



Serra Cooperative Library System
c/o SCLC ▪ 222 E. Harvard St. ▪ Glendale, CA 91205
Phone: 626-359-6111
www.serralib.org

**SERRA COOPERATIVE LIBRARY SYSTEM
ADMINISTRATIVE COUNCIL MEETING AGENDA**

**Thursday, February 19, 2026
11:00 am – 1:00 pm**

**Meeting Location:
El Centro Library, 1198 N. Imperial Ave., El Centro, CA 92243**

Via Zoom:
<https://us02web.zoom.us/j/83015821006?pwd=cw61syNHyeZzoPzCu7GabtQSFzu7Qac.1>

Meeting ID: 830 1582 1006

Passcode: 448005

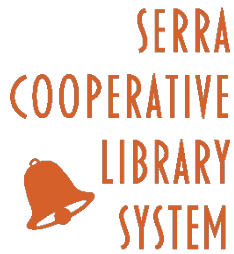
Alternate Meeting Locations:

- Civic Center Library, 365 F Street, Chula Vista, CA 91910
- Coronado Public Library, 640 Orange Ave., Coronado, CA 92118
- Escondido Library Events Space, 272 E. Via Rancho Pkwy., 1st Floor, Escondido, CA 92025
- Oceanside Public Library 330 N. Coast Hwy., Oceanside, CA 92054
- San Diego County Library, 5560 Overland Ave., Suite 110, San Diego, CA 92123
- San Diego Public Library, 330 Park Blvd., San Diego, CA 92116

All items may be considered for action.

1. Call to Order and Roll Call Suzanne Smithson
2. Public Comment Suzanne Smithson
Opportunity for any guest or member of the public to address the Council on any item of Serra business not represented on the current agenda.
3. Consent Calendar Suzanne Smithson
 - a. Minutes of the October 16, 2025, Administrative Council regular meeting (ACTION)

- | | |
|---|--------------------------------|
| 4. Adoption of the Agenda | Suzanne Smithson |
| 5. Presentation of Vision for California's Public Libraries
(DISCUSSION) | Linda Braun |
| 6. Audit Report FY 2024/25
(ACTION) | Andy Beck |
| 7. Budget Status Report for FY 2025/26 &
Preliminary Budget for FY 2026/27
(DISCUSSION) | Andy Beck/
Christine Powers |
| 8. Membership Dues & LINK+ Member Contributions
for FY 2026/27
(ACTION) | Andy Beck |
| 9. LINK+ Update & FY 2026/27 Delivery Changes
(DISCUSSION) | Christine Powers |
| 10. CLSA FY 2026/27 Planning
(DISCUSSION) | Christine Powers |
| 11. Consideration of Partnership with San Diego County Fair
(ACTION) | Christine Powers |
| 12. Nominating Committee for FY 2026/27 Officers
(ACTION) | Suzanne Smithson |
| 13. Committee Reports | |
| a. STARC | Cathy DiMento |
| b. Adult Services | Jennifer Jenkins |
| c. Youth Services | Robin Isicson |
| 14. State Library Report | Julianna Robbins |
| 15. Administrative Council Chair Report | Suzanne Smithson |
| 16. Other | Suzanne Smithson |
| 17. What's New at Your Library | Suzanne Smithson |
| 18. Adjournment | Suzanne Smithson |



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**SERRA COOPERATIVE LIBRARY SYSTEM
ADMINISTRATIVE COUNCIL MEETING MINUTES**

**Thursday, October 16, 2025
11:00 am – 1:00 pm**

Meeting Location:

San Diego Public Library - Pacific Highlands Ranch
12911 Pacific Pl., San Diego, CA 92130

Alternate Meeting Locations:

Brawley Public Library, 400 Main St., Brawley, CA 92227
Camarena Memorial Library, 850 Encinas Ave. Calexico, CA 92231
Chula Vista Public Library, 365 F St., Chula Vista, CA 91910
Coronado Public Library, 640 Orange Ave., Coronado, CA 92118
Escondido Public Library, 272 E. Via Rancho Parkway, Library Events – Floor 1,
Escondido, CA 92025
Imperial County Free Library, 1331 S. Clark Rd. El Centro, CA 92243
Imperial Public Library, 200 W. 9th St., Imperial, CA 92251
Oceanside Public Library, 330 N. Coast Highway, Oceanside, CA 92054
San Diego County Library, 5560 Overland Ave., #110, San Diego, CA 92123

Attendance

Briley, Shaun - Coronado
Jenkins, Jennifer - San Diego Public
Cronk, Robert (Guest) – San Diego Public
DiMento, Cathy - Oceanside
Ghio, Danielle - National City
Guerrero, Mary Jane - Imperial County
Haller, Ember - City of Imperial
Landa, Rino - Escondido
Legaspi, Lizeth - Camarena
Mason, Carla - El Centro
Ohr, Donna - San Diego County
Ortega, Petra - Brawley
Smithson, Suzanne - Carlsbad City Library
Whatley, Joy - Chula Vista

Other

Beck, Andy - SCLC

Powers, Christine - SCLC
Robbins, Julianna - CSL
Snodgrass, Nerissa - SCLC

1. The meeting was called to order at 11:04 am. Suzanne Smithson

2. Public Comment Suzanne Smithson
Opportunity for any guest or member of the public to address the Council on any item of Serra business not represented on the current agenda.
None

3. Consent Calendar Suzanne Smithson
 - a. Minutes of the August 21, 2025, Administrative Council special meeting (ACTION)
MSP (Mason/Ghio) to pass the Consent Calendar, without changes.
11 yes, 0 no, 0 abstain

Robert Cronk joined the meeting as a guest at 11:06 am.

4. Adoption of the Agenda Suzanne Smithson
The Chair adopted the agenda, without objection.

Donna Ohr joined the meeting.

5. Brown Act Training from General Counsel's Office, Rosemary Koo,
Senior Attorney
Jones Mayer
Rosemary Koo presented the Brown Act Training from General Counsel's Office.

6. Budget Status Report for FY 2025/26 Andy Beck
(DISCUSSION)
Controller, Andy Beck, presented the Budget Status Report for Fiscal Year 2025/26.

Petra Ortega joined the meeting at 11:19 am.

7. Discussion of LINK+ Member Contributions Christine Powers
(ACTION)
MSP(DiMento/Haller) to approve the following method of funding to support the ongoing costs for LINK+, pending final costs from LINK+ vendors; Population 50%, Circulation 50%, with \$15k cap for San Diego Public Library and pro rata for the rest of the libraries for a total of \$31,000. In addition, libraries agree to update their statistics annually.
12 yes, 0 no, 1 abstain

8. Committee Reports Cathy DiMento
 - a. STARC
Link+ service updates and a hub proposal; Comics Plus is offering Sarah libraries a slight discount to pass along; and they discussed Discover & Go and strategies to encourage attractions to release more passes.

b. Adult Services Jennifer Jenkins
Adult Services Committee FY2026 chaired by Cecilia Salgado (SD County Library) with Vice Chair Jorge Garcia (Oceanside Public Library) and new Secretary Jacqueline Luna. Reporter duties will continue to rotate. They will soon issue a call for flash presenters for the sixth annual professional development day, tentatively scheduled for Thursday, April 23, 2026, at San Diego Central Library; theme: Community Engagement.

c. Youth Services Donna Ohr
Professional Development Day (Oct. 9) was successful with 120 attendees: keynote by Ontario City Library Director Sean Thrasher. Next performer showcase is scheduled for Wednesday, January 14, 2026, 8:00 AM–3:00 PM at Chula Vista Civic Center Branch (Chula Vista hosting); performers pay \$50 to participate, attendees attend free.

9. State Library Report Julianna Robbins
California State Library representative, Julianna Robbins, presented the State Library Report.

10. Administrative Council Chair Report Suzanne Smithson
None

11. Other Suzanne Smithson
None

12. What's New at Your Library Suzanne Smithson

Escondido

The renovation is on schedule with minor issues but no major delays. The city requested additional council funding, which will allow all windows to be replaced. The board approved previously unfunded items, and they're awaiting a sizable donation from the library foundation to cover remaining costs. The building's interior will largely appear new though the structure remains. Reopening is planned for late spring/early summer 2026.

Camarena

The library's parking lot has been rebuilt and will reopen soon. While street parking has been inconvenient for patrons, carpenters helped paint the library interior, making it look cleaner. The next project is painting and repairing the exterior.

Imperial County

The county library's Calipatria branch renovation has finally begun after years of waiting; the work is progressing faster than expected.

13. Adjournment Suzanne Smithson
MS (Mason/Ghio) to adjourn the meeting at 12:33 pm.

A Vision for California's Public Libraries: Community Impact Through Statewide Connection and Collaboration

Libraries strengthen educational success, health and wellbeing, lifelong learning, creativity, and cultural and civic engagement. They foster decision-making based on trusted information, and contribute to sustainable, resilient communities that can withstand and recover from crises.

For California's library services to benefit all communities across the state, and into the future, libraries must work together. When California's public libraries work as a connected, supported network—sharing collections and knowledge, coordinating services, and building on each other's work—they can deliver, across California, innovative and robust library services that respond to local community strengths and challenges and benefit all Californians.

When connected and supported statewide California's public libraries can deliver for all Californians:

Adaptable library spaces that deliver services through a combination of new and upgraded buildings, fleets of electric vehicles, pop-up libraries, libraries open outside business hours, and library services embedded in the community.

Diverse teams of staff that include visionary leaders, information professionals, technology, literacy, and programming specialists, mental health and social service professionals, and community builders.

Library collections and information resources shared across California and leveraging emergent technologies, to include:

- Shared eBook collections and rapid delivery of physical materials through a coordinated statewide infrastructure.
- Technology access including shared high-speed broadband.
- Trusted information services delivering reliable information to support individual and community decision-making.

Programs, services, and collections designed and built with community members, to include:

- Early learning and out of school time services that support learning, play, and community connection.
- Opportunities for youth to develop skills through internships, mentoring, and interest-based programming.
- Community-driven activities and services for all ages supporting civic engagement, workforce and economic development, health, wellness, creativity, arts, culture, learning, sustainability, and cultural heritage protection.
- Frameworks and methods for engaging community members in developing library collections.

Community services coordinated with other local community agencies to:

- Provide services tailored to community needs, including technology, citizenship support, literacy services, job-seeking resources, and food and nutrition access.
- Connect Californians to trusted partners, other community organizations, social and health services, and pathways to sustained assistance.
- Serve as “second responders” in a crisis, meeting immediate needs for shelter, technology, information, and basic necessities.

This vision describes what the community of California's libraries aspires to become. Implementation will unfold over years, vary by community, and be shaped by what libraries and communities learn along the way. This document is a north star.

In summer and fall 2025, public library directors from across California discussed their vision for the future of California public libraries. Library directors see a future where core library services—lending and sharing, programs and activities, and information delivery and community services—become increasingly responsive to Californians and California communities.

This document is an output of the Networking California Library Resources project, which is a program of the Pacific Library Partnership. The Networking project is supported in whole or in part by the U.S. Institute of Museum and Library Services under the provisions of the Library Services and Technology Act, administered in California by the State Librarian.



A Vision for California's Public Libraries: Community Impact Through Statewide Connection and Collaboration

California's communities face complex challenges: changing demographics, climate impacts, erosion of trust in institutions and information, and civic polarization.

Libraries combat these challenges and are essential to improving education, health and wellbeing, civic engagement, and community resilience.

Strong libraries strengthen communities. Strengthening libraries' potential requires investment in infrastructure and transformation.

