



**Board of Trustees**

**Unusual Meeting**

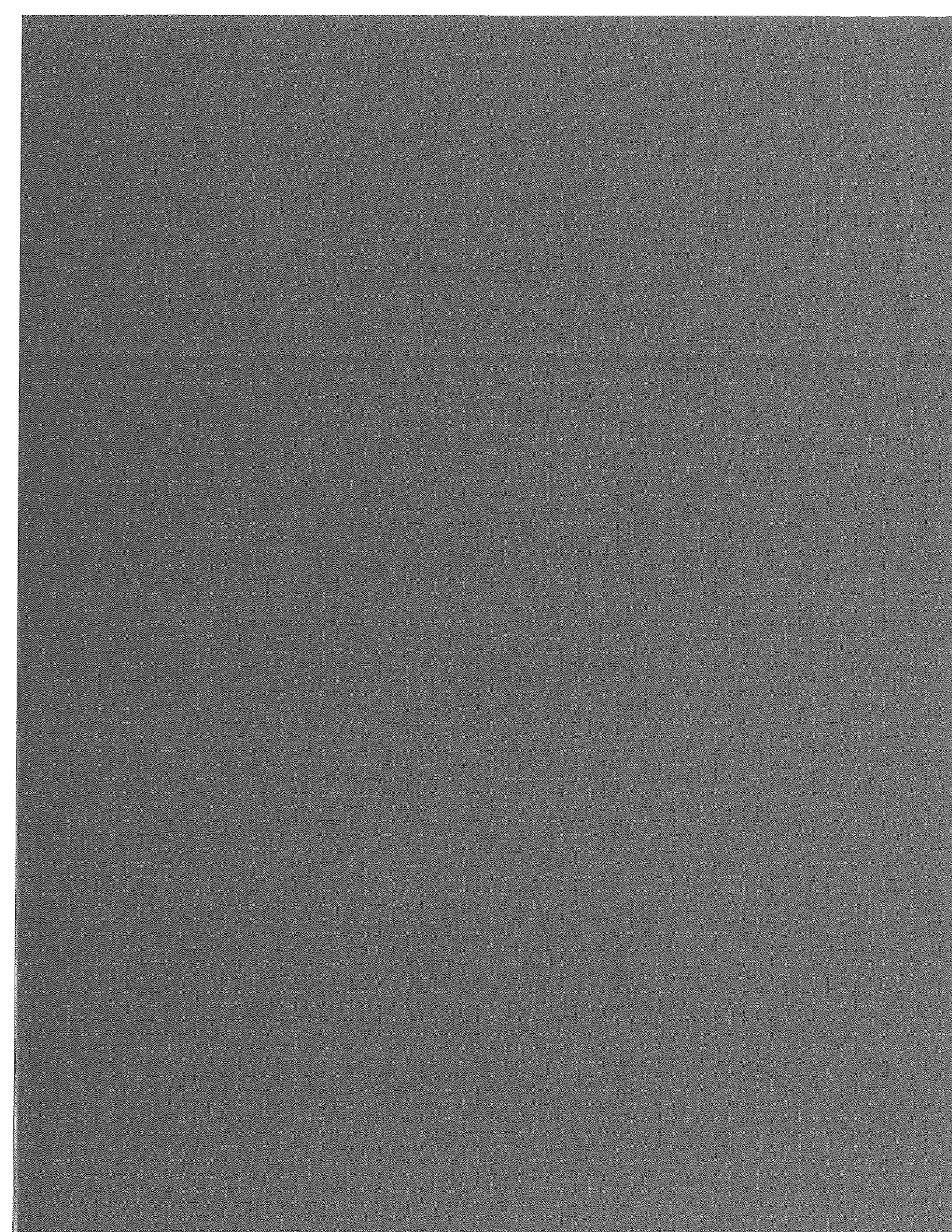
**January 25, 2010**

**6:30 P.M.**

**Placentia Library  
Meeting Room**

**Administration**







# AGENDA

PLACENTIA LIBRARY DISTRICT  
BOARD OF TRUSTEES

UNUSUAL DATE, TIME & LOCATION  
Monday, January 25, 2010  
6:30 P.M.  
Meeting Room

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

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

To accomplish this goal the Library will:

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

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

**REPORTS AND DOCUMENTATION:** *Reports and documentation relating to Agenda items are on file in the Administrative Office and the Reference Department of Placentia Library District, and are available for public inspection. A copy of the Agenda packet will be available for use during the Board Meetings. Any person having any question concerning any Agenda item may call the Library Director at 714-528-1925, Extension 203.*

## CALL TO ORDER

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

Rec # 3  
AB, RP, BE, JT, GW  
AND  
(Back-up # 1)

Staff:  
UB  
RH  
JC  
MT

Others: Lynne Neely, Macias, Gini & O'Connell

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

Presentation: Library Director  
Recommendation: Adopt by Motion

BE  
JT

\* BE - employees have CPR training?  JC to look into options  
 - defibrillator? per JC - no

4. Oral Communications

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

RD - semi-annual staff/distr reviews, to provide info in July/opp. for staff input

TRUSTEE & ORGANIZATIONAL REPORTS

5. Board President Report - oral

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

Omiss Plac pageant very nice outstanding teen - little sisters help from AD very nice

6. Trustee Reports

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

GW - nothing to report  
 JT PRT mtg @ Ritech Distr @ first Play Reading w/ JC, hope for more attendees  
 upcoming Antigony Feb 3rd

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

CONSENT CALENDAR (Items 8 - 26)

Presentation: Library Director

Recommendation: Approve by Motion

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

Placentia Comm. Network - good to have Bt rep. - services avail: ie. Friendly Center info - display in library  
 proud of Children's calendar - appreciates client info in bd books  
 @ music teacher contact for STAR program.

MINUTES (Item 8)

8. Minutes of the December 21, 2009 Library Board of Trustees Regular Meeting. (Receive & File and Approve)

MT JT  
 RW GW All

CLAIMS (Items 9 - 12)

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

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

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

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

AG BE RD All  
 motion to Amend minutes with corrections: Pl. Comm. Network  
 Appmt of Reps: BE rep RD out

TREASURER'S REPORTS (Items 13 - 16)

13. Financial Reports for December 2009 for Placentia Library District Accounts on Deposit with the Orange County Treasurer. (Receive & File)

14. Balance Sheet for December 2009. (Receive & File)

15. Acquisitions Report for December 2009. (Receive & File)

JT 1400 Acct? YB - 17K actual vs 09 32K fr. City, late bills



JC  
\$ 336/mo per family  
value

16. Entrepreneurial Activities Report for December 2009. (Receive & File)

**GENERAL CONSENT REPORTS (Items 17 – 19)**

17. Personnel Report for December 2009. (Receive, File, and Ratify Appointments)

18. Circulation Report for December 2009. (Receive & File) *JC 7/18 on mtg Day*

19. Review of Shared Maintenance Costs with the City of Placentia under the JPA. (Receive & File)

**STAFF REPORTS (Items 20 – 26)**

20. Library Director's Report for December 2009.

- GW* 21. Library Services Manager's Report for December 2009.

22. Children's Services Report for December 2009.

23. Literacy / Volunteer Services Report for December 2009.

- BE* 24. Reference and Adult Services Report for December 2009.

25. Local History Room Report for December 2009.

26. Placentia Library Web Site & Technology Report for December 2009.

*RA - Balance of funds to Computer Lab*  
*GW - many hats Klein Family Fdn?*  
*AS - \*twice as many programs as last year.*  
*BE - spanish*

**CONTINUING BUSINESS**

27. Placentia Library District Policies: #2320, #4080, #4085 and #6040

Presentation: Library Director

- Recommendations: 1) Remove the Placentia Library District Policy #2320, Job Description – Coordinator of Development & Volunteer Services.  
2) Approve changes to the Placentia Library District Policy #4080, Membership in Associations as presented.  
3) Approve changes to the Placentia Library District Policy #4085, Support Organizations as presented and authorize staff to present changes to the Placentia Library Friends Foundation at their February meeting.  
4) Approve change to the Placentia Library District Policy #6040, Beverage & Food Policy as presented.

28. Placentia Library District Policy #2110, Health and Welfare Benefits

Presentation: Library Director

- Recommendations: 1) Placentia Library District pays 100% of the premium for dental, vision, long-term accidental death and dismemberment coverage for regular part-time employees, beginning July 1, 2010, to comply with the District's current coverage with SDRMA; or  
2) Placentia Library District to discontinue dental, vision, long-term accidental death and dismemberment coverage for regular part-time employees, beginning March 1, 2010, to comply with the District's current coverage with SDRMA; and

- 3) Discontinue the \$54.00 monthly co-pay for exempt employees.

**NEW BUSINESS**

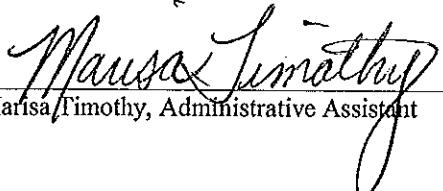
29. Presentation of Fiscal Year <sup>8</sup>2007-<sup>9</sup>2008 Financial Audit by Lynne Netty, CPA from Macias Gini & O'Connell.  
Presentation: Lynne Netty, CPA  
Recommendation: Receive & File the Fiscal Year 2008-2009 Financial Audit for the Placentia Library District of Orange County.
30. Travel Authorizations: Library Board of Trustees and Library Director to attend the California Association of Library Trustees and Commissioners to attend the Spring Workshop on March 13, 2010 at the Crowell Public Library in the City of San Marino.  
Presentation: Library Director  
Recommendation: Authorize Library Board of Trustees and Library Director to attend the California Association of Library Trustees and Commissioners to attend the Spring Workshop on Saturday, March 13, 2010 at the Crowell Public Library, in the City of San Marino, at a cost of \$18.00 per person plus mileage, with the expenses to be from the General Fund.
31. Payment for Restroom Renovation  
Presentation: Acting Human Resources/Finance Analyst  
Recommendation: Authorize staff to use Fund 706 to pay the invoice from Dalke Construction for the restroom renovation.
32. Request From the Red Cross For a Meeting Room Fee Waiver  
Presentation: Library Director  
Recommendation: Action to be determined by the Library Board of Trustees.

**ADJOURNMENT**

33. Agenda Preparation for the February Unusual Date Meeting which will be held on Tuesday, February 16, 2010 unless re-scheduled by the Library Board of Trustees.  <sup>due</sup> March - Distr Eval Form
34. Review of Action Items.  Lobby upholstery improvement  
*No action or discussion shall be taken on any item not appearing on the posted Agenda, unless authorized by law.*
35. Adjourn 8:10 PM

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

I, Marisa Timothy, Administrative Assistant, of the Placentia Library District, hereby certify that the Agenda for the January 25, 2010 Meeting of the Library Board of Trustees of the Placentia Library District was posted on January 20, 2010.

  
\_\_\_\_\_  
Marisa Timothy, Administrative Assistant



MINUTES  
PLACENTIA LIBRARY DISTRICT  
REGULAR DATE MEETING OF THE BOARD OF TRUSTEES  
December 21, 2009

**CALL TO ORDER** President Shkoler called the Regular Date Meeting of the Placentia Library District Board of Trustees to order on December 21, 2009 at 6:30 P.M.

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

**Members Absent:** None

**Others Present:** Library Staff: Library Director Jeanette Contreras, Roger Hiles, Yesenia Baltierra, Marisa Timothy; Placentia Library Friends Foundation (PLFF) Vice President Jack Hanley.

**ORAL  
COMMUNICATION**

There was no oral communication at this time.

**ADOPTION OF  
AGENDA**

It was moved by Trustee Turner and seconded by Trustee Wood to adopt the agenda as presented:

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

**TRUSTEE REPORTS**

President Shkoler attended the city's Tree Lighting Ceremony that included a video and performance by the Placentia Community Choir. He was also at the Miss Placentia – Yorba Linda introductions event held at the Marriot in Placentia. He participated in SDRMA's webinar on Ethics that was well done and professional. He viewed the ABC World News spot on the library's Súper STAR Storytime that was a nice bit of publicity for the library. Also he attended the Chamber of Commerce Citizen of the Year Breakfast where Nancy Lone-Tollefson and Roy Redman were named Placentia's Citizens of the Year. (Item 5)

Secretary DeVecchio attended the Miss Placentia – Yorba Linda introductions event held at the Marriot in Placentia and the first anniversary celebration for Children's Librarian Lori Worden that was held at the Library.

Trustee Escobosa attended the library's holiday gathering and photo shoot. She also attended the County's Conflict of Interest training with Library Director Contreras.

Trustee Turner attended the Miss Placentia – Yorba Linda introductions event held at the Marriot in Placentia and the library's holiday gathering and photo shoot. She attended the Chamber of Commerce Citizen of the Year Breakfast. She also came to see the Celtic Christmas performance at the Library. She participated in the Adult Book Discussion of The Alchemist. She represented the Board at the monthly PLFF meeting that was held at PLFF President Brenda Benner's home where she felt very

welcomed. Trustee Wood also attended the library's holiday gathering and photo shoot. (Item 6)

**FRIENDS  
FOUNDATION  
REPORT**

Placentia Library Friends Foundation's Vice President, Jack Hanley reported on the activities of the foundation including designating him as the regular representative at Board of Trustee meetings. The computer lab project is moving forward with input from new member Leonard Rich. Nancy Lone-Tollefson has recruited many new volunteers for the book store and monthly book sales. The Doll Boutique fundraiser gathered a several hundred dollar profit after some items were displayed at a local beauty shop. They have secured John Corcoran for the upcoming Author's Luncheon which many efforts are now focused on. (Item 7)

**CONSENT CALENDAR**

It was moved by Trustee Turner and seconded by Trustee Wood to approve Agenda Items 8-26.

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

**CLAIMS**

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

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

Current Claims and Payroll (Item 11)

FY2009-2010 Cash Flow Analysis through November 2009; the Schedule of Anticipated Property Tax Revenues for FY2009-2010 as provided by the Orange County Auditor (Item 12)

**TREASURER'S  
REPORT**

Financial Reports for November 2009 for Placentia Library District Accounts on Deposit with the Orange County Treasurer (Item 13)  
Balance Sheet for November 2009 (Item 14)

Acquisitions Report for November 2009 (Item 15)

Entrepreneurial Activities Report for November 2009 (Item 16)

**GENERAL CONSENT**

Personnel Report for November 2009 (Item 17)

Circulation Report for November 2009 (Item 18)

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

**STAFF REPORTS**

Library Director's Report for November 2009 (Item 20)

Library Services Manager's Report for November 2009 (Item 21)



Children's Services Report for November 2009 (Item 22)

Literacy / Volunteer Services Report for November 2009 (Item 23)

Reference and Adult Services Report for November 2009 (Item 24)

Local History Room Report for November 2009 (Item 25)

Placentia Library Web Site & Technology Report for November 2009 (Item 26)

**CONTINUING  
BUSINESS**

Library Director Contreras recommended that more time be allotted for research into sick leave policies and that discussions be postponed until the February meeting. All present agreed with this.

**POLICY #2040**

(Item 27)

**NEW  
BUSINESS**

**PERMIT PARKING  
PROGRAM**

Library Director Contreras presented a summary of the City's plans to implement a parking permit program in areas of the parking lot that would affect both library patrons and staff. Review and discussion of property and legal documents was held. It was moved by Trustee Wood and seconded by Trustee Escobosa to direct Library Director Contreras to meet with the City Administrator to communicate the Library's concerns regarding the parking permit program. (Item 28)

AYES: Shkoler, DeVecchio, Escobosa, Turner, Wood

NOES: None

ABSTAIN: None

ABSENT: None

**ELECTION OF BOARD  
MEMBERS**

Secretary DeVecchio nominated President Shkoler as President of the Board of Trustees. Trustee Wood nominated Secretary DeVecchio as Secretary of the Board of Trustees. All present supported the nominations. President Shkoler confirmed the re-elections. (Item 29)

**APPOINTMENT  
OF REPRESENTATIVES**

Incumbents Trustee Turner and Secretary DeVecchio were reappointed as the Local Area Formation Commission (LAFCO) representatives. President Shkoler and Trustee Escobosa were appointed as the Placentia Civic Center Authority representatives. Trustee Wood was appointed the Orange County Council of Governments (OCCOG) representative, with Secretary DeVecchio being the alternate. Trustee Turner was appointed the Placentia Library Friends Foundation representative, with Trustee Escobosa being the alternate. Also, it was confirmed that Trustee Wood would continue to serve as the representative at the Placentia Community Network meetings, with Trustee Escobosa being the alternate. (Item 30)

**RESOLUTION 10-07**

Library Director Contreras presented the proposed schedule for Regular Board Meeting Dates for Calendar Year 2010 including changes to dates in the months of January and February and no meeting to be held in July. The benefits of keeping a regular schedule were discussed along with necessary adjustments due to holidays and personal schedules. It was moved by Trustee Wood and seconded by Trustee Turner to determine the Regular Board Meeting Dates for Calendar Year to be the third Monday of

each month including the month of July except for the established dates of January 25, 2010 and February 16, 2010. Resolution 10-07 was read by title only by the recorder. It was moved by Secretary DeVecchio and seconded by Trustee Turner to adopt revised Resolution 10-07 as designated: (Item 31)

AYES: Shkoler, DeVecchio, Escobosa, Turner, Wood

NOES: None

ABSTAIN: None

ABSENT: None

Resolution 10-07 was adopted by a roll-call vote.

**AGENDA  
PREPERATION**

Agenda Preparation for the January Board of Trustees Meeting which will be held on Monday, January 25, 2010 unless re-scheduled by the Library Board of Trustees. (Item 32)

**ADJOURNMENT**

The Regular Meeting of the Board of Trustees of the Placentia Library District on December 21, 2009 adjourned at 7:37 P.M. (Item 33)

**NEXT MEETING**

The next meeting will be on Monday, January 25, 2010 at 6:30 P.M.

