be willing to host the Staff Appreciation Dinner and that October 22, 2005 is the best Thursday in October for her.

RECOMMENDATION:

1. Set October 22, 2005 as the date for the Staff Appreciation Dinner at the home of Sandra and Allan Stark.
2. Set a budget for the dinner.
3. Authorize the Library Director to request the participation of the Friends of Placentia Library as co-sponsors at an amount not to exceed 50% of the estimated total budget for the event.
4. Set the price of guest tickets at \$20 per person.



PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

TO: Library Board of Trustees

FROM: Elizabeth D. Minter, Library Director *EDM*

SUBJECT: Award Contract for Placentia Library District's Financial Audit, Management Letter and preparation of the Annual Controller's Report for Fiscal Year 2004-2005.

DATE: August 15, 2005

BACKGROUND:

At its meeting on July 18, 2005 the Library Board of Trustees requested that a Request for Quotes be circulated to auditing firms that prepare government audits in compliance with GASB to complete the District's Fiscal Year 2004-2005 Audit, Management Letter and the preparation of the Annual Controller's report.

The following chart shows the firms contacted and the responses:

Auditing Firm	Response	Term of Contract	2004-2005	2005-2006	2006-2007
BearingPoint Inc, Costa Mesa	No Response				
Robert R. Redwitz & Co., Irvine	No Response				
Conrad & Associates, Irvine	No Response				
Lance, Soll & Lunghard, Brea	No Response				
Diehl, Evans & Company, Irvine	Not Bidding				
Leaf & Cole (Northcote), San Diego	Not Bidding				
Moreland & Associates, Newport Beach	Yes	1 year	8,000		
Charles Z. Fedak & Company, Cypress	Yes	3 years	12,500	13,200	13,900

Copies of the complete proposal submissions are available for review in the Administrative Assistant's Office.

A portion of the Moreland & Associates proposal is Attachment A. Pages 14-18 define the work to be performed, the proposed calendar and the cost analysis for Placentia Library District.

RECOMMENDATION:

1. Award the contract for audit services for Fiscal Year 2004-2005 to Moreland & Associates, Newport Beach, for \$10,000.
2. Authorize the Library Director to sign the contract.

August 10, 2005

The Board of Trustees
Placentia Library District
411 East Chapman Avenue
Placentia, California 92870-6198

Dear Members of the Board:

We are pleased to present this proposal of audit services to the Placentia Library District (District). We have addressed each of the specifications included in your Request for Proposal and have provided significant information about our service approach to auditing.

For the year ended June 30, 2004, we audited the financial statements of 30 California cities, 26 redevelopment agencies, and many other governmental entities. Our success in providing professional services to your specialized industry is in part due to our dedication to the development and implementation of the accounting and auditing issues relating to governmental accounting. Our knowledge of your industry is best demonstrated by the fact that for the past fifteen years, over ten percent of the outstanding awards in financial reporting issued by the California Society of Municipal Finance Officers (CSMFO) were issued to our clients. Additionally, approximately ten percent of the Certificates of Achievement for Excellence in Financial Reporting issued by the Government Finance Officers Association (GFOA) to California cities during the past fifteen years were issued to our clients. We are very proud of our part in these achievements.

Moreland & Associates, Inc. is the best choice for the District because we understand that we provide a service to our clients. We provide an audit approach that satisfies all of the technical requirements without forgetting that we provide a service. You will have easy access to each of the audit team members. I will personally supervise all phases of audit planning, detailed audit testing and report preparation. Throughout the year you should feel comfortable in calling us for advice, as we are never too busy to meet the needs of our clients. Our clients rely on us to help keep them up-to-date on new developments affecting their industry, because they recognize our commitment to serving the needs of local government.

There are two other important reasons for selecting us as your auditors. First, over 95 percent of our work involves services to governmental clients. We understand the accounting and auditing issues related to governmental accounting. Second, Mr. Moreland, our proposed quality control reviewer, was a member of the Task Force on Financial Reporting of the Governmental Accounting Standards Board. Their work resulted in the development of GASB Statement No. 34, the revised financial reporting model for state and local government. Mr. Moreland was the only practicing CPA from California on the Task Force.

Briefly stated, the scope of services includes the following for the year ending June 30, 2005.

- A financial audit of the basic financial statements of the District.
- The application of agree-upon procedures in connection with the annual calculation of the appropriations limit as required by Section 1.5 of Article XIII B of the California Constitution.
- A management letter containing our comments and recommendations for improving the accounting procedures and the systems of internal control.
- Prepare and submit the Fiscal Year 2004-2005 Special District's Financial Transactions Report to the State Controller's Office.
- A letter to the District containing required communications about the audit process.
- Keep the District informed of state and national developments affecting accounting, auditing and financial reporting.