What California's public libraries need to achieve this vision:

Investment in Library Facilities, Technologies, and Staff to support:

- New and upgraded buildings. Resilient infrastructure for libraries' role as cooling centers and shelters, and flexible, sustainably designed, indoor and outdoor spaces.
- Vehicles, pop-up libraries, and services embedded in the community.
- Library hours designed around community needs and patterns.
- Implementation of new and emerging technologies.
- Recruitment of a variety of staff positions that meet community needs and extend beyond traditional information professionals.
- Prioritized time for planning, reflection, evaluation, and community relationship building outside the library.
- Collaborative action involving library staff and partners to benefit community wellbeing.

Opportunities for Innovation including:

- Grant funds, including challenge grants, that support local and regional experimentation.
- Support for designing and testing new service models and programs.
- Frameworks for adapting successful practices from other libraries and organizations to meet local needs.

Professional Development and Leadership Training for ongoing transformation, including:

- Coaching and mentoring to develop visionary leaders who anticipate, design, and support new and responsive service models, library cultures, and staffing teams.
- Training for library staff that encompasses the variety of library skills, positions, and services, and focuses on building trust-based relationships, evaluation and assessment, and mindsets that foster flexibility and adaptability.

Resources for Library Workers including:

- Knowledge banks where emerging innovations and proven practices are shared for library staff to learn from.
- Statewide and regional initiatives and partnerships to strengthen local programs and services and maximize investments.
- Professional networks formed and supported around the variety of library staff positions, assignments, and expertise.

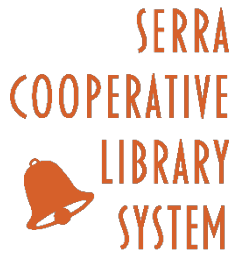
Networked and Connected Library Systems that: support collaborative purchasing and cost-effective library services, help libraries share materials with one another, maximize investments in library collections, ensure well and less well-resourced communities all have responsive access to library programs and services.

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AC Agenda Item 6

DATE: February 19, 2026
TO: Serra Administrative Council
FROM: Andy Beck, Controller, Serra/SCLC

SUBJECT: **Audit Report FY 2024/25 (ACTION)**

BACKGROUND: The State and County require an audit of the financial statement to be performed by an independent auditor. Accordingly, the audited financial statements of the System are submitted to the State of California and the Counties of San Diego and Imperial. For the fiscal year ended June 30, 2025, interim testing was conducted in November 2025. Final testing was completed in December 2025. The draft financial statements for Serra have been included for review.

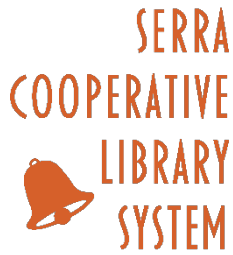
For the fiscal year June 30, 2025, there were no material weaknesses or significant deficiencies.

FISCAL IMPACT: Through December 2025, \$6,550 of \$6,750 (as budgeted) have been billed and paid for audit services.

RECOMMENDATION: Recommendation to accept Serra Cooperative Library System's FY 2024/25 Financial Audit, as presented.

EXHIBIT:

- a. Draft audited financial statements (pages 36 - 67 of packet)
- b. Draft management report (pages 68 - 75 of packet)



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AC Agenda Item 7

DATE: February 19, 2026
TO: Serra Administrative Council
FROM: Andy Beck, Controller, Serra/SCLC

SUBJECT: **Budget Status Report for FY 2025/26 & Preliminary Budget for FY 2026/27 (DISCUSSION)**

BACKGROUND: The Budget Status Report for Fiscal Year 2025/26 is attached for review and reflects reconciled bank statements through December 31, 2025.

For revenues, membership dues of \$66,568 were recorded as financial resources available for use. Other revenues include communication and delivery of \$94,002, system administration of \$26,547, and LINK+ reimbursements of \$22,410, which were recorded as respective expenses were recognized.

Expenses include communications and delivery of \$187,772, other program services of \$5,638, and administration of \$26,963. These expenses do not reflect what was paid but amounts that were incurred.

As of December 31, 2025, the System has a deficit of \$9,464 and cash balance of \$793,817.

A preliminary budget for FY 2026/27 is attached for review. The budget is based on the assumption that California Library Services Act funding to cooperatives will remain cut, based on the Governor's Preliminary Budget released in January. In addition, the budget has been updated for known items, such as membership dues.

FISCAL IMPACT: None

RECOMMENDATION: Informational item

EXHIBIT:

- a. Budget Status Report
- b. Preliminary Budget for FY 2026/27
- c. Bank Statements September – December 2025 (pages 76 - 85 of packet)

AC Agenda Item 7a

Serra Cooperative Library System
 Budget Status Report
 December 31, 2025

	Actual FY 2024/25	Approved Budget FY2025/26	Actual FY 2025/26	\$ Variance	% Realized
Program and general revenues					
CLSA Communications & Delivery	\$ 188,781	\$ 137,392	\$ 94,002	\$ (43,390)	68.42%
CLSA System Administration	27,512	27,498	26,547	(951)	96.54%
Reimbursement (Link+)	60,606	13,685	22,410	8,725	163.76%
Membership Dues	65,463	66,568	66,568	-	100.00%
Investment return	1,335	1,000	1,382	382	138.20%
Total program and general revenues	\$ 343,697	\$ 246,143	\$ 210,909	\$ (35,234)	85.69%
Communications and delivery					
Delivery	\$ 166	\$ 500	\$ -	\$ (500)	0.00%
E-resources	125,688	75,000	35,000	(40,000)	46.67%
Resource sharing	263,211	360,000	144,060	(215,940)	40.02%
Audit Fees	6,465	6,750	6,550	(200)	97.04%
Office supplies	749	1,100	301	(799)	27.36%
Telecommunications	4,202	3,600	1,861	(1,739)	51.69%
Total communication and delivery	\$ 400,481	\$ 446,950	\$ 187,772	\$ (259,178)	42.01%
Other services					
Museum Month Sponsorship	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)	0.00%
Discover & Go	5,700	8,950	2,608	(6,342)	29.14%
Youth Services Professional Development	3,509	4,000	3,030	(970)	75.75%
Adult Services Professional Development	3,498	4,000	-	(4,000)	0.00%
Total other services	\$ 17,707	\$ 21,950	\$ 5,638	\$ (16,312)	25.69%
Administration					
Administration expense	\$ 53,121	\$ 53,095	\$ 26,547	\$ (26,548)	50.00%
Meetings/conferences/travel	950	1,750	416	(1,334)	23.77%
Total administration	\$ 54,071	\$ 54,845	\$ 26,963	\$ (27,882)	49.16%
Summary					
Total revenues	\$ 343,697	\$ 246,143	\$ 210,909	\$ (35,234)	85.69%
Total expenses	472,259	523,745	220,373	(303,372)	42.08%
Surplus (Deficit)	\$ (128,562)	\$ (277,602)	\$ (9,464)	\$ 268,138	3.41%

Serra Cooperative Library System
Preliminary Budget
FY 2026/27

	Approved Budget FY 2025/26	Preliminary Budget FY2026/27	Change
Program and general revenues			
CLSA Communications & Delivery	\$ 137,392	\$ 109,992	\$ (27,400)
CLSA System Administration	27,498	27,498	-
Reimbursement (Link+)	13,685	31,000	17,315
Membership Dues	66,568	66,885	317
Other income	-	2,000	2,000
Investment return	1,000	1,000	-
Total program and general revenues	\$ 246,143	\$ 238,375	\$ (7,768)
Communications and delivery			
Delivery	\$ 500	\$ 500	\$ -
E-resources	75,000	75,000	-
Resource sharing*	360,000	208,000	(152,000)
Audit Fees	6,750	6,875	125
Office supplies	1,100	1,200	100
Telecommunications	3,600	3,800	200
Total communication and delivery	\$ 446,950	\$ 295,375	\$ (151,575)
Other services			
Museum Month Sponsorship	\$ 5,000	\$ -	\$ (5,000)
Discover & Go	8,950	8,950	-
Youth Services Professional Develop.	4,000	4,000	-
Adult Services Professional Develop.	4,000	4,000	-
Total other services	\$ 21,950	\$ 16,950	\$ (5,000)
Administration			
Administration expense	\$ 53,095	\$ 53,095	\$ -
Meetings/conferences/travel	1,750	1,800	50
Total administration	\$ 54,845	\$ 54,895	\$ 50
Summary			
Total revenues	\$ 246,143	\$ 238,375	\$ (7,768)
Total expenses	523,745	367,220	(156,525)
Surplus (Deficit)	\$ (277,602)	\$ (128,845)	\$ 148,757

* Resource sharing includes charges for Innovative and Unity.



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AC Agenda Item 8

DATE: February 19, 2026
TO: Serra Administrative Council
FROM: Andy Beck, Controller, Serra/SCLC

SUBJECT: **Membership Dues & LINK+ Member Contributions for FY 2026/27
(ACTION)**

BACKGROUND: Each year, Administrative Council members of the Serra Cooperative Library System (Serra) review and approve the membership dues for member libraries. Membership dues are calculated based on the population for each member's jurisdiction. The approved formula for calculating each member's dues is as follows:

POPULATION	DUES FORMULA
Population under 100,000	Population x 3.0% + \$1,000
Population between 100,001 – 200,000	Above + (Population – 100,000) x 2.5%
Population between 200,001 – 1,000,000	Above + (Population – 200,000) x 1.0%
Population over 1,000,000	\$14,500

In October 2025, the Council also approved LINK+ contributions with a \$15,000 ceiling for San Diego Public Library. Based on the budgeted final cost for LINK+, the residual amount (after deducting \$15,000) would be allocated to the remaining members (pro-rata) using a 50% weight for population and 50% weight for circulation.

FISCAL IMPACT: Membership dues for FY 2026/27 increased \$316 from \$66,568 to \$66,885, due to population increases. Additionally, LINK+ contributions are estimated to increase total revenues by \$31,000. Each member's LINK+ contribution will be determined once circulation data for FY 2024/25 is available from the State Library and the cost of LINK+ is verified by LINK+ vendors.

RECOMMENDATION: Approve membership dues for FY 2026/27.

- EXHIBIT:
- a. Membership Dues Schedule
 - b. LINK+ Contribution Schedule

Serra Library Cooperative System - Membership Dues FY26/27			
Library	2025 Population	FY25/26 Dues	FY26/27 Dues
Brawley	28,952	\$ 1,850	\$ 1,869
Camarena Memorial	40,073	2,178	2,202
Carlsbad	116,368	4,358	4,409
Chula Vista	281,401	7,282	7,314
Coronado	22,610	1,648	1,678
El Centro	46,007	2,349	2,380
Escondido	150,425	5,250	5,261
Imperial	22,866	1,664	1,686
Imperial County	48,601	2,445	2,458
National City	58,965	2,757	2,769
Oceanside	174,340	5,787	5,859
San Diego Public	1,408,937	14,500	14,500
San Diego County	1,117,093	<u>14,500</u>	<u>14,500</u>
	Totals:	<u>\$ 66,568</u>	<u>\$ 66,885</u>

Formula:

Population up to 100,000

Population between 100,001 – 200,000

Population between 200,001 – 1,000,000

Population over 1,000,000

Population x 3.0% + \$1,000

Above + (Population – 100,000) x 2.5%

Above + (Population – 200,000) x 1.0%

Above = \$14,500

LINK+ Contribution*

Location	Population of The Legal Service Area	2023/24 Circulation	All Pro Rata	Pro-rata	LINK+ Contributions
BRAWLEY PUBLIC LIBRARY	28,952	7,843	0.64%	1.66%	\$265.20
CAMARENA MEMORIAL PUBLIC LIBRARY	40,073	58,583	1.14%	2.93%	\$468.56
CARLSBAD CITY LIBRARY	116,368	1,320,225	9.24%	23.79%	\$3,806.37
CHULA VISTA PUBLIC LIBRARY	281,401	451,568	8.19%	21.10%	\$3,375.76
CORONADO PUBLIC LIBRARY	22,610	397,511	2.52%	6.50%	\$1,039.40
EL CENTRO PUBLIC LIBRARY	46,007	39,141	1.16%	2.99%	\$478.15
ESCONDIDO PUBLIC LIBRARY	150,425	591,755	6.19%	15.94%	\$2,549.60
IMPERIAL COUNTY LIBRARY	48,601	67,876	1.36%	3.51%	\$561.52
IMPERIAL PUBLIC LIBRARY	22,866	18,800	0.57%	1.48%	\$236.26
NATIONAL CITY PUBLIC LIBRARY	58,965	105,331	1.77%	4.56%	\$730.13
OCEANSIDE PUBLIC LIBRARY	174,340	466,751	6.04%	15.56%	\$2,489.06
SAN DIEGO COUNTY LIBRARY	-	-	0.00%	0.00%	\$0.00
SAN DIEGO PUBLIC LIBRARY	1,408,937	6,160,448	Capped	Capped	\$15,000.00
Total	2,399,545	9,685,832	38.84%		\$31,000.00

*Based on:	Custom
Population Weight	50%
Circulation	50%



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AC Agenda Item 9

DATE: February 19, 2026
 TO: Serra Administrative Council
 FROM: Christine Powers, Executive Director, Serra/SCLC

SUBJECT: **LINK+ Update & FY 2026/27 Delivery Changes (DISCUSSION)**

BACKGROUND: This report is being provided as an update on the status of the implementation of LINK+ for the Serra Cooperative Library System. The implementation process for Brawley, Camarena, Chula Vista, and Imperial County continues. Should any of these libraries have updates, please let staff know.