\_\_\_\_\_  
Richard DeVecchio  
Secretary  
Library Board of Trustees

\_\_\_\_\_  
Al Shkoler  
President  
Library Board of Trustees





**BOARD OF TRUSTEES  
MEETING CALENDAR**

January 2010 – December 2010

<b>MONTH</b>	<b>DATE</b>	<b>TIME</b>	<b>LOCATION</b>
January	25	6:30 p.m.	Meeting Room
February	16	6:30 p.m.	Meeting Room
March	15	6:30 p.m.	Meeting Room
April	19	6:30 p.m.	Meeting Room
May	17	6:30 p.m.	Meeting Room
June	21	6:30 p.m.	Meeting Room
July	19	6:30 p.m.	Meeting Room
August	16	6:30 p.m.	Meeting Room
September	20	6:30 p.m.	Meeting Room
October	18	6:30 p.m.	Meeting Room
November	15	6:30 p.m.	Meeting Room
December	20	6:30 p.m.	Meeting Room



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**PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES**

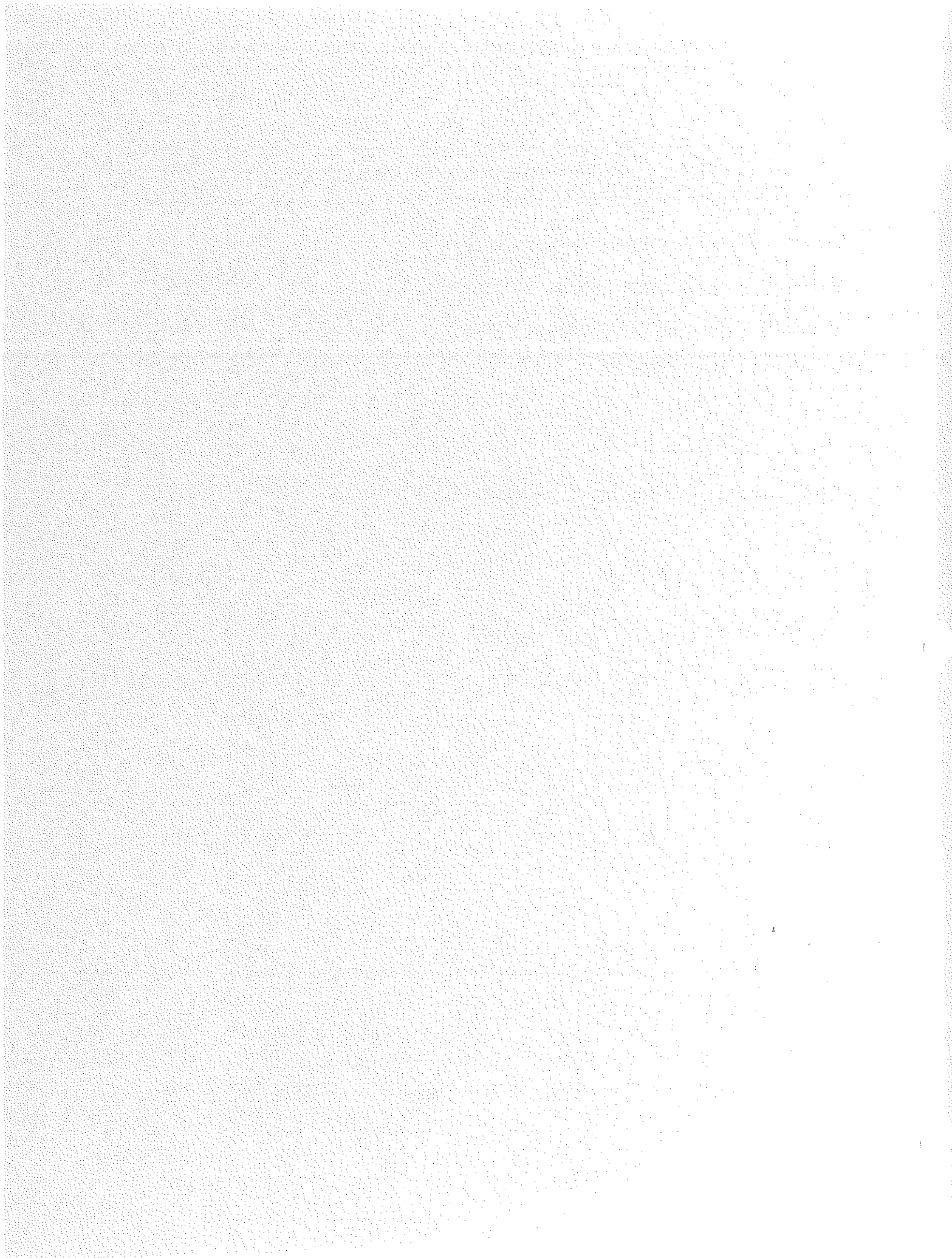
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**TO:** Jeanette Contreras, Library Director  
**FROM:** Marisa Timothy, Administrative Assistant  
**SUBJECT:** Summary of Non-standard Claims  
**DATE:** January 25, 2010

TYPE	DATE	CLAIM #	AMOUNT
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*NONE*

		<b>TOTAL</b>	<b>0</b>
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**PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES**

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**TO:** Jeanette Contreras, Library Director  
**FROM:** Marisa Timothy, Administrative Assistant  
**SUBJECT:** Summary of Claims Forwarded by the Library Director & Trustees  
**DATE:** January 25, 2010

TYPE	DATE	CLAIM#	AMOUNT
FUND 707			
	01/05/10	5250	\$14,456.80
	01/05/10	5251	\$2,227.49
	01/05/10	5252	\$4,385.09
	01/05/10	5253	\$1,951.61
	01/05/10	5254	\$1,645.79
	01/14/10	5255	\$16,490.47
		<b>TOTAL</b>	<b>\$41,157.25</b>



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**PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES**

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**TO:** Jeanette Contreras, Library Director  
**FROM:** Marisa Timothy, Administrative Assistant  
**SUBJECT:** Current Claims and Payroll  
**DATE:** January 25, 2010

**Current Claims**

TYPE	DATE	CLAIM #	AMOUNT
706	01/25/10	5256	\$18,862.00
707	01/25/10	5257	\$ 7,377.13
	01/25/10	5258	\$ 1,927.83

*Subtotal for Claims* \$28,166.96

**Payroll**

On Demand Wire	02/01/10	#16	\$40,000.00
On Demand Wire	02/10/10	#17	\$40,000.00

*Subtotal for Payroll* \$80,000.00

**TOTAL  
CURRENT CLAIMS &  
PAYROLL** \$108,166.96

LOCALLY GOVERNED DISTRICT  
CLAIMS TRANSMITTED FOR PAYMENT

DATE: 01/25/10  
REPORT NO: 5256

The County Auditor is authorized to draw these checks from:

Placentia Library District  
411 E Chapman Ave  
Placentia, CA 92870

FUND: 706  
DEPT: V700  
BUDGET CONTROL: 707  
UNIT: 0900

APPROVED CLAIMS						AC'S USE ONLY	
Vendor Code	DATE	OBJT	DEPT	REPT	AMOUNT	DOC	SC
Payee Name and Address	INVOICE #	REV/ BS ACCT	OBJT	CATG			
Dalke & Sons Construction 4585 Allstate Drive Riverside, CA 92501-1701	11/23/2009 10472	0000			\$ 18,862.00		
<b>TOTAL REMITTANCE:</b>						\$ 18,862.00	

The claims listed above (totaling \$18,862.00) are approved for payment pursuant to an order entered in the Minutes of the Board of Directors of this District and I certify that the payees named who are described in Government Code Section 3101 have taken the oath or affirmation required by Government Code Section 3102.

Approved by \_\_\_\_\_ Countersigned by \_\_\_\_\_ Attested and/or countersigned by \_\_\_\_\_  
Page Total: \_\_\_\_\_  
(7/2009)



LOCALLY GOVERNED DISTRICT  
CLAIMS TRANSMITTED FOR PAYMENT

DATE: 01/25/10  
REPORT NO: 5257

The County Auditor is authorized to draw these checks from:

Placentia Library District  
411 E Chapman Ave  
Placentia, CA 92870

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

APPROVED CLAIMS						AC'S USE ONLY	
Vendor Code Payee Name and Address	DATE INVOICE #	OBJT REV/ BS ACCT	DEPT OBJT	REPT CATG	AMOUNT	DOC NUMBER	SC
VC5764 Union Bank of California PARS #6746022400 Union Bank of California - PARS Trustee PO Box 85292 San Diego CA 92186-5292	01-13-10 6746022400	0200			\$ 2,856.54		
VC6155 Best Best & Krieger 3750 University Avenue, Suite 400 Post Office Box 1028 Riverside, CA 92502-1028	01-12-10 619949	1900	0738		\$ 313.50		
VC4802-4 Office Depot PO Box 70025 Los Angeles CA 90074-0025	01-04-10 502824632001	1800	0725		\$ 283.44		
	12-31-09 502824649001	1800	0725		\$ 24.44		
					\$ 307.88		
VC4829 Hoang Computer Services 6765 Westminster Bl. Ste C-PMB 103 Westminster, CA 92683	12-31-09 09-00349	1900	0739		\$ 800.00		
N06779K 3M RSP4754 2807 Paysphere Circle Chicago IL 60674-0000	12-03-09 OF40895	1300			\$ 227.00		
	11-24-09 OF40774	1300			\$ 1,256.98		
					\$ 1,483.98		
VC0451 Pitney Bowes PO Box 856179 Louisville, KY 40285-6179	01-13-10 6944631-DC09	2100			\$ 141.00		
VC5233-2 AT&T Payment Center Sacramento, CA 95887-0001	01-07-10 335 253-2062 597 0	0700	0700		\$ 1,249.24		
	01-04-10 714 524-8408 787 6	0700	0700		\$ 69.95		
					\$ 1,319.19		
VC5465-3 Time Warner Cable PO Box 60074 City of Industry CA 91716-0074	01-05-10 8448400250276198	0700	0702		\$ 155.04		
<b>TOTAL REMITTANCE:</b>					<b>\$ 7,377.13</b>		

The claims listed above (totaling \$7,377.13) are approved for payment pursuant to an order entered in the Minutes of the Board of Directors of this District and I certify that the payees named who are described in Government Code Section 3101 have taken the oath or affirmation required by Government Code Section 3102.

Approved by \_\_\_\_\_

Countersigned by \_\_\_\_\_

Attested and/or countersigned by \_\_\_\_\_

Page Total:

(7/2009)

LOCALLY GOVERNED DISTRICT  
CLAIMS TRANSMITTED FOR PAYMENT

DATE: 01/25/10  
REPORT NO: 5258

The County Auditor is authorized to draw these checks from:

Placentia Library District  
411 E Chapman Ave  
Placentia, CA 92870

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

APPROVED CLAIMS						AC'S USE ONLY	
Vendor Code Payee Name and Address	DATE INVOICE #	OBJT REV/ BS ACCT	DEPT OBJT	REPT CATG	AMOUNT	DOC NUMBER	SC
VC4997 EBSCO Subscription Services PO Box 92901 Los Angeles, CA 90009-2901	12-09-09	2400	0760		\$ 172.85		
	12-18-09	0325336	2400	0760	\$ 50.00		
	12-13-09	0325988	2400	0760	\$ 10.00		
		0041824			\$ 232.85		
VC0615-2 Random House Dept 0919 PO Box 120001 Dallas TX 75312-0919	12-11-09	2400	0760		\$ 94.61		
	12-21-09	1087955043	2400	0760	\$ 451.98		
	12-18-09	W32809180	2400	0760	\$ 39.79		
	12-18-09	W32809200	2400	0760	\$ 22.77		
	12-18-09	W30920720	2400	0760	\$ 30.10		
	12-18-09	W31306490	2400	0760	\$ 17.06		
	12-18-09	W29940720	2400	0760	\$ 26.85		
	12-18-09	W32853650	2400	0760	\$ 208.35		
	12-09-09	W32808690	2400	0760	\$ 92.09		
	12-09-09	W30920750	2400	0760	\$ 50.26		
	12-09-09	W29487010	2400	0760	\$ 279.06		
	12-18-09	w32811920	2400	0760	\$ 39.41		
	12-18-09	w32596870	2400	0760	\$ 41.03		
	12-18-09	W32446130	2400	0760	\$ 96.92		
	12-18-09	W31875070	2400	0760	\$ 41.83		
	12-18-09	W32954280	2400	0760	\$ 162.87		
	12-18-09	W31957190	2400	0760	\$ 1,694.98		
<b>TOTAL REMITTANCE:</b>					\$ 1,927.83		

The claims listed above (totaling \$1,927.83) are approved for payment pursuant to an order entered in the Minutes of the Board of Directors of this District and I certify that the payees named who are described in Government Code Section 3101 have taken the oath or affirmation required by Government Code Section 3102.

Approved by \_\_\_\_\_

Countersigned by \_\_\_\_\_

Attested and/or countersigned by \_\_\_\_\_

Page Total:

(7/2009)



**County of Orange**  
**On Demand Wire**  
**A/P PAYMENT REQUEST AND TRANSMITTAL**

Email to: Treasurer-Tax Collector at: cashmgml@ttc.ocgov.com or Fax to: (714) 834-2912

Please Pay \$ 40,000.00 on 02/01/2010

Transaction Reference (select one):  Automated Clearing House (ACH)  Wire Transfer (WT)

A WT will have a settlement date that is the same as the date on the ODW form. An ACH will have a settlement date of one business day after the date on the form.

Send To: Bank Name: Wells Fargo Bank  
ABA #: 121042882  
Account Name: Placentia Library District  
Account #: 2011939659  
Reference: Payroll #16

Description: Placentia Library District's Payroll.

**Department / Agency**

Contact: Trinh Jeanette Contreras  
Name and Title  
(714) 528-1925 | (714) 579-1082  
Phone Number | FAX Number

CODE	DEPT	ID
AUDITOR COPY SUBMITTED TO:	A/C ACTS PAYABLE	<input checked="" type="checkbox"/>
	A/C CHECK WRITING	<input type="checkbox"/>

Vendor/Customer Code: vc-6532

DEPARTMENT'S USE -- COMPLETE IN DETAIL									
FUND	DEPT	BUDGET CTRE	UNIT	OBJ REV BSA	SUB OBJ SUB REV SUB BSA	DEPT OBJ DEPT REV DEPT BSA	JOB NUMBER	AMOUNT	
707	v700	707	0900	0100				\$40,000.00	
ENCUMBRANCE REVERSAL: <input type="checkbox"/> YES <input type="checkbox"/> NO							TOTAL PAYMENT	\$40,000.00	
I HEREBY CERTIFY THAT THIS CLAIM IS TRUE AND CORRECT AND THAT PAYMENT HAS NOT BEEN RECEIVED BY				EXPENDITURES AUTHORIZED AND APPROVED BY			APPROVED DAVID E. SUNDSTROM, AUDITOR-CONTROLLER		
CLAIMANT	DATE	AUTHORIZED SIGNER	DATE	DEPUTY	DATE				

PLEASE DO NOT WRITE BELOW THIS LINE - FOR INTERNAL USE ONLY	
<b>Auditor-Controller Approvals:</b>	<b>Transaction Reference</b>
<b>Claims &amp; Disbursing:</b>	MDW Transaction #: _____
Over Limit: <u>\$100,000 (1)</u> <u>\$500,000 (2)</u> <u>\$1,000,000 (3)</u>	<b>Treasurer-Tax Collector Information:</b>
Claims & Disbursing Management: _____	Released By / Ref #: _____
Check Writing: _____	





**County of Orange  
On Demand Wire**

**A/P PAYMENT REQUEST AND TRANSMITTAL**

**Email to:** Treasurer-Tax Collector at: cashmgmt@ffc.ocgov.com or **Fax to:** (714) 834-2912

**Please Pay \$** 40,000.00 **on** 02/10/2010

**Transaction Reference (select one):**  Automated Clearing House (ACH)  Wire Transfer (WT)

A WT will have a settlement date that is the same as the date on the ODW form. An ACH will have a settlement date of one business day after the date on the form.

**Send To:**  
**Bank Name:** Wells Fargo Bank  
**ABA #:** 121042882  
**Account Name:** Placentia Library District  
**Account #:** 2011939659  
**Reference:** Payroll #17

**Description:** Placentia Library District's Payroll.

Department / Agency

**Contact:** Trinh Jeanelle Contreras  
Name and Title  
(714) 528-1925 | (714) 579-1082  
Phone Number | FAX Number

<b>CODE</b>	<b>DEPT</b>	<b>ID</b>	
<b>AUDITOR COPY SUBMITTED TO:</b>	<b>A/C ACTS PAYABLE</b>	<input checked="" type="checkbox"/>	
	<b>A/C CHECK WRITING</b>	<input type="checkbox"/>	

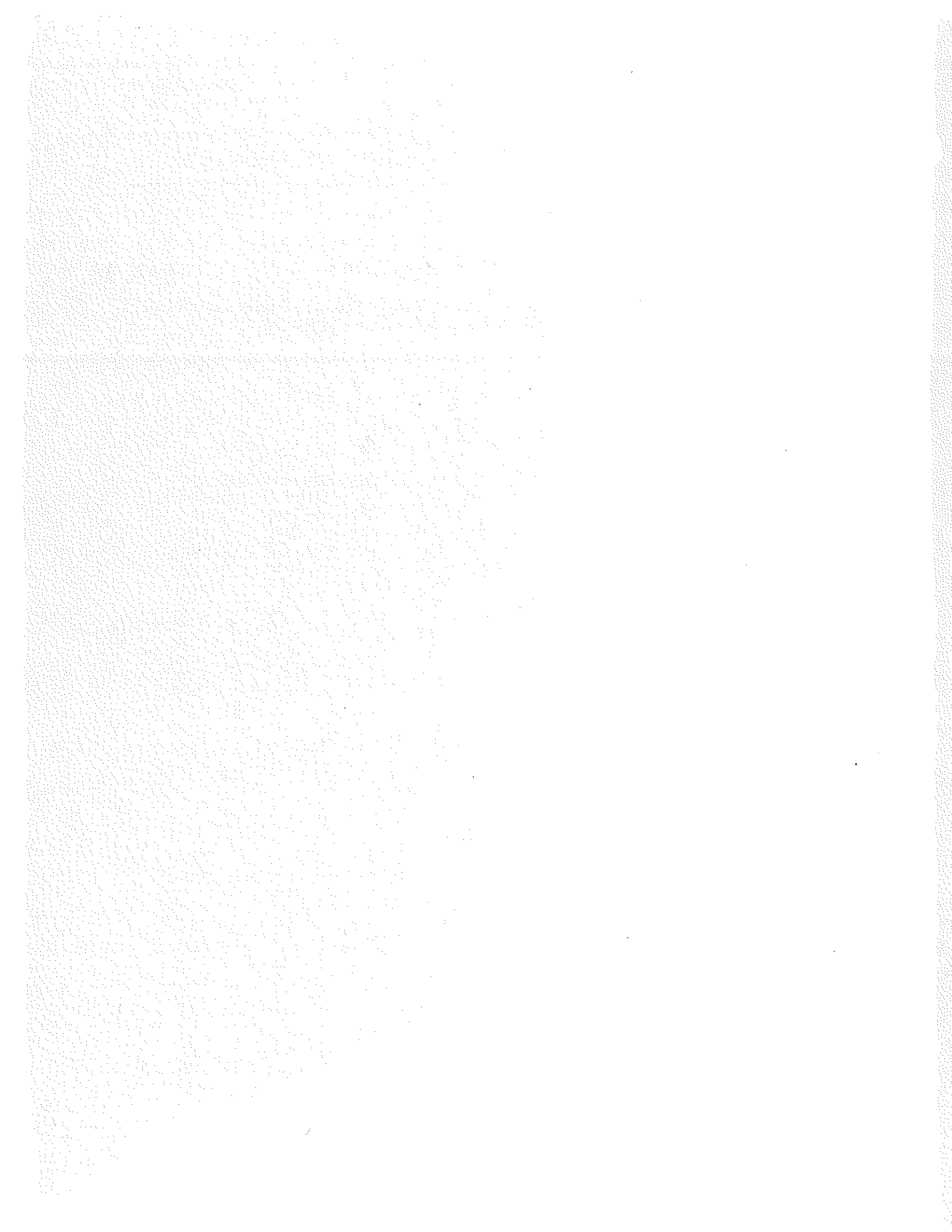
**Vendor/Customer Code:** vc-6532

DEPARTMENT'S USE -- COMPLETE IN DETAIL									
FUND	DEPT	BUDGET CTRL	UNIT	OBJ REV BSA	SUB OBJ SUB REV SUB BSA	DEPT OBJ DEPT REV DEPT BSA	JOB NUMBER	AMOUNT	
707	v700	707	0900	0100				\$40,000.00	
<b>ENCUMBRANCE REVERSAL:</b> <input type="checkbox"/> YES <input type="checkbox"/> NO								<b>TOTAL PAYMENT</b>	\$40,000.00
I HEREBY CERTIFY THAT THIS CLAIM IS TRUE AND CORRECT AND THAT PAYMENT HAS NOT BEEN RECEIVED BY CLAIMANT: _____ DATE: _____				EXPENDITURES AUTHORIZED AND APPROVED BY AUTHORIZED SIGNER: _____ DATE: _____			APPROVED DAVID E. SUNDBLUM, AUDITOR-CONTROLLER		

PLEASE DO NOT WRITE BELOW THIS LINE - FOR INTERNAL USE ONLY			
<b>Auditor-Controller Approvals:</b>		<b>Transaction Reference</b>	
<b>Claims &amp; Disbursing:</b>		MDW Transaction #: _____	
Over Limit:	<u>\$100,000 (1)</u>	<u>\$500,000 (2)</u>	<u>\$1,000,000 (3)</u>
Claims & Disbursing Management:		<b>Treasurer-Tax Collector Information:</b>	
Check Writing:	_____	Released By / Ref #: _____	







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## PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

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**TO:** Library Board of Trustees  
**FROM:** Jeanette Contreras, Library Director  
**SUBJECT:** Financial Reports through December 2009 for the Placentia Library District  
Accounts on Deposit with the Orange County Treasurer and the Placentia Library  
District General Ledger  
**DATE:** January 25, 2010

### Summary of Cash and Investments as of December 31, 2009

Cash with Orange County Treasurer Fund 702	12,768.82
Cash with Orange County Treasurer Fund 703	12,165.02
Cash with Orange County Treasurer Fund 706	194,022.78
Cash with Orange County Treasurer Fund 707	1,166,971.27
Cash with Orange County Treasurer Fund 708	11,870.47
County Exempt Checking – Bank of the West	45,198.01
County Exempt Savings – Bank of the West	78,960.23
General Fund Checking – Bank of the West	9,595.97
General Fund Savings – Bank of the West	140,740.08
Literacy Fund Savings – Bank of the West	14,408.03
Payroll Checking – Wells Fargo Bank	143,114.63
Payroll Emergency CD – California National Bank	23,624.58

I hereby certify that the investments are in compliance with Placentia Library District Policy 3035 – Investment of District Funds, as adopted by the Library Board of Trustees, and California Government Code Section 53646(b)(1); that Placentia Library District has the ability to meet its budgeted expenditures for the next six (6) months; and that the Payroll Emergency Certificate of Deposit is held by California National Bank with an original purchase date of January 27, 2003 and the maturity date is May 27, 2010.