We have the experience and the resources to complete the above scope of services within your timing requirements after the first year. In addition, it is our practice to provide continuity of staff during the entire term of the agreement, at the partner, manager, and senior accountant level. We will not be using any subcontractors on the engagement.

As you read through our proposal, we hope you will recognize the philosophy we follow regarding our relationship with clients. We believe this is what sets us apart from our competition. Our philosophy can be summarized in the following concepts:

- We recognize that our product is a service.
- We are careful to consider the comfort level of our client's staff while maintaining professional skepticism.
- We recognize that our work is accomplished by working with District staff, yet our client is the Board of Trustees.

Thank you for providing us the opportunity to present this proposal, as we would very much like to become the auditors for the Placentia Library District. We sincerely look forward to working with you and other District staff, and we will be pleased to provide any additional information or answer any questions you may have regarding our proposal.

Very truly yours,

MORELAND & ASSOCIATES, INC.

Kathryn Beseau, Partner
KB:as

*add
X*

INDEPENDENCE

Our firm and each staff member meets the independence requirement as defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards.

LICENSE TO PRACTICE

The firm and all assigned key professional staff are properly licensed to practice in California and have complied with the continuing education requirements concerning auditing of governmental entities.

FIRM QUALIFICATIONS AND EXPERIENCE

ABOUT OUR FIRM

Moreland & Associates, Inc. is a large regional firm of certified public accountants providing auditing, accounting, consulting, and income tax services to numerous governmental clients. Our services are provided from offices in Newport Beach and San Marcos by fifty professionals and five support staff. Services to the Placentia Library District will be provided by our Newport Beach office. Our firm and all of our employees are strongly committed to governmental accounting. All of our professional staff have municipal government auditing experience. All are employed on a full-time basis. Over ninety-five percent of our work involves services to local government clients. The engagement partner, Ms. Beseau, is very active in all professional organizations in California which deal with municipal finance. Much of her involvement is detailed in her resume, which is included in the next section of our proposal. All of the staff identified in this proposal are quite active in their commitment to governmental accounting, as indicated in their resumes.

QUALITY CONTROL REVIEW

Our firm has enrolled in the Quality Control Review Program (Peer Review) offered by the American Institute of Certified Public Accountants. Our most recent quality review was completed in June 2003 and included specific government engagements. We received an unqualified opinion. A copy of the report is included in Appendix A.

Moreland & Associates, Inc. has not had any federal or state desk reviews or field reviews of its audits during the past three years.

There is not now nor has there ever been any regulatory action or disciplinary action taken against Moreland & Associates, Inc.

CURRENT GOVERNMENTAL CLIENTS AND DIRECTLY RELATED EXPERIENCE Page 4 of 18

The following is a list of the financial audits of governmental entities that we performed for the year ended June 30, 2004. Nearly all of the audits were performed in accordance with the standards applicable to financial audits contained in Government Auditing Standards. Approximately 35 of the audits were expanded to include the requirements of the Single Audit Act, including the requirements of OMB Circular A-133 and the preparation of the Data Collection Form. All of the Special District Audits were performed in accordance with Section 26909 of the Government Code. All of the Special District All of the redevelopment agency audits also included a compliance audit in accordance with the requirements of the "Guidelines for Compliance Audits of California Redevelopment Agencies," issued by the State Controller's Office. Approximately 25 of the clients will receive awards in financial reporting from the GFOA and/or the CSMFO.

- Cities of Agoura Hills, Bell Gardens, Calimesa, Cathedral City, Covina, East Palo Alto, Encinitas, Escondido, Fountain Valley, Garden Grove, Half Moon Bay, Hughson, La Canada Flintridge, La Mirada, Lawndale, Monterey, Monterey Park, Poway, Rolling Hills Estates, San Buenaventura, San Clemente, San Juan Capistrano, San Ramon, Santa Fe Springs, Santa Maria, Santee, Shafter, Simi Valley, Stanton, and Yucaipa. Fifteen of these cities have been clients for over five years and the remaining fifteen cities have selected us as their auditors for a three or more year period.
- Community Redevelopment Agencies of the Cities of Agoura Hills, Bell Gardens, Cathedral City, Covina, East Palo Alto, Escondido, Fountain Valley, Half Moon Bay, Hughson, La Canada Flintridge, La Mirada, Lawndale, Monterey, Monterey Park, Poway, San Buenaventura, San Clemente, San Juan Capistrano, San Ramon, Santa Fe Springs, Santa Maria, Santee, Shafter, Simi Valley, Stanton, and Yucaipa.
- Mesa Consolidated Water District.
- Orange County Sanitation District.
- Municipal Water District of Orange County (MWDOC).
- California Avocado Commission.
- West San Gabriel Valley Consortium.
- Southeast Area Social Services Funding Authority.
- Palos Verdes Peninsula Transit Authority.
- Palos Verdes Library District.
- Orange County Local Agency Formation Commission (LAFCO).
- Santa Barbara County Association of Governments.
- L.A. IMPACT.
- Agoura Hills and Calabasas Community Center Authority.
- Metro Cities Fire Authority.
- Orange County-City Hazardous Materials Emergency Response Authority.
- Western Riverside County Regional Wastewater Authority.
- San Dieguito Water District Authority.
- Yorba Linda Water District.
- Cardiff Sanitation District.
- Sewer Authority Mid-Coastside.
- Capistrano Valley Water District.
- Rossmoor Community Services District.