Future Funding of LINK+

A future membership financial contribution to help fund LINK+ was approved in concept by the Administrative Council at a Special Meeting on December 29, 2021. This included assigning \$571,390 in unrestricted Serra reserves to support the adoption of LINK+, applying Imperial County grant funds towards Imperial Valley member libraries, continuing to allocate California Library Services Act (CLSA) funds towards LINK+, and establishing a LINK+ fund account with annual membership contributions commencing July 2022 to cover expenses not otherwise addressed from Serra reserves, Imperial County funds and CLSA funds.

Given that implementation took longer than anticipated, the conversations surrounding member contributions to LINK+ were delayed. Serra’s Administrative Council held a special meeting on July 24, 2025, to discuss what future member contributions would look like to support LINK+. During this meeting, various member contribution options were presented and discussed.

At the August 21, 2025, meeting, the Council agreed to a reduced four-hub delivery model, which will provide significant cost savings to the system, as follows:

<u>North San Diego</u>	<u>Central San Diego</u>	<u>South San Diego</u>	<u>Imperial Valley</u>
Oceanside	San Diego Public	Chula Vista	Brawley
Carlsbad		National City	Camarena
Escondido		Coronado	El Centro
			Imperial County
			Imperial Public

All members have committed to this model and have indicated that they would be able to provide daily delivery to/from their hub's main delivery location.

At the October 16, 2025, Administrative Council meeting, members approved a funding model to provide LINK+ contributions to Serra to fill a \$31,000 budget gap, as follows: Population 50%, Circulation 50%, with \$15k cap for San Diego Public Library and pro rata for the rest of the libraries. In addition, libraries agreed to update their statistics annually.

As discussions with both Clarivate and Unity commence regarding the delivery changes, members are asked to prepare their respective libraries, as needed, prior to the start of the new fiscal year on July 1, 2026. Staff will collect information from each member library to present at the May meeting and discuss any challenges members may be facing prior to the implementation of the delivery changes.

While the Governor's proposed budget for FY 206/27, released in January, suggests that CLSA funds are expected to remain cut, the revenues for the State are expected to be higher than estimated. Given this and the outreach from the library community to state legislators and officials, the goal is to restore CLSA funds for this coming fiscal year. Should these funds not be restored, staff recommend utilizing unrestricted fund balance to cover the deficit and/or consider other budgetary reductions for FY 2026/27. Should the reduced CLSA funds carry over into FY 2027/28, the Council can consider increasing member contributions (discussions in FY 2026/27 regarding potential increases for FY 2027/28).

FISCAL IMPACT: None

RECOMMENDATION: Informational item

EXHIBITS: None



Serra Cooperative Library System
c/o SCLC ▪ 222 E. Harvard St. ▪ Glendale, CA 91205
Phone: 626-359-6111
www.serralib.org

AC Agenda Item 10

DATE: February 19, 2026
TO: Serra Administrative Council
FROM: Christine Powers, Executive Director, Serra/SCLC

SUBJECT: **CLSA FY 2026/27 Planning (DISCUSSION)**

BACKGROUND: Each year, the Serra Cooperative Library System receives California Library Services Act (CLSA) funds from the state to promote resource sharing within the system. To receive these funds, Serra must complete a Plan of Service that is reviewed and subject to approval by the California Library Services Board (CLSB). The Plan outlines how the system intends to expend funds and how those expenditures will benefit the communities served by Serra member libraries.

While the State budget will not be approved by the Governor until the end of June, his proposed budget, released in January, indicates that he plans to maintain the fifty percent cuts to CLSA funds that have been in place for the past two fiscal years. Furthermore, the State Library has not yet released proposed CLSA system allocations for FY 2026/27.

For this current fiscal year, Serra Cooperative Library System has allocated funds for the following:

1. Office Supplies (0%)
 - a. Shared expenses for general office supplies.
2. E-Resources (0%)
 - a. Overdrive
3. Contract Services for Delivery (0%)
 - a. Courier Delivery
4. Telecommunications (0%)
 - a. Shared IT Support
 - b. Zoom
 - c. Shared Internet Fees
 - d. Shared Phone/Fax
5. Resource Sharing (100%)
 - a. LINK+
6. Other (0%)
 - a. Audit

For the proposed CLSA system allocations for FY 2026/27, the determination will need to be made if the system wishes to proceed with the same distribution of funds. If the Council chooses to consider spending its funds differently, some discussion, coordination, and time will be required to obtain final consensus during the May meeting. This will allow for the submission of the CLSA Plan of Service for FY 2026/27.

FISCAL IMPACT: To be determined.

RECOMMENDATION: Informational only. Should the Administrative Council wish to explore a different model of spending CLSA funds for FY 2026/27, feedback can be provided at this meeting. Action could be required if the Chair chooses to create and appoint members to an ad hoc committee to explore ideas to present at the May meeting.



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AC Agenda Item 11

DATE: February 19, 2026
TO: Serra Administrative Council
FROM: Christine Powers, Executive Director, Serra/SCLC

SUBJECT: **Consideration of Partnership with San Diego County Fair (ACTION)**

BACKGROUND: The San Diego County Library (SDCL) has been working with the San Diego County Fair on this year's theme: Once Upon a Fair (Fairy and Folktales). The County Fair has expressed interest in partnering with the Serra Cooperative Library System to offer Serra Library customers aged 18 and younger free admission to the fair for participating in Summer Learning.

In order to participate, the Administrative Council would need to approve the Serra Cooperative Library System entering into a memorandum of understanding (MOU) with the 22nd District Agricultural Association, a California state institution also known as the San Diego County Fairgrounds (District). The MOU, as drafted by the District, is included as "Exhibit a" of this report.

The District is a district agricultural association formed under the California Food and Agricultural Code as a state institution for the purpose of holding fairs, exhibitions, community-based programs and services, and constructing, maintaining, and operating recreational and cultural facilities of general public interest. The District owns and operates the San Diego County Fairgrounds and is governed by a nine-member Board of Directors appointed by the Governor.

The term of the proposed draft MOU is for the duration of the 2026 San Diego County Fair. In it, the District proposes its obligations, as follows:

- a. District will promote Serra's Summer Reading Program on the District's website, in its regular eblast and on social media when program opens (late May/early June; estimated 2,000 tickets).
- b. District will design 3.5" x 3.5" vouchers to distribute to Serra Summer Reading Program participants upon completion of the program (Serra to print, stamp and distribute to its participants the vouchers designed and distributed to Serra.)
- c. District will Honor Summer Reading Program vouchers presented by participants at all entrance gates to the 2026 San Diego County Fair.

- Note: Children’s vouchers will be valid for one (1) General Admission ticket per voucher, valid any single Friday, Saturday or Sunday of the 2026 San Diego County Fair season (June 12, 13, 14, 19, 20, 21, 26, 27, 28, July 3, 4 or 5.) Vouchers must be stamped by the participating library to be considered valid for fair admission.
- d. District will provide artwork for SERRA to use for the vouchers that are distributed to Summer Reading Program participants upon completion of the program.

Serra’s obligations, as proposed in the draft MOU, are as follows:

- a. Serra will create Summer Reading Program participation logs and have those logs available at participating libraries starting in late May 2026.
- b. Serra will print 3.5” x 3.5” vouchers to distribute to Summer Reading Program participants upon completion of the program. Vouchers will be stamped by participating libraries before distribution to Summer Reading Program participants.
- c. Serra will promote the District and the 2026 San Diego County Fair in marketing collateral and communications promoting the Summer Reading Program.
- d. Serra will post 18” x 24” and/or 11” x 17” posters and corresponding flyers to all affiliated libraries encouraging utilization of library services and participation in corresponding Fair programs, as follows:
 - February–April 2026: Encouraging readers to check out crafting books and utilize maker labs to create items for Fair entry.
 - From May–June 2026, Serra will encourage Summer Reading Program participation.

Regarding Serra’s responsibility to print passes, the liaison to Serra’s Youth Services Committee indicated that “printing the passes will work just like we print all of the other passes. It will go through the Youth Services group.”

If the Council does not wish to sign the MOU as a cooperative, the representatives from the District have indicated that they will reach out to member libraries individually to consider signing an MOU.

FISCAL IMPACT: None for Serra as a system, but member libraries will likely incur printing costs.

RECOMMENDATION: Provide direction on whether Serra will sign on to an MOU with the 22nd District Agricultural Association, and if so, authorize the Executive Director or the Chair to sign the MOU as presented, or with any proposed edits.

EXHIBITS:

- a. Proposed Memorandum of Understanding

MEMORANDUM OF UNDERSTANDING

THIS MEMORANDUM OF UNDERSTANDING (“MOU”) is made and entered into on _____, 2026 by and between the 22nd District Agricultural Association, a California state institution, also known as the San Diego County Fairgrounds (“District”), and the Serra Cooperative Library System (“SERRA”). District and SERRA are sometimes referred to collectively in this MOU as the “Parties”.

Recitals

- A. District is a district agricultural association formed under the California Food and Agricultural Code as a state institution for the purposes of holding fairs, exhibitions, community-based programs and services, and constructing, maintaining, and operating recreational and cultural facilities of general public interest.
- B. District owns and operates the San Diego County Fairgrounds and its governed by a nine-member Board of Directors appointed by the Governor.
- C. SERRA, a special district of the State of California, is a network of public libraries in the southern California counties of Imperial and San Diego. Its goal is to work collaboratively to provide materials and shared services when possible and its purpose is to help member library agencies provide improved services at reduced costs through systematic interlibrary cooperation.
- D. District and SERRA are separate and distinct legal entities; each with its own purpose.
- E. The Parties desire to enter into this MOU to define the relationship between the SERRA and District. The Parties, while working together towards accomplishing common goals, objectives, and purposes, will be managed and operated independently of the other party.

Agreement

In consideration of the mutual promises set forth in this MOU, the Parties agree to the following:

1. Term. The term of this MOU shall be for the duration of the 2026 San Diego County Fair.
2. Independent Legal Entities. Each Party acknowledges and agrees that the other Party is a separate and distinct legal entity and will act accordingly in its ongoing relationship and business dealings with the other Party.