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Jeanette Contreras  
Library Director





PLACENTIA LIBRARY DISTRICT  
 YTD REVENUE REPORT  
 December 31, 2009

GENERAL REV Fund 707	SRCE	DESCRIPTION	BUDGET	YTD ACTUAL	BALANCE	PERCENT % RECEIVED
<b>TAXES</b>						
6210		Property Taxes - Current Secured	1,593,108	882,091	711,017	55.4%
6220		Property Taxes - Current Unsecured	73,640	42,632	31,008	57.9%
6230		Property Taxes - Prior Secured	0	-	0	100.0%
6240		Property Taxes - Prior Unsecured	940	-	940	0.0%
6250		Taxes - Spec Dist Augmentation	7,520	-	7,520	0.0%
6280		Property Taxes - Curr Supplemental	36,760	6,877	29,883	18.7%
6300		Property Taxes - Prior Supplemental	1,104	6,155	-5,051	557.5%
6540		Penalties & Costs on Delinq Taxes	0	1,646	-1,646	100.0%
<b>REVENUE FROM USE OF MONEY &amp; PROPY</b>						
6610		Interest	21,800	4,813	16,987	22.1%
<b>INTERGOVERNMENTAL REVENUES</b>						
6690		State - Homeowners Property Tax Relief	14,320	2,318	12,002	16.2%
6970		State - Other	20,000	-	20,000	0.0%
<b>MISCELLANEOUS REVENUES</b>						
7670		Miscellaneous Revenue (Local Revenue)	99,388	42,579	56,809	42.8%
		Passports	40,000	34,434	5,566	86.1%
		Impact Fees	0	47,528	-47,528	100.0%
7680		6-MO Expired (Outlawed) Checks	0	-	0	100.0%
<b>TOTAL REVENUES FY 09/10:</b>			<b>1,908,580</b>	<b>1,071,074</b>		<b>56.1%</b>

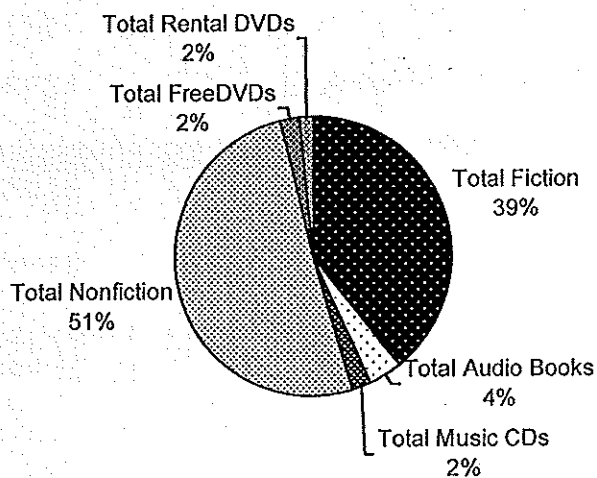
PLACENTIA LIBRARY DISTRICT  
EXPENDITURES REPORT  
December 31, 2009

ACCOUNT	DESCRIPTION	APPROPRIATIONS	EXPENDED	CURRENT	REMAINDER
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>					
0100	Salaries & Wages	1,029,376	433,052	0.42	\$596,324
0200	Retirement	110,000	62,610	0.57	\$47,390
0301	Unemployment Insurance	5,000	5,140	1.03	-\$140
0306	Health Insurance	100,900	56,402	0.56	\$44,498
0308	Dental Insurance	13,000	5,868	0.45	\$7,132
0309	Life Insurance	11,000	2,342	0.21	\$8,658
0310	AD & D Insurance	7,000	1,604	0.23	\$5,396
0319	Vision Insurance	4,000	997	0.25	\$3,003
0350	Workers' Compensation Insurance	10,000	4,325	0.43	\$5,675
	<b>TOTAL</b>	<b>\$1,290,276</b>	<b>\$572,340</b>	<b>0.44</b>	<b>\$717,936</b>
<b>SERVICES &amp; SUPPLIES</b>					
0700	Communications	10,000	5,197	0.52	\$4,804
0900	Food	1,300	453	0.35	\$847
1000	Household Expenses	9,000	2,607	0.29	\$6,393
1100	Library Insurance	13,000	13,338	1.03	-\$338
1300	Maintenance, Equipment	30,000	10,850	0.36	\$19,150
1400	Maintenance, Buildings & Improvements	17,197	49,323	2.87	-\$32,126
1600	Memberships	1,500	4,118	2.75	-\$2,618
1800	Office Expenses	40,000	20,647	0.52	\$19,353
1803	Postage	5,000	2,678	0.54	\$2,322
1900	Prof./Specialized Services	134,000	48,280	0.36	\$85,720
1912	Investment Administrative Fees	2,000	366	0.18	\$1,634
2000	Publication and Legal Notices	1,000	0	0.00	\$1,000
2100	Rents and Leases - Equipment	1,500	141	0.09	\$1,359
2200	Rents & Leases - Buildings & Improvements	73,500	14,090	0.19	\$59,410
2400	Books/Library Materials	160,307	68,846	0.43	\$91,462
2600	Transportation & Travel	2,000	1,330	0.66	\$670
2700	Meetings	5,000	1,100	0.22	\$3,900
2800	Utilities	80,000	9,717	0.12	\$70,283
	<b>TOTAL</b>	<b>\$586,304</b>	<b>\$253,080</b>	<b>0.43</b>	<b>\$333,224</b>
<b>OTHER CHARGES</b>					
3700	Taxes and Assessments	\$7,000	\$0	0.00	\$7,000
	<b>OPERATING EXPENSES</b>	<b>\$1,876,580</b>	<b>\$825,420</b>	<b>0.44</b>	<b>\$1,051,160</b>
<b>FIXED ASSETS &amp; CONTINGENCY FUNDS</b>					
4000	Equipment	\$25,000	\$0	0.00	\$25,000
5200	Contingency Funds	\$0	\$0	0.00	\$0
	<b>TOTAL</b>	<b>\$25,000</b>	<b>\$0</b>	<b>0.00</b>	<b>\$25,000</b>
<b>TOTAL BUDGET (Fund 707)</b>					
		<b>\$1,908,580</b>	<b>\$825,420</b>		<b>\$1,083,160</b>
707-	General Reserves	\$10,000	\$0	0.00	\$10,000
702-	Equipment & Structural Repair Fund	\$13,072	\$0	0.00	\$13,072
703-	Automated Replacement Fund	\$12,369	\$0	0.00	\$12,369
706-	Interest & Sinking Bond Redemption	\$197,268	\$0	0.00	\$197,268
708-	Unused Sick Leave Payoff Reserve	\$12,075	\$0	0.00	\$12,075

# Placentia Library District

## ACQUISITIONS REPORT FOR FISCAL YEAR 2009-2010 THROUGH THE MONTH OF DEC. 2009

	<u>Amount</u>	<u>Titles</u>	<u>Volumes</u>
Total Fiction	\$33,371	2,185	2,778
Total Non-Fiction	\$43,075	1,682	2,592
Total Music CDs	\$1,936	100	102
Total Audio Books	\$3,252	43	43
Total Free DVDs	\$1,938	67	67
<u>Total Rental DVDs</u>	<u>\$1,400</u>	<u>52</u>	<u>52</u>
<b>TOTAL MATERIALS</b>	<b>\$84,971</b>	<b>4,129</b>	<b>5,634</b>



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

ACQUISITIONS REPORT FOR FISCAL YEAR 2009-2010 THROUGH THE MONTH OF DECEMBER 2009  
 Prepared by Katie Matas, Acquisitions Librarian

GENERAL FUND	ADOPT-A-BOOK		TOTAL PURCHASED		DONATED		TOTAL ITEMS	
	Amount	Titles	Amount	Titles	Value	Titles	Amount	Titles
Adult Fiction	\$14,920	872	\$0	0	\$713	26	\$15,233	898
Adult Circulating Non-Fiction	\$22,909	1,024	\$22,909	1,024	\$640	26	\$23,549	1,050
Adult Reference	\$633	13	\$0	0	\$200	2	\$833	15
Adult magazines	\$6,026	126	\$6,026	126	\$0	0	\$6,026	126
Adult online databases	\$3,300	1	\$3,300	1	\$0	0	\$3,300	1
Total Adult Non-Fiction	\$32,867	1,164	\$32,867	1,164	\$840	28	\$33,708	1,192
TOTAL ADULT PRINT MATERIALS	\$47,387	2036	\$47,387	2036	\$1,554	54	\$48,941	2090
Adult Music CDs	\$1,706	90	\$0	0	\$360	24	\$2,066	114
Adult Audio Books	\$3,252	43	\$0	0	\$0	0	\$3,252	43
Adult Free DVDs	\$1,359	41	\$0	0	\$0	0	\$1,359	41
Adult Rental DVDs	\$988	37	\$988	37	\$130	8	\$1,118	45
TOTAL ADULT NON-PRINT MATERIALS	\$7,304	211	\$7,304	211	\$490	32	\$7,794	243
TOTAL ADULT MATERIALS	\$54,691	2247	\$54,691	2,247	\$2,044	86	\$56,735	2,333
Juvenile Fiction	\$13,959	917	\$13,959	917	\$10	1	\$13,969	918
Young Adult Fiction	\$4,892	396	\$4,892	396	\$40	2	\$4,932	398
Total Juvenile Fiction	\$18,851	1,313	\$18,851	1,313	\$50	3	\$18,901	1,316
Juvenile Circulating Non-Fiction	\$5,442	260	\$5,442	260	\$303	16	\$5,745	276
Young Adult Circulating Non-Fiction	\$1,503	71	\$1,503	71	\$0	0	\$1,503	71
Juvenile Reference	\$423	26	\$2,241	170	\$0	0	\$2,241	170
Juvenile Magazines	\$622	16	\$622	16	\$0	0	\$622	16
Juvenile on-line databases	\$399	1	\$399	1	\$0	0	\$399	1
Total Juvenile Non-Fiction	\$8,389	374	\$10,208	518	\$303	16	\$10,511	534
TOTAL JUVENILE PRINT MATERIALS	\$27,240	1,687	\$29,059	1,831	\$353	19	\$29,412	1,850
Juvenile Music CDs	\$230	10	\$230	10	\$0	0	\$230	10
Juvenile Audio Books	\$0	0	\$0	0	\$0	0	\$0	0
Juvenile Free DVDs	\$579	26	\$579	26	\$0	0	\$579	26
Juvenile Rental DVDs	\$412	15	\$412	15	\$0	0	\$412	15
TOTAL JUVENILE NON-PRINT MATERIALS	\$1,221	51	\$1,221	51	\$0	0	\$1,221	51
TOTAL JUVENILE MATERIALS	\$28,461	1,738	\$30,280	1,882	\$353	19	\$30,633	1,901
Total Fiction	\$33,371	2,185	\$33,371	2,185	\$763	29	\$34,134	2,214
Total Non-Fiction	\$41,257	1,938	\$43,075	1,682	\$1,143	44	\$44,219	1,726
Total Music CDs	\$1,936	100	\$1,936	100	\$360	24	\$2,296	124
Total Audio Books	\$3,252	43	\$3,252	43	\$0	0	\$3,252	43
Total Free DVDs	\$1,938	67	\$1,938	67	\$0	0	\$1,938	67
Total Rental DVDs	\$1,400	52	\$1,400	52	\$130	8	\$1,530	60
TOTAL MATERIALS	\$83,153	3665	\$84,971	4,129	\$2,997	105	\$87,968	4,234

General Fund \$15,692  
 Adopt-a-book \$337  
 Outstanding Orders as of December 2009 \$16,029  
**TOTAL \$16,029**

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**PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES**

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**TO:** Jeanette Contreras, Library Director  
**FROM:** Yesenia Baltierra, Acting Human Resources/Finance Analyst  
**SUBJECT:** Entrepreneurial Activities Report for December 2009  
**DATE:** January 25, 2010

**December 2009 Net Revenue Summary**

			YTD	YTD
	Dec-09	Dec-08	2009-2010	2008-2009
Passport	2,830.00	2,793.00	29,409.00	18,650.00
Passport Photos	440.00	540.00	5,025.00	3,620.00
Test Proctor	250.00	270.00	1,700.00	660.00
<b>Total</b>	<b>3,520.00</b>	<b>3,603.00</b>	<b>36,134.00</b>	<b>22,930.00</b>





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**PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES**

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**TO:** Jeanette Contreras, Library Director  
**FROM:** Yesenia Baltierra, Acting Human Resources/Finance Analyst  
**SUBJECT:** Personnel Report for December 2009  
**DATE:** January 25, 2010

**RESIGNATIONS:**

None

**RETIREMENT:**

None

**APPOINTMENTS:**

None

**OPEN POSITIONS:**

None

**WORKERS' COMPENSATION LEAVE:**

None

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**PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES**

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**TO:** Jeanette Contreras, Library Director  
**FROM:** David Ferrari, Circulation Supervisor  
**SUBJECT:** Circulation Activity Report  
**DATE:** January 25, 2010

**MONTHLY STATISTICS**

December 2009

<u>CIRCULATION</u>	Dec 09.	Dec 08.		Y-T-D 2009-10	Y-T-D 2008-09	Y-T-D % change
NEW PATRON REGISTRATIONS	279	372		2,271	1,774	21.9%
TOTAL CIRCULATION	15,370	16,223		108,207	82,127	24.1%
ATTENDANCE	21,698	17,828		149,521	94,229	37.0%

**PATRON COUNT**

	Sun	Mon	Tues	Wed	Thur	Sat	Total/Hr.
9:00	0	566	758	734	474	512	3,044
10:00	0	658	788	778	430	538	3,192
11:00	0	604	862	758	494	636	3,354
12:00	0	610	846	824	442	570	3,292
1:00	688	604	978	1044	528	708	4,550
2:00	676	600	1,064	868	626	680	4,514
3:00	620	782	1,038	968	622	598	4,628
4:00	704	822	1,024	1,088	654	752	5,044
5:00	0	880	982	1,022	682	0	3,566
6:00	0	716	888	850	700	0	3,154
7:00	0	678	734	774	478	0	2,664
8:00	0	512	708	750	424	0	2,394
<b>Total/Day</b>	2,688	8,032	10,670	10,458	6,554	4,994	
							<b>Grand Total 21,698</b>

**PASSPORT SERVICES**

	Sun	Mon	Tues	Wed	Thur	Sat	Total/Hr.
9:00	0	0	0	0	0	6	6
10:00	0	0	0	0	0	5	5
11:00	0	0	0	0	0	6	6
12:00	0	0	0	0	0	5	5
1:00	2	0	0	0	0	3	5
2:00	4	0	0	0	0	3	7
3:00	2	3	7	5	5	2	24
4:00	2	4	5	7	4	0	22
5:00	0	2	5	6	3	0	16
6:00	0	3	5	4	3	0	15
7:00	0	1	4	3	1	0	9
8:00	0	0	2	4	0	0	6
<b>Total/Day</b>	10	13	28	29	16	30	
							<b>Grand Total 126</b>

**STAFF ACTIVITY**

- Dec 7, 2009-Meeting with Yesenia Baltierra to discuss Circulation Agendas.
- Dec 7, 2009- Meeting with Estella Wnek to discuss Circulation Agendas.
- Dec 14,2009- Meeting with Yesenia Baltierra to discuss Circulation Agendas.
- Dec 14, 2009-Meeting with Estella Wnek to discuss Circulation Agendas.
- Dec 21, 2009-Meeting with Yesenia Baltierra to discuss Circulation Agendas.
- Dec 23, 2009- Meeting with Yesenia Baltierra to discuss Circulation Agendas.
- Dec 28, 2009-Circulation Meeting.
- Dec 30, 2009-Meeting with Yesenia Baltierra to discuss Circulation Agendas.

**ONGOING PROJECTS**

- Dec 15-Submitted Circulation Manual draft to Yesenia Baltierra.
- Dec 30-Examined all the fire extinguishers in the library to be sure they were up to date.

**NEW PROJECTS AND ACTIVITIES**

None



**PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES**

**TO:** Jeanette Contreras, Library Director  
**FROM:** Marisa Timothy, Administrative Assistant  
**SUBJECT:** City of Placentia Invoices  
**DATE:** January 25, 2010

CITY OF PLACENTIA  
 INVOICES

PERIOD COVERED FY2009-2010	DATE INVOICE	S. CA EDISON	TURF	GROUNDS	MAINT/ REPAIRS	CIV CTR SEISMIC	IRRIGATION CONTROL	TOTAL
Jul-09	*							*
Aug-09	*							*
Sep-09	*							*
Oct-09	*							*
Nov-09	*							*
Dec-09	*							*
Jan-10	*							*
Feb-10								
Mar-10								
Apr-10								
May-10								
Jun-10								
<b>TOTAL</b>								*
<b>AVG</b>								

\* City Billing Not Received

PERIOD COVERED FY2008-2009	DATE INVOICE	S. CA EDISON	TURF	GROUNDS	MAINT/ REPAIRS	CIV CTR SEISMIC	IRRIGATION CONTROL	TOTAL
Jul-08	07/29/08	*	*	*	*	*		
Aug-08	08/27/08	6,700.24	1,150.57	259.55	*	*		8,110.36
Sep-08	09/26/08	14,218.85	1,150.57	126.90	*	*		15,496.32
Oct-08	10/29/08	5,128.31	1,150.57		*	*		6,278.88
Nov-08	*	7,465.13	1,150.57	150.27	*	*		8,765.97
Dec-08	8/20/09	*	1,150.57	*	*	*		1,150.57
Jan-09	8/20/09	3,613.69	1,150.57	134.24	*	*	7.67	4,906.17
Feb-09	8/20/09	*	1,150.57	145.42	*	*	7.70	1,303.69
Mar-09	8/20/09	3,236.95	1,150.57	136.67	*	*	7.70	4,531.89
Apr-09	8/20/09	4,187.79	1,150.57	137.17	*	*	7.78	5,483.31
May-09	08/20/09	4,700.35	1,150.57	137.17	*	*	7.75	5,995.84
Jun-09	08/20/09	7,534.05	1,150.57	137.25	*	*		8,821.87
<b>TOTAL</b>		56,785.36	12,656.27	1,504.47			38.60	\$70,844.87
<b>AVG</b>		6,309.49	1,150.57	150.45			7.72	\$6,440.45



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## PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

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**TO:** Library Board of Trustees  
**FROM:** Jeanette Contreras, Library Director  
**SUBJECT:** Library Director's Report  
**DATE:** January 25, 2010

### Accomplishments

- Completed and met with the Library Services Manager to review his special performance evaluation.
- Met with the City Administrator regarding the Parking Permit Program.
- Worked with the Placentia Library Friends Foundation (PLFF) to address the raffle issue for the upcoming Author's Luncheon.
- Continue to work with Jeff Ferre to address the library impact fee and ETCO's dispute.
- Organized and coordinated efforts for the snack venue with Rotary & El Dorado High School's Be Active at the Miss Placentia/Miss Yorba Linda Scholarship Program.
- Assisted the Acting Human Resources/Finance Analyst with personnel issues and development of internal forms.

### Community / Outreach

- Rotary Club of Placentia weekly meetings – January 6<sup>th</sup> & 13<sup>th</sup>.
- Mock Interview with Miss California – January 6<sup>th</sup>.

### Training/Workshop/Conferences

- Midyear Budget Session with Staff – January 15<sup>th</sup>.

### Meetings

- Manager's – December 9<sup>th</sup> & 29<sup>th</sup>.
- Teleconference with SDRMA regarding benefits – December 21<sup>st</sup>.
- Library Board of Trustees Meeting – December 21<sup>st</sup>.
- Be Active (El Dorado High School Interact) – January 6<sup>th</sup> & 11<sup>th</sup>.
- City Administrator – January 7<sup>th</sup>.
- Circulation Supervisor – January 11<sup>th</sup>.
- PLFF – January 11<sup>th</sup>.
- Children's Services – January 12<sup>th</sup>.

### Projects in Progress

- Computer Lab project
- Website
- Technology plan
- LSTA Grant





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## PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

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**TO:** Library Board of Trustees  
**FROM:** Roger Hiles, Library Services Manager  
**SUBJECT:** Library Services Manager Report for December 2009  
**DATE:** JANUARY 25, 2010

### Activities Report:

#### Achievements

- Attended the Opportunities Online Broadband Summit on December 14-15.
- Posted the ebook version of a children's book on Placentia history **Elephant Rides For Free** on the website.
- Set up account and posted the links to the World Book Online encyclopedia on the website.
- Completed a progress report on the Klein Family Foundation grant that helps support the Homework club at H.I.S. House.
- Guided the Reference team in completing a major weeding project for the Reference Collection. Remaining collection is current and useful.

