

**49-99 COOPERATIVE LIBRARY SYSTEM  
ADMINISTRATIVE COUNCIL MEETING**

**Thursday, May 4, 2023  
10:30 am - 12:00pm**

**Meeting Location:  
Cesar Chavez Public Library  
605 N El Dorado St, Stockton, CA 95202**

**Join Zoom Meeting:  
<https://us06web.zoom.us/j/88090768139>  
Meeting ID: 880 9076 8139**

**Agenda**

All items may be considered for action.

**1. Opening**

**a. Chairperson's Welcome**

**Nancy Giddens**

*Chair introduces any guests or new members.*

**b. Roll Call**

**2. Public Forum**

**Nancy Giddens**

*Opportunity for any guest or member of the public to address the Council on any item of 49-99 business that is not on the current agenda.*

**3. Consent Calendar**

**Nancy Giddens**

*All items on the consent calendar may be approved with a single motion. Any Council member may request an item be removed from the consent calendar and placed on the agenda for discussion.*

**a. Minutes of the March 2, 2023 meeting**

**4. Adoption of the Agenda**

**Nancy Giddens**

**5. Financial Audit FY 2021/22**

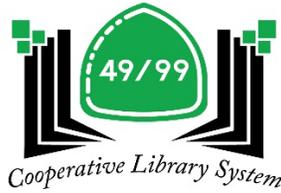
**Andy Beck**

**6. Budget Status Report FY 2022/23**

**Andy Beck**

- |  |                         |
|--|-------------------------|
| <b>7. SCLC Agreement for Administrative and Fiscal Services for FY 2023/24</b> | <b>Christine Powers</b> |
| <b>8. Webpage for 49-99 Cooperative Library System</b>                         | <b>Christine Powers</b> |
| <b>9. Proposed Budget FY 2023/24</b>   | <b>Andy Beck</b>        |
| <b>10. LINK+/Delivery Update</b>   | <b>Wayne Walker</b>     |
| <b>11. CLSA Plan of Service and Budget FY 2023/24</b>                          | <b>Wayne Walker</b>     |
| <b>12. Officers for FY 2023/24</b>   | <b>Nancy Giddens</b>    |
| <b>13. Authority for Financial Institutions</b>                                | <b>Andy Beck</b>        |
| <b>14. Other</b>   |                         |
| <b>15. Chair Report</b>  | <b>Nancy Giddens</b>    |
| <b>16. State Library Report</b>  | <b>Rachel Tucker</b>    |
| <b>17. Meeting Schedule FY 2023/24</b>   | <b>Nancy Giddens</b>    |
| <b>18. Roundtable</b>  |                         |
| <b>19. Adjournment</b>   |                         |

*Next meeting: to be determined by Item 17 on the agenda.*



ACTION ITEMS

Meeting: \_\_\_\_\_ 49-99 Administrative Council Meeting \_\_\_\_\_

Date: \_\_\_\_\_ May 4, 2023 \_\_\_\_\_

Library: \_\_\_\_\_

Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Agenda Item: \_\_\_\_\_

\_\_\_ Aye                      \_\_\_ Motion

\_\_\_ Nay                      \_\_\_ Second

\_\_\_ Abstain

Agenda Item: \_\_\_\_\_

\_\_\_ Aye                      \_\_\_ Motion

\_\_\_ Nay                      \_\_\_ Second

\_\_\_ Abstain

Agenda Item: \_\_\_\_\_

\_\_\_ Aye                      \_\_\_ Motion

\_\_\_ Nay                      \_\_\_ Second

\_\_\_ Abstain

Agenda Item: \_\_\_\_\_

\_\_\_ Aye                      \_\_\_ Motion

\_\_\_ Nay                      \_\_\_ Second

\_\_\_ Abstain

Agenda Item: \_\_\_\_\_

\_\_\_ Aye                      \_\_\_ Motion

\_\_\_ Nay                      \_\_\_ Second

\_\_\_ Abstain

Agenda Item: \_\_\_\_\_

\_\_\_ Aye                      \_\_\_ Motion

\_\_\_ Nay                      \_\_\_ Second

\_\_\_ Abstain

Email completed form to: [lgraver@socallibraries.org](mailto:lgraver@socallibraries.org)

Action Items p2

Name: \_\_\_\_\_

Date: \_\_\_\_\_ May 4, 2023 \_\_\_\_\_

Agenda Item: \_\_\_\_\_

Aye \_\_\_\_\_ Motion  
\_\_\_\_ Nay \_\_\_\_\_ Second  
\_\_\_\_ Abstain

Agenda Item: \_\_\_\_\_

\_\_\_\_ Aye \_\_\_\_\_ Motion  
\_\_\_\_ Nay \_\_\_\_\_ Second  
\_\_\_\_ Abstain

Agenda Item: \_\_\_\_\_

Aye \_\_\_\_\_ Motion  
\_\_\_\_ Nay \_\_\_\_\_ Second  
\_\_\_\_ Abstain

Agenda Item: \_\_\_\_\_

\_\_\_\_ Aye \_\_\_\_\_ Motion  
\_\_\_\_ Nay \_\_\_\_\_ Second  
\_\_\_\_ Abstain

Agenda Item: \_\_\_\_\_

Aye \_\_\_\_\_ Motion  
\_\_\_\_ Nay \_\_\_\_\_ Second  
\_\_\_\_ Abstain

Agenda Item: \_\_\_\_\_

\_\_\_\_ Aye \_\_\_\_\_ Motion  
\_\_\_\_ Nay \_\_\_\_\_ Second  
\_\_\_\_ Abstain

Agenda Item: \_\_\_\_\_

Aye \_\_\_\_\_ Motion  
\_\_\_\_ Nay \_\_\_\_\_ Second  
\_\_\_\_ Abstain

Agenda Item: \_\_\_\_\_

\_\_\_\_ Aye \_\_\_\_\_ Motion  
\_\_\_\_ Nay \_\_\_\_\_ Second  
\_\_\_\_ Abstain



**49-99 COOPERATIVE LIBRARY SYSTEM**  
c/o SCLC, 254 N. Lake Ave. #874, Pasadena, CA 91101

**ADMINISTRATIVE COUNCIL MEETING**

Thursday, March 2, 2023

10:30 am - 12:00pm

**Minutes draft**

**Attendance**

Fontanilla, Jenni – Stockton-San Joaquin  
Dentan, Sarah – Stanislaus  
Giddens, Nancy – Calaveras  
Manuel, Akiliah – Lodi  
Olson, Kathryn - Amador

**Other**

Beck, Andy – SCLC  
Graver, Lori – SCLC  
Powers, Christine – SCLC  
Tucker, Rachel – CSL  
Walker, Wayne – SCLC

**Absent**

Aitken, Eric - Tuolumne

**1. Opening**

Chair Giddens was present and turned gavel over to Vice Chair Dentan. Meeting called to order at 10:31am.