OTHER SERVICES

Our ability to provide consulting services is best demonstrated by our many years of successfully serving the governmental industry as described in our resumes. We provide a wide variety of consulting services to our government clients. The following is a partial list of previously provided services, which demonstrate the range of services we provide.

- City of West Covina - We performed a management audit of all activities within the Finance Department.
- City of El Segundo - Reviewed records supporting business licenses at selected businesses within the City.
- City of Fullerton - Reviewed golf course revenues in order to determine compliance with the City's golf course management agreement.
- City of La Mirada - A special five-year review of certain Redevelopment Agency transactions.
- City of Montebello - Various cash flow projections in connection with proposed bond issues, and a review of the accounts payable system.
- City of Oceanside - The annual review of card room revenues. The periodic application of agreed-upon procedures relating to the outside management of a mobile home park.
- City of Santa Fe Springs - Reviewed tax increments allocated by the County of Los Angeles to each Redevelopment Agency Project Area since inception of the project areas.
- California Avocado Commission - Assisted staff in the documentation of accounting and budgeting policies and procedures.
- City of Hawaiian Gardens - Quarterly monitoring of casino operations.
- City of Oxnard - Annually we review documentation supporting billings to the City by an outside recycling and transfer station.
- West San Gabriel Valley Consortium - We performed a management and operations audit of all of the major operating functions of the Consortium. We also developed procurement policies and procedures, and a cost allocation plan.
- We performed a study to determine if the internal control procedures were adequate and functioning properly within the Parks and Recreation Department of a large city. The major systems reviewed were cash receipts/revenues, purchasing/accounts payable /contracting, and payroll for contract employees.
- We have reviewed franchise payments and/or contract compliance from various cable and disposal companies for the Cities of Encinitas, Fountain Valley, Huntington Beach, Oceanside, Temecula, Yorba Linda and other cities.
- We have reviewed Transient Occupancy Tax payments from some or all hotels/motels for the Cities of Encinitas, Escondido, Healdsburg, Laguna Beach, Monterey Park, Pomona, Santa Fe Springs, Seal Beach, Solana Beach, Solvang, Tustin and many other cities.
- We have provided internal auditing services to the Cities of Burbank and Manhattan Beach and the County of Orange.

Recently, the General Accounting Office provided detailed guidance regarding ~~auditors~~ ^{of 18} independence when performing an audit in accordance with Government Auditing Standards. The standard for nonaudit services is based on two principles:

- Auditors should not perform management functions or make management decisions.
- Auditors should not audit their own work or provide nonaudit services in situations where amounts or services involved are significant/material to the subject matter of the audit.

While these two principles are not new, the application of these principles to specific nonaudit services has changed considerably as a result of the new guidance. Of course there are many nonaudit services such as the evaluation of internal controls or the application of agreed-upon procedures that we can continue to provide to audit clients. Should the need arise for nonaudit services during our tenure as auditors, we will discuss the scope of work with you and assist you in determining the most appropriate course of action for the District.

THE ANNUAL CALCULATION OF THE APPROPRIATIONS LIMIT

Michael Moreland was a member of the League of California Cities Gann Appropriation Limit Task Force. The Task Force developed new guidelines for the computation of the annual appropriations limit as a result of the passage of Proposition 111. Mr. Moreland, on behalf of the California Society of Certified Public Accountants, assisted the Task Force by developing the appropriate procedures and reporting in connection with the application of agreed-upon procedures relating to the annual calculation of the appropriations limit as part of the annual financial audit process.

MANAGEMENT LETTERS

We issue management letters every year in connection with nearly all of our governmental clients. Unless there are unusual circumstances, the management letters are issued at the conclusion of the audit concurrent with the issuance of the audited financial statements.

Our management letters contain observations and recommendations that are meaningful to our clients. They are intended to be constructive and are in fact viewed in a very positive manner by our clients. Management letters are always reviewed in draft form with appropriate client personnel before they are issued.

AVAILABILITY

Throughout the year you and your staff should feel comfortable calling us for advice. We should be viewed as another resource available to you in carrying out your financial and administrative duties. We will contact District staff throughout the year to discuss how current accounting pronouncements may affect your accounting or financial reporting. We believe our ability to quickly respond to your needs and to keep you