#### Projects in Progress

- Website redesign** – Continued working to add new content to development site. Anticipated project completion: March 2010.
- Library Photostream** – continued adding photos to Flickr account. Prepared web links and training sheet for staff. Staff “photo people” training will be in January.
- Human Library Program (formerly “Living Library” Program)** – Met with staff to work out details of program. We are currently contacting prospective participants. Program date: March 20, 2010.
- History Room** – continued working with History Room librarian on new program plan. Anticipated completion: Spring 2010.
- Literacy Program** – continued working with Literacy/Volunteer Coordinator on a new program plan. Anticipated completion: Spring 2010.
- Computer infrastructure** – Continued working with technician on server redesign. Ordered the first phase of replacements staff computers (three) to begin phasing out problematic 8-10 year old computers. This will be a multi-year effort.
- Computer Lab** – Worked with vendor on another revision to the computer plan for the lab.



**Historic Photograph Database Migration** – Moving the History Room's digitized photograph collection to new hosting platform. Captured metadata from old hosting site. Training for history room librarian on new hosting platform planned for January 2010.

**Library Problems manual** – working with staff to prepare a manual for staff use during problem situations. Next meeting: Febraury 2010.

### **Meetings**

Met with a representative from ByWater Solutions, a library automation system consultancy, on December 17.

I attended the Rotary Citizen of the Year Breakfast on December 17.

I attended the Trustees meeting on December 21.

I chaired the Library staff meeting on December 22.

I attended the regular Managers' Meetings.

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**PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES**

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**TO:** Jeanette Contreras, Library Director  
**FROM:** Lori Worden, Children's Librarian  
**SUBJECT:** Children's Services Monthly Activity Report for December 2009  
**DATE:** January 25, 2010

**MONTHLY STATISTICS**

Phone reference	26
In person reference/research	460
Total	486

TYPE OF PROGRAM	NUMBER OF PROGRAMS	TOTAL ATTENDANCE
Lap Sit 24 months & younger	3	85
Preschool Story Times I & II: 3-6 years	10	178
Pocket Tales: Stories, music, and movement.	5	106
Read to the Dogs	1	25
P-TAC Meetings	2	24
Family Game Day	1	31
F.I.R.S.T. – Family Interactive Reading and Sharing Time	1	25
12/8 & 10 Tynes Elementary 2 <sup>nd</sup> Grade Tours	2	100
12/8 Valdez Academy Library Research Visit	1	20
12/12 Winter Wonderland Crafts	1	60
<b>Total December 2009</b>	<b>27</b>	<b>654</b>
<b>Total December 2008</b>	<b>25</b>	<b>367</b>
<b>Current FY to date</b>	<b>161</b>	<b>5,106</b>
<b>Previous FY to date</b>	<b>73</b>	<b>4,376</b>

**Achievements:**

- Placentia Library participated in the Community Christmas Basket program again this year for families in need of assistance, in partnership with the City of Placentia. With funds donated by the Placentia Library Friends Foundation, Lori Worden purchased almost 700 books for children to donate to this worthy project.
- Our 2<sup>nd</sup> annual Winter Wonderland Crafts program was an enjoyable program for families. Children made crafts, enjoyed a story and treats, and also got to visit with Santa. Teen volunteers and P-TAC members assisted with this program.
- Lori Worden conducted tours and read a story to 2<sup>nd</sup> grade classes visiting the library and civic center from Tynes school.
- Coleen Wakai presented a display celebrating Christmas, Hanukkah, and Kwanza in the library's display case.
- Brenda Ramirez, Coleen Wakai, and Lori Worden participated in online database training with Roger Hiles.
- Lori Worden attended a Koha presentation by By Water Solutions.

**In Progress:**

- Children's staff made plans for upcoming events, including Snow Day in January and Lunar New Year in February.



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**PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES**

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**TO:** Jeanette Contreras, Library Director  
**FROM:** Toby Silberfarb, Library Assistant Literacy / Volunteers  
**SUBJECT:** Literacy / Volunteer Report for December 2009  
**DATE:** January 25, 2010

**MONTHLY STATISTICS**

**Volunteer Hours:**

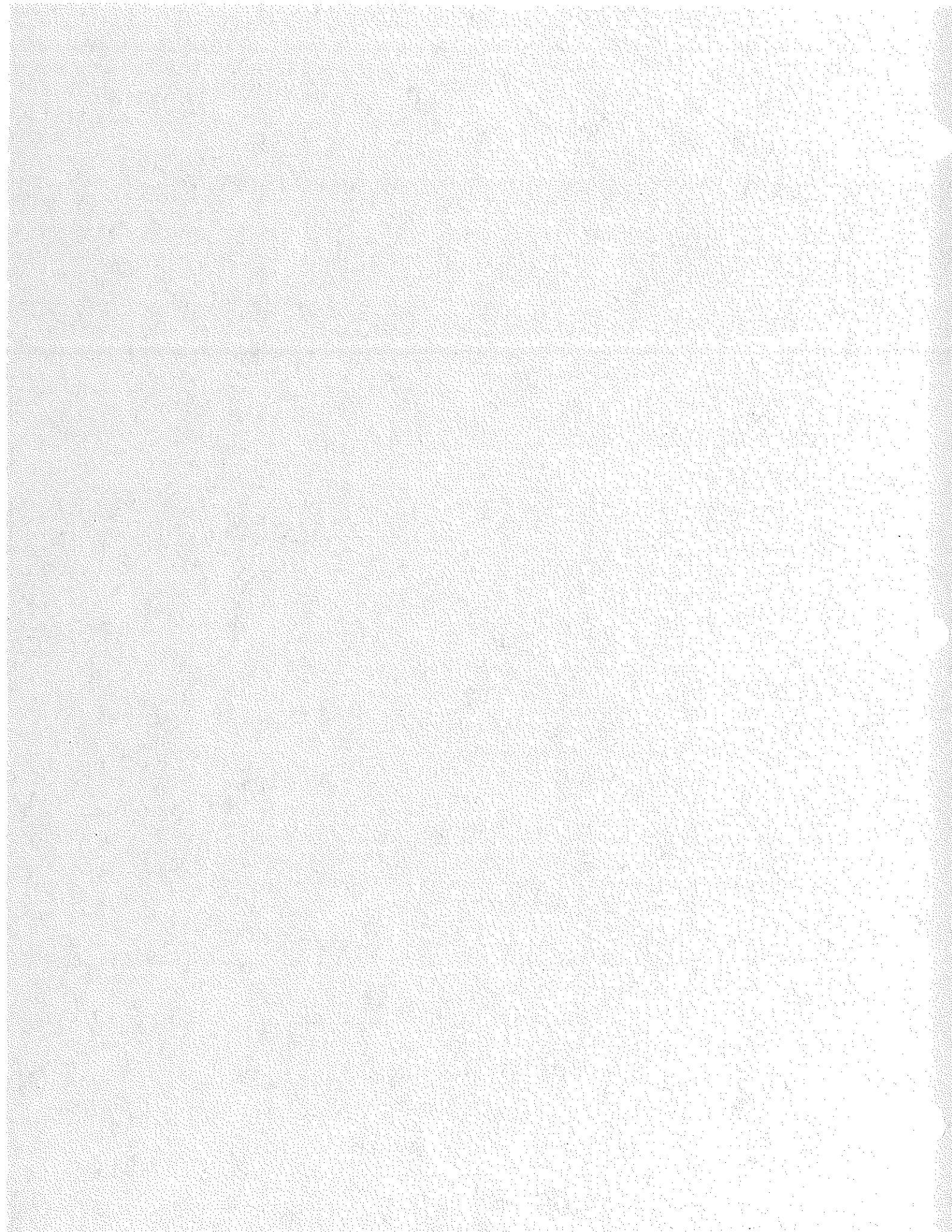
History Room	21 hrs
PLFF	390 hrs
Library (General)	238 hrs
Technical	4 hrs
Homework Club (restarted 9/21)	62 hrs
H.I.S. House Homework club	2 hrs
Tutors (Adult Literacy)	<u>14 hrs</u>
<b>Total:</b>	<b>731 hrs</b>

**Achievements**

Trained and placed Nancy Barton a new One-Stop volunteer.  
Proctored 8 exams for distance learning students.

**Projects in Progress**

Preparing for January 12, 2010 book discussion.  
Preparing for January 14, 2010 Spanish language program about living well with diabetes.  
Collection development for the 300s in the circulating and reference collections.  
Collection development in Spanish language non-fiction.



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## PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

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**TO:** Jeanette Contreras, Library Director  
**FROM:** Roger Hiles, Library Services Manager  
**SUBJECT:** Adult Services Monthly Activity Report for December 2009  
**DATE:** JANUARY 25, 2010

### MONTHLY STATISTICS

#### Reference Desk Activity

Phone reference:	299
In person reference/research:	1006
Guest passes:	27
E-mail reference/research:	0
Electronic: databases/Internet/catalog instruction:	66
Electronic: public computers (desktops):	2729
express Internet stations (laptops):	1384
Technology: computer/printer questions or troubleshooting:	641
In library use: ready reference:	25
In library use (cleanup):	3054

### ACHIEVEMENTS

- *Gary Bell* coordinated, hosted and performed in "A Celtic Christmas." Over 70 people were in attendance
- *Gary Bell* coordinated and hosted the Play Reading Program on January 6, 2010. Eight people attended the program.
- *Nadia Dallstream* updated the Adult Services bulletin board.
- *Nadia Dallstream* put a new display of books into the book trough, "Placentia Library Book Discussions."
- *Nadia Dallstream* weeded paperback fiction.
- *Nadia Dallstream* created a "Spanish Publicity Outlets" contact sheet for Administration.
- *Nadia Dallstream* taught the Miss Teen Placentia's Little Sisters group and attended the pageant on Saturday, January 16, 2010.
- *Kathy Staymates* completed a bibliography on Edward Manet for art bulletin board.



- *Toby Silberfarb* led the January Book Discussion (on January 12, 2010): *Olive Kitteridge*. Eight people attended the program.
- *Toby Silberfarb* continues to coordinate the Tech Volunteer Program. Three volunteers continue to assist patrons on Wednesday evenings.
- *Toby Silberfarb* coordinated and hosted a Spanish language program on diabetes on January 14. No members of the public attended, and we are reviewing Spanish language outreach.
- *Gary Bell, Nadia Dallstream, Katie Matas, Toby Silberfarb, Kathy Staymates* and *Roger Hiles* completed weeding the Adult Reference Collection.

### IN PROGRESS

- *Gary Bell* is preparing for the February book discussion (*The Soloist* by Steve Lopez)
- *Gary Bell* is preparing for the February Play Reading Program (*Antigone* by Sophocles) on February 3, 2010.
- *Nadia Dallstream* continues to be cross-trained for tasks in Acquisitions and Technical Services.
- *Nadia Dallstream* is preparing for February "Explore Africa" program.
- *Nadia Dallstream* is working on a Media/Press Kit for Administration.
- *Nadia Dallstream* is preparing programming for the adult summer reading program.
- *Katie Matas* is preparing for a special "Author's Luncheon" Book Discussion on February 23, 2010, of *The Teacher Who Couldn't Read* by John Corcoran.
- *Kathy Staymates, Nadia Dallstream, and Roger Hiles* are working on the March 20 "Human Library" program.

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**PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES**

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**TO:** Jeanette Contreras, Library Director  
**FROM:** Gary Bell, History Room Librarian  
**SUBJECT:** Local History Room Monthly Report for December 2009  
**DATE:** January 25, 2010

**MONTHLY STATISTICS**

Visitors to History Room in December, 2009	6
Visitors to History Room in December, 2008	2
Volunteer Hours, December 2009	21
Intern Hours	0

**Accomplishments:**

- Weeding of the Reference collection was completed and documents pertaining to the city and the school district were retained for the History Room for archiving consideration.
- A prospectus for the next DVD project was prepared and presented to the Library Director with a statement of our video-graphic requirements.
- A broad range of materials has been selected for our project, which continues to be edited and refined. Jesus Diaz is assisting us in this.
- A list of our holdings pertaining to Kraemer School was provided to the school for their upcoming 50<sup>th</sup> anniversary on March 23<sup>rd</sup>.
- A question was answered concerning the "Rocket House" of the 1950s that was on Santa Ana Canyon Road, where the 91 Freeway now is. The house belonged to an engineer at Northrup Corp. whose name was Deterling and was a colleague of Fred Schmidt.
- On December 17<sup>th</sup> the **Celtic Christmas** program was presented to a warm and receptive audience of over 70 people. There were 11 participants, including myself. Attendees included former staff member Joanne Hardy, Library Trustee Jean Turner and author Gayle Carline, who wrote about the program in the **Placentia News Times**. With the gracious assistance of folks from the PLFF, an evening was shared of joyous holiday spirit and good will.

**Activity:**

- Zoe Berry donated materials from the Placentia Chapter of the American Association of University Women.
- Dixie Shaw donated materials from her files, to the History Room.
- By special invitation to the History Room, Jeanette Gardner represented us at the dedication of the new Yorba Linda High School.
- Leonora Pierotti visited the History Room with information regarding the writings of Frances Bowen Root, daughter of Placentia pioneers.
- Pat Jertberg and Marie Schmidt are analyzing photo albums and documents for accuracy and to search for duplications.
- Jeanette Gardner has ended her volunteer duties, due to health issues. We will miss her dedication and support.



**PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES**

**TO:** Jeanette Contreras, Library Director  
**FROM:** Katie Matas, Librarian, Technical Services  
**SUBJECT:** Technology & Website Report for December 2009  
**DATE:** January 25, 2010

**MONTHLY STATISTICS**

Online database usage:

	December 2009	December 2008	Y-T-D 2009-10	Y-T-D 2008-9	Y-T-D % change
Ancestry.com	112	92	4,943	808	512%
General Reference Center	238	22	2,108	127	1560%
Newsbank	42	23	219	585	-63%
Heritage Quest	522	372	8,284	10,967	-24%
Learning Express	10	16	52	101	-49%
Novelist	46	13	293	96	205%
Worldbook (began 12/2009)	10		10		NA
Tumblebooks	363	352	1,573	1,675	-6%
Valueline (Statistics for fy2009/10 begin with Dec. 2009. July-Nov are unavailable.)	135	134	135	540	-75%
Reference USA	96	9	508	229	55%
	<b>1574</b>	<b>1033</b>	<b>18,125</b>	<b>15,128</b>	<b>20%</b>

**Website traffic for November 2009:**

In December 2009 we had 15,360 visitors to our website. In December 2008 there were 35,215 page hits. Last year we had 15,057 visitors and 40,214 page hits in December.

**STAFF ACTIVITY**

- Katie continued cross training Nadia in Acquisitions and Technical Services.
- Jeanette, Roger, Katie, Lori and Yesenia met with a representative from ByWater Solutions, a support and consulting company for open source software.
- Toby, David and Katie interviewed two volunteer candidates from One Stop. Nancy Barton started working with the Circulation department on December 28, 2009. She may also do some work with the Technical Services department.

**ONGOING PROJECTS**

- Jesus and Roger continue to update Library events on the website.
- Jesus continues to maintain the outside electronic sign.
- Roger continues to work on the new Library website design.



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## PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

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**TO:** Library Board of Trustees  
**FROM:** Jeanette Contreras, Library Director  
**SUBJECT:** Placentia Library District Policies 2320 – Job Description – Coordinator of Development & Volunteer Services; 4080 – Membership in Associations; 4085 – Support Organizations; 6040 – Beverage & Food Policy  
**DATE:** January 25, 2010

*act*

### BACKGROUND

#### Policy 2320 – Job Description – Coordinator of Development & Volunteer Services

At the October 22, 2008 Library Board of Trustees meeting, the Board approved a reorganization structure which included an elimination of the Coordinator of Development & Volunteer Services position. The current policy does not reflect this change. See Attachment A.

#### Policy 4080 – Membership in Associations

At the October 13, 2009 Library Board of Trustees meeting, the Board voted to discontinue membership to the Independent Special Districts of Orange County (ISDOC). The current policy does not reflect this change. See Attachment B.

#### Policy 4085 – Support Organizations

The Placentia Library Friends Foundation (PLFF) was formed on November 13, 2007 from a merger between the Friends of Placentia Library and the Placentia Library Foundation. A Memorandum of Agreement (MOA) was also signed between representatives from the District and the PLFF. The current policy and MOA do not reflect changes that have occurred since the MOA was last signed. See Attachments C and D.

#### Policy 6040 – Beverage & Food Policy

At the October 22, 2008 Library Board of Trustees meeting, the Board voted to change policy 6065 – Library Rules of Conduct to include no eating or drinking in the library, except for bottled water. The current policy 6040 – Beverage & Food Policy does not reflect this change. See Attachment E.

### RECOMMENDATIONS

*Motion to  
change as listed:*

*m1 EW  
m2 JT All*

- 1) Remove the Placentia Library District Policy 2320, Job Description – Coordinator of Development & Volunteer Services.
- 2) Approve changes to the Placentia Library District Policy 4080 – Membership in Associations as presented.
- 3) Approve changes to the Placentia Library District Policy 4085 – Support Organizations as presented and authorize staff to present changes to PLFF at their February meeting.
- 4) Approve change to the Placentia Library District Policy 6040 – Beverage & Food Policy as presented.

*(eliminate)*





# Placentia Library District

## POLICY HANDBOOK

**POLICY TITLE:** Job Description – Coordinator of Development & Volunteer Services

**POLICY NUMBER:** 2320

**2320.1** A non-exempt paraprofessional classification under the general direction of the Manager of Administrative Services. Works directly with the library director, library managers, library support organizations and volunteers. Performs a variety of complex, responsible activities requiring strong organizational, writing, verbal and interpersonal communication skills.

**2320.1.1** Functions as the coordinator of volunteers for all library activities..

**2320.1.2** Prepares all library publications, print and electronic.

**2320.1.3** Serves as the staff liaison and development director for the library's support organizations.

**2320.1.4** Maintains cordial relations with all persons entitled to the services of the District, and attempts to resolve all public and employee complaints.

**2320.1.5** Carries out the expressed policies of the Board of Trustees. Communicates and assists in the execution of the goals and objectives of the Board to the staff, volunteers, library support organizations and the community.

**2320.1.6** Prepares monthly and annual reports as assigned by the Manager of Administrative Services.

**2320.1.7** Supervises clerical staff and volunteers.

**2320.1.8** Is eligible to apply to become a California Notary Public in compliance with the provisions of Placentia Library District Policy 2125.

## 2320.2 Typical Tasks

### 2320.2.1 Coordinates volunteers for all library activities:

2320.2.1.1 Recruits, trains, coaches, assigns tasks for and evaluates volunteers.

2320.2.1.2 Collects and maintains volunteer records and prepares reports on volunteer activities.

2320.2.1.3 Devises and implements volunteer recognition programs and events.

2320.2.1.4 Maintains collaborative relationships with the Volunteer Center of Orange County and Placentia-area community organizations and educational institutions supporting the library's activities and programs.

2320.2.1.5 Meets regularly with library managers, staff, Friends Book Store Manager and others to coordinate the activities of library volunteers, determine the need for volunteers and evaluate their effectiveness.

### 2320.2.2 Prepares all library publications, print and electronic:

2320.2.2.1 Prepares news releases for library programs.

2320.2.2.2 Develops and maintains a working relationship with the local news and feature staff at the Orange County Register, Placentia News Times, Los Angeles times and other regional publications.

2320.2.2.3 Prepares the District's submission to the Placentia Quarterly.

2320.2.2.4 Prepares the District's newsletter and other brochures, bookmarks and publications in support of library programs

2320.2.2.5 Prepares cable television announcements and coordinates programs.

2320.2.2.6 Prepares library program and support organization information for the library website.

2320.2.2.7 Advises the Manager of Public Services about public relations activities and publications for adult services, children's services, literacy services and the Placentia History Room.

**2320.2.2.8** Coordinates other public information activities as assigned by the Manager of Administrative Services.

**2320.2.2.9** Coordinates job orders with printers, designers, proof readers, mailing houses and other library publication vendors and reviews and approves their invoices for payment.

**2320.2.2.10** Maintains a calendar of library publication schedules and coordinates submission deadlines with library managers, staff and support organizations.

**2320.2.2.11** Coordinates and prepares library signage.

**2320.2.3** Serves as the staff liaison and development director for the Library's support organizations:

**2320.2.3.1** Attends all Friends of Placentia Library Board of Directors, Committee and Membership meetings and Placentia Library Foundation Board of Directors and Committee Meetings.