**Sarah Dentan**

**2. Public Forum**

None.

**Sarah Dentan**

**3. Consent Calendar**

*All items on the consent calendar may be approved with a single motion. Any Council member may request an item be removed from the consent calendar and placed on the agenda for discussion.*

**Sarah Dentan**

a. Minutes of December 1, 2022 meeting

MSP (Fontanilla/Olson) to pass the Consent Calendar, without changes.

4 yes, 0 no, 1 abstain

**4. Adoption of the Agenda** (*Changes? Additions?*)

**Sarah Dentan**

Vice Chair adopted the Agenda as presented, without objection.

**5. SCLC Personnel Update**

**Wayne Walker**

Walker introduced SCLC's new Executive Director, Christine Powers, and new Controller, Andy Beck to the group. Both Powers and Beck spoke on their backgrounds and eagerness to work with 49-99.

**6. Budget Status Report FY2022/23**

**Andy Beck**

The Budget Report for fiscal year 2022/23 reflects the reconciled bank statement through January 31, 2023. All membership dues have been received. CLSA revenue has been received in December 2022. The PLSEP grant been approved but not yet received. In FY2022/23, the PLSEP will be run through SCLC. Operating expenditures include administration fees and delivery services to Unity Courier.

**7. Membership Dues FY2023/24**

**Andy Beck**

MSP (Giddens/Fontanilla) to approve membership dues and Califa dues schedules for fiscal year 2023/24.  
5 yes, 0 no, 0 abstain

**8. LINK+/Delivery Update**

**Wayne Walker**

Overall monthly Unity Delivery charges have remained lower on average as of late compared to the previous Fiscal Years. No issues to report on overall courier delivery service. CLSA 23/24 funding allocations are not yet known and historically announced by the State Library in mid-Spring. The Serra Cooperative Library System is in the process of joining the LINK+ Community. All 13 Public Library members within San Diego and Imperial Counties will be participating in the near future.

**9. PLSEP FY2022/23 Update**

**Wayne Walker**

Due to an issue with the Unique Entity Identification (UEI) which would not allow 49-99 to apply individually, SCLC staff worked with the State Library to join all contracted systems applications under SCLC to be managed by SCLC as one larger grant. Three 49-99 students have been awarded the PLSEP. There is no fiscal impact to 49-99, as this a pass-through grant.

**10. Signature Authority**

**Wayne Walker**

MSP (Fontanilla/Giddens) to add Executive Director, Christine Powers, to the 49-99 Cooperative Library System, US Bank account for signature authority.  
5 yes, 0 no, 0 abstain

**11. Conflict of Interest/Form 700**

**Lori Graver**

The California Fair Political Practices Commission (FPPC) requires public employees who make or influence governmental decisions to submit a Statement of Economic Interest, also known as the Form 700 – on an annual basis or upon assuming or departing office. 49-99 Councilmembers send SCLC their completed forms representing economic interests in the 2022 calendar year no later than Friday, April 1, 2023 to comply with the FPPC deadline. Email notifications were sent to Councilmembers in January 2023. New this year: FPPC accepts certified electronic signatures on Form 700 submissions.

**12. Other**

None.

**13. Chair Report****Sarah Dentan**

Giddens reports that Fontanilla serves as cooperative representative to the Public Library Directors' Forum.

**14. State Library Report****Rachel Tucker**

Tucker read from the State Library report, referencing current LSTA grant opportunities ([www.library.ca.gov/grants/](http://www.library.ca.gov/grants/)), upcoming programs Building Forward and Zip Books, as well as current projects in California Library Literacy Services Training, California Libraries Learn, California/Affordable Connectivity Program, Networking California Library Resources, and the Tutoring Project.

**15. May Meeting Location****Sarah Dentan**

MSP (Manuel/Olson) to hold the May 2023 meeting at the Cesar Chaves Main branch of the Stockton-San Joaquin Library System.

5 yes, 0 no, 0 abstain

**16. Roundtable**

*Amador:* Friends group is considering purchase of a bookmobile; circulation is increasing; some branches have been closed due to the weather; working through issues with LINK+ notifications; applying for state grant for summer meals.

*Calaveras:* system is fully staffed, and experiencing good increases in circulation and foot traffic; storytime is successful in seven locations; bookmobile continues to have mechanical issues, but hopeful that a solution has been found

*Lodi:* two monetary funds have been willed to the library, and working with city government to establish parameters of use; circulation and programming are up; will be closed the week of March 13 to make the service desk Americans with Disabilities Act (ADA) compliant; recruiting for an Equity, Diversity, Inclusion (EDI) committee to audit the library; expect to launch a human library in May.

*Stanislaus:* circulation and foot traffic is up, but not yet at pre-COVID levels; beta testing The Palace Project; Dentan invites other systems to join her in collaborating with art organizations to join the Discover and Go museum program.

*Stockton-San Joaquin:* circulation is up, and foot traffic is rebounding; programs are well attended; Northeast branch is under construction to open in early summer; recruiting for Librarian II/branch manager; will bid on a bookmobile next month.

**17. Adjournment**

MS (Fontanilla/Olson) to adjourn meeting at 11:36pm.

*Next meeting: March 2, 2023*



Agenda Item 5

DATE: May 4, 2023  
TO: 49-99 Administrative Council  
FROM: Andy Beck, Controller, 49-99/SCLC

SUBJECT: **Financial Audit FY 2021/22**

BACKGROUND: Interim testing was conducted in December 2022. Final testing was completed in April 2023. The draft financial statements for 49-99 have been included for your review.

For the fiscal year ended June 30, 2022, there were no material weaknesses or significant deficiencies.

RECOMMENDATION: To recommend acceptance of the Financial Audit.

EXHIBIT:

1. Draft audited financial statements
2. Draft management report

**49-99 Cooperative Library System**  
**Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2022**

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**49-99 Cooperative Library System**  
**Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2022**

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**49-99 Cooperative Library System  
Annual Financial Report  
For the Fiscal Year Ended June 30, 2022**

**Table of Contents**

	<b><u>Page No.</u></b>
Table of Contents	<i>i</i>
<b>Financial Section</b>	
Independent Auditor’s Report	1-3
Management’s Discussion and Analysis	4-7
<b>Basic Financial Statements</b>	
Government-wide Financial Statements:	
Statement of Net Position	8
Statement of Activities	9
Fund Financial Statements:	
Reconciliation of the Balance Sheet of Governmental Type Fund to the Statement of Net Position	10
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Type Fund to the Statement of Activities	11
Notes to the Basic Financial Statements	12-21
<b>Required Supplementary Information</b>	
Budgetary Comparison Schedule – General Fund	22
Notes to Required Supplementary Information	22
<b>Report on Internal Controls and Compliance</b>	
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 <i>Government Auditing Standards</i>	23-24

**Financial Section**

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## **Independent Auditor's Report**

Administrative Council  
49-99 Cooperative Library System  
Pasadena, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of the 49-99 Cooperative Library System (System) as of and for the year ended June 30, 2022, 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 49-99 Cooperative Library System as of June 30, 2022, 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 22, 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.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated May 4, 2023, 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 23 and 24.