District maintains sole and exclusive control of the Fairgrounds, personal property and operation of events that occur on the Fairgrounds, including the annual San Diego County Fair.

3. District Obligations.
 - a. District will promote SERRA’s Summer Reading Program on the District’s website, in its regular eblast and on social media when program opens (late May/early June; estimated 2,000 tickets).

- b. District will design 3.5” x 3.5” vouchers to distribute to SERRA Summer Reading Program participants upon completion of the program (SERRA to print, stamp and distribute to its participants the vouchers designed and distributed to SERRA.)
 - c. District will Honor Summer Reading Program vouchers presented by participants at all entrance gates to the 2026 San Diego County Fair.
 - Note: Children’s vouchers will be valid for one (1) General Admission ticket per voucher, valid any single Friday, Saturday or Sunday of the 2026 San Diego County Fair season (June 12, 13, 14, 19, 20, 21, 26, 27, 28, July 3, 4 or 5.) Vouchers must be stamped by the participating library to be considered valid for fair admission.
 - d. District will provide artwork for SERRA to use for the vouchers that are distributed to Summer Reading Program participants upon completion of the program.
4. SERRA Obligations.
 - a. SERRA will create Summer Reading Program participation logs and have those logs available at participating libraries starting in late May 2026.
 - b. SERRA will print 3.5” x 3.5” vouchers to distribute to Summer Reading Program participants upon completion of the program. Vouchers will be stamped by participating libraries before distribution to Summer Reading Program participants.
 - c. SERRA will promote the District and the 2026 San Diego County Fair in marketing collateral and communications promoting the Summer Reading Program.
 - d. SERRA will post 18” x 24” and/or 11” x 17” posters and corresponding flyers to all affiliated libraries encouraging utilization of library services and participation in corresponding Fair programs, as follows:
 - February–April 2026: Encouraging readers to check out crafting books and utilize maker labs to create items for Fair entry.
 - From May–June 2026, SERRA will encourage Summer Reading Program participation.
5. Default. Either Party shall be in default under this MOU should it fail to perform or observe any of its obligations under this MOU, and such failure continues for a period of thirty (30) days following written notice by the non-defaulting Party specifying the default. If the default is of such nature that it cannot reasonably be remedied within the thirty (30) days, such Party will not be in default so long as it commences to remedy the default within the thirty (30) days and continues diligently until the default is corrected. In the event of an uncured default, this MOU may be terminated immediately by the non-defaulting Party by providing written notice to the defaulting Party.
6. Termination. This MOU may be terminated by either Party at any time without cause upon one hundred eighty (180) days written notice.

7. Modification/Amendments. This MOU may be renegotiated, amended, or modified at any time by mutual agreement of the Parties. No modification or amendment of this MOU will be of any force or effect unless made in writing and executed by both Parties.
8. Counterparts. This MOU may be executed in any number of counterparts and delivered by facsimile or other means of electronic transmission, each such counterpart being deemed to be an original instrument, and all such counterparts shall together constitute the same MOU.
9. Applicable Law. It is specifically stipulated that this MOU will be interpreted and construed according to the laws of the State of California. Venue for any dispute arising under this MOU shall be in the Superior Court of the State of California for the County of San Diego.
10. Successors and Assigns. This MOU shall inure to the benefit of and be binding upon District and SERRA and their respective legal representatives, successors and assigns. Notwithstanding the foregoing, this MOU may not be assigned by either party without the prior written consent of the other Party.
11. Severability. If any one or more of the provisions contained in this MOU are held to be invalid or unenforceable in any respect, such invalidity or unenforceability shall not affect any other provision hereof.
12. Headings. All headings in this MOU are inserted only for convenience and ease of reference, and are not to be considered in the construction or interpretation of any provision of this MOU.
13. Notices: Any notice required or permitted to be given under this MOU shall be in writing and shall be deemed duly given (i) if delivered personally, when received; (ii) if transmitted by electronic means, upon electronic confirmation that the notice has been successfully transmitted; (iii) if sent by recognized courier service, on the business day following the date of deposit with such courier service, or (iv) if sent by registered mail, postage prepaid, return receipt requested, on the third business day following the date of deposit in the United States mail. All such notices shall be addressed to a Party at its address as set forth below, or to such other address or facsimile number as a party shall notify the other of in accordance with this MOU.
14. Interpretation: The Parties agree that this Agreement shall be interpreted in a manner, which reflects that both parties participated equally in its drafting. Further, the provisions of this MOU shall be interpreted in a reasonable manner to effectuate the intent of the Parties.
15. Entire Agreement. This MOU constitutes the entire agreement between the Parties. No prior written or prior, contemporaneous, or subsequent oral promise or representation shall be binding.

16. Authority. Each individual executing this MOU on behalf of a party hereto, by his or her signature, represents that he or she maintains full authority on behalf of the applicable party to all covenants, duties, and obligations contained herein.

IN WITNESS WHEREOF, the Parties have executed this MOU on the date(s) shown below.

SERRA

22nd District Agricultural Association

By: _____

By: Carlene Moore

Title:

Title: Chief Executive Officer

Date: _____

Date: _____



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AC Agenda Item 12

DATE: February 19, 2026
TO: Serra Administrative Council
FROM: Suzanne Smithson, Chair

SUBJECT: Nominating Committee for FY 2026/27 Officers (ACTION)

BACKGROUND: The Administrative Council elects officers for the Vice-Chair and Treasurer seats for the upcoming fiscal year annually at the May meeting. Currently, Suzanne Smithson (Carlsbad) serves as Chair, Carla Mason (El Centro) serves as Vice-Chair, and Danielle Ghio (National City) serves as Treasurer. Their terms will end at the end of this fiscal year.

The establishment of a nomination committee is recommended to select candidates for FY 2026/27 to be considered for the election at the May meeting.

The language from the Serra By-laws is included below for reference:

Section 5. Officers – The Council shall elect its own officers. The officers shall be Chair, Vice Chair and Treasurer. The officers of the Council shall be elected to assume office at the first meeting following the start of the System’s fiscal year. A simple majority of the representatives present shall be sufficient to elect an officer to the Council.

Terms – The Chair, Vice Chair and Treasurer shall not serve more than two consecutive terms in the same office. Officers shall assume duties at the first regular meeting following their election and shall serve for a term of one year or until a successor is elected.

FISCAL IMPACT: None

RECOMMENDATION: Establish a nominating committee to identify FY 2026/27 officer candidates to be presented for an election at the May 2026 Administrative Council meeting.

EXHIBITS: None

California State Library, Library Development Services
Cooperative Library System Liaison Report
Updated February 6, 2026

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State Library News

Every Story Counts

Every Story Counts... A Week in the Life of Your Public Library took place January 25th-31st 2026. We want to take a moment to thank you for the incredible work that took place across the state. Thanks to your outreach and enthusiasm, as of Friday morning we reached over 10,800 survey responses, with meaningful stories shared from libraries every day.

As the week wrapped up, we shared a few final reminders:

- Encouraging participation was essential. Sharing the survey link multiple times and in different ways helped ensure every voice was counted as we approached the finish line.
- **Paper surveys matter.** Please remember that all paper surveys must be entered into your library's unique survey link. We encourage you to enter paper surveys as soon as possible so all responses are submitted by February 6.
- **Confirm once paper surveys are submitted.** After you have finished entering your paper surveys, please reach out to Alexis Lacroix at lacroix@plpinfo.org to confirm completion. She will then send your library's data directly to you.
- **Photos and videos are welcome.** We love seeing Every Story Counts in action. If you haven't already, please send your 3–5 favorite photos and short videos from the week to everystory@library.ca.gov.

Over the following weeks, our team got to work reviewing the statewide data and preparing custom infographics to share back with libraries. We were excited to dig into the stories and highlight the incredible impact you make every day.

Thank you again for your dedication and for everything you did to help capture the impact of your library. *Every Story Counts* would not have been possible without your commitment, creativity, and hard work. We are deeply grateful for your participation and support.

Questions?

Reach out to the Every Story Counts team at everystory@library.ca.gov .
LSTA-funded.

eBooks for All Joins Zip Books: Free Access with Expanded Capabilities

We're excited to share that eBooks for All is now supported under the Zip Books initiative. This transition enables libraries on the Palace platform to continue offering both the statewide digital collection and their local eBook offerings, all at no local cost.

New Features for Patrons and Libraries:

- **Patron Request Portal:** Thanks to Califa, patrons can now submit title requests in both [English](#) and [Spanish](#) via an online form. Once a requested title is added to the statewide collection, patrons receive notification and can check it out immediately.
- **Seamless Access Across Platforms:** Requested titles will appear both in California’s Bookshelf and within each library’s local instance of Palace, offering consistent and comprehensive access.
- **New Libraries Welcome:** Libraries not yet on Palace can join the program at no cost and gain access to over **200,000 additional eBook and eAudiobook licenses** from the statewide collection.

Please reach out to ebooksforall@library.ca.gov with any questions. *State of CA-funded.*

Student Success Card Partnerships Survey – Due Feb 11

The California State Library is conducting a landscape survey to assess current Student Success Card partnerships. We ask all library jurisdictions to **please complete this survey by Wednesday, February 11 at noon.**

Due to the total number of libraries and school districts statewide, the survey has been divided into multiple links. Each link groups libraries alphabetically by their jurisdiction name. *Please ensure that you complete only the survey link that corresponds to your library.*

- [A.K. Smiley Public Library – Escondido Public Library](#)
- [Folsom Public Library – Irwindale Public Library](#)
- [Kern County Library – Los Gatos Public Library](#)
- [Madera County Library – Newport Beach Library](#)
- [Oakland Public Library – Roseville Public Library](#)
- [Sacramento Public Library – San Juan Bautista City Library](#)
- [San Leandro Public Library – Siskiyou County Free Library](#)
- [Solano County Library – Trinity County Free Library](#)
- [Tulare County Free Library – Yuba County Library](#)

The information gathered through this landscape survey will enable the State Library to report on the status of Student Success partnerships statewide and to more effectively plan how best to support libraries and schools as they develop and strengthen these collaborations.

The survey is brief and includes a small number of questions, one of which is customized for each library. Please submit one response per library.

If you have any questions, please contact the Student Success team at studentsuccess@library.ca.gov.

Marketing Toolkits

The [California State Library’s marketing toolkits](#) are designed to help California libraries deliver consistent messaging about the services and resources you provide to your communities. This is part of an effort to help coordinate statewide messaging about the many great things libraries

do every day. We encourage you to use the messages, graphics, and other resources to raise awareness and reinforce the value and impact libraries provide to their communities.

[LDS Newsletter](#)

Please be sure to sign up for the LDS Newsletter [LibrarytoLibrary](#). For those who receive this monthly email, please consider forwarding it to your staff and/or printing a copy for your break rooms.

Networking and Training

[Public Library Directors Networking Call](#)

The next call will be Wednesday, February 18th at 3:30. The call will feature updates from the State Library, further work on the statewide visioning project, and collaborative group discussions.

[Communities of Practice](#)

The California State Library now consolidates all scheduled Community of Practice events on a single calendar. On our website, under Services to Libraries, select [Communities of Practice](#) (under the Resources for Public Libraries section). Remember, you can help your staff build valuable connections across the state by sharing the Community of Practice opportunities with them.

[Successful Summers Networking Calls](#)

[Successful Summers](#) is a series of networking calls and resources for library workers who design and deliver community-based summer programs. Participants will co-create strategies to implement summer services that support and reflect the communities they serve.

Successful Summers supports the California State Library's goal of strengthening the abilities of California libraries to design community-based programs and services. For more information, please see the [California State Library's 5-Year Plan](#).

Successful Summers networking calls provide library workers the opportunity to build a group of peers working together to include their communities in summer services. All library staff are encouraged to attend.