**2320.2.3.2** Assists the Placentia Library Foundation President with preparing meeting agendas. Prepares the Placentia Library Foundation Board of Directors meeting packets.

**2320.2.3.3** Requests deposit of donations, payment of invoices, and issuance of checks for the support organizations with the Manager of Administrative Services and/or Treasurer of the Friends of Placentia Library and/or the Treasurer of the Placentia Library Foundation.

**2320.2.3.4** Maintains the files and official records for the Friends of Placentia Library and the Placentia Library Foundation.

**2320.2.3.5** Takes and prepares minutes for the Placentia Library Foundation Board of Directors and Committee meetings.

**2320.2.3.6** Provides staff support for fund raising projects and membership campaigns for the Friends of Placentia Library and the Placentia Library Foundation.

**2320.2.3.7** Maintains donor records.

**2320.2.3.8** Prepares donation receipts and acknowledgment letters for the Friends of Placentia Library and the Placentia Library Foundation.

**2320.2.3.9** Manages the donor software and donor communications activities for the Friends of Placentia Library and the Placentia Library Foundation

**2320.2.3.10** Presents recommendations for fund raising projects and membership promotions to the Friends of Placentia Library and the Placentia Library Foundation.

**2320.2.3.11** Coordinates and monitors the application process for grants prepared in the name of the Friends of Placentia Library or the Placentia Library Foundation. Helps evaluate the appropriateness of specific grant opportunities to District activities and projects.

**2320.2.4** Serves as a member of the Library Program Committee and prepares its news releases, publications and bulletin board displays.

**2320.2.5** Coordinates the library's holiday displays, decorating and participation in the Heritage Day Parade and other community events.

**2320.2.6** Assists the public in making the most effective use of the Library's collection and facility.

**2320.2.7** Serves as a United States Passport Application Acceptance Agent.

**2320.2.8** Prepares and submits reports of activities to the Manager of Administrative Services as required.

**2320.2.9** Performs other duties as assigned by the Manager of Administrative Services.

**2320.3** Required Qualifications. B.A. or B.S. degree, a valid California driver's license, and United States citizenship. Preference will be given to applicants possessing a certificate in fund raising.

**2320.4** Knowledge and abilities:

**2320.4.1** Knowledge of the principles of fund raising and non-profit management.

**2320.4.2** Knowledge of grant writing techniques and application procedures.

**2320.4.2** Knowledge of personal computer hardware and software operations including word processing, spreadsheet, database management, publishing, graphics and photo management.

**2320.4.3** Knowledge of the principles of volunteer management.

**2320.4.4** Knowledge of the principles of effective print and electronic communication and design for newsletters, brochures and other publications.

**2320.4.5** Knowledge of current events and literature.

**2320.4.6** Ability to apply the knowledge listed above.

**2320.4.7** Ability to make effective public presentations.

**2320.4.8** Ability to read, analyze and interpret professional publications and staff reports.

**2320.4.9** Ability to respond to common inquiries or complaints from Library customers.

**2320.4.10** Ability to follow District policies and procedures.

**2320.4.11** Ability to analyze difficult problems and recommend solutions.

**2320.4.12** Ability to work independently with minimal supervision.

**2320.4.13** Ability to prepare and present reports that conform to prescribed style and format.

**2320.4.14** Ability to organize, manage work flow and multi-task with frequent interruption.

**2320.4.15** Ability to establish and maintain effective relations with co-workers, the public and community organizations.

#### **2320.5 Physical Demands**

**2320.5.1** The physical demands described here are representative of those that must be met by an employee to successfully perform the typical tasks of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the typical tasks.

**2320.5.1.1** Must possess mobility to work in a standard office setting and to visit meeting sites.

**2320.5.1.2** Must possess mobility to operate a motor vehicle.



**2320.5.1.3** Must possess hearing and speech to communicate in person, before groups and over the telephone.

**2320.5.1.4** Must be able to sit; use hands to finger, handle, or feel objects; twist and reach with hands and arms.

**2320.5.1.5** Must be able to stand; walk; and stoop, kneel, or crouch.

**2320.5.1.6** Must be able to push or pull book carts weighing up to 250 pounds and have the strength to pick up and carry supplies weighing up to twenty pounds.

**2320.5.1.7** Must be able to see to perform data entry. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception and the ability to adjust focus.

**2320.5.1.8** Must be able and willing to attend meetings outside of regular work hours and travel overnight.

## **2320.6** Work Environment

**2320.6.1** The work environment characteristics described here are representative of those an employee encounters while performing the typical tasks of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the typical tasks.

**2619.6.2** Most work is performed in an office setting, although there may be occasional exposure to inclement weather conditions, noise, dust and potentially hazardous materials.

# Placentia Library District

## POLICY HANDBOOK

**POLICY TITLE:** Membership in Associations  
**POLICY NUMBER:** 4080

4080.1 The Board of Trustees will ordinarily hold membership in and attend meetings of such national, state, and local associations as may exist which have applicability to the functions of the District, and will look upon such memberships as an opportunity for in-service training.

4080.2 The Board of Trustees will maintain membership for each Trustee and the Library Director in the California Special Districts Association and will insure that annual dues are paid when due.

4080.3 The Board of Trustees will maintain membership for each Trustee and the Library Director in the California Association of Library Trustees and Commissioners and will insure that annual dues are paid when due.

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4080.4 The Board of Trustees will maintain membership for the Library Board President and each full-time professional librarian in the American Library Association and will insure that annual dues are paid when due.

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4080.5 The Board of Trustees will participate in the Orange County Council of Governments and designate a Trustee to attend the monthly meetings.

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4080.6 The Board of Trustees will participate in the Orange County Special Districts Selection Committee to elect Special representatives to the Orange County Local Area Formation Commission and its committees.

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# Placentia Library District

## POLICY HANDBOOK

**POLICY TITLE:** Support Organizations  
**POLICY NUMBER:** 4085

4085.1 The Friends of Placentia Library and the Placentia Library Foundation merged on November 13, 2007, to become the Placentia Library Friends Foundation (PLFF). The group helps to supplement the Library's revenue, public relations activities, programs, and volunteer recruitment.

4085.1.1 The organization is certified as non-profit corporations by the California Secretary of State, and have been granted 501 (c) (3) status by the Internal Revenue Service. This means that donations to the organization are tax deductible.

4085.1.2 The organization is managed by Boards of Directors which are self-perpetuating and operate in close cooperation with, but administratively independent of, the Library Board of Trustees.

4085.1.3 The Library Director is an *ex officio* member of the Boards of Directors.

4085.1.4 Placentia's public library is designated as the sole beneficiary of the activities of both of these organizations.

4085.1.5 The Library provides basic administrative support to the organization through the participation of the Library Director and Administrative Assistant.

4085.1.6 The Library Board of Trustees sends a representative to each Placentia Library Friends Foundation, Board Meeting to encourage PLFF in its activities, and to keep an open channel of communication between the two boards.

4085.1.7 PLFF will designate a representative to attend and make a report at each Library Board of Trustees Regular Meeting.

4085.1.8 PLFF grants and gifts to the Library are coordinated through the Library Director.

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¶ 4085.2.1 The Friends of Placentia Library was established in 1968. Its mission is to foster closer relations between the Placentia Library and the citizens of Placentia, and to support the functions, resources and needs of the Library.¶

¶ 4085.2.2 The Friends of Placentia Library is a membership organization. It conducts day-to-day fundraising through book sales, membership contributions, and special events to fund current-year programs and projects for the Library. The Friends conducts an annual Author's Brunch in support of the Adopt-A-Book program of Placentia Library Foundation.¶ ... [1]

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MEMORANDUM OF AGREEMENT  
Placentia Library Friends Foundation  
Placentia Library District  
November 13, 2007

1. **Introduction.** The Placentia Library Friends Foundation (the "Friends") is a nonprofit organization, qualified under Section 501(c)(3) of the Internal Revenue Code. The Friends is governed by a Board of Directors elected by its members. As a volunteer organization, the Board of Directors is responsible to its members and donors who provide financial and in-kind resources for the Friends' programs in support of the Placentia Library District (the "Library").

The Friends recognizes that the Library is an independent district governed by a five member Library Board of Trustees whose members are elected in accordance with state statute.

2. **Mission/Purpose.** The vision of the Placentia Library District is to inspire exploration, open minds and bring people together. The purpose of the Placentia Library District is to provide services and materials to our ever changing and diverse community. To accomplish this goal, the Library will: Provide a qualified staff to acquire, organize, and maintain a collection of print and non-print materials in an easily accessible facility and assist the public with its use; provide outreach services to the community; provide a special collection to document and preserve Placentia's history and authors; and present programs and provide technology access to everyone in order to promote reading and lifelong learning.

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The purpose of the Placentia Library Friends Foundation is to assist Placentia's public library through the enhancement of library programs, developing and managing capital and endowment projects, promoting volunteer programs, and providing educational and cultural opportunities for its membership and library users.

3. **Programs.** The Library owns its facilities and collections and is responsible for its operating budget and basic financial needs. The Friends through its members and donors, and in consultation with the Library Director and Trustees, underwrites specific programs which enhance the quality and effectiveness of the Library as well as promotes increased attendance and revenue. These programs may include, but are not limited to: capital projects and new construction; additions to collections; educational programs, public relations, marketing and advertising programs, community wide special events; and professional staff development.

Deleted: and the approval of

Deleted:

4. **Fundraising.** The Friends develops and implements fundraising programs in concert with and subject to the approval of the Library Board of Trustees. To accomplish this, the Friends solicits and manages gifts for operations, endowments and special projects. With funds from membership dues as well as contributions from donors, the Friends provides substantial annual support for the Library.



5. **Friends' Responsibilities.** The Board of Directors is responsible for disbursing funds to the Library for the purchase of materials and support of programs. Written documentation will be maintained for each disbursement including, but not limited to, the date, the amount and the purpose of the disbursement and to whom paid. This documentation will be made available for review upon the request of the Library. In addition, an annual report will be provided to the Library that includes an itemization of funds received, disbursements made and a statement of assets on hand. The Library may examine the books and records of the Friends with respect to receipts and disbursements made on its behalf, upon reasonable notice during normal business hours. The Library Board of Trustees may request a formal audit of the Friends' accounts.

Deleted: Furthermore, the Friends will provide the Coordinator of Development & Volunteer Services with a petty cash fund.

6. **Library's Responsibilities.** The Library staff and Trustees may develop and supervise projects funded by the Friends to ensure compliance with the Library's mission and purpose. Funds received from the Friends may be expended only for the purposes for which they are allocated to the Library. The Library will furnish the Friends with an annual report for all grants made to the Library by the Friends. The Friends may examine the books and records of the Library with respect to any funds transferred to the Library by the Friends upon reasonable notice during normal business hours. The Library also grants to the Friends the use of the Library's name and facilities for activities.

Deleted: Furthermore, the Trustees agree to supply the Friends with staff and a donor database to assist with publications and activities.

7. **Friends Board of Directors/Library Representations.** A member of the Placentia Library Trustees and the Director of the Library or designee, shall serve as voting, ex-officio members of the Friends Board of Directors.

8. **Relationship between the Library Director and the Friends.** The Friends will support efforts by the Library Director to fulfill the Library's mission. The Library Director will support and participate in Friends' activities and projects including special events, volunteer activities and fund raising. The Friends, Trustees and staff will work together in harmony to accomplish mutually established goals and objectives that benefit the Library.

9. **General.** The Friends and its Board of Directors have no right or authority to obligate the Library without its expressed consent. The Library Board of Trustees and its Library Director have no right or authority to bind or obligate the Friends without its expressed consent.

10. **Amendments.** This Memorandum may be amended, supplemented or terminated only by and with the consent in writing of all the parties.

WHEREFORE, the parties hereto have executed and delivered this Memorandum as of the date and year written.

PLACENTIA LIBRARY DISTRICT

By: \_\_\_\_\_  
Its: Library Director

By: \_\_\_\_\_  
Its: President, Board of Trustees

PLACENTIA LIBRARY FRIENDS  
FOUNDATION

By: \_\_\_\_\_  
Its: President

January 25, 2010

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# Placentia Library District

## POLICY HANDBOOK

**POLICY TITLE:** Beverage & Food Policy  
**POLICY NUMBER:** 6040

**6040.1** A beverage may be taken into the Library if it is in a sipper container and the lid is attached. Food and candy may also be eaten in the Library.

**6040.2** The lid must remain on a beverage container at all times.

**6040.3** A beverage may be kept at a table or study carrel — it may not be placed on the floor, taken into the book stacks, or kept at any computer terminal or workstation.

**6040.4** The Library user is responsible for cleaning-up any messes spills with his/her beverage or food. Clean-up supplies are available at the Circulation Desk.





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## PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES

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**TO:** Library Board of Trustees  
**FROM:** Jeanette Contreras, Library Director  
**SUBJECT:** Placentia Library District Policy 2110 – Health and Welfare Benefits  
**DATE:** January 25, 2010

*Authorize Director to re-negotiate w/ SDRMA  
& call a special mtg with results  
M1 GW  
M2 JT  
all*

### BACKGROUND

The current policy 2110 – Health and Welfare Benefits states:

- Policy 2110.1 – The District provides health, hospital, vision, dental and disability insurance to cover non-occupational injuries and sickness for regular probationary and full time and part-time employees working twenty or more hours per week. The scope of coverage and the payment of premiums are subject to periodic review and revision by the Board of Directors.
- Policy 2110.1.1 – The District pays the premium for all exempt employees and family, if applicable, for medical, dental, and vision coverage with a required employee monthly co-pay of \$54.00. Long-term accidental death and dismemberment insurance is paid for by the District for the employees only.
- Policy 2110.1.2 – The District pays premium for non-exempt employee only on medical, dental, vision, accidental death and dismemberment coverage for full-time and pro-rata payment for regular part-time employees. Spouse and family coverage is available at the employee's expense for all policies except family long-term accidental death and dismemberment coverage.
- Policy 2110.3 – Life Insurance in the amount of \$50,000 is provided for all full-time and regular part-time employees working twenty hours per week or more. The carrier reduces the amount of coverage after age sixty-five.

The Ancillary Coverages Enrollment Form signed on May 22, 2007 states active full-time and part-time employees working at least 20 hours per week are eligible for coverage. The ancillary coverage includes Delta dental, Vision, ING Basic Life and AD&D, ING long-term disability & Employee Assistance Program. According to the District's ancillary coverage with the Special District Risk Management Authority (SDRMA), the District must pay 100% premium for eligible employees. In addition, the current life insurance coverage is \$100,000, not \$50,000. The agreement is in effect for three years which will expire in June 2010.

In addition, the District has not been deducting the monthly co-pay of \$54.00 from exempt employees and family, as stated in policy 2110.1.1

The District's coverage is part of the California State Association of Counties (CSAC) Excess Insurance Program (EIA) EIAHealth's Small Group which underwrites the coverage. They reviewed and have approved the District's coverage based on the ancillary coverage enrollment form signed on May 22, 2007. A Memorandum of Understanding (MOU) was also by the District and Resolution 07-07 approved by the Board on May 29, 2007.

Attachment A is the Ancillary enrollment form.

Attachment B is Resolution 07-07.

*JC - agreement to June 2010  
options*

Vision  
Dental  
Life  
Long Term Disability

Attachment C is the MOU.

JC: The District has two options to meet current ancillary coverage compliance:

- 1) Pay 100% of the premium for ancillary coverage for all regular part-time employees, beginning July 1, 2010; or
- 2) Discontinue ancillary coverage for regular part-time employees, beginning March 1, 2010.

The cost to the District for option one is \$12,912.

Full-time \$17K

\*no penalty from SDRMA

RECOMMENDATIONS

- 1) Placentia Library District pay 100% of the premium for dental, vision, long-term accidental death and dismemberment coverage for regular part-time employees, beginning July 1, 2010, to comply with the District's current coverage with SDRMA; or
- 2) Placentia Library District discontinue dental, vision, long-term accidental death and dismemberment coverage for regular part-time employees, beginning March 1, 2010, to comply with the District's current coverage with SDRMA.

see front

Motion

Discontinue the \$54.00 monthly co-pay for exempt employees.

Motion to discontinue \$54 co-pay

re-use policy 2110-1.1

M JT  
m2 BW All

BE - need to re-imburse employees? JB - no

JT - how many?

BE - wants to see them covered for 4 mo

10 part-time employees

JT - coverage should continue @ 50%. BE agrees

20 hr 50%  
30 hr. 75%



**Ancillary Coverages  
Entity Enrollment Form**

**ENTERED**  
6-8-07  
GA

**ENTITY INFORMATION** – The Entity applicant certifies the following information:

Entity's Legal Name: <b>PLACENTIA LIBRARY DISTRICT</b>		Member # <b>7050</b> Member <b>F</b>	
Street Address: <b>411 E. CHAPMAN AVE</b>	City: <b>PLACENTIA</b>	State: <b>CA</b>	Zip: <b>92870</b>
County: <b>ORANGE</b>			
Contact Name: <b>WENDY GOODSON</b>	Title: <b>ADMINISTRATOR</b>	Phone Number: <b>714 528 1925 x202</b>	Fax Number: <b>714 528 8236</b>
Email: <b>administration@placentia.library.org</b>			
Form of Organization: <input checked="" type="checkbox"/> Government Entity (non-schools) <input type="checkbox"/> School (non-JPA) <input type="checkbox"/> JPA <input type="checkbox"/> Other			

**COVERAGE(S) REQUESTED AND CONTRIBUTIONS** The Entity selects the following coverages to be available for the employees and will contribute the following percentage of the subscription charge/premium on behalf of its employees for the coverage(s) requested below:

Base Package (Required)		Optional Coverages Available (Mandatory that these coverages are paid by the Employer)		
<input checked="" type="checkbox"/> <b>Delta Dental</b> Entity contributes the following % toward premium cost: Employee <u>100</u> % Dependent <u>0</u> % Select One Plan Below: <input type="checkbox"/> Low Plan <input checked="" type="checkbox"/> Medium Plan <input checked="" type="checkbox"/> High Plan	<input checked="" type="checkbox"/> <b>Vision Service Plan</b> Entity contributes the following % toward premium cost: Employee <u>100</u> % Dependent <u>0</u> % Select One Plan Below: <input type="checkbox"/> Option 1 Plan A <input type="checkbox"/> Option 2 Plan B <input checked="" type="checkbox"/> Option 3 Plan B <input type="checkbox"/> Option 4 Plan C <input checked="" type="checkbox"/> Option 5 Plan C	<input checked="" type="checkbox"/> <b>ING Basic Life and AD&amp;D</b> Select One Plan Below: <input checked="" type="checkbox"/> 10+ Lives <input type="checkbox"/> Less than 10 Lives Please list life insurance amount on Participant Enrollment Form The life insurance amount must be the same for all employees in that class or bargaining unit	<input checked="" type="checkbox"/> <b>ING LTD Long Term Disability</b> Select One Plan Below: <input checked="" type="checkbox"/> 10+ Lives <input type="checkbox"/> Less than 10 Lives Please list annual salary on Participant Enrollment Form Select One Option Below: <input checked="" type="checkbox"/> Option 1 - 90 days <input type="checkbox"/> Option 2 - 180 days	<input checked="" type="checkbox"/> <b>MHN Employee Assistance Program</b>

**EMPLOYEE ELIGIBILITY**

Eligible employees are:  Active full-time benefit eligible employees who work at least 30 hours per week  
 Part-time benefit eligible employees working at least 20 hours per week

Total number of employees: 27 Total number of employees ineligible: 10  
Total number of active full-time eligible enrolling employees: 15 Total number of part-time or temporary employees: 12

**PROBATIONARY PERIOD/ELIGIBILITY DATE:**

Eligibility Date is always on the FIRST DAY of the month following waiting period unless otherwise specified.

The waiting period for new employees:  one month  two months  three months  Other \_\_\_\_\_  
 Other than FIRST DAY of month: Eligible on \_\_\_\_\_ day from  date of hire or  Other \_\_\_\_\_

**PUBLIC OFFICIALS/GOVERNING BODY**

For Public Officials/Governing Body members to be covered under SDRMA Ancillary Coverages the Public Officials/Governing Body members must currently be covered through the Entity's existing ancillary coverages.

Check here  If you intend to continue providing ancillary coverages to your Public Officials/Governing Body members through SDRMA Ancillary Coverages.