**C.J. Brown & Company CPAs**  
Cypress, California  
May 4, 2023

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**49-99 Cooperative Library System**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2022**

As management of the 49-99 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, 2022. 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 increased 9.33%, or \$29,085, from \$311,900 to \$340,985, in fiscal year 2022.
- The System's total revenues increased 3.16%, or \$6,008, from \$190,136 to \$196,144, in fiscal year 2022.
- The System's total expenses decreased 8.92%, or \$16,352, from \$183,411 to \$167,059, in fiscal year 2022.

**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.

**49-99 Cooperative Library System**  
**Management's Discussion and Analysis, continued**  
**For the Fiscal Year Ended June 30, 2022**

**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 21.

**Government-wide Financial Analysis**

**Statement of Net Position**

A summary of the statement of net position is as follows:

<b>Condensed Statements of Net Position</b>			
	<b>2022</b>	<b>2021</b>	<b>Change</b>
<b>Assets:</b>			
Current assets	\$ 390,892	353,163	37,729
<b>Total assets</b>	390,892	353,163	37,729
<b>Liabilities:</b>			
Current liabilities	49,907	41,263	8,644
<b>Total liabilities</b>	49,907	41,263	8,644
<b>Net position:</b>			
Unrestricted	340,985	311,900	29,085
<b>Total net position</b>	\$ 340,985	311,900	29,085

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 \$340,985 as of June 30, 2022. At the end of fiscal year 2022, the System shows a positive balance in its unrestricted net position of \$340,985, that may be utilized in future years.

**49-99 Cooperative Library System**  
**Management's Discussion and Analysis, continued**  
**For the Fiscal Year Ended June 30, 2022**

**Government-wide Financial Analysis, continued**

**Statement of Activities**

A summary of the statement of activities is as follows:

<b>Condensed Statements of Activities</b>			
<b>Governmental Activities:</b>	<b>2022</b>	<b>2021</b>	<b>Change</b>
<b>Expenses:</b>			
System operations	\$ 167,059	183,411	(16,352)
<b>Total expenses</b>	<b>167,059</b>	<b>183,411</b>	<b>(16,352)</b>
<b>Revenues:</b>			
Program revenues	164,294	158,286	6,008
General revenues	31,850	31,850	-
<b>Total revenues</b>	<b>196,144</b>	<b>190,136</b>	<b>6,008</b>
<b>Change in net position</b>	<b>29,085</b>	<b>6,725</b>	<b>22,360</b>
<b>Net position – beginning of year</b>	<b>311,900</b>	<b>305,175</b>	<b>6,725</b>
<b>Net position – end of year</b>	<b>\$ 340,985</b>	<b>311,900</b>	<b>29,085</b>

The statement of activities shows how the government's net position changes during the fiscal year. In the case of the System, net position increased 9.33%, or \$29,085, from \$311,900 to \$340,985, in fiscal year 2022 from ongoing operations.

The System's total revenues increased 3.16%, or \$6,008, from \$190,136 to \$196,144 in fiscal year 2022.

The System's total expenses decreased 8.92%, or \$16,352, from \$183,411 to \$167,059, in fiscal year 2022, due primarily to decreases of \$9,047 in services and supplies and \$7,305 in communication and delivery.

**Governmental Funds 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 for spending at the end of each fiscal year.

As of June 30, 2022, the System's General Fund reported a fund balance of \$340,985, of which \$269,894 constitutes the System's *unassigned fund balance*, which is available for future expenditures.

**General Fund Budgetary Highlights**

In fiscal year 2022, actual expenditures at year-end were \$32,622 less than budgeted. Actual revenues at year-end were \$1,982 more than budgeted.

The General Fund budget to actual comparison schedule can be found on page 22.

**49-99 Cooperative Library System**  
*Management's Discussion and Analysis, continued*  
**For the Fiscal Year Ended June 30, 2022**

**Conditions Affecting Current Financial Position**

The COVID-19 outbreak in the United States has caused business disruption through labor shortages and business closings. While the disruption is expected to be temporary, there is considerable uncertainty around the duration of the disruptions. Consequently, the related financial impact on the System cannot be estimated at this time.

Management is unaware of any other 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 49-99 Cooperative Library System, 254 North Lake Avenue, Suite 874, Pasadena, California 91101.

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## **Basic Financial Statements**

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**49-99 Cooperative Library System**  
**Statement of Net Position**  
**June 30, 2022**

	<u>2022</u>
<b>Assets:</b>	
Cash and cash equivalents (note 2)	\$ 319,801
Prepaid expenses and deposits	<u>71,091</u>
<b>Total assets</b>	<u>390,892</u>
<b>Liabilities:</b>	
Accounts payable	37,763
Unearned revenue	<u>12,144</u>
<b>Total liabilities</b>	<u>49,907</u>
<b>Net position:</b>	
Unrestricted	<u>340,985</u>
<b>Total net position</b>	<u>\$ 340,985</u>

See accompanying notes to the basic financial statements

**49-99 Cooperative Library System  
Statement of Activities  
For the Fiscal Year Ended June 30, 2022**

<i>Governmental Activities:</i>	<u>2022</u>
<b>Expenses:</b>	
System operations:	
Communication and delivery	\$ 128,167
Services and supplies	<u>38,892</u>
<b>Total expenses</b>	<u>167,059</u>
<b>Program revenues:</b>	
California Library Services Act revenues	158,407
Library Services and Technoloy Act grant	<u>5,887</u>
<b>Total program revenues</b>	<u>164,294</u>
<b>Net program expense</b>	<u>(2,765)</u>
<b>General revenues:</b>	
Member and associate dues	<u>31,850</u>
<b>Total general revenues</b>	<u>31,850</u>
<b>Changes in net position</b>	29,085
<b>Net position – beginning of year</b>	<u>311,900</u>
<b>Net position – end of year</b>	<u>\$ 340,985</u>

See accompanying notes to the basic financial statements

**49-99 Cooperative Library System**  
**Reconciliation of the Balance Sheet of Governmental Type Fund**  
**to the Statement of Net Position**  
**June 30, 2022**