Successful Summers networking calls will take place on the third Wednesday of each month at 9:00 a.m. To register for an upcoming call, email Summers@library.ca.gov.

[Sustainable California Libraries Open Door Chats: Register for February 2026 chat](#)

Join with others working in libraries and sustainability for our quarterly Sustainable California Libraries Open Door Chat. All California library staff and community partners interested in

climate, sustainability, and resilience are welcome to join these casual conversations and resource sharing sessions. Sessions are held quarterly for 55 minutes and will not be recorded.

The February 2026 Open Door Chat will be a time to share sustainability related program and presenter ideas and promotions samples. Bring your ideas, questions and examples for this casual conversation.

Date: Wednesday, February 11, 2026

Time: 10:00am - 10:55am

Register: https://us06web.zoom.us/meeting/register/W6kPDXd_SeidDQWeVh3EdQ

After registering, you will get a confirmation email with information about joining the meeting.

Future Sustainable California Libraries Open Door Chats through June 2026 are listed on our Library Development Services [Communities of Practice page](#).

Email: sustainability@library.ca.gov with any questions.

Opportunities

Career Online High School

[Career Online High School](#) (COHS) program is open to all public libraries in the state and **there is no required local match to participate**. Libraries may opt into the COHS program at any time using the [COHS Interest Form](#). New libraries will receive training and implementation support, have access to the California State Library's universal scholarship supply, and complete a short end-of-year report. COHS questions can be sent to cohs@library.ca.gov. *State of CA and LSTA-funded.*

Current Projects and Services

California Library Literacy Services – Ongoing

Dedicated one-time English as a Second Language (ESL) funding is scheduled to end June 30, 2026. Adult Literacy Services and Family Literacy Services continue to be supported by ongoing funding provided by the State of California.

For general information on the CLLS program, see the [CLLS pages](#) and visit the [Manage Your Grant](#) page for information on CLLS data collection. Reach out to clls@library.ca.gov for more information. *State of CA-funded.*

California Libraries Learn (CALL) – professional development for all levels of library staff

- Access live and recorded professional development for all members of your team at www.callacademy.org.
- [Subscribe to the CALL Letters newsletter](#) for weekly updates.

- Encourage all levels of your staff to get started with [CALL Academy](#).
- From Learning to Leading: AI Safety Training for Libraries in Long Beach. Friday, March 13, 2026 from 1:00 p.m. to 5:00 p.m. This half-day, in-person training helps library staff build both understanding and practical capacity around AI safety and AI's longer-term implications for libraries and communities. [Register today!](#)
- Local CALL can help your library bring high-demand in-person trainings to your region. [Learn more and submit an interest form](#).

LSTA-funded.

[COMPASS Project: Resources and Information for Public Libraries](#)

At a time when many library systems are facing decreased budgets and may be forced to cut digital subscriptions, a reminder that California offers — at no cost to public schools, districts, local libraries or students — online educational content and tools with [COMPASS: the California Online Media Program for Access and Student Success](#) (formerly the K-12 Online Resources Program). The purpose of COMPASS, from the California State Library, is to provide equitable access to online library resources for all K-12 public school students and their families, both in the classroom and after school. *State of CA-funded.*

COMPASS provides tools ranging from early literacy support (PebbleGo Science, TeachingBooks for Libraries) to science and climate change resources (Gale Interactive Science, Nat Geo Kids, Environmental Studies) to a suite of performing-arts and history/social studies content (20+ Alexander Street collections).

Timely COMPASS Resources and Information for Public Libraries

- [Slides from recent COMPASS for public libraries training](#)
- Need help setting up access to ALL COMPASS resources? [General program sign up form](#)
- Does your library currently offer Capstone's PebbleGo Science for your youngest patrons? More [information on this statewide resource](#) and [sign up to get PebbleGo Science for your library](#)
- Questions about the [Alexander Street content](#) or set up information? Watch this [recording of a July 2024 training](#) and accompanying [slide deck](#). Remember, the Alexander Street collections include [library performing rights too](#) (with the exception of the National Theatre collection) – a great addition for programming for all ages!
- Stay informed! [Sign up for the COMPASS newsletter](#). And please contact compass@library.ca.gov with any questions.

State of CA-funded.

Parks Pass Program

The Parks Pass program supports all Californians in exploring the outdoors and gaining the benefits of our parks by providing free vehicle day-use entry passes for checkout at local libraries.

The Parks Pass quarterly report upcoming due dates are:

- April 23, 2026 (for reporting period Jan-Mar 2026)
- July 23, 2026 (for reporting period Apr-June 2026)
- October 22, 2026 (for reporting period July-Sept 2026)

Quarterly reports should be submitted via the [California State Library Statistics Portal](#). A [toolkit](#) is available to support marketing, circulation, programming, and more. It has been updated to make the information cleaner and more accessible. The public can access information on the State Parks Pass at checkoutcastateparks.com

If you need more parks passes, bookmarks, or survey flyers, [please fill out the new order form from State Parks](#). For any questions, email parkspass@library.ca.gov.

Parks Passes will remain valid through December 31, 2026. *State of CA-funded.*

Ready – Or Not: Cultural Heritage Disaster Preparedness Project

California's [Cultural Heritage Disaster Preparedness Project](#) connects communities holding at-risk collections with the resources needed to protect those collections from destruction and make them available to all Californians. In partnership with the Northeast Document Conservation Center, [Ready – Or Not](#) preservation consultants provide consultation and conduct free site visits for California organizations stewarding cultural resources and then deliver an assessment report with their observations. See below for information on these free services. *State of CA-funded.*

California libraries are invited to attend the webinar below:

Join the "Ready – Or Not" Cultural Heritage Disaster Preparedness Project for an informative webinar about risk assessment for libraries and the multiple free disaster preparedness services the project has to offer. Discover how cultural heritage organizations in California can get involved and bring any questions you may have on library risk assessment and the "Ready – Or Not" Project!

What: ["Ready—Or Not": Cultural Heritage Disaster Preparedness](#) information webinar. When: Thursday, February 19, 2026 11:00am–12:00pm

Where: Register at ["Ready—Or Not": Cultural Heritage Disaster Preparedness | CALL Academy](#)

Working one-on-one with staff and volunteers at participating organizations, a team of [California-based emergency preparedness consultants](#) provide the following services:

- On-site emergency preparedness assessments with customized reports
- Remote consultations for disaster plan creation or updates

This work provides organizations with tools to better protect their collections in an emergency. This ensures continued public access and California’s cultural heritage is preserved into the future. California cultural heritage collections interested in a free consultation can [apply for a free assessment](#).

Whether you’re just getting started or looking to refine your emergency response procedures, the “Ready – Or Not” project’s [hands-on workshops and online training sessions](#) are designed to support cultural workers in California.

"Ready—Or Not" offers:

- Wet salvage workshops across the state
- A multi-session web course led by emergency preparedness experts
- Self-paced and on-demand training
- Free dPlan|ArtsReady subscriptions

For more information contact CAready@nedcc.org or ReadyOrNot@library.ca.gov

Student Success Cards for All

California legislation signed by the Governor in October 2023 — SB 321 (Ashby) — makes it easier for libraries to put Student Success cards into the hands of every California child who wants one.

Student Success cards give students access to books and online resources from their public library, free of charge, through partnerships with local school districts. The Student Success Cards for All initiative aims to ensure that all California students have the opportunity to obtain a Student Success card by the third grade.

The legislation asks the State Library to:

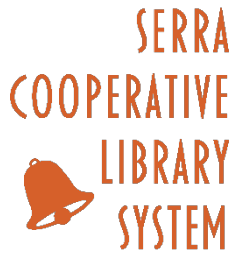
- Offer resources to assist public libraries and schools in finding strategies that work best for their communities.
- Coordinate with public libraries to determine the most effective means to ensure each student is provided the opportunity to obtain a Student Success card by third grade.
- Ensure that partnerships between public libraries and schools have been established to issue Student Success cards.

See recent CLA Talk messages around Student Success for registration links to the regularly occurring networking calls.

For more information, visit the [Student Success Cards for All webpage](#) or email studentsuccess@library.ca.gov.

Projects marked "LSTA-funded" are supported in whole or in part by the U.S. Institute of Museum and Library Services under the provisions of the Library Services and Technology Act, administered in California by the State Librarian.

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Serra Cooperative Library System
c/o SCLC ▪ 222 E. Harvard St. ▪ Glendale, CA 91205
Phone: 626-359-6111
www.serralib.org

Serra Meeting Dates FY 2025/26

Thursday, August 21, 2025

9:30 am Executive Committee
11:00 am Administrative Council
Oceanside Public Library

Thursday, October 16, 2025

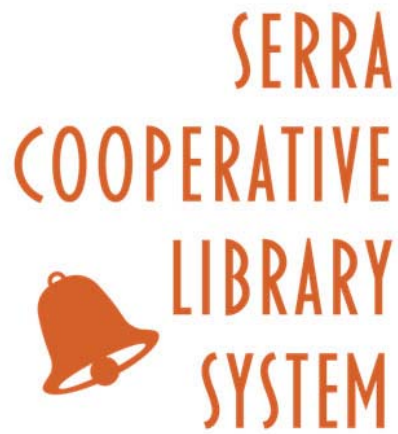
9:30 am Executive Committee
11:00 am Administrative Council
San Diego Public Library

Thursday, February 19, 2026

9:30 am Executive Committee
11:00 am Administrative Committee
El Centro Public Library

Thursday, May 21, 2026

9:30 am Executive Committee
11:00 am Administrative Council
San Diego County Library



Serra Cooperative Library System

Annual Financial Report

For the Fiscal Year Ended June 30, 2025

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Serra Cooperative Library System
Annual Financial Report
For the Fiscal Year Ended June 30, 2025

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**Serra Cooperative Library System
Annual Financial Report
For the Fiscal Year Ended June 30, 2025**

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Financial Section

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Independent Auditor's Report

Administrative Council
Serra Cooperative Library System
Glendale, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Serra Cooperative Library System (System) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the System's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Serra Cooperative Library System as of June 30, 2025, and the respective changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's Minimum Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the System, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Independent Auditor's Report, continued

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 7, and the required supplementary information on page 18, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Independent Auditor's Report, continued

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated February 19, 2026, on our consideration of the System's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit. That report can be found on pages 19 and 20.

C.J. Brown & Company, CPAs
Cypress, California
February 19, 2026

Serra Cooperative Library System
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2025

As management of the Serra Cooperative Library System (System), we offer readers of the System's financial statements this narrative overview, analysis of the financial activities, and performance of the System for the fiscal year ended June 30, 2025. Please read it in conjunction with additional information that we have furnished in the accompanying basic financial statements, which follow this section.

Financial Highlights

- The System's net position decreased 15.84%, or \$128,563, from \$811,565 to \$683,002, in fiscal year 2025.
- The System's total revenues decreased 28%, or \$133,646, from \$477,343 to \$343,697, in fiscal year 2025.
- The System's total expenses increased 9.91%, or \$42,588, from \$429,672 to \$472,260, in fiscal year 2025.

Using This Financial Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities and performance of the System using accounting methods similar to those used by private sector companies. The Statement of Net Position includes all of the System's investments in resources (assets), deferred outflows of resources, the obligations to creditors (liabilities), and deferred inflows of resources. They also provide the basis for computing a rate of return, evaluating the capital structure of the System, and assessing the liquidity and financial flexibility of the System. All of the current year's revenues and expenses are accounted for in the Statement of Activities. This statement measures the success of the System's operations over the past year and can be used to determine the System's profitability and credit worthiness.

Government-wide Financial Statements

Statement of Net Position and Statement of Activities

One of the most important questions asked about the System's finances is, "Is the System better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the System in a way that helps answer this question. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the *accrual basis of accounting*, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements report the System's *net position* and changes in it. Think of the System's net position – assets and deferred outflows of resources less liabilities and deferred inflows of resources – as one way to measure the System's financial health, or *financial position*. Over time, *increases or decreases* in the System's net position are one indicator of whether its *financial health* is improving or deteriorating.