Total number of public officials: \_\_\_\_\_  
Total number of enrolling public officials: \_\_\_\_\_

**DOMESTIC PARTNERS**

Standard coverage for the domestic partner of an employee or subscriber to the same extent, and subject to the same terms and conditions, as provided to a dependent of the employee or subscriber. Coverage of the employee's/subscriber's domestic partner requires submission of a certified copy of a Declaration of Domestic Partnership, or similar form, filed with the State of California or another governing jurisdiction. Both domestic partners must be at least 18 years of age. Coverage is extended to the children of the domestic partner. There are no COBRA continuation rights for the domestic partner or the domestic partner's children.

**CURRENT CARRIER(S):**

Is this plan intended to replace any existing group coverage?  YES  NO

If YES, name of group carrier(s): AMEXITAS, HARTFORD, VSP, ASSURANT, CARE RESOURCES

Current group carrier proposed termination date: JUNE 30, 2007

**GENERAL AGREEMENT AND SIGNATURE**

Effective date requested: 7-1-07 (Actual date will be assigned by SDRMA if application is accepted)

Application is hereby made to SDRMA or the appropriate affiliated company for a Group Benefit Agreement/Group Policy providing coverage identified above. If this application is accepted, an Agreement/Policy will be issued which will set forth the terms, benefits and conditions of the relationship between the Entity and SDRMA. This application will become part of that Agreement/Policy.

Upon acceptance of the application, the Entity will inform all persons who are eligible for coverage that they may apply for SDRMA coverage under the Agreement/Policy.

I understand and agree to all of the above.

Date: 5-22-07

By: *E. Dunter* Name and Title: ELIZABETH DUNTER, LIBRARY DIRECTOR  
(Authorized Signature) (Print Name and Title of Authorized Signer)

**FOR SDRMA USE ONLY**

Application is:  Accepted  Declined Case No. \_\_\_\_\_

Effective: \_\_\_\_\_ Underwriter: \_\_\_\_\_ Date: \_\_\_\_\_

Date: \_\_\_\_\_ By: *Clarissa Cash* Clarissa Cash  
(Signature) 2007.05.29  
15:57:11 -07'00'

MAY-22-2007 09:48 AM PLACENTIA LIBRARY 7145288236  
Received: 5/22/07 9:51AM; 7145288298 -> SDRMA; Page 3 P. 03

RESOLUTION NO. 07-07

MAY 31 2007

A RESOLUTION OF  
THE PLACENTIA LIBRARY DISTRICT OF ORANGE COUNTY APPROVING THE FORM OF AND AUTHORIZING  
THE EXECUTION OF A MEMORANDUM OF  
UNDERSTANDING AND AUTHORIZING PARTICIPATION IN THE  
SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY'S HEALTH BENEFITS ANCILLARY COVERAGES

WHEREAS, Placentia Library District, a public agency duly organized and existing under and by virtue of the laws of the State of California (the "Entity"), has determined that it is in the best interest and to the advantage of the Entity to participate in the medical benefits program offered by the Special District Risk Management Authority (the "Authority"); and the Entity understands a condition of participation in the Health Benefits Ancillary Coverages is a minimum of 3 full years; and

WHEREAS, Special District Risk Management Authority was formed in 1986 in accordance with the provisions of California Government Code 6500 et seq., for the purpose of providing risk financing and risk management programs; and other coverage protection programs; and

WHEREAS, participation in Special District Risk Management Authority programs requires the Entity to execute and enter into a Memorandum of Understanding (the "MOU"); which states the purpose and participation requirements for the medical benefits program; and

WHEREAS, all acts, conditions and things required by the laws of the State of California to exist, to have happened and to have been performed precedent to and in connection with the consummation of the transactions authorized hereby do exist, have happened and have been performed in regular and due time, form and manner as required by law, and the Entity is now duly authorized and empowered, pursuant to each and every requirement of law, to consummate such transactions for the purpose, in the manner and upon the terms herein provided.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE ENTITY AS FOLLOWS:

Section 1. Findings. The Entity's Governing Body hereby specifically finds and determines that the actions authorized hereby relate to the public affairs of the Entity.

Section 2. Memorandum of Understanding. The Memorandum of Understanding, to be executed and entered into by and between the Entity and the Special District Risk Management Authority, in the form presented at this meeting and on file with the Entity's Secretary, is hereby approved. The Entity's Governing Body and/or Authorized Officers ("The Authorized Officers") are hereby authorized and directed, for and in the name and on behalf of the Entity, to execute and deliver to the Authority the Memorandum of Understanding.

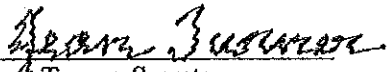
Section 3. Program Participation. The Entity's Governing Body approves participating for a minimum of three full years in Special District Risk Management Authority Health Benefits Ancillary Coverages.

Section 4. Other Actions. The Authorized Officers of the Entity are each hereby authorized and directed to execute and deliver any and all documents which is necessary in order to consummate the transactions authorized hereby and all such actions heretofore taken by such officers are hereby ratified, confirmed and approved.

Section 5. Effective Date. This resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED this twenty-ninth day of May 2007 by the following vote:

AYES: Shkoler, Turner, DeVecchio, Wood  
NOES:  
ABSENT: Escobosa  
ABSTAIN:

  
Jean Turner, Secretary  
Board of Trustees of the Placentia Library District







MAY 31 2006

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (hereafter "MEMORANDUM") is entered into by and between the Special District Risk Management Authority (hereafter "SDRMA") and the participating public entity (hereafter "ENTITY") who is signatory to this MEMORANDUM.

Recitals

WHEREAS, on August 1, 2006, SDRMA was appointed administrator for the purpose of enrolling small public entities typically having 250 or less employees into the California State Association of Counties ("CSAC") Excess Insurance Authority ("EIA") EIAHealth's Small Group Health Benefits Ancillary Coverages Program (hereinafter "PROGRAM").

WHEREAS, the terms and conditions of the PROGRAM as well as benefit coverage, rates, assessments, and premiums are governed by EIAHealth Committee for the PROGRAM (the "COMMITTEE") and not SDRMA.

WHEREAS, ENTITY desires to enroll and participate in the PROGRAM.

NOW THEREFORE, SDRMA and ENTITY agree as follows:

1. PURPOSE. ENTITY is signatory to this MEMORANDUM for the express purpose of enrolling in the PROGRAM.
2. INITIAL COMMITMENT PERIOD. ENTITY understands and acknowledges that it is required to remain in the PROGRAM for a period of at least three (3) full years as a condition to participation in the PROGRAM (the "INITIAL COMMITMENT PERIOD").
3. ENTRY INTO PROGRAM. ENTITY shall enroll in the PROGRAM by making application through SDRMA which shall be subject to approval by the PROGRAM's Underwriter and governing documents and in accordance with applicable eligibility guidelines.
4. MAINTENANCE OF EFFORT. PROGRAM is designed to provide an alternative health benefit ancillary coverage solution to all participants of the ENTITY including active employees, dependents and public officials. After the INITIAL COMMITMENT PERIOD, ENTITY may discontinue coverage or change the contribution amount for retirees. However, ENTITY must contribute at least the minimum percentage required by the eligibility requirements.
5. PREMIUMS. ENTITY understands that premiums and rates for the PROGRAM are set by the COMMITTEE. ENTITY will remit monthly premiums based upon rates established for each category of participants and the census of covered employees, dependents and public officials.

Rates for the ENTITY and each category of participant will be determined by the COMMITTEE designated for the PROGRAM based upon advice from their consultants and/or a consulting Benefits Actuary and insurance carriers. In addition, SDRMA will add an administrative fee to premiums and rates set by the COMMITTEE for costs associated with administering the PROGRAM. Rates may vary depending upon factors including, but not limited to, demographic characteristics, loss experience of all public entities participating in the PROGRAM and differences in benefits provided (plan design), if any.



- a. SDRMA will administrate a billing to ENTITY each month, with payments due by the date specified by SDRMA. Payments received after the specified date will accrue penalties. Health benefit ancillary coverage premiums are based on a full month. There are no partial months or prorated premiums.
  - b. ENTITY must send notification of termination of ancillary benefits for a covered employee to the PROGRAM and SDRMA by the 15th of the current month to terminate at the end of the month. Otherwise (i.e. notification after the 15th), termination will be as of the end of the following month.
6. **BENEFITS.** Benefits provided to ENTITY participants shall be as set forth in ENTITY's Plan Summary for the PROGRAM and as agreed upon between the ENTITY and its recognized employee organizations as applicable.
  7. **COVERAGE DOCUMENTS.** Except as otherwise provided herein, CSAC-EIA Health documents outlining the coverage provided, including terms and conditions of coverage, are controlling with respect to the coverage of the PROGRAM.
  8. **PROGRAM FUNDING:** It is the intent of this MEMORANDUM to provide for a fully funded PROGRAM by any or all of the following: pooling risk; purchasing individual stop loss coverage to protect the pool from large claims; and purchasing aggregate stop loss coverage.
  9. **ASSESSMENTS.** Should the PROGRAM not be adequately funded for any reason, pro-rata assessments to the ENTITY may be utilized to ensure the approved funding level for applicable policy periods. Any assessments, which are deemed necessary to ensure approved funding levels, shall be made upon the determination and approval of the COMMITTEE in accordance the following:
    - a. Assessments/dividends will be used sparingly. Generally, any over/under funding will be factored into renewal rates.
    - b. If a dividend/assessment is declared, allocation will be based upon each ENTITY's proportional share of total premium paid for the preceding 3 years. ENTITY's must be current participants to receive a dividend except upon termination of the PROGRAM and distribution of assets.
    - c. ENTITY will be liable for assessments for 12 months following withdrawal from the PROGRAM.
    - d. Fund equity will be evaluated on a total program-wide basis as opposed to each year standing on its own.
  10. **WITHDRAWAL.** ENTITY may withdraw after their INITIAL COMMITMENT PERIOD (three (3) full year commitment period) and subject to the following condition; ENTITY shall notify SDRMA and the PROGRAM in writing of their intent to withdraw at least 180 days prior to their actual coverage renewal date. ENTITY may rescind its notice of intent to withdraw.
  11. **LIAISON WITH SDRMA.** Each ENTITY shall maintain staff to act as liaison with the SDRMA and between the ENTITY and the SDRMA's designated PROGRAM representative.



12. **DISPUTES.** Disputes between the parties related to this MEMORANDUM shall be resolved as follows:
- a. **Mediation Before Litigation.** The parties agree that in the event of any dispute by and between them, they shall first attempt to resolve the dispute by way of an informal mediation and if such efforts do not result in a resolution, they may proceed to litigate the claims.
  - b. **Selection of Mediator.** The mediation shall be held before a neutral mediator having at least 15 years civil business litigation experience or a retired judge. Within ten (10) days of a demand for mediation, the parties shall attempt to mutually select a neutral and qualified mediator. If the parties agree on the selection of the mediator, the mutually selected mediator shall be appointed for the mediation. If the parties are unable to mutually select a qualified mediator, they shall each select a neutral mediator and the two shall then select the third who shall be designated as the parties' neutral mediator for the dispute. Any selected mediator who is unable or unwilling to fulfill his duties may be replaced.
  - c. **Time of Mediation.** Subject to the mediator's availability, the parties will make best efforts to have the mediation scheduled and held within 45 days of a demand.
  - d. **Costs of Mediation.** The parties shall split and pay for the fees charged by the mediator equally.
  - e. **Confidentiality of Mediation Process.** The parties agree that the mediation of the dispute will be an effort to compromise disputed claims and that mediation shall be deemed confidential and no statements made at the mediation can be used against them in the event of future litigation.
  - f. **Position Statements.** Any party making a demand for mediation shall set forth in their written demand for mediation the factual and legal basis known to them for their claims or dispute and provide copies of any statements, summaries, reports, or documentary information known to them at the time to support their claims, save and except, privileged or confidential information, which may be withheld. Within thirty (30) days after receipt of a demand for mediation, the recipient shall provide a written response to the claims setting forth the factual and legal basis known to them to support the response or affirmative defenses and also provide copies of any statements, summaries, reports, or documentary information known to them at the time to support the response or affirmative defenses, save and except, privileged or confidential information, which may be withheld. Copies of the position statements and information exchanged between the parties under this provision shall be provided to the mediator in advance of the mediation.
  - g. **Failure to Participate in Mediation.** Any party who fails to participate in the mediation shall waive their right to collect attorney fees herein.
  - h. **Exclusions From Mediation.** The parties agree that any claim for immediate injunctive relief is specifically excluded from the requirements of mediation. The parties further agree that disputes related to coverage under the PROGRAM are excluded from this provision



and shall be governed in accordance with CSAC-EIAHealth documents and/or PROGRAM documents.

13. GOVERNING LAW. This MEMORANDUM shall be governed in accordance with the laws of the State of California.
14. VENUE. Venue for any dispute or enforcement shall be in Sacramento, California.
15. ATTORNEY FEES. The prevailing party in any dispute shall be entitled to an award of reasonable attorney fees.
16. COMPLETE AGREEMENT. This MEMORANDUM together with the related PROGRAM documents constitutes the full and complete agreement of the ENTITY.
17. SEVERABILITY. Should any provision of this MEMORANDUM be judicially determined to be void or unenforceable, such determination shall not affect any remaining provision.
18. AMENDMENT OF MEMORANDUM. This MEMORANDUM may be amended by the SDRMA Board of Directors and such amendments are subject to approval of ENTITY's signatory to this MEMORANDUM. Any ENTITY who fails or refuses to execute an amendment to this MEMORANDUM shall be deemed to have withdrawn from the PROGRAM on the next annual renewal date.
19. EFFECTIVE DATE. This MEMORANDUM shall become effective upon the signing of this MEMORANDUM by the ENTITY and Chief Executive Officer or Board President of SDRMA.
20. EXECUTION IN COUNTERPARTS. This MEMORANDUM may be executed in several counterparts, each of which shall be an original, all of which shall constitute but one and the same instrument.



In Witness Whereof, the undersigned have executed the MEMORANDUM as of the date set forth below.

Dated: 2/24/2007

By: [Signature]

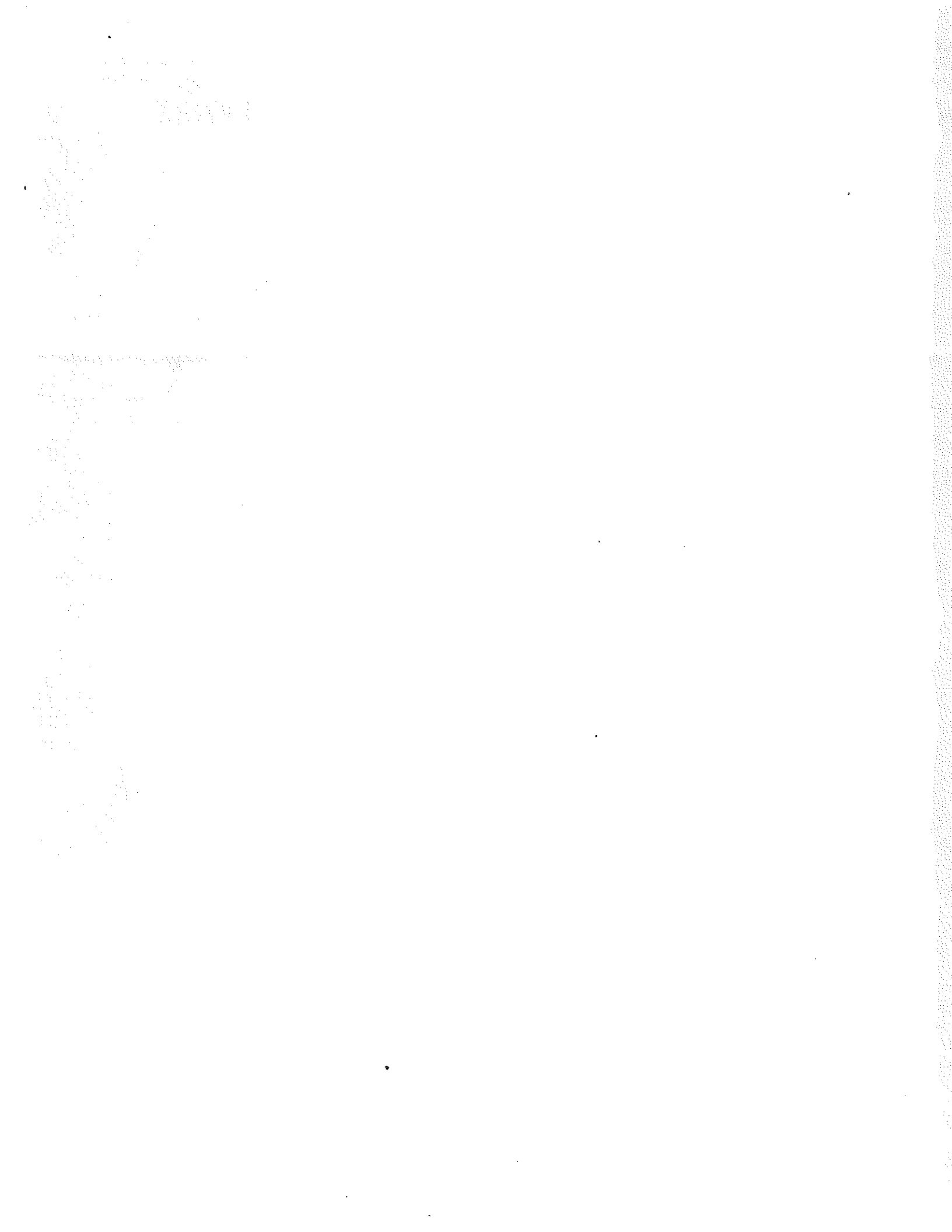
Special District Risk  
Management Authority

Dated: 5-29-07

By: [Signature]

Al Shkoler, President

Placentia Library District





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**PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES**

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**TO:** Library Board of Trustees

**FROM:** Jeanette Contreras, Library Director

**SUBJECT:** Presentation of Fiscal Year 2008-2009 Financial Audit by Lynne Netty, CPA  
from Macias Gini & O'Connell. *engagement manager*

**DATE:** January 25, 2010

**BACKGROUND**

Lynne Netty, CPA from Macias Gini & O'Connell, will present the findings for the Fiscal Year 2008-2009 Audit of Financial Transactions for the Placentia Library District.

Draft reports will be presented at the meeting.

**RECOMMENDATION:**

Receive & File the Financial Audit for Fiscal Year 2008-2009.

*- faster this time, than last. Thanks to JC & YB 'Unqualified' or 'Clean Opinion'*

*① Financial Statements*

- pg ① - Incl. Auditor's Report: 3 pgs*
- pg ② - Statement of Net Assets: TOTAL NET \$ 2,617,723*
  - \$ 999 K Capital assets*
  - 1.6m net/unrestricted*
- pg ③ Change in Net Assets: \$ 198 K increase*
  - (last year \$ 69 K decrease)*
  - turnaround due to cut-backs & re-org*
- pg ⑤ Notes of Capital Assets: no additions & deletions*
  - earthquake repair considered 'maintenance' repair i.e.*
- pg ⑥ Civic Center Renovation is paid-off & bal. remaining: lease & vac/sick leave*
- pg ⑧ Financial Statements: Restatement of Net Assets*
  - Property taxes 64K to last year.*
  - advice to YB for future i.e. reports should rev.*

last covered:

Financials  
J1-74

AS → 4B do you know what to do in future?  
4B - dates, related to Co. changes  
AS - Great Report  
Metty - overall, all was great  
for 4B's first year - great job, commend her for her job

GANN Ltr.  
2 findings

- ① should be adopted by June 30th
  - ② last year # was \$22K overstated, should make adjustment.
- Commend new GANN amt to correct.
- org is well below limits  
so not a real concern.

pg 32

### Budgetary Revenues

Budget 2.3 m  
Actual 2.2

- Due to:
- ① Interest - low rates
  - ② Library Income
  - ③ Earthquake
  - ④ PaspoA services

### Expenditures

Budget 2.2 m  
Actual 2.1? m

est bal. 1.5  
Came in at 1.6

SAB 114 Letter

### - Communication to Governance

- ① Audit performed under US auditing principals
- ② other investments
- ③ General Findings
- ④ Significant Findings - none, all handled as should
- ⑤ Difficulties - none
- ⑥ Corrections - (by 4B not significant to report)
- ⑦ Disagreements - none
- ⑧ in 22nd ltr fr: management Representations
- ⑨ other council
- ⑩ other audit findings

Mgmt Letter  
3 types  
pt deficiencies

- ① Housekeeping (to Mgmt)
  - ② Significant (Governance)
    - ① Bank Reconciliations not reconcilled
    - ② Payroll v ing General ledger
    - ③ transfer June → recorded in July.
- two findings June 26th

Recommend: Monthly reviews

③ Controlled 08-09 2,400

④ no July mtg - June & July info was blended.