	<u>General Fund</u>	<u>Reclassifications &amp; Eliminations</u>	<u>Statement of Net Position</u>
<b>Assets:</b>			
Cash and cash equivalents (note 2)	\$ 319,801	-	319,801
Prepaid expenses and deposits	71,091	-	71,091
<b>Total assets</b>	<u>390,892</u>	<u>-</u>	<u>390,892</u>
<b>Liabilities:</b>			
Accounts payable	37,763	-	37,763
Unearned revenue	12,144	-	12,144
<b>Total liabilities</b>	<u>49,907</u>	<u>-</u>	<u>49,907</u>
<b>Fund balance: (note 3)</b>			
Nonspendable	71,091	(71,091)	-
Unassigned	269,894	(269,894)	-
<b>Total fund balance</b>	<u>340,985</u>	<u>(340,985)</u>	<u>-</u>
<b>Total liabilities and fund balance</b>	<u>\$ 390,892</u>		
<b>Net position:</b>			
Unrestricted		\$ 340,985	340,985
<b>Total net position</b>		<u>\$ 340,985</u>	<u>340,985</u>
<b>Reconciliation:</b>			
<b>Fund balance of governmental funds</b>			\$ <u>340,985</u>
<b>Net position of governmental activities</b>			\$ <u><u>340,985</u></u>

See accompanying notes to the basic financial statements

**49-99 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, 2022**

	<b>General Fund</b>	<b>Reclassifications &amp; Eliminations</b>	<b>Statement of Activities</b>
<b>Expenditures/Expenses:</b>			
System operations:			
Communication and delivery	\$ 128,167	-	128,167
Services and supplies	38,892	-	38,892
<b>Total expenditures/expenses</b>	167,059	-	167,059
<b>Program revenues:</b>			
California Library Services Act revenue	158,407	-	158,407
Library Services and Technology Act grant	5,887	-	5,887
<b>Total program revenues</b>	164,294	-	164,294
<b>Net program expense</b>			2,765
<b>General revenues:</b>			
Member and associate dues	31,850	-	31,850
<b>Total general revenues</b>	31,850	-	31,850
<b>Total revenues</b>	196,144	-	
<b>Excess of revenues over expenditures</b>	29,085	(29,085)	-
<b>Changes in net position</b>	-	29,085	29,085
<b>Fund balance/Net position – beginning of year</b>	311,900	-	311,900
<b>Fund balance/Net position – end of year</b>	\$ 340,985	-	340,985
<b>Reconciliation:</b>			
<b>Net change in fund balance of governmental fund</b>			\$ 29,085
<b>Changes in net position of governmental activities</b>			\$ 29,085

See accompanying notes to the basic financial statements

**49-99 Cooperative Library System**  
**Notes to the Basic Financial Statements**  
**June 30, 2022**

**(1) Reporting Entity and Summary of Significant Accounting Policies**

**A. Organization and Operations of the Reporting Entity**

The 49-99 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 the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. The types of transactions reported as program revenues for the System are to be reported in three categories, if applicable: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions. Charges for services include revenues from customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. Grants and contributions include revenues restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

***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 difference 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 the 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 those 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** – the 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.

**49-99 Cooperative Library System**  
**Notes to the Basic Financial Statements, continued**  
**June 30, 2022**

**(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, 2022:

In June 2017, the GASB issued Statement No. 87 – *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

In June 2018, the GASB issued Statement No. 89 – *Accounting for Interest Cost incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

In January 2020, the GASB issued Statement No. 92 – *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

The requirements of this Statement were as follows: (1) The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance; (2) The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2020; (3) The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2020; and (4) The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2020; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged and is permitted by topic.

**49-99 Cooperative Library System**  
**Notes to the Basic Financial Statements, continued**  
**June 30, 2022**

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

**C. Financial Reporting, continued**

In March 2020, the GASB issued Statement No. 93 – *Replacement of Interbank Offered Rates*. The objective of this Statement is to address accounting and financial reporting implications that result from the replacement of an IBOR. This Statement achieves that objective by: (1) Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument’s variable payment; (2) Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate; (3) Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable; (4) Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap; (5) Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap; (6) Clarifying the definition of reference rate, as it is used in Statement 53, as amended; and (7) Providing an exception to the lease modifications guidance in Statement 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend.

In October 2021, the GASB issued Statement No. 98 – *The Annual Comprehensive Financial Report*. This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments.

This Statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for comprehensive annual financial report sounds like a profoundly objectionable racial slur.

**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. Uncertainty**

The COVID-19 outbreak in the United States has caused business disruption through labor shortages and business closings. While the disruptions are expected to be temporary, there is considerable uncertainty around the duration of the disruptions. Consequently, the related financial impact on the System cannot be estimated at this time.

**3. Cash and Cash Equivalents**

The System maintains its cash in financial institutions. The System considers all highly liquid investments, with initial maturities of three months or less, to be cash equivalents.

**49-99 Cooperative Library System**  
**Notes to the Basic Financial Statements, continued**  
**June 30, 2022**

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

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

**4. Investments and Investment Policy**

The System has adopted an investment policy to deposit funds in 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 includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

**5. Unearned Revenue**

Unearned revenue consists of grants awarded, pending its use.

**6. 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.

**7. 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.
- **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 remain 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.

**49-99 Cooperative Library System**  
**Notes to the Basic Financial Statements, continued**  
**June 30, 2022**

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

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

**7. Fund Balance, continued**

***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 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:

		<u>2022</u>
Deposits held in financial institutions	\$	<u>319,801</u>
Total	\$	<u><u>319,801</u></u>

***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 or investments, 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.

**49-99 Cooperative Library System**  
**Notes to the Basic Financial Statements, continued**  
**June 30, 2022**

**(2) Cash and Cash Equivalents, continued**

***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. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the System can manage its exposure to interest rate risk is by purchasing a combination of short-term and long-term investments, and by timing cash flows from maturities so that a portion of the portfolio matures or comes close to maturity evenly over time as necessary to provide for cash flow requirements and liquidity needed for operations. As of June 30, 2022, the System maintained no investments subject to market interest rate risk fluctuations.

***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.7 for a description of these categories). A detailed schedule of fund balance and their funding composition at June 30, 2022, is as follows:

Description	2022
Nonspendable	\$ 71,091
Unassigned	269,894
Total	\$ 340,985

**(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 has effective dates that may impact future financial presentations.

***Governmental Accounting Standards Board Statement No. 91***

In May 2019, the GASB issued Statement No. 91 – *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers’ conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2020; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged.

**49-99 Cooperative Library System**  
**Notes to the Basic Financial Statements, continued**  
**June 30, 2022**

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

***Governmental Accounting Standards Board Statement No. 94***

In March 2020, the GASB issued Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

***Governmental Accounting Standards Board Statement No. 96***

In May 2020, the GASB issued Statement No. 96 – *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

***Governmental Accounting Standards Board Statement No. 97***

In June 2020, the GASB issued Statement No. 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 41 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

**49-99 Cooperative Library System**  
**Notes to the Basic Financial Statements, continued**  
**June 30, 2022**

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

***Governmental Accounting Standards Board Statement No. 97, continued***

The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement. The Board considered the effective dates for the requirements of this Statement in light of the COVID-19 pandemic and in concert with Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance.