Serra Cooperative Library System
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2025

Governmental Fund Financial Statements

Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance

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

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

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 12 through 17.

Government-wide Financial Analysis

Statement of Net Position

Condensed Statements of Net Position			
	2025	2024	Change
Assets:			
Current assets	\$ 938,360	1,080,412	(142,052)
Total assets	938,360	1,080,412	(142,052)
Liabilities:			
Current liabilities	255,358	268,847	(13,489)
Total liabilities	255,358	268,847	(13,489)
Net position:			
Unrestricted	683,002	811,565	(128,563)
Total net position	\$ 683,002	811,565	(128,563)

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the System, assets exceeded liabilities by \$683,002 as of June 30, 2025. At the end of fiscal year 2025, the System shows a positive balance in its unrestricted net position of \$683,002, that may be utilized in future years.

Serra Cooperative Library System
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2025

Government-wide Financial Analysis, continued

Statement of Activities

Condensed Statements of Activities

<i>Governmental Activities:</i>	<u>2025</u>	<u>2024</u>	<u>Change</u>
Expenses:			
System operations	\$ 472,260	429,672	42,588
Total expenses	<u>472,260</u>	<u>429,672</u>	<u>42,588</u>
Program revenues	276,899	411,428	(134,529)
General revenues	66,798	65,915	883
Total revenues	<u>343,697</u>	<u>477,343</u>	<u>(133,646)</u>
Changes in net position	(128,563)	47,671	(176,234)
Net position – beginning of year	<u>811,565</u>	<u>763,894</u>	<u>47,671</u>
Net position – end of year	<u>\$ 683,002</u>	<u>811,565</u>	<u>(128,563)</u>

The statement of activities shows how the government's net position changes during the fiscal year. In the case of the System, net position decreased 15.84%, or \$128,563, from \$811,565 to \$683,002 in fiscal year 2025, from ongoing operations.

The System's total revenues decreased 28%, or \$133,646, from \$477,343 to \$343,697 in fiscal year 2025. Program revenues decreased \$134,529, due primarily to decreases of \$124,330 in California Library Services Act grant revenue and \$10,199 in reimbursement for LINK+. General revenues increased \$883 due primarily to an increase of \$1,242 in member and associate dues, which was offset by a decrease of \$359 in interest earnings.

The System's total expenses increased 9.91%, or \$42,588, from \$429,672 to \$472,260 in fiscal year 2025, due primarily to increases of \$42,202 in communication and delivery and \$1,110 in other program services; which were offset by a decrease of \$724 in general and administrative expenses.

Governmental Fund Financial Analysis

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

As of June 30, 2025, the System's General Fund reported a fund balance of \$683,002, of which \$612,095 constitute the System's *unassigned fund balance*, which is available for future expenditures.

General Fund Budgetary Highlights

In fiscal year 2025, actual expenditures at year-end were \$101,224 less than budgeted. Actual revenues at year-end were \$96,669 less than budgeted.

The General Fund budget to actual comparison schedule can be found on page 18.

Serra Cooperative Library System
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2025

Conditions Affecting Current Financial Position

Management is unaware of any conditions, which could have a significant impact on the System's current financial position, net position, or operating results in terms of past, present, and future.

Requests for Information

The System's basic financial statements are designed to present users with a general overview of the System's finances and to demonstrate the System's accountability. If you have any questions about the report or need additional information, please contact the System's Controller at the Serra Cooperative Library System, 222 East Harvard Street, Glendale, California 91205.

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Basic Financial Statements

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Serra Cooperative Library System
Statement of Net Position
June 30, 2025

		<u>2025</u>
Assets:		
Cash and cash equivalents (note 2)	\$	846,275
Accounts receivable		21,178
Prepaid expenses and deposits		<u>70,907</u>
Total assets		<u>938,360</u>
Liabilities:		
Accounts payable		77,931
Unearned revenue		<u>177,427</u>
Total liabilities		<u>255,358</u>
Net position:		
Unrestricted		<u>683,002</u>
Total net position	\$	<u><u>683,002</u></u>

See accompanying notes to the basic financial statements

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**Serra Cooperative Library System
Statement of Activities
For the Fiscal Year Ended June 30, 2025**

<i>Governmental Activities:</i>	<u>2025</u>
Expenses:	
System operations:	
Communication and delivery	\$ 400,482
General and administrative	54,071
Other program services	<u>17,707</u>
Total expenses	<u>472,260</u>
Program revenues:	
California Library Services Act appropriation	216,293
Other program revenues	<u>60,606</u>
Total program revenues	<u>276,899</u>
Net program expense	<u>195,361</u>
General revenues:	
Member and associate dues	65,463
Interest earnings	<u>1,335</u>
Total general revenues	<u>66,798</u>
Change in net position	(128,563)
Net position – beginning of year	<u>811,565</u>
Net position – end of year	<u>\$ 683,002</u>

See accompanying notes to the basic financial statements

Serra Cooperative Library System
Reconciliation of the Balance Sheet of Governmental Type Fund
to the Statement of Net Position
June 30, 2025

	General Fund	Reclassifications & Eliminations	Statement of Net Position
Assets:			
Cash and cash equivalents	\$ 846,275	-	846,275
Accounts receivable	21,178	-	21,178
Prepaid expenses and deposits	70,907	-	70,907
Total assets	938,360	-	938,360
Liabilities:			
Accounts payable and accrued expenses	77,931	-	77,931
Unearned revenue	177,427	-	177,427
Total liabilities	255,358	-	255,358
Fund balance: (note 3)			
Nonspendable	70,907	(70,907)	-
Unassigned	612,095	(612,095)	-
Total fund balance	683,002	(683,002)	-
Total liabilities and fund balance	\$ 938,360		
Net position:			
Unrestricted		683,002	683,002
Total net position		\$ -	683,002
Reconciliation:			
Fund balance of governmental fund			\$ 683,002
Net position of governmental activities			\$ 683,002

See accompanying notes to the basic financial statements

Serra Cooperative Library System
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance
of Governmental Type Fund to the Statement of Activities
For the Fiscal Year Ended June 30, 2025

	General Fund	Reclassifications & Eliminations	Statement of Activities
Expenditures/expenses:			
System operations:			
Communication and delivery	\$ 400,482	-	400,482
General and administrative	54,071	-	54,071
Other services	17,707	-	17,707
Total expenditures/expenses	472,260	-	472,260
Program revenues:			
California Library Services Act appropriation	216,293	-	216,293
Other program revenues	60,606	-	60,606
Total program revenues	276,899	-	276,899
Net program expense			195,361
General revenues:			
Member and associate dues	65,463	-	65,463
Interest earnings	1,335	-	1,335
Total general revenues	66,798	-	66,798
Total revenues	343,697	-	
Excess of revenues over expenditures	(128,563)	128,563	-
Change in net position	-	(128,563)	(128,563)
Fund balance/Net position – beginning of year	811,565	-	811,565
Fund balance/Net position – end of year	\$ 683,002	-	683,002
Reconciliation:			
Net change in fund balance of governmental fund			\$ (128,563)
Change in net position of governmental activities			\$ (128,563)

See accompanying notes to the basic financial statements

Serra Cooperative Library System
Notes to the Basic Financial Statements
June 30, 2025

(1) Reporting Entity and Summary of Significant Accounting Policies

A. Organization and Operations of the Reporting Entity

The Serra Cooperative Library System (System) was formed as a joint resolution System under the terms of the California Library Services Act (Education Code §18700 *et seq.*). The objective of the System is to improve library services to the citizens served by member libraries through sharing of resources and services, through developing new services and resources, and through offering System services as described in the California Library Services Act.

B. Basis of Accounting and Measurement Focus

The *basic financial statements* of the System are comprised of the following:

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

Government-wide Financial Statements

These statements are presented on an *economic resources* measurement focus and the accrual basis of accounting. Accordingly, all of the System's assets, deferred outflows of resources, liabilities, and deferred inflows of resources are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which the liability is incurred. The Statement of Activities demonstrates the degree to which direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. The types of transactions reported as program revenues are to be reported in three categories, if applicable: 1) charge for services, 2) operating grants and contributions, and 3) capital grants and contributions. Charge for services include revenues from customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. Grants and contributions include revenues restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Governmental Fund Financial Statements

These statements include the Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balance for all major governmental funds. Incorporated into these statements is a schedule to reconcile and explain the differences in fund balance as presented in these statements to the net position presented in the Government-wide Financial Statements. The System has presented its General Fund as its major fund, in these statements to meet the qualifications of GASB Statement No. 34.

Governmental funds are accounted for on a spending or *current financial resources* measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balance presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under modified accrual basis of accounting, revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60-days after year-end) are recognized when due. The primary sources susceptible to accrual for the System are interest earnings and member and associate dues revenues. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, exceptions to this rule include principal and interest on debt, which are recognized when due. The System reports the following major governmental fund:

General Fund – a government's primary operating fund. It accounts for all financial resources of the System, except those required to be accounted for in another fund, when necessary.

Serra Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2025

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

C. Financial Reporting

The System's basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The System has adopted the following GASB pronouncements for the year ended June 30, 2025:

In June 2022, the GASB issued Statement No. 101 – *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

In December 2023, the GASB issued Statement No. 102 – *Certain Risk Disclosures*. The primary objective of this Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact to have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

D. Assets, Liabilities, Net Position, and Fund Balance

1. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, and disclosures of contingent assets, deferred outflows of resources, liabilities, and deferred inflows of resources at the date of the financial statements; and the reported change in System net position during the reporting period. Actual results could differ from those estimates.

2. Cash and Cash Equivalents

The System maintains its cash in an interest bearing savings account. Monies in the interest bearing savings account is highly liquid and considered cash and cash equivalents.

Serra Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2025

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Liabilities, Net Position, and Fund Balance, continued

3. Investments and Investment Policy

The System has adopted an investment policy to deposit funds in financial institutions. Investments are to be made in checking and savings accounts at financial institutions.

Changes in fair value that occur during a fiscal year are recognized as unrealized gains or losses and reported for that fiscal year. Investment income comprises interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

4. Accounts Receivable

Accounts receivable consists primarily of intergovernmental revenues (grants), and other miscellaneous amounts due to the System. Where applicable, receivables are reported net of an allowance for uncollectible amounts.

5. Prepaid Expenses

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in the basic financial statements.

6. Accounts Payable

Accounts payable represent amounts due for goods and services received prior to year-end but not yet paid, as well as other short-term obligations arising from normal operations.

7. Unearned Revenue

Unearned revenue consists of grants awarded, pending its use.

8. Net Position

The government-wide financial statements utilize a net position presentation. Net position is categorized as follows:

- **Net investment in capital assets** – consists of capital assets, net of accumulated depreciation, and reduced by any debt outstanding against acquisition, construction, or improvement of those assets.
- **Restricted** – consists of external constraints placed on net position use imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted** – consists of the net amount of assets that are not included in the determination of *net investment in capital assets* or *restricted* components of net position.

9. Fund Balance

The governmental fund financial statements report fund balance as nonspendable, restricted, committed, assigned, or unassigned based primarily on the extent to which the System is bound to honor constraints on how specific amounts can be spent.

- **Nonspendable** – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- **Restricted** – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Serra Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2025

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Liabilities, Net Position, and Fund Balance, continued

9. Fund Balance, continued

- **Committed** – amounts that can only be used for specific purposes determined by formal action of the System’s highest level of decision-making authority (the Administrative Council) and that remains binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- **Assigned** – amounts that are constrained by the System’s intent to be used for specific purposes. The intent can be established at either the highest level of decision-making, or by a body or an official designated for that purpose. This is also the classification for residual funds in the System’s special revenue fund.
- **Unassigned** – the residual classification for the System’s general fund that includes amounts not contained in other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

Fund Balance Policy

The Administrative Council establishes, modifies, or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year.