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**PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES**

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**TO:** Library Board of Trustees

**FROM:** Jeanette Contreras, Library Director

**SUBJECT:** Travel Authorizations: Library Board of Trustees and Library Director to attend the California Association of Library Trustees and Commissioners (CALTAC) the Spring Workshop on March 13, 2010 at the Crowell Public Library in the City of San Marino.

**DATE:** January 25, 2010

M1 GW  
M2 RD     All

**BACKGROUND**

The 2010 workshop is "Telling Your Library's Compelling Stories" with panelists from Berkeley City, San Francisco Public Library, San Bernardino County Public Library, San Marino Public Library Foundation, Monrovia Public Library, and Lafayette City. The California State Librarian, Stacey Aldrich will also be present.

The workshop is held on Saturday, March 13, 2010 at the Crowell Public Library, in the city of San Marino.

The cost is \$18.00 per person and registration is due February 15, 2010.

Attachment A is the program information.

**RECOMMENDATION**

Authorize Library Board of Trustees and Library Director to attend the CALTAC Spring Workshop on Saturday, March 13, 2010 at the Crowell Public Library, in the City of San Marino, at a cost of \$18.00 per person plus mileage, with the expenses to be drawn from the General Fund.

AS <sup>Pres.</sup>  
JT <sup>Trustee</sup>  
JC <sup>Dir.</sup> } to attend





Doris Lau, Membership Chair  
c/o P.O. Box 609  
Long Beach, CA 90801

*rad  
1/6  
JK*

Welcome All FRIENDS and FOUNDATION Members to CALTAC Workshops

**2010 CALTAC Workshop in Library Leadership**  
*Telling Your Library's Compelling Stories*

**PANELS: Libraries Down the Road: Sharing Success !**

**DARRYL MOORE**, Berkeley City Council  
**ANNE GRODIN**, former Lafayette Mayor  
*and community volunteer*  
**JEWELLE GOMEZ**, San Francisco PL  
*Commission President*

**GREG ZEROVNIK**, Marketing & PR  
*Coordinator, San Bernardino Co. PL*  
**CINDY CHAN**, San Marino PL  
*Foundation, Development Director*  
**MONROVIA** Public Library Board Member

*And -- Greetings from the State Librarian*

**Saturday, February 27, 2010 : Berkeley Public Library**  
**Saturday, March 13, 2010 : Crowell Public Library, City of San Marino**

**PROGRAM**

**9:00 Registration**

**9:15 Welcome:** *Richard K. Moore, CALTAC President*

*Berkeley Mayor / San Marino Mayor*

*Berkeley Librarian / San Marino Library Division Manager*

**9:30 Highlights from Sacramento and the California State Library -- Stacey Aldrich**

**9:45 Panel Discussion of local success stories**

**11:00 Break**

**11:15 -12:15 Break out groups** -- discuss how we can get more involved with supporting  
*our libraries and how we plan for success*

**12:15-12:45 Groups report** -- conclusions and wrap up

**12:45 Adjournment**







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**PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES**

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**TO:** Jeanette Contreras, Library Director

**FROM:** Yesenia Baltierra, Acting Human Resources/Finance Analyst

**SUBJECT:** Payment for Restroom Renovation

**DATE:** January 25, 2010

MI RD  
M2 GW

AH

**BACKGROUND**

On June 30, 2009 the Library Board of Trustees awarded Dalke & Son Construction for the ADA restroom project. On January 6, 2010 an inspector from the City of Placentia conducted the final inspections and approved the ADA restroom renovation.

The ADA restroom renovation was an added expense not included in the FY 2009/2010 Budget approved by the Board of Trustees on June 16, 2009. A payment of \$18,862.00 is due to Dalke & Son Construction. Fund 706 Interest & Sinking Bond Redemption was assigned for the payment of the Civic Center Renovation. The total balance of Fund 706 is \$197,268. The last payment for the Civic Center Renovation was made to the City of Placentia on September 19, 2008. Fund 706 is now available for use at the discretion of the Board of Trustees.

**RECOMMENDATION**

Authorize staff to use Fund 706 to pay the invoice in the amount of \$18,862 to Dalke & Son Construction for the restroom renovation.

YB - Correction → 706 Budget Control



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**PLACENTIA LIBRARY DISTRICT BOARD OF TRUSTEES**

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**TO:** Library Board of Trustees  
**FROM:** Jeanette Contreras, Library Director  
**SUBJECT:** Meeting Room Fee Waiver Request from the American Red Cross  
**DATE:** January 25, 2010

MJ RD - no limit  
MZ GW of times  
AU

**BACKGROUND**

The American Red Cross has been the nation's premier emergency response organization including offering aids to victims of devastating natural disasters such as the current relief efforts to earthquake victims in Haiti.

The organization also collects, processes, and distributes blood and blood products. Over four million people have given blood through the American Red Cross, making it the largest supplier of blood and blood products in the United States.

The American Red Cross is requesting a fee waiver of \$200.00 for 10 hours use of the meeting room which includes setup & cleanup. The use of the meeting room is for their blood drive which is scheduled to be in February. They will be responsible for setups and cleanups.

Attachment A is the email request from the American Red Cross.

**RECOMMENDATION**

Action to be determined by the Library Board of Trustees.



**Jeanette Contreras**

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**From:** Marisa Timothy [mtimothy@placentialibrary.org]  
**Sent:** Monday, December 21, 2009 3:31 PM  
**To:** 'Jeanette Contreras'  
**Subject:** FW: Blood Drive

Jeanette,

Please let me know if this request will be presented to the Board in January. Thank You.

Happy Holidays,  
Marisa Timothy  
Administrative Assistant  
Placentia Library District  
411 E. Chapman Avenue  
Placentia, CA 92870  
714/528-1906, ext.200  
714/579-1082 fax

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

**From:** RamirezMig@usa.redcross.org [mailto:RamirezMig@usa.redcross.org]  
**Sent:** Friday, December 18, 2009 11:20 AM  
**To:** mtimothy@placentialibrary.org  
**Subject:** Blood Drive

Hi Marissa,

Good Morning.

We are currently facing our critical time period in which blood collections decrease and every pint of blood collected becomes more and more valuable. The shortages in the blood supply can affect people and therefore sponsoring blood drives is key in making sure we maintain an adequate blood supply.

I would like to request from your board that we waive the fees to use the Meeting Rooms for a life saving blood drive. The blood collected will go toward your local hospital, St. Jude Medical Center and help the community blood supply over all. We've had blood drives in the past there and they have been very successful so the time and energy to do this will be well worth it.

Times are tough for everybody, including the American Red Cross, and unfortunately, the Non-Profit fee is too much currently to pay to hold a blood drive. ←

We would utilize the Meeting Rooms for a total of 10 hours, which includes 2 hours of set up, 6 hours of blood drive time, and 2 hours of breakdown.

We currently have some options to run in the critical time period of Wednesday, December 30th. Please let me know if you can please help!

Thank You and have a great weekend!

Please let me know if you have any questions.





1/25/10 Bd mtg.

**SICK LEAVE POLICY COMPARISONS**

	Placentia	Anaheim	Arcadia	Buena Park	County of Orange	Fullerton	Huntington Beach	Orange (City)	Palos Verdes	Santa Ana
Eligibility (PLD 2040.1)	FTE 30 Hr. PTE 20 Hr. PTE	FTE PTE (Customer Service, does not include library positions, UNPAID Leave)	FTE PTE working 40+hrs. / pay period	FTE	FTE LTE (Limited Term Employees)	FTE	FTE PTE	FTE PTE	FTE PTE	FTE 30 Hr. PTE
Accumulation (PLD 2040.3)	FTE - 8 hrs./mo. PTE - pro-rata max 800 hrs.	3 hrs./biweekly Min. amount of sick leave taken - 1/2 hr. Max 175 hrs./yr.	3.693 hrs./pay period - max 2,000 hrs.	8 hrs./mo. Max. 48 hrs/yr.	1) 5 hrs. and 51 minutes/ 80 hr. pay period (approx. 152 hrs./ yr.) 2) After 6,240 hrs. paid (approx. 3 yrs.), employees shall earn 8 hrs. and 19 minutes of annual leave / 80 hrs. pay period (approx. 216 hrs./ yr.) 3) 10+ yrs. 9 hrs. and 51 minutes (approx. 256 hrs./yr.) LTE - Pro-rata	3.69 hrs./pay period	Vacation, Sick, Personal 1-4 yrs. - FTE - 176 hrs.; 30hr. - 132 hrs.; 20hr. - 88 hrs. 5-9 yrs. - FTE - 200 hrs.; 30hr. - 150 hrs.; 20hr. - 100 hrs. 10-14 yrs. - FTE - 224 hrs.; 30hr. - 168 hrs.; 20hr. - 112 hrs. 15+ yrs. - FTE - 256 hrs.; 30hr. - 192 hrs.; 20hr. - 128 hrs.	FTE - 8 hrs./mo. 96/yr. PTE - 4 hrs./mo; 48 hrs./yr.	FTE - 8 hrs./mo. PTE - 6 hrs./mo.; 72 hrs./yr. Max. 200 hrs.	







	Placentia	Anaheim	Arcadia	Buena Park	County of Orange	Fullerton	Huntington Beach	Orange (City)	Palos Verdes	Santa Ana
Payoff / Buyback (PLD 2040)	10 yrs. - 25% 15 yrs. - 37.5% 20 yrs. - 50% max. 800 hrs.	FTE yrs. - 25%	10 None	None	40 hrs./FY LT 3 yrs. - 160 hrs. 3-10 yrs. - 240 hrs. 10+ yrs. - 1,600 hrs. (320 hrs. 100%; balance 2% for each year of service, max. 50%)	Death or Retirement -- 55% of unused SL will be paid Separation after 10 yrs. -- 50% of unused SL will be paid in excess of 960 hrs.	25% -- 480-720 hrs. 50% - 720+ hrs. max. 640 hrs.	Death - 100% to deceased employee's beneficiary Retirement - 25% (481-720 hrs.) & 50% (721+ hrs.)	100% for unused vacation only.	10+ yrs. - 1/3 of total sick leave, NTE 53.33 eight hr. working days (427 hrs.)
Incentive Program (PLD 2040.11)	Non-exempt FTE - 4 hrs. of vacation every quarter for no use of sick leave PTE - Pro-rata	None	None	None	None	None	None	None	None	None
Conversion (PLD 2040.12)	800+ hrs. - exchange 2 sick days for one vacation day; PTE - pro-rata Requests submission -- June 1st & December 1st.	Max. - 175 hrs./yr.	Max. - 2,000 hrs.	Max. 48 hrs./yr.	Unlimited	FTE hired on or before June 29, 1996. Up to 50% to vacation credit or up to 50% to cash to be paid at the employee's base salary rate.	Up to 120 hrs./FY -- twice a year	0-27 hrs. sick usage/yr. - conversion to 30 hrs. 27.25 - 36 hrs. sick usage/yr. - conversion of 20 hrs. Must have minimum balance of 180 sick hrs. after conversion	FTE 0 - 32 hrs. 1 - 16 - 16hrs. 17-32 - 8 hrs. 32+ - 0 hrs. PTE 0 - 16 hrs. .5 - 8 - 8 hrs. 8.5 - 16 - 4 hrs. 16+ - 0	N/A



	Placentia	Anaheim	Arcadia	Buena Park	County of Orange	Fullerton	Huntington Beach	Orange (City)	Palos Verdes	Santa Ana
Pregnancy (PLD 2040.13)	Disability leave California FMLA	Disability leave California FMLA	Disability leave California FMLA	N/A	N/A	N/A	Disability leave California FMLA	Disability leave California FMLA	Disability leave California FMLA	Disability leave California FMLA
FMLA (PLD 2040.14)	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes
Other	None	None	None	Kin Care Employees can use up to one-half of their yearly sick leave accrual to attend of a child, parent, spouse, registered domestic partner, or registered domestic partner's child who is ill.	Absence for personal emergencies NTE 30 hrs. during the fiscal year.	Only use 48 hrs./yr. to care for family members (spouse, parents, children, stepchildren, brother, sister, mother-in-law, father-in-law) <b>Catastrophic Leave</b>	None	Personal Leave	FTE - 48 hrs. to care for employee's immediate family (spouse, domestic partner, children, parent, grandparent, grandchildren, legal dependent domestic partner, sister, and brother). PTE - up to 24 hrs.	FTE - 48 hrs. to care for employee's immediate family (spouse, domestic partner, children, parent, grandparent, grandchildren, legal dependent domestic partner, sister, and brother). PTE - up to 36 hrs.





The Honorable Board of Trustees of  
the Placentia Library District

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

We have performed the procedures enumerated below to the accompanying Appropriations Limit worksheet No. 6 of the Placentia Library District (District) for the year ended June 30, 2009. These procedures, which were agreed to by the District and the League of California Cities (as presented in the League publication entitled *Article XIII B Appropriations Limitation Uniform Guidelines*), were performed solely to assist the District in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution. The District's management is responsible for the Appropriations Limit worksheet No. 6. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and our findings were as follows:

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

Finding: We noted that the limit was not adopted prior to the beginning of the year.

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

Finding: We noted in the prior year that the limit adopted was overstated by \$22,023 and no adjustment was made in the current year to correct the overstatement. Therefore, the current year limit adopted is overstated by \$22,023.

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

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



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

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

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

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

Certified Public Accountants  
Newport Beach, California

January 22, 2010



PLACENTIA LIBRARY DISTRICT  
 APPROPRIATIONS LIMIT WORKSHEET NO. 6  
 FY 2008 - 2009  
 BUDGET

	<u>AMOUNT</u>
A. LAST YEAR'S LIMIT	\$3,326,242
B. ADJUSTMENT FACTORS	
1. Population %	0.72%
2. Inflation %	4.29%
Total Adjustment %	5.04%
C. ANNUAL ADJUSTMENT \$	\$167,673
D. OTHER ADJUSTMENTS:	
Assumed Responsibility - Booking Fees	
Property Tax Collections	(22,023)
(Lost Responsibility)	
(Transfer to Private)	
(Transfer to Fees)	
Sub-total	(22,023)
E. TOTAL ADJUSTMENTS	\$145,650
F. CURRENT YEAR LIMIT	\$3,471,892





To the Board of Trustees  
of the Placentia Library District

We have audited the financial statements of the governmental activities and the major fund of the Placentia Library District (the District) as of and for the year ended June 30, 2009, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 22, 2010. In planning and performing our audit, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies have been identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the District's internal control to be a significant deficiency.

#### **BANK RECONCILIATION**

##### Comment and Recommendation:

As part of our testwork relating to bank reconciliations we noted that the bank reconciliations for the period ended June 30, 2009 were not properly reconciled for the Payroll Check and General Fund checking accounts. We noted an electronic deposit from the County of Orange in the amount of \$43,000 posted by the bank on June 26, 2009 was not included in the District's general ledger for the Payroll checking account as of June 30. We further noted that a transfer of \$10,000 processed and posted by



To the Board of Trustees  
Of the Placentia Library District  
Page 2

the bank on July 14, 2009 was incorrectly included in the general ledger and as a reconciling item in the General Fund checking account. We recommend that during the preparation of future bank reconciliations, the District ensure that reconciled cash per the bank reconciliation agrees to the cash per the general ledger and variances are immediately reviewed and resolved.

Management's Response:

Management agrees with the auditor's recommendations and will make appropriate changes to assure that bank reconciliations are properly performed and the Library Director will review the reconciliations monthly.

The District's response to the comment identified in our audit is described above. We did not audit the District's response, and, accordingly, we express no opinion on it.

We noted other less significant matters in internal control over financial reporting as reported below.

**CASH AND INVESTMENTS**

Comment/Recommendation:

During our cash testwork we noted that the District did not record interest earned on a Certificate of Deposit during the year ended June 30, 2009, in the amount of \$2,449. We recommend that the District record all interest income for the year in order to properly reflect the value of investments at year end.

**INVESTMENT REPORT**

Comment/Recommendation:

During our investment testwork we noted that the District did not prepare an Investment Report as of June 30, 2009. We recommend that the District annually prepare an Investment Report as of June 30 to properly report the investment values to the Board at year end.

\*\*\*\*\*

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

We would like to express our appreciation for the courtesy and assistance extended to us during our audit by all of your staff.

We would be pleased to discuss with you at your convenience the matters contained in this letter or any other matters which you would like to discuss.

Certified Public Accountant  
Newport Beach, California



To the Board of Trustees  
Of the Placentia Library District  
Page 2

January 22, 2010



The Honorable Board of Trustees of  
the Placentia Library District

We have audited the financial statements of the governmental activities and the major fund of the Placentia Library District (District) for the year ended June 30, 2009 which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 22, 2010. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated August 4, 2009, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Other Information in Documents Containing Audited Financial Statements

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

Planned Scope and Timing of the Audit

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

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will communicate our significant findings at the conclusion of the audit.

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on November 24, 2009.





### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred, except for the property tax accrual discussed in Note 4 to the financial statements.

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

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

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

#### *Difficulties Encountered in Performing the Audit*

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

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. No such adjustments were identified during the audit.

#### *Disagreements With Management*

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

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 22, 2010.



*Management Consultation with Other Independent Accountants*

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

*Other Audit Findings or Issues*

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

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

Certified Public Accountants  
Newport Beach, California

January 22, 2010



**PLACENTIA LIBRARY DISTRICT**

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

**For the Year Ended June 30, 2009**



**PLACENTIA LIBRARY DISTRICT**  
**Annual Financial Report**  
**June 30, 2009**

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The Honorable Board of Trustees of  
the Placentia Library District

### **Independent Auditor's Report**

We have audited the accompanying financial statements of the governmental activities and the major fund of the Placentia Library District (District) as of and for the year ended June 30, 2009, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of June 30, 2009, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

Certified Public Accountants  
Newport Beach, California

January 22, 2010



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**PLACENTIA LIBRARY DISTRICT**  
**Management's Discussion and Analysis**  
**June 30, 2009**

As management of the Placentia Library District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2009. We encourage readers to consider the information presented here in conjunction with the District's basic financial statements, which can be found on pages 12 to 29 of this report.

**Financial Highlights**

- ☞ The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$2,617,723 (*net assets*). Of this amount, \$1,618,020 (*unrestricted net assets*) may be used to meet the District's ongoing obligations to citizens and creditors.
- ☞ The District's total net assets increased by \$198,719. This increase is attributable to lower expenses compared to prior years due to the organization re-structure. The purpose of restructuring of the organization was to ensure clear roles and responsibilities of each classification. This allowed the elimination of 2 FTE and reclassified 2 positions.
- ☞ As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$1,675,396, an increase of \$179,340 in comparison with the prior year. Approximately 100 percent of this total amount, \$1,675,396 is available for spending at the government's discretion (*unreserved fund balance*).
- ☞ At the end of the current fiscal year, unreserved fund balance for the general fund was \$1,675,396.
- ☞ The District's total long-term liabilities decreased by \$70,162 during the current fiscal year.

**Overview of the Financial Statements**

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

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

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



**PLACENTIA LIBRARY DISTRICT**  
**Management's Discussion and Analysis (Continued)**  
**June 30, 2009**

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

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

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

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

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

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

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

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

The government-wide financial statements and fund financial statements can be found on pages 12 to 29 of this report.





**PLACENTIA LIBRARY DISTRICT**  
**Management's Discussion and Analysis (Continued)**  
**June 30, 2009**

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 19 to 29 of this report.

**Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$2,617,723 at the close of the most recent fiscal year.

Approximately 38 percent of the District's net assets reflect its investment in capital assets (e.g., land, buildings, furniture and equipment), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Placentia Library District Net Assets Governmental Activities		
	2008-09	2007-08
Current and other assets	\$1,725,122	\$1,545,850
Capital assets	1,114,962	1,165,745
Total Assets	2,840,084	2,711,595
Long-term liabilities outstanding	172,635	242,797
Other liabilities	49,726	49,794
Total Liabilities	222,361	292,591
Net assets:		
Invested in capital assets, net of related debt	999,703	986,568
Unrestricted	1,618,020	1,432,436
Total net assets (Restated for 2008)	\$2,617,723	\$2,354,569

None of the District's net assets are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* \$1,618,020 may be used to meet the government's ongoing obligations to citizens and creditors.