***Governmental Accounting Standards Board Statement No. 99***

In April 2022, the GASB issued Statement No. 99 – *Omnibus 2022*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

***Governmental Accounting Standards Board Statement No. 100***

In June 2022, the GASB issued Statement No. 100 – *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability.

**49-99 Cooperative Library System**  
**Notes to the Basic Financial Statements, continued**  
**June 30, 2022**

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

***Governmental Accounting Standards Board Statement No. 100, continued***

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections.

The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

***Governmental Accounting Standards Board Statement No. 101***

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.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

**49-99 Cooperative Library System**  
**Notes to the Basic Financial Statements, continued**  
**June 30, 2022**

**(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, 2022, have been evaluated for possible adjustment to the financial statements or disclosure as of May 4, 2023, 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.

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**Required Supplementary Information**

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**49-99 Cooperative Library System  
Budgetary Comparison Schedule – General Fund  
For the Fiscal Year Ended June 30, 2022**

	<u>Adopted Original Budget</u>	<u>Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
<b>Expenditures/Expenses:</b>					
Communication and delivery	\$ 176,789	-	176,789	128,167	48,622
Services and supplies	<u>22,892</u>	<u>-</u>	<u>22,892</u>	<u>38,892</u>	<u>(16,000)</u>
<b>Total expenditures/expenses</b>	<u>199,681</u>	<u>-</u>	<u>199,681</u>	<u>167,059</u>	<u>32,622</u>
<b>Program revenues:</b>					
California Library Services Act revenue	152,159	-	152,159	158,407	6,248
Library Services and Technology Act grant	<u>10,153</u>	<u>-</u>	<u>10,153</u>	<u>5,887</u>	<u>(4,266)</u>
<b>Total program revenues</b>	<u>162,312</u>	<u>-</u>	<u>162,312</u>	<u>164,294</u>	<u>1,982</u>
<b>General revenues:</b>					
Member and associate dues	<u>31,850</u>	<u>-</u>	<u>31,850</u>	<u>31,850</u>	<u>-</u>
<b>Total general revenues</b>	<u>31,850</u>	<u>-</u>	<u>31,850</u>	<u>31,850</u>	<u>-</u>
<b>Total revenues</b>	<u>194,162</u>	<u>-</u>	<u>194,162</u>	<u>196,144</u>	<u>1,982</u>
<b>Excess(deficiency) of revenues over expenditures</b>	<u>(5,519)</u>	<u>-</u>	<u>(5,519)</u>	<u>29,085</u>	<u>34,604</u>
<b>Fund balance – beginning of year</b>	<u>311,900</u>		<u>311,900</u>	<u>311,900</u>	
<b>Fund balance – end of year</b>	<u>\$ 306,381</u>		<u>306,381</u>	<u>340,985</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  
49-99 Cooperative Library System  
Pasadena, 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 49-99 Cooperative Library System (System) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprises the System’s basic financial statements, and have issued our report thereon dated May 4, 2023.

**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 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  
May 4, 2023

DRAFT

**49-99 Cooperative Library System**

**Management Report**

**June 30, 2022**

DRAFT

**49-99 Cooperative Library System**

**Management Report**

**Table of Contents**

<u>Item</u>	<u>Page No.</u>
General Introduction	1
<b>Appendix:</b>	
Audit/Finance Committee Letter	1-4

DRAFT

Administrative Council  
49-99 Cooperative Library System  
Pasadena, 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 49-99 Cooperative Library System (System) as of and for the year ended June 30, 2022, 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.

**Fedak & Brown LLP**  
Cypress, California  
May 4, 2023

**APPENDIX**

**49-99 Cooperative Library System**

**Audit/Finance Committee Letter**

**June 30, 2022**

DRAFT

Administrative Council  
49-99 Cooperative Library System  
Pasadena, California

We have audited the financial statements of the governmental activities and each major fund of the 49-99 Cooperative Library System (System) for the year ended June 30, 2022, and have issued our report thereon dated May 4, 2023.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated January 1, 2023, 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 May 4, 2023.

### **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 2022. 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 are as follows:

Management's estimate of the fair value of cash and investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of cash and investments 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 May 4, 2023.

### **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 the System's staff members 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.

This information is intended solely for the information and use of the System's Administrative Council and management 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.

**C.J. Brown & Company CPAs**  
Cypress, California  
May 4, 2023

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Agenda Item 6

DATE: May 4, 2023  
TO: 49-99 Administrative Council  
FROM: Andy Beck, Controller, 49-99/SCLC

**SUBJECT: Budget Status Report FY 2022/23**

**BACKGROUND:** The Budget Report for fiscal year 2022/23 reflects the reconciled bank statement through March 31, 2023.

**REVENUE:** All membership dues have been received. CLSA revenue has been received in December 2022. The PLSEP grant has been approved and received. In FY 2022/23, the PLSEP will be run through SCLC.

**EXPENSES:** Operating expenditure includes administration fees and delivery services to Unity Courier.

**FISCAL IMPACT:** None

**RECOMMENDATION:** Informational

**EXHIBIT:** 49-99 FY 2022/23 Budget

REVENUES/EXPENDITURES	FY22/23 Budget	Prior Year Actuals	Actuals	Balance	%	Notes
<b>REVENUE</b>						
CLSA Communications & Delivery	\$ 120,157	\$ 121,727	\$ 120,157	\$ -	100%	100% received
CLSA System Administration	\$ 30,039	\$ 30,432	\$ 30,039	\$ -	100%	100% received
Grant Project Revenue	\$ -	\$ 9,230	\$ -	\$ -	0%	FY22/23 awarded; pass-through SCLC
Grant Indirect	\$ -	\$ 923	\$ -	\$ -	0%	FY22/23 awarded; pass-through SCLC
Membership Dues	\$ 38,220	\$ 31,850	\$ 38,220	\$ -	100%	100% of Membership Fees collected.
<b>TOTAL REVENUE</b>	<b>\$ 188,416</b>	<b>\$ 194,162</b>	<b>\$ 188,416</b>	<b>\$ -</b>	<b>100%</b>	
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
System Administration CLSA Funds	\$ 30,039	\$ 30,432	\$ 30,039	\$ -	100%	75% paid to SCLC.
System Administration 49-99 Funds	\$ -	\$ -	\$ -	\$ -	0%	Projected 49-99 Contribution
Delivery	\$ 73,000	\$ 38,586	\$ 37,779	\$ 35,221	52%	Unity
Innovative	\$ 77,554	\$ 77,554	\$ -	\$ 77,554	0%	Link+
Audit Fees	\$ 6,300	\$ 5,586	\$ 3,399	\$ 2,901	54%	Fedak & Brown Audit Fees
Memberships	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	100%	Califa/CLA-100% paid in full.
Other	\$ 485	\$ 60	\$ 45	\$ 440	0%	Bank Analysis Fees
<b>Total Operating Expenditure</b>	<b>\$ 189,178</b>	<b>\$ 154,018</b>	<b>\$ 73,062</b>	<b>\$ 116,116</b>	<b>39%</b>	
<b>Grant Expenses</b>						
PLSEP	\$ -	\$ 10,153	\$ -	\$ -	0%	FY22/23 awarded; pass-through SCLC
<b>Total Grant Expenditure</b>	<b>\$ -</b>	<b>\$ 10,153</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 189,178</b>	<b>\$ 164,171</b>	<b>\$ 73,062</b>	<b>\$ 116,116</b>	<b>39%</b>	
<b>Surplus (Deficit)</b>	<b>\$ (762)</b>	<b>\$ 29,991</b>	<b>\$ 115,354</b>			