When both restricted and unrestricted resources are available for use, it is the System’s policy to use restricted resources first, followed by the unrestricted, committed, assigned, and unassigned resources as they are needed.

The System believes that sound financial management principles require that sufficient funds be retained by the System to provide a stable financial base at all times. To retain this stable financial base, the System needs to maintain an unrestricted fund balance in its funds sufficient to fund cash flows of the System and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed, assigned, and unassigned fund balance are considered unrestricted.

The purpose of the System’s fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels or raising fees because of temporary revenue shortfalls or unpredicted one-time expenditures.

(2) Cash and Cash Equivalents

Cash and cash equivalents as of June 30, consist of the following:

	2025
Deposits held in financial institutions	\$ 846,275
Total	\$ 846,275

Serra Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2025

(2) Cash and Cash Equivalents, continued

Custodial Credit Risk

The custodial credit risk for *deposits* is the risk that, in the event of 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 custodial credit risk for *investments* is the risk that, in the event of 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. 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 (such as LAIF).

The California Government Code and the System’s investment policy does 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 public agencies. Of the bank balance, up to \$250,000 is federally insured and the remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the System’s name.

Interest Rate Risk

Interest rate risk is the risk that the change in market interest rates will adversely affect the fair value of an investment. The longer the maturity an investment has, the greater its fair value has sensitivity to the change in market interest rates. The System’s investment policy follows the Code as it relates to limits on investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Credit Risk

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.

(3) Fund Balance

Fund balance is presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned (See Note 1.D.9 for a description of these categories). A detailed schedule of fund balance and their funding composition at June 30, are as follows:

Description	2025
Nonspendable	
Prepaid expense and deposits	\$ 70,907
Unassigned	
Operations	612,095
Total fund balance	\$ 683,002

Serra Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2025

(4) Governmental Accounting Standards Board Statements Issued, Not Yet Effective

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to the report date, that have effective dates that may impact future financial presentations.

Governmental Accounting Standards Board Statement No. 103

In April 2024, the GASB issued Statement No. 103 – *Financial Reporting Model Improvements*. The primary objective of this Statement is to improve key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government’s accountability. Also, this Statement: (1) continues the requirement that the basic financial statements be preceded by management’s discussion and analysis (MD&A), which is presented as required supplementary information (RSI); (2) describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence; (3) requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses; (4) requires governments to present each major component unit separately in the reporting entity’s statement of net position and statement of activities if it does not reduce the readability of the statements; and (5) requires governments to present budgetary comparison information using a single method of communication—RSI.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

Governmental Accounting Standards Board Statement No. 104

In September 2024, the GASB issued Statement No. 104 – *Disclosure of Certain Capital Assets*. The primary objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement No. 34, Basic Financial Statements and Management Discussion and Analysis for State and Local Governments. Also, this Statement establishes requirements for capital assets held for sale, including additional disclosures for those capital assets. The requirements of this Statement apply to the financial statements of all state and local governments.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

(5) Commitments and Contingencies

Grant

Grant funds received by the System are subject to audit by grantor agencies. Such audit could lead to requests for reimbursements to grantor agencies for expenditures disallowed under terms of the grant. Management of the System believes that such disallowance, if any, would not be significant.

Litigation

In the ordinary course of operations, the System is subject to claims and litigation from outside parties. The System believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

(6) Subsequent Events

Events occurring after June 30, 2025, have been evaluated for possible adjustment to the financial statements or note disclosure as of February 19, 2026, which is the date the financial statements were available to be issued. The System is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

Required Supplementary Information

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**Serra Cooperative Library System
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2025**

	<u>Adopted Original Budget</u>	<u>Board Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
Expenditures/Expenses:					
System operations:					
Communication and delivery	\$ 484,113	-	484,113	400,482	83,631
General and administrative	54,921	-	54,921	54,071	850
Other services	34,450	-	34,450	17,707	16,743
Total expenditures/expenses	<u>573,484</u>	<u>-</u>	<u>573,484</u>	<u>472,260</u>	<u>101,224</u>
Program revenues:					
California Library Services Act appropriation	228,903	-	228,903	216,293	(12,610)
Other program revenues	145,000	-	145,000	60,606	(84,394)
Total program revenues	<u>373,903</u>	<u>-</u>	<u>373,903</u>	<u>276,899</u>	<u>(97,004)</u>
General revenues:					
Member and associate dues	65,463	-	65,463	65,463	-
Interest earnings	1,000	-	1,000	1,335	335
Total general revenues	<u>66,463</u>	<u>-</u>	<u>66,463</u>	<u>66,798</u>	<u>335</u>
Total revenues	<u>440,366</u>	<u>-</u>	<u>440,366</u>	<u>343,697</u>	<u>(96,669)</u>
Excess of revenues over expenditures	<u>(133,118)</u>	<u>-</u>	<u>(133,118)</u>	<u>(128,563)</u>	<u>4,555</u>
Fund balance – beginning of year	<u>811,565</u>		<u>811,565</u>	<u>811,565</u>	
Fund balance – end of year	<u>\$ 678,447</u>		<u>678,447</u>	<u>683,002</u>	

Notes to Required Supplementary Information

(1) Budgets and Budgetary Data

The System follows specific procedures in establishing the budgetary data reflected in the financial statements. Each year the System prepares and submits an operating budget to the Administrative Council for the General Fund no later than June of each year. The basis used to prepare the budget does not differ substantially from the modified accrual basis of accounting. The adopted budget becomes operative on July 1. The Administrative Council must approve all supplemental appropriations to the budget and transfers between major accounts.

The System presents a comparison of the annual budget to actual results for the General Fund at the functional expenditure-type major object level for financial reporting purposes.

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Report on Internal Controls and Compliance

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**Independent Auditor’s Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on the Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Administrative Council
Serra Cooperative Library System
Glendale, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Serra Cooperative Library System (System) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprises the System’s basic financial statements, and have issued our report thereon dated February 19, 2026.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

Compliance and Other Matters

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

**Independent Auditor’s Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on the Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*, continued**

Purpose of this Report

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

C.J. Brown & Company, CPAs
Cypress, California
February 19, 2026

DRAFT

Serra Cooperative Library System

Management Report

June 30, 2025

DRAFT

Serra Cooperative Library System

Management Report

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DRAFT

Administrative Council
Serra Cooperative Library System
Glendale, California

Dear Members of the Administrative Council:

In planning and performing our audit of the financial statements of the governmental activities and each major fund of the Serra Cooperative Library System (System) as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the System's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the System's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the Administrative Council, and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

We appreciate the courtesy and cooperation extended to us during our examination. We would be pleased to discuss the contents of this letter with you at your convenience. Please do not hesitate to contact us.

C.J. Brown & Company, CPAs
Cypress, California
February 19, 2026

APPENDIX

Serra Cooperative Library System

Audit/Finance Committee Letter

June 30, 2025

DRAFT

Administrative Council
Serra Cooperative Library System
Glendale, California

We have audited the financial statements of the governmental activities and each major fund of the Serra Cooperative Library System (System) for the year ended June 30, 2025, and have issued our report thereon dated February 19, 2026.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated October 2, 2025, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements 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 entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the System solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

If any, we have provided our findings regarding significant control deficiencies over financial reporting and material noncompliance, and other matters noted during our audit in a separate letter to you dated February 19, 2026.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

An auditor that is not involved in the engagement performed an independent review of the financial statements that was prepared by us based on the information provided by management. This safeguard reduces the threat of self-review risk to an acceptable level.

Significant Risks Identified

We have identified the following significant risks:

- Management override of controls
- Revenue recognition

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the System is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no other changes in significant accounting policies or their application during 2025. No other matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments. The most sensitive accounting estimates affecting the financial statements is as follows:

Management's estimate of the fair value of cash and cash equivalents is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of cash and cash equivalents in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the System's financial statements relate to:

The disclosure of fair value of cash and cash equivalents in Note 2 to the basic financial statements represents amounts susceptible to market fluctuations.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. No significant unusual transactions were identified as a result of our audit procedures that were brought to the attention of management.

Identified or Suspected Fraud

We have not identified or have not obtained information that indicates that fraud may have occurred.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

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

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. There were no circumstances that affect the form and content of the auditor's report.

Representations Requested from Management

We have requested certain written representations from management, which are included in the letter dated February 19, 2026.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the System, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the System's auditors.

Other Matters

We applied certain limited procedures to the Management Discussion and Analysis and Budgetary Comparison Schedules - General Fund, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Conclusion

We appreciate the cooperation extended to us by Andy Beck, Controller, in the performance of our audit testwork.

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to the System.

C.J. Brown & Company, CPAs
Cypress, California
February 19, 2026

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JPMorgan Chase Bank, N.A.
 P O Box 182051
 Columbus, OH 43218 - 2051

October 01, 2025 through October 31, 2025

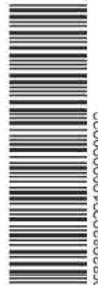
Account Number: [REDACTED]

CUSTOMER SERVICE INFORMATION

Web site: www.Chase.com
 Service Center: **1-877-425-8100**
 Para Espanol: 1-888-622-4273
 International Calls: 1-713-262-1679
 We accept operator relay calls

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SERRA COOPERATIVE LIBRARY SYSTEM
 OPERATING ACCOUNT
 222 E. HARVARD ST.
 GLENDALE CA 91205



IMPORTANT UPDATE: Some fees are changing on business account(s) effective January 1, 2026

Beginning **January 1**, applicable fees will change on your account, and will be reflected on your statement for January.

- **Chase Performance Business Checking[®] and Chase Performance Business Checking[®] with Interest:**
 - **Monthly Service Fee** will increase from \$30 to \$40. To learn more about ways to waive this fee please review the Additional Banking Services and Fees for Business Accounts Deposit Account Agreement at chase.com/Business/Disclosures.
 - **Transaction Fees per month** will increase from \$0.40/each to \$0.50/each for transactions in excess of the number listed for the applicable account type.
 - **Cash Deposited Per Month Fee** will increase from \$2.50 to \$3.00 per \$1,000 for all cash deposits in excess of the amount listed for the applicable account type.

- **Business Complete Checking[®], Platinum CheckingSM, Business Total SavingsSM and Premier SavingsSM:**
 - **Transaction Fees per month** will increase from \$0.40/each to \$0.50/each for transactions in excess of the number listed for the applicable account type.
 - **Cash Deposited Per Month Fee** will increase from \$2.50 to \$3.00 per \$1,000 for all cash deposits in excess of the amount listed for the applicable account type.

- **Chase Analysis Business Checking[®] and Chase Analysis Business Checking with Interest[®]:**
 - **Cash Deposited Per Month Fee** will increase from \$2.50 to \$3.00 per \$1,000 for all cash deposits in excess of the amount listed for the applicable account type.

For more information about fees related to your Chase business account, please review the Additional Banking Services and Fees for Business Accounts Deposit Account Agreement at chase.com/Business/Disclosures.

We're here to help. If you have any questions, please call the number on this statement.

CHECKING SUMMARY

Chase Platinum Business Checking

	INSTANCES	AMOUNT
Beginning Balance		\$709,271.19
Electronic Withdrawals	9	-17,672.90
Ending Balance	9	\$691,598.29



October 01, 2025 through October 31, 2025

Account Number: [REDACTED]

Your Chase Platinum Business Checking account provides:

- No transaction fees for unlimited electronic deposits (including ACH, ATM, wire, Chase Quick Deposit)
- 500 debits and non-electronic deposits (those made via check or cash in branches) per statement cycle
- \$25,000 in cash deposits per statement cycle
- Unlimited return deposited items with no fee

There are additional fee waivers and benefits associated with your account – please refer to your Deposit Account Agreement for more information.