**PLACENTIA LIBRARY DISTRICT**  
**Management's Discussion and Analysis (Continued)**  
**June 30, 2009**

**Statement of Activities**

	2008-09	2007-08	\$ Change
Program revenue:			
Charges for services	\$ 193,721	\$ 504,272	\$ (310,551)
Operating grants and contributions	106,296	94,106	12,190
Subtotal	<u>300,017</u>	<u>598,378</u>	<u>(298,361)</u>
General revenue:			
Property tax	1,914,386	1,916,278	(1,892)
Unrestricted investment earnings	26,429	63,337	(36,908)
Miscellaneous	7,155	6,259	896
Subtotal	<u>1,947,970</u>	<u>1,985,874</u>	<u>(37,904)</u>
Total revenues	<u>2,247,987</u>	<u>2,584,252</u>	<u>(336,265)</u>
Expenses:			
General government	2,039,679	2,628,263	(588,584)
Interest	9,589	16,265	(6,676)
Total expenses	<u>2,049,268</u>	<u>2,644,528</u>	<u>(595,260)</u>
Change in net assets	198,719	(60,276)	258,995
Net assets - beginning of year, as restated	2,419,004	2,479,280	(60,276)
Net assets - end of year	<u>\$ 2,617,723</u>	<u>\$ 2,419,004</u>	<u>\$ 198,719</u>

The government's net assets increased by \$198,719 during the fiscal year. The increase is due to lower than anticipated expenditures and the Organization Re-structure.

**Governmental Activities.**

Governmental Activities increased the Placentia Library District of Orange County's net assets by \$198,719, thereby accounting for 100 percent of the total increase in the net assets of the Placentia Library District of Orange County. Key elements of this increase are as follows:

- ☐ Although overall revenues decreased by (\$336,265); decrease in the number of passport applications processed, decrease in passport service hours, library closure due to



**PLACENTIA LIBRARY DISTRICT**  
**Management's Discussion and Analysis (Continued)**  
**June 30, 2009**

earthquake, and meeting room rental price increase, it did not affect the increase of the total net assets for the fiscal year 2008/09.

- ☐ Salary and benefit savings due to the Organization Re-structure elimination of 2 FTE and 2 position reclassifications.
- ☐ Grants from the State Library of California for governmental activities in support of literacy programs remained fairly constant.

**Financial Analysis of the Government's Funds**

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

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

As of the fiscal year 2008-2009, the District's governmental fund reported an ending balance of \$1,675,396 an increase of \$179,340 in comparison with the prior year. Approximately 100 percent of this total amount \$1,675,396 constitutes *unreserved fund balance*, which is available for spending at the government's discretion.

The general fund is the chief operating fund of the District. At the end of the current fiscal year, the unreserved fund balance of the general fund was \$1,675,396, while the total fund balance was \$1,675,396. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and the total fund balance to total fund expenditures. Unreserved fund balance represents 81 percent of total generating fund expenditures, and the total fund balance also represents 81 percent of that same amount.

The fund balance of the District's general fund increased by \$179,340 during the current fiscal year. Key factors in the increase are as follows:

- ☐ Property tax revenue increase compared to last year.
- ☐ Expenditures in professional services, office, administration and materials were less compared to prior year. The decrease for professional services is due to the elimination of the personnel consultant and grant writer. The decrease in office, administration and materials is due to each department implementing conservative spending measures to keep costs down.
- ☐ Salary and benefit savings due to the Organization Re-structure elimination of 2 FTE and 2 position reclassifications.



**PLACENTIA LIBRARY DISTRICT**  
**Management's Discussion and Analysis (Continued)**  
**June 30, 2009**

The fund balance designated for lease payments reported in the general fund is \$63,918.

**General Fund Budgetary Highlights**

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

- ☐ Maintenance due to the ceiling repair and painting of the interior building needed due to the July 2008 earthquake.
- ☐ Library programs exceeded budgeted expenditures due to the fact that no amount was budgeted for these expenditures in the original budget. Expenditures in this category included Adult, Teen, and Children's programs sponsored by the Placentia Library Friends Foundation.
- ☐ Miscellaneous due to uncategorized expenses. Expenditures in this category included supply reimbursements, refreshments, and special events.

**Capital Asset and Debt Administration**

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

Additional information on the District's capital assets can be found in Note 3 (b) on page 25 of this report.

**Long-term debt.** At the end of the current fiscal year the District had total noncurrent liabilities outstanding of \$172,635. Of this amount, \$115,259 represents obligations for equipment capital leases. The remaining \$57,376 represents the District's obligation to its employees for compensated absences.

Placentia Library District of Orange County's Outstanding Debt	
	Governmental activities
	June 30, 2009
Capital Lease, Equipment	\$115,259
Compensated Absences	57,376
Total	\$172,635

The District's total debt decreased by \$70,162 during the current fiscal year. The primary change was the payment on the HVAC lease and the last payment for the Civic Center Renovation loan.





**PLACENTIA LIBRARY DISTRICT**  
**Management's Discussion and Analysis (Continued)**  
**June 30, 2009**

California statutes limit the amount of general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation. The 2009 property valuation for the City of Placentia is \$5,140,637,050. The current debt limitation for the District is \$514,063,705.

Additional information on District's long-term debt can be found in Note 3 (c) on page 26 of this report.

**Economic Factors and Next Year's Budgets and Rates**

- ☞ The assumption used in the Fiscal Year 2009-10 Budget was that the property valuation growth would remain at the same level with no anticipated increase.
- ☞ That the categorical grants from the State Library of California for Family For Literacy, the English Language Literacy Intensive Program, and the Adult Literacy Program will continue to erode since the State funding has not increased in recent years. Staff is seeking other grant opportunities.
- ☞ That the Public Library Fund grant from the State Library of California will remain constant at approximately \$21,000 or slight decrease.
- ☞ That local revenue for Passports and photos will decrease because of past changes in Passport requirements by the Department of State and availability of services elsewhere within proximity of the District, e.g. Post Office.

All of these factors were considered in preparing the District's budget for Fiscal Year 2009-10.

During the current fiscal year, unreserved fund balance in the general fund increased to \$1,675,396. The Placentia Library District of Orange County has carried over all of this amount for paying the District's expenditures between July 1, 2009 and the end of November, 2009 when the first property tax allocation is received from the Orange County Treasurer.

**Requests for Information**

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

Jeanette Contreras  
Library Director  
Placentia Library District



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**BASIC FINANCIAL STATEMENTS**



**PLACENTIA LIBRARY DISTRICT**

**Statement of Net Assets**

**June 30, 2009**

**Assets:**

Cash and investments	\$ 1,634,825
Taxes receivable	88,436
Interest receivable	1,861
Capital assets, non-depreciable	81,498
Capital assets, net of accumulated depreciation	<u>1,033,464</u>
 Total assets	 <u>2,840,084</u>

**Liabilities:**

Accounts payable	23,273
Accrued salaries	26,453
Noncurrent liabilities:	
Due within one year	23,817
Due in more than one year:	
Capital leases	91,442
Compensated absences	<u>57,376</u>
 Total liabilities	 <u>222,361</u>

**Net assets:**

Invested in capital assets, net of related debt	999,703
Unrestricted	<u>1,618,020</u>
 Total net assets	 <u>\$ 2,617,723</u>

See Accompanying Notes to the Financial Statements.





**PLACENTIA LIBRARY DISTRICT**  
**Statement of Activities**  
**For the Year Ended June 30, 2009**

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net Expenses and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
<b>Governmental activities:</b>				
General government	\$ 2,039,679	\$ 193,721	\$ 106,296	\$ (1,739,662)
Interest	9,589	-	-	(9,589)
Total governmental activities	<u>\$ 2,049,268</u>	<u>\$ 193,721</u>	<u>\$ 106,296</u>	<u>(1,749,251)</u>

General revenue:	
Property tax	1,914,386
Unrestricted investment earnings	26,429
Miscellaneous	<u>7,155</u>
Total general revenue	<u>1,947,970</u>
Change in net assets	198,719
Net assets - beginning of year, as restated	<u>2,419,004</u>
Net assets - end of year	<u><u>\$ 2,617,723</u></u>

See Accompanying Notes to the Financial Statements.



**PLACENTIA LIBRARY DISTRICT**  
**Balance Sheet**  
**Governmental Fund**  
**June 30, 2009**

	<b>General Fund</b>
<b>Assets:</b>	
Cash and investments	\$ 1,634,825
Taxes receivable	88,436
Interest receivable	1,861
Total assets	\$ 1,725,122
<b>Liabilities and fund balance:</b>	
<b>Liabilities:</b>	
Accounts payable	\$ 23,273
Accrued salaries	26,453
Total liabilities	49,726
<b>Fund balance:</b>	
Unreserved	1,675,396
Total liabilities and fund balance	\$ 1,725,122

See Accompanying Notes to the Financial Statements.



**PLACENTIA LIBRARY DISTRICT**  
**Reconciliation of the Governmental Fund Balance Sheet**  
**to the Statement of Net Assets**  
**June 30, 2009**

Fund balance of governmental fund		\$ 1,675,396
<p>Amounts reported for governmental activities in the Statement of Net Assets are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund.</p>		1,114,962
<p>Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the fund.</p>		
Capital lease	\$ (115,259)	
Compensated absences	<u>(57,376)</u>	<u>(172,635)</u>
Net assets of governmental activities		<u>\$ 2,617,723</u>

See Accompanying Notes to the Financial Statements.



**PLACENTIA LIBRARY DISTRICT**  
**Statement of Revenues, Expenditures and**  
**Change in Fund Balance**  
**Governmental Fund**  
**For the Year Ended June 30, 2009**

<b>Revenues:</b>	
Property taxes	\$ 1,914,386
Other state funds	106,296
Interest income	26,429
Library income	199,194
Miscellaneous	<u>1,682</u>
Total revenues	<u>2,247,987</u>
 <b>Expenditures:</b>	
Current:	
Salaries and employee benefits	1,273,918
Professional services	126,753
Maintenance	260,430
Office and administration	123,107
Library programs	22,722
Books and library materials	175,629
Miscellaneous	12,581
Debt service:	
Principal lease payments	63,918
Interest	<u>9,589</u>
Total expenditures	<u>2,068,647</u>
Net change in fund balance	179,340
Fund balance - beginning of year, as restated	<u>1,496,056</u>
Fund balance - end of year	<u><u>\$ 1,675,396</u></u>

See Accompanying Notes to the Financial Statements.





**PLACENTIA LIBRARY DISTRICT**  
**Reconciliation of the Statement of Revenues, Expenditures**  
**and Change in Fund Balance of the Governmental Fund**  
**to the Statement of Activities**  
**For the Year Ended June 30, 2009**

Net change in fund balance of the governmental fund \$ 179,340

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of depreciation expense in the current period. (50,783)

The repayment of principal of long-term debt consumes the current financial resources of governmental funds. This transaction reduces the long-term liabilities in the statement of activities and has no effect on net assets. 63,918

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. 6,244

Change in net assets of governmental activities \$ 198,719

See Accompanying Notes to the Financial Statements.



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**PLACENTIA LIBRARY DISTRICT**  
**Notes to the Financial Statements**  
**June 30, 2009**

**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Reporting Entity**

The District was incorporated in 1919 under the provisions of the California Education Code. The District is governed by a Board of Trustees which consists of five members who are elected at large. As required by generally accepted accounting principles, the accompanying financial statements include the financial activity of the District.

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

**(b) Government-wide and Fund Financial Statements**

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

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

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

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

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

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



**PLACENTIA LIBRARY DISTRICT**  
**Notes to the Financial Statements (Continued)**  
**June 30, 2009**

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

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

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

**(d) Property Tax Revenues**

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

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

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

**(e) Cash and Investments**

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

**(f) Capital Assets**

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





**PLACENTIA LIBRARY DISTRICT**  
**Notes to the Financial Statements (Continued)**  
**June 30, 2009**

accordance with generally accepted accounting principles.

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

**(g) *Compensated Absences Payable***

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

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

**(h) *Claims and Judgments***

The District has no estimated liability for claims and judgments as of June 30, 2009. Additionally, based on historical trends, the District estimates no liability for incurred but not reported claims.

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

***Government-wide Financial Statements***

In the Government-wide Financial Statements, net assets are classified in the following categories:

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

*Restricted Net Assets:* This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. The District had no restricted net assets at June 30, 2009.

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



**PLACENTIA LIBRARY DISTRICT**  
**Notes to the Financial Statements (Continued)**  
**June 30, 2009**

*(j) Use of Estimates*

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

**(2) STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

*(a) Budgetary Principles*

*General Budget Policies*

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

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

*Encumbrances*

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting – under which purchase orders, contracts, or other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation – is utilized in the governmental funds. Encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. The District had no encumbrances outstanding at fiscal year-end.

*Continuing Appropriations*

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



**PLACENTIA LIBRARY DISTRICT**  
**Notes to the Financial Statements (Continued)**  
**June 30, 2009**

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

*(a) Cash and Investments*

Cash and investments at June 30, 2009 consisted of the following:

Checking account	\$ 54,606
Saving account	163,260
Bank accounts - payroll	143,084
Certificates of deposit	<u>26,074</u>
Subtotal deposits	387,024
Cash held by County of Orange Treasurer	<u>1,247,801</u>
Total cash and investments	<u><u>\$ 1,634,825</u></u>

*Investments Authorized by the District Investment Policy*

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

*Disclosures Relating to Interest Rate Risk*

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. As of year end, the average life month end maturity of the investments contained in the Orange County Investment Pool (OCIP) is approximately 246 days.

*Disclosures Relating to Credit Risk*

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. On December 1, 2008, Standard and Poors Rating Services assigned a AAAM Principal Stability Fund Rating to the Orange County Money Market Fund. The Pool is not registered with the SEC.

*Concentration of Credit Risk*

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

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



**PLACENTIA LIBRARY DISTRICT**  
**Notes to the Financial Statements (Continued)**  
**June 30, 2009**

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

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

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

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

The OCIP values participants shares using an amortized cost basis. Specifically, the OCIP distributes income to participants based on their relative participation during the period. Income is calculated based on (1) realized investment gains and losses calculated on an amortized cost basis, (2) interest income based on stated rates (both paid and accrued), (3) amortization of discounts and premiums on a straight-line basis, and reduced by (4) investment and administrative expenses. This method differs from the fair value method used to value deposits and investments because the amortized cost method is not designed to distribute to participants all unrealized gains and losses in their fair values. As of June 30, 2009 there was no material difference between OCIP participants' shares valued on an amortized cost basis compared to fair value.

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





**PLACENTIA LIBRARY DISTRICT**  
**Notes to the Financial Statements (Continued)**  
**June 30, 2009**

***Custodial Credit Risk***

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

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

**(b) Capital Assets**

Changes in capital assets during the fiscal year ended June 30, 2009 were as follows:

	Balance at July 1, 2008	Additions	Deletions	Balance at June 30, 2009
Nondepreciable capital assets:				
Land	\$ 81,498	\$ -	\$ -	\$ 81,498
Depreciable capital assets:				
Buildings and other improvements	2,029,651	-	-	2,029,651
Equipment and furniture	663,053	-	-	663,053
Subtotal	2,692,704	-	-	2,692,704
Less accumulated depreciation for:				
Buildings and other improvements	(995,783)	(40,593)	-	(1,036,376)
Equipment and furniture	(612,674)	(10,190)	-	(622,864)
Subtotal	(1,608,457)	(50,783)	-	(1,659,240)
Net depreciable assets	1,084,247	(50,783)	-	1,033,464
Total net capital assets	<u>\$ 1,165,745</u>	<u>\$ (50,783)</u>	<u>\$ -</u>	<u>\$ 1,114,962</u>

Depreciation expense of \$50,873 as charged to the general government function of the District.



**PLACENTIA LIBRARY DISTRICT**  
**Notes to the Financial Statements (Continued)**  
**June 30, 2009**

**(c) Noncurrent Liabilities**

All noncurrent liabilities will be repaid from future general fund resources. The following is a summary of the changes in noncurrent liabilities for the fiscal year ended June 30, 2009:

	Balance at July 1, 2008	Additions	Deletions	Balance June 30, 2009	Due Within One Year
Equipment capital lease	\$ 138,124	\$ -	\$ 22,865	\$ 115,259	\$ 23,817
Civic center renovation	41,053	-	41,053	-	-
Compensated absences	63,620	-	6,244	57,376	-
	<u>\$ 242,797</u>	<u>\$ -</u>	<u>\$ 70,162</u>	<u>\$ 172,635</u>	<u>\$ 23,817</u>

***Civic Center Renovation***

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

The original note was for \$293,361 with interest at the rate of 6.5% per annum payable in semiannual payments. The semiannual payments increase to \$50,000 each in March 2007. The loan was paid off in September 2008.

***Equipment Capital Lease***

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

Year Ending June 30,	Principal	Interest	Total
2010	\$ 23,817	\$ 4,363	\$ 28,180
2011	24,808	3,371	28,179
2012	25,841	2,338	28,179
2013	26,917	1,262	28,179
2014	13,876	214	14,090
Total	<u>\$ 115,259</u>	<u>\$ 11,548</u>	<u>\$ 126,807</u>



**PLACENTIA LIBRARY DISTRICT**  
**Notes to the Financial Statements (Continued)**  
**June 30, 2009**

**(4) OTHER INFORMATION**

**(a) *Defined Contribution Plan***

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

Annually the District contributes eight percent of eligible employees' wages. For fiscal year 2008-2009, the District contributed \$64,486, based on covered salaries of \$806,073 for the covered period. There were 28 covered employees during the year. Assets of the plan totaled \$456,809 at June 30, 2009.

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

***Intergovernmental Risk Sharing Joint Powers Agreement***

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

***Self Insurance Programs of the Authority***

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

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

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

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

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



**PLACENTIA LIBRARY DISTRICT**  
**Notes to the Financial Statements (Continued)**  
**June 30, 2009**

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

***Adequacy of Protection***

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

**(c) *Relationship to Placentia Civic Center Authority***

The Placentia Civic Center Authority, a joint powers agreement between the City of Placentia and the Placentia Library District, was formed in May 1972 for the purpose of selling bonds to construct and furnish a civic center complex, consisting of a city hall, a police facility, and a library. The Authority is the owner of the facility and leases the facility back to the City and the District. Bonds were issued to finance the facility. When the bonds are fully paid, the facility will revert to the City and the District. Funds are kept by and appropriated through the County of Orange.

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

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

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

**(d) *Restatement of Net Assets***

As of June 30, 2009, the beginning net assets was restated as follows,

Beginning net assets, as previously reported	\$	2,354,569
Prior year property taxes		64,435
Beginning net assets, as restated	\$	2,419,004

Beginning net assets has been adjusted to reflect property tax revenue in the proper period.





**PLACENTIA LIBRARY DISTRICT**  
**Notes to the Financial Statements (Continued)**  
**June 30, 2009**

*(e) Restatement of Fund Balances*

As of June 30, 2009, the beginning net assets was restated as follows,

Beginning fund balance, as previously reported	\$ 1,431,621
Prior year's accrued tax not recorded	<u>64,435</u>
Beginning fund balance, as restated	<u>\$ 1,496,056</u>

Beginning fund balance has been adjusted to reflect property tax revenue in the proper period.



**REQUIRED SUPPLEMENTARY INFORMATION**



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**PLACENTIA LIBRARY DISTRICT**  
**Budgetary Comparison Schedule**  
**General Fund**  
**For the Year Ended June 30, 2009**

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive/ (Negative)</u>
<b>Revenues:</b>			
Property taxes	\$ 1,901,785	\$ 1,914,386	\$ 12,601
Other state funds	90,000	106,296	16,296
Interest income	55,600	26,429	(29,171)
Library income	290,000	199,194	(90,806)
Miscellaneous	-	1,682	1,682
	<u>2,337,385</u>	<u>2,247,987</u>	<u>(89,398)</u>
<b>Total revenues</b>			
<b>Expenditures:</b>			
Current:			
Salaries and employee benefits	1,397,629	1,273,918	123,711
Professional services	216,524	126,753	89,771
Maintenance	121,250	260,430	(139,180)
Office and administration	203,870	123,107	80,763
Library programs	-	22,722	(22,722)
Books and library materials	256,000	175,629	80,371
Miscellaneous	2,250	12,581	(10,331)
Debt service:			
Principal payments	63,918	63,918	-
Interest payments	11,038	9,589	1,449
	<u>2,272,479</u>	<u>2,068,647</u>	<u>203,832</u>
<b>Total expenditures</b>			
Net change in fund balance	64,906	179,340	114,434
Fund balance - beginning of year, as restated	<u>1,496,056</u>	<u>1,496,056</u>	<u>-</u>
Fund balance - end of year	<u>\$ 1,560,962</u>	<u>\$ 1,675,396</u>	<u>\$ 114,434</u>

See Accompanying Note to Required Supplementary Information.





**PLACENTIA LIBRARY DISTRICT**  
**Note to Required Supplementary Information**  
**June 30, 2009**

**(1) GENERAL BUDGET POLICIES**

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

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