**49-99 ACCOUNT BALANCES**

Balance as of June 30, 2022 \$ 319,801 \$ 423,721 Balance as of March 31, 2023



Agenda Item 7

DATE: May 4, 2023  
TO: 49-99 Administrative Council  
FROM: Christine Powers, Executive Director SCLC/49-99

**SUBJECT: SCLC Agreement for Administrative and Fiscal Services for FY 2023/24**

**BACKGROUND:** As members of a library cooperative system, the 49-99 Cooperative Library System receives funding from the California State Library. The Communications and Delivery Program of the California Library Services Act (CLSA) is specifically designed to assist and encourage cooperative efforts among California public libraries.

For the past several years, 49-99 has entered into annual agreements with the Southern California Library Cooperative (SCLC) for fiscal and administrative services. The attached one-year agreement, which runs from July 1, 2023, to June 30, 2024, reflects current staffing costs. These amounts were calculated using 49-99's share of the CLSA funding between the five systems managed by SCLC. 49-99's share of the CLSA funding is 8.78% which was applied to the total anticipated amount for office supplies and telecommunication.

**FISCAL IMPACT:** The fiscal impact has yet to be finalized, but currently, staff estimates approximately \$33,294. Of that amount, \$30,025 is the CLSA Preliminary System Budget Allocation for 49-99. It should be noted, however, that the California Library Services Board has not yet approved these figures and may be subject to change.

Additional contract costs consist of the following estimated charges, to come from CLSA Communication and Delivery Budget:

Office supplies: \$1,272  
Telecommunications: \$1,997

These amounts were calculated using 49-99's share of the CLSA funding between the five systems managed by SCLC. 49-99's share of the CLSA funding is 8.78%, which was applied to the total anticipated amount for office supplies and telecommunication. While it is not anticipated, should the California Library Services Board change the Preliminary System Budget Allocations, these figures may change accordingly.

**RECOMMENDATION:** Authorize the 49-99 Administrative Council Chair to sign the agreement.

**EXHIBIT:** Agreement between 49-99 and SCLC.

**254 N. Lake Ave. #874 • Pasadena, CA 91101  
(626) 283-5949 • Fax (626) 283-5949**

AGREEMENT between  
49-99 COOPERATIVE LIBRARY SYSTEM and  
SOUTHERN CALIFORNIA LIBRARY COOPERATIVE

This statement of terms constitutes the Agreement whereby SOUTHERN CALIFORNIA LIBRARY COOPERATIVE (SCLC) will provide Administrative and Fiscal Agent services for 49-99 COOPERATIVE LIBRARY SYSTEM (49-99).

WHEREAS:

- Both Parties acknowledge the importance of regional resource sharing and other programs to improve library service and will collaborate in a planning process to identify and develop long-term programs and services to accomplish these goals.
- Service standards for CLSA programs will be those required by the California Library Services Act (CLSA).
- Revenues, expenditures, reserves, and the annual 49-99 member fees for services to be provided within a fiscal year are detailed in the 49-99 Budget. The Budget may be amended or replaced by the 49-99 Administrative Council without requiring consideration or re-approval of this agreement.

1. Dates and Amendments

- The Agreement is effective July 1, 2023.
- The Agreement will be a one-year contract, renewable annually if approved by 49-99 and SCLC Administrative Councils no later than May 31 of the preceding fiscal year.
- Changes in the Agreement may be negotiated at the request of either party. Any changes or amendments must be in writing and approved by the 49-99 and SCLC Administrative Councils.

2. Administrative Services

SCLC staff will provide Administrative Services for 49-99, to include:

- Preparing a System Plan of Service, System Detailed Budget, and Annual Report in compliance with the requirements of CLSA and the California State Library and subject to approval by the 49-99 Administrative Council.
- Maintaining records and reporting all required statistics in compliance with CLSA and other applicable state and federal requirements.
- Communicating with the 49-99 Council's Chair and members regularly using email, telephone, regular U.S. mail and other methods as appropriate.

- Coordinating Administrative Council meetings, including preparing and distributing Agendas and Minutes, and committee meetings as needed.
- Sending at least one SCLC staff member to personally attend the regularly scheduled May 49-99 Administrative Council meeting; having at least one SCLC staff member attend other meetings virtually.
- Preparing financial reports prior to each Council meeting showing revenues, expenditures, and reserves and submitting such reports as part of the meeting agenda packet.
- Annually developing a budget in collaboration with 49-99 Administrative Council for programs or services to be provided in the subsequent fiscal year.
- Negotiating and drafting agreements with vendors, contractors, or consultants on behalf of 49-99 for services specifically authorized by CLSA. The Administrative Council will have final approval over choices of, contracts with, and performance of any third-party vendors, contractors, or consultants providing services to 49-99.
- Supporting special projects and additional activities not specifically authorized and/or fully funded by CLSA as desired by the 49-99 Administrative Council. (Service levels and costs to be negotiated with the Council and added as attachments to the agreement, subject to SCLC staff capacity.)
- Submitting an annual audit to the California State Controller as required by governmental agencies.
- Maintaining all appropriate files and records as required by state and federal laws and by 49-99's own record retention policies.

The 49-99 Administrative Council and its members will provide SCLC with administrative oversight regarding 49-99 programs and services through:

- Maintaining close contact with member libraries to review their activities and needs.
- Providing SCLC with meeting schedules, agendas, and materials for any 49-99 committees that may be established and acting as liaisons to any such committees to ensure continuity and stability.
- Monitoring CLSA-required activities and service levels.
- Maintaining close contact with all parties involved in any non-CLSA projects.

- Approving choices of, contracts with, and performance of any third-party vendors, contractors, or consultants providing services to 49-99.

### 3. Fiscal Agent Services

SCLC staff will provide Fiscal Agent Services for 49-99, to include:

- Arranging for the receipt, deposit, disbursement, and accounting of funds allocated by the State of California or federal government.
- Collecting and depositing member fees and other fees or revenues due to 49-99, whether by grant application, invoice, or other means.
- Working with 49-99 Cooperative Library System's Council, establish procedures for handling receivables and payables in a timely manner, including submitting requests for approval to the Council's Chair for payments in excess of \$5,000.
- Providing comprehensive revenue, expenditure, and reserve financial reports prior to each Council meeting in accordance with the reporting requirements of CLSA and generally accepted accounting principles.
- Working with 49-99's Administrative Council, prepare and submit reports as required by the State of California or the California Library Services Board, including the Annual Report for Special Districts to the State Controller.
- Establishing procedures to have an independent financial audit performed at the end of the fiscal year. *(Note: Cost of the audit is not covered by this agreement.)*
- Maintaining all appropriate files and records as required by state and federal laws and by 49-99's own record retention policies.

The 49-99 Administrative Council will provide SCLC with administrative oversight of fiscal agent services through:

- Reviewing quarterly fiscal reports and requesting explanations as needed; reviewing and responding to expenditure requests or budget amendments at Administrative Council meetings.
- Addressing and resolving any policy or procedural issues brought forward by SCLC staff to ensure that fiscal services are delivered efficiently, accurately, and at a competitive rate, as determined by 49-99.

### 4. Dissolution of Agreement

In the event that this Agreement is terminated, SCLC will return to 49-99 all funds, files, and financial records in its custody. SCLC will cause an audit to take place within ninety

(90) days of the expiration of the Agreement. Any funds remaining after all 49-99 expenditures and obligations are accounted for will be returned to 49-99 or to its designated entity within thirty (30) days following acceptance of the audit paid for equally by the 49-99 and SCLC Administrative Councils.

5. Changes in Legislation

Should the California Library Services Act be legislatively amended or restructured in the future, the Administrative Councils for 49-99 and SCLC shall amend this Agreement in compliance with any required changes.

6. Payment to SCLC for its Services

As payment in full for these services for FY 2023-24 (July 1- June 30) SCLC shall reimburse itself from the:

- Indirect fees from grants up to 10% and negotiated staffing over 10% when applicable.
- CLSA System Administration fees up to the designated 20%, to be paid in full upon receipt by 49-99 of CLSA funding from the State, within 30 days of receipt of the funding.
- CLSA Communication and Delivery Fees: Offices Supplies and Telecommunications, a shared cost that is subject to approval by the Administrative Council as part of the system annual budget, to be paid in full upon receipt by 49-99 of CLSA funding from the State, within 30 days of receipt of the funding.
- Other administrative and fiscal fees to be negotiated. (*See Attachment A*)

7. Signatures

\_\_\_\_\_ Date: \_\_\_\_\_  
49-99 Administrative Council Chair

\_\_\_\_\_ Date: \_\_\_\_\_  
SCLC Executive Director

## Attachment A - Administrative and Fiscal Fee Schedule for Additional Services

### Hourly Staffing Rates\*

Executive Director	\$97.29
Deputy Director	\$76.17
Controller	\$63.35
Project Manager	\$66.11
Administrative Assistant	\$50.74
Operational (in addition to hourly)	\$35.00
Grant	Indirect 10% (additional staff hours paid)
Non-CLSA project	Negotiated based on hourly rate
Contracts for CLSA projects	Up to CLSA System Administration allocation, then negotiated based on hourly rate
Travel	Up to CLSA System Administration allocation, then negotiated based on hourly rate and travel expenses

\*Hourly rates for non-CLSA projects subject to change with SCLC Administrative Council authorized increases to staff salaries or benefits.



Agenda Item 8

DATE: May 4, 2023  
TO: 49-99 Administrative Council  
FROM: Christine Powers, Executive Director SCLC/49-99

**SUBJECT: Webpage for 49-99 Cooperative Library System**

**BACKGROUND:** Given that the 49-99 Library Cooperative System is a legislative body formed by joint powers agreement, it is subject to the provisions of the Ralph M. Brown Act. The Brown Act is an act of the California State Legislature passed in 1953 that guarantees the public's right to attend and participate in meetings of local legislative bodies. It's been updated multiple times since its original drafting, and now includes a website posting requirement for agendas. While it has always been required to physically post agendas a minimum of 72 hours before upcoming regular meetings, it now requires that those agendas also be posted on the agency's website.

Currently, 49-99 has its webpage on the Tuolumne County Library Department's website. The webpage consists of a list of past agendas, and can be found here:

<https://www.tuolumnecounty.ca.gov/1333/49-99-Cooperative-Library-System>.

Given that the Southern California Library Cooperative (SCLC) is the administrative and fiscal agent for 49-99, staff is requesting the Administrative Council's consideration of allowing SCLC to build a subpage for 49-99 under its website: <https://socallibraries.org/>. This webpage include 49-99's name, logo, a brief description of the organization, a list of member libraries, and a link to meeting agendas. Staff would take care of updating this site regularly to post agendas in compliance with the Brown Act and would also make any updates regarding member library contact information, as needed. This would relieve Tuolumne County's Library Department from having to post the agendas and would instead place that responsibility on SCLC staff.

**FISCAL IMPACT:** There is no fiscal impact associated with this item as currently presented. Should the Administrative Council wish to have a domain name that directly links to its webpage, the costs to acquire and maintain a domain name would be charged to the system.

**RECOMMENDATION:** Staff requests the Administrative Council's consideration of approving 49-99's webpage management by SCLC.

**EXHIBIT:** None



Agenda Item 9

DATE: May 4, 2023  
TO: 49-99 Administrative Council  
FROM: Andy Beck, Controller, 49-99/SCLC

SUBJECT: **Proposed Budget FY 2023/24**

BACKGROUND: The Proposed Budget for the upcoming FY 2023/24 is attached for your review.

REVENUE: The California State Library has released the preliminary allocations of the CLSA funding. The budget has been calculated based on this information and the previously approved membership dues.

EXPENSES: Projected expenses were calculated based on approved future increases, contracts, expenses from prior years, and historical trends. Depending on the subjectivity of the estimate, each item of expense has been rounded up.

Points to review:

- CLSA system administration will be paid to SCLC.
- Spending of CLSA funds must be approved by the Council.
- If the Council decides on projects outside of CLSA funding, the cost will be negotiated.
- A surplus of \$10,000 is projected.
- Membership dues will supplement expenses for communications and delivery by \$25,546.
- Membership dues will supplement expenses for administrative expenses by \$2,674.

FISCAL IMPACT: Next step is approval of funds at the next California Library Service Board (CLSB) meeting and final approval of the Governor's budget.

RECOMMENDATION: Approve the Proposed Budget pending final approvals of CLSB and Governor's budget.

EXHIBIT: FY 2023/24 Proposed Budget

	<b>FY23/24 Budget</b>	<b>Prior Year Actuals</b>	<b>Actuals</b>	<b>Balance</b>	<b>%</b>	<b>Notes</b>
<b>REVENUE</b>						
CLSA Communications & Delivery	\$ 120,101			\$ 120,101	0%	Expected to be received in Dec 2023
CLSA System Administration	30,025			30,025	0%	Expected to be received in Dec 2023
Membership Dues	38,220			38,220	0%	
<b>Total revenues</b>	<b>\$ 188,346</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 188,346</b>	<b>0%</b>	
<b>EXPENDITURES</b>						
<b>Communications and delivery</b>						
Delivery	\$ 55,000			\$ 55,000	0%	Unity
Resource sharing	80,503			80,503	0%	Innovative
Audit Fees	6,875			6,875	0%	CJ Brown
Office supplies	1,272			1,272	0%	
Telecommunications	1,997			1,997	0%	
<b>Total communication and delivery</b>	<b>145,647</b>	<b>-</b>	<b>-</b>	<b>145,647</b>	<b>0%</b>	
<b>Administration</b>						
Administration expense	30,025			30,025	0%	SCLC
Memberships	1,800			1,800	0%	Califa
Meetings/conferences/travel	700			700	0%	
Other	174			174	0%	
<b>Total administration</b>	<b>32,699</b>	<b>-</b>	<b>-</b>	<b>32,699</b>	<b>0%</b>	
<b>Total expenditures</b>	<b>\$ 178,346</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 178,346</b>	<b>0%</b>	
<b>SURPLUS (DEFICIT)</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>0%</b>	

**49-99 ACCOUNT BALANCES**

CLSA communications and delivery revenue	\$ 120,101
Membership Dues	38,220
<b>Total</b>	<b>\$ 158,321</b>
Membership dues used for administration	\$ 2,674
Membership dues supplementing C&D	\$ 25,546



Agenda Item 10

DATE: May 4, 2023  
TO: 49-99 Administrative Council  
FROM: Wayne Walker, Deputy Director, SCLC/49-99

**SUBJECT: Link+/Delivery Update**

**BACKGROUND:** Overall monthly Unity Delivery charges have remained lower on average as of late compared to the previous Fiscal Years. No issues to report on overall courier delivery service.

Preliminary CLSA 23/24 funding allocations have been announced and the funds are almost identical to FY22/23 funds.

The Innovative invoice for the June 1, 2023 through May 31, 2024 LINK+/Inn Reach subscription has been received and paid. This invoice is for year 3 of 5 from the last agreement signed in May of 2021 for service through May of 2026.

FISCAL IMPACT: None

RECOMMENDATION: None

EXHIBIT: None



Agenda Item 11

DATE: May 4, 2023  
TO: 49-99 Administrative Council  
FROM: Wayne Walker, Deputy Director SCLC/49-99

**SUBJECT: CLSA Plan of Service and Budget FY 2023/24**

**BACKGROUND:** Each year 49-99 submits a Plan of Service to be approved by the California Library Services Board. Please review and come prepared to provide content for the report if needed.

The California Library Services Act (CLSA) preliminary system budget allocation for FY 2023/24 includes available fund amounts of \$120,101 for the Baseline Budget and \$30,025 for the System Administration Budget, for a total of \$150,126.

49-99 has no remaining CLSA funds from its July 2020 allocation that would otherwise require expenditure by June 30, 2023.

**FISCAL IMPACT:** To be determined.

**RECOMMENDATION:** Approve the 49-99 Administrative Council Chair to work with SCLC staff to complete and sign the FY 2023/24 CLSA Plan of Service and Budget for submission to the State Library by June 5, 2023.

**EXHIBIT:**

1. CLSA Preliminary System Budget Allocations – FY 2023/24
2. CLSA Plan of Service – FY 2023/24

**CLSA Preliminary System Budget Allocations- FY 2023/24**

**Communications and Delivery Program**

<b>System</b>	<b>Baseline Budget</b>	<b>System Administration</b>	<b>Total</b>	<b>Zipbooks</b>
<b>Black Gold</b>	\$ 111,082	\$ 27,770	<b>\$ 138,852</b>	
<b>49-99</b>	\$ 120,101	\$ 30,025	<b>\$ 150,126</b>	
<b>Inland</b>	\$ 299,065	\$ 74,767	<b>\$ 373,832</b>	
<b>NorthNet</b>	\$ 663,910	\$ 165,977	<b>\$ 829,887</b>	
<b>PLP</b>	\$ 569,046	\$ 142,261	<b>\$ 711,307</b>	
<b>SJVLS</b>	\$ 191,525	\$ 47,881	<b>\$ 239,407</b>	
<b>Santiago</b>	\$ 177,074	\$ 44,268	<b>\$ 221,342</b>	
<b>Serra</b>	\$ 212,595	\$ 53,149	<b>\$ 265,743</b>	
<b>SCLC</b>	\$ 559,604	\$ 139,900	<b>\$ 699,504</b>	
<b>Total funding</b>	<b>\$ 2,904,000</b>	<b>\$ 726,000</b>	<b>\$ 3,630,000</b>	<b>\$ 1,000,000</b>



**CALIFORNIA LIBRARY SERVICES ACT  
PLAN OF SERVICE AND BUDGET**  
For use with 2023/2024 Communication & Delivery Program

California State Library  
Sacramento  
April 2023

Greg Lucas, Chief Executive Officer  
California Library Services Board

## Introduction

Welcome to the 2023/2024 Plan of Service and Budget process. This document contains the following key areas that you will need to provide information about in order to officially have your funding approved.

1. System Information – Due June 5, 2023
2. Demographics of System Service Area – Due June 5, 2023
3. Budget:
  - C&D Service Program Budget Request and Budget Summary – Due June 5, 2023
  - System Detailed Budget – Due September 8, 2023 (separate attachment)
4. Use of Funding for Communications and Delivery – Due June 5, 2023
5. Future Plans for Cooperative System – Due June 5, 2023

Once you have completed the process, please email your Plan of Service and Budget Request to Monica Rivas at [monica.rivas@library.ca.gov](mailto:monica.rivas@library.ca.gov).

### **Dates for physical delivery counts – FY 2023/2024:**

Please note the dates below for the two-week sample period. The number of items will be reported on your System Annual Report for FY 2023/2024, due at the State Library on September 1, 2024. Please count all items, including envelopes