ELECTRONIC WITHDRAWALS

DATE	DESCRIPTION	AMOUNT
10/07	10/07 Online Payment 26503253041 To Unity Courier Services, Inc.	\$3,627.30
10/14	10/14 Online Payment 26582878531 To Shawn Thrasher	500.00
10/21	10/21 Online Payment 26668098605 To Tara Davies	1,304.55
10/21	10/21 Online Payment 26668108369 To Danielle Ghio	692.68
10/21	10/21 Online Payment 26668108362 To Christine Powers	134.05
10/21	10/21 Online Payment 26668108371 To Jodi Dela Pena	110.00
10/21	10/21 Online Payment 26668098608 To Angelica Mejia	422.42
10/21	10/21 Online Payment 26668108359 To Unity Courier Services, Inc.	3,627.30
10/28	10/28 Online Payment 26746530102 To Unity Courier Services, Inc.	7,254.60
Total Electronic Withdrawals		\$17,672.90

DAILY ENDING BALANCE

DATE	AMOUNT
10/07	\$705,643.89
10/14	705,143.89
10/21	698,852.89
10/28	691,598.29

SERVICE CHARGE SUMMARY

Monthly Service Fee	\$0.00
Other Service Charges	\$0.00
Total Service Charges	\$0.00

The monthly service fee was waived on your Chase Platinum Business Checking account because you maintained the required relationship balance.

SERVICE CHARGE DETAIL

DESCRIPTION	VOLUME	ALLOWED	CHARGED	PRICE/UNIT	TOTAL
Monthly Service Fee					
Monthly Service Fee Waived	0			\$95.00	\$0.00
Other Service Charges:					
Cash Management Services					
Debit Block Maintenance	1	0	1	\$0.00	\$0.00
Subtotal Other Service Charges					\$0.00

ACCOUNT [REDACTED]

Other Service Charges:	
Cash Management Services	
Debit Block Maintenance	1

Reminder: Fees associated with ACH Payments, Real Time Payments, Same Day ACH, ACH Collections and Chase QuickDepositSM are based on previous month activity.



October 01, 2025 through October 31, 2025

Account Number: [REDACTED]

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

Call us at 1-866-564-2262 or write us at the address on the front of this statement immediately if you think your statement or receipt is incorrect or if you need more information about a transfer listed on the statement or receipt.

For personal accounts only: We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared. Be prepared to give us the following information:

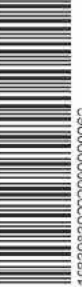
- Your name and account number;
- A description of the error or the transaction you are unsure about, and why you think it is an error or want more information; and
- The amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days (or 20 business days for new accounts) to do this, we will provide provisional credit to your account for the amount you think is in error so that you will have use of the money during the time it takes us to complete our investigation.

For business accounts, our practice is to follow the procedures described above as detailed in your Deposit Account Agreement or other applicable agreements, but we are not legally required to do so. For example, we require you to notify us no later than 30 days after we sent you the first statement on which the error appeared. We may require you to provide us with a written statement that the disputed transaction was unauthorized. We are also not required to give provisional credit.

IN CASE OF ERRORS OR QUESTIONS ABOUT NON-ELECTRONIC FUNDS TRANSFERS: Contact us immediately if your statement is incorrect or if you need more information about any non-electronic funds transfers on this statement. For more details, see your Deposit Account Agreement or other applicable agreements that govern your account.

JPMorgan Chase Bank, N.A. Member FDIC



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JPMorgan Chase Bank, N.A.
 P O Box 182051
 Columbus, OH 43218 - 2051

November 01, 2025 through November 28, 2025

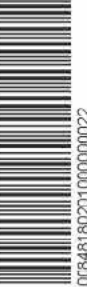
Account Number: [REDACTED]

CUSTOMER SERVICE INFORMATION

Web site: www.Chase.com
 Service Center: **1-877-425-8100**
 Para Espanol: 1-888-622-4273
 International Calls: 1-713-262-1679
 We accept operator relay calls

00084818 DRE 703 210 33725 NNNNNNNNNN 1 00000000 Z9 0000

SERRA COOPERATIVE LIBRARY SYSTEM
 OPERATING ACCOUNT
 222 E. HARVARD ST.
 GLENDALE CA 91205



00848180201000000022

IMPORTANT UPDATE: Some fees are changing on business account(s) effective January 1, 2026

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- **Chase Performance Business Checking[®] and Chase Performance Business Checking[®] with Interest:**
 - **Monthly Service Fee** will increase from \$30 to \$40. To learn more about ways to waive this fee please review the Additional Banking Services and Fees for Business Accounts Deposit Account Agreement at chase.com/Business/Disclosures.
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 - **Cash Deposited Per Month Fee** will increase from \$2.50 to \$3.00 per \$1,000 for all cash deposits in excess of the amount listed for the applicable account type.
- **Business Complete Checking[®], Platinum CheckingSM, Business Total SavingsSM and Premier SavingsSM:**
 - **Transaction Fees per month** will increase from \$0.40/each to \$0.50/each for transactions in excess of the number listed for the applicable account type.
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For more information about fees related to your Chase business account, please review the Additional Banking Services and Fees for Business Accounts Deposit Account Agreement at chase.com/Business/Disclosures.

We're here to help. If you have any questions, please call the number on this statement.

CHECKING SUMMARY

Chase Platinum Business Checking

	INSTANCES	AMOUNT
Beginning Balance		\$691,598.29
Deposits and Additions	3	8,312.78
Electronic Withdrawals	2	-7,237.50
Ending Balance	5	\$692,673.57



November 01, 2025 through November 28, 2025

Account Number: [REDACTED]

Your Chase Platinum Business Checking account provides:

- No transaction fees for unlimited electronic deposits (including ACH, ATM, wire, Chase Quick Deposit)
- 500 debits and non-electronic deposits (those made via check or cash in branches) per statement cycle
- \$25,000 in cash deposits per statement cycle
- Unlimited return deposited items with no fee

There are additional fee waivers and benefits associated with your account – please refer to your Deposit Account Agreement for more information.

DEPOSITS AND ADDITIONS

DATE	DESCRIPTION	AMOUNT
11/04	Remote Online Deposit 4	\$5,994.00
11/25	Remote Online Deposit 4	1,850.00
11/25	Remote Online Deposit 4	468.78
Total Deposits and Additions		\$8,312.78

ELECTRONIC WITHDRAWALS

DATE	DESCRIPTION	AMOUNT
11/12	11/12 Online Payment 26933494526 To Unity Courier Services, Inc.	\$3,627.30
11/19	11/19 Online Payment 27017733300 To Unity Courier Services, Inc.	3,610.20
Total Electronic Withdrawals		\$7,237.50

DAILY ENDING BALANCE

DATE	AMOUNT
11/04	\$697,592.29
11/12	693,964.99
11/19	690,354.79
11/25	692,673.57

SERVICE CHARGE SUMMARY

Monthly Service Fee	\$0.00
Other Service Charges	\$0.00
Total Service Charges	\$0.00

The monthly service fee was waived on your Chase Platinum Business Checking account because you maintained the required relationship balance.



November 01, 2025 through November 28, 2025

Account Number: [REDACTED]

SERVICE CHARGE DETAIL

DESCRIPTION	VOLUME	ALLOWED	CHARGED	PRICE/UNIT	TOTAL
Monthly Service Fee					
Monthly Service Fee Waived	0			\$95.00	\$0.00
Other Service Charges:					
Electronic Credits					
Electronic Items Deposited	3	Unlimited	0	\$0.40	\$0.00
Cash Management Services					
Debit Block Maintenance	1	0	1	\$0.00	\$0.00
Subtotal Other Service Charges					\$0.00

ACCOUNT [REDACTED]

Other Service Charges:	
Electronic Credits	
Electronic Items Deposited	3
Cash Management Services	
Debit Block Maintenance	1

Reminder: Fees associated with ACH Payments, Real Time Payments, Same Day ACH, ACH Collections and Chase QuickDepositSM are based on previous month activity.

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

Call us at 1-866-564-2262 or write us at the address on the front of this statement immediately if you think your statement or receipt is incorrect or if you need more information about a transfer listed on the statement or receipt.

For personal accounts only: We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared. Be prepared to give us the following information:

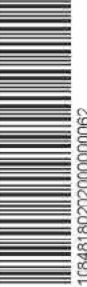
- Your name and account number;
- A description of the error or the transaction you are unsure about, and why you think it is an error or want more information; and
- The amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days (or 20 business days for new accounts) to do this, we will provide provisional credit to your account for the amount you think is in error so that you will have use of the money during the time it takes us to complete our investigation.

For business accounts, our practice is to follow the procedures described above as detailed in your Deposit Account Agreement or other applicable agreements, but we are not legally required to do so. For example, we require you to notify us no later than 30 days after we sent you the first statement on which the error appeared. We may require you to provide us with a written statement that the disputed transaction was unauthorized. We are also not required to give provisional credit.

IN CASE OF ERRORS OR QUESTIONS ABOUT NON-ELECTRONIC FUNDS TRANSFERS: Contact us immediately if your statement is incorrect or if you need more information about any non-electronic funds transfers on this statement. For more details, see your Deposit Account Agreement or other applicable agreements that govern your account.

JPMorgan Chase Bank, N.A. Member FDIC



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November 29, 2025 through December 31, 2025

Account Number: [REDACTED]

SERVICE CHARGE SUMMARY

Monthly Service Fee	\$0.00
Other Service Charges	\$0.00
Total Service Charges	\$0.00

The monthly service fee was waived on your Chase Platinum Business Checking account because you maintained the required relationship balance.

SERVICE CHARGE DETAIL

DESCRIPTION	VOLUME	ALLOWED	CHARGED	PRICE/UNIT	TOTAL
Monthly Service Fee					
Monthly Service Fee Waived	0			\$95.00	\$0.00
Other Service Charges:					
Electronic Credits					
Electronic Items Deposited	1	Unlimited	0	\$0.40	\$0.00
Cash Management Services					
Debit Block Maintenance	1	0	1	\$0.00	\$0.00
Subtotal Other Service Charges					\$0.00

ACCOUNT [REDACTED]

Other Service Charges:	
Electronic Credits	
Electronic Items Deposited	1
Cash Management Services	
Debit Block Maintenance	1

Reminder: Fees associated with ACH Payments, Real Time Payments, Same Day ACH, ACH Collections and Chase QuickDepositSM are based on previous month activity.

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

Call us at 1-866-564-2262 or write us at the address on the front of this statement immediately if you think your statement or receipt is incorrect or if you need more information about a transfer listed on the statement or receipt.

For personal accounts only: We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared. Be prepared to give us the following information:

- Your name and account number;
- A description of the error or the transaction you are unsure about, and why you think it is an error or want more information; and
- The amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days (or 20 business days for new accounts) to do this, we will provide provisional credit to your account for the amount you think is in error so that you will have use of the money during the time it takes us to complete our investigation.

For business accounts, our practice is to follow the procedures described above as detailed in your Deposit Account Agreement or other applicable agreements, but we are not legally required to do so. For example, we require you to notify us no later than 30 days after we sent you the first statement on which the error appeared. We may require you to provide us with a written statement that the disputed transaction was unauthorized. We are also not required to give provisional credit.

IN CASE OF ERRORS OR QUESTIONS ABOUT NON-ELECTRONIC FUNDS TRANSFERS: Contact us immediately if your statement is incorrect or if you need more information about any non-electronic funds transfers on this statement. For more details, see your Deposit Account Agreement or other applicable agreements that govern your account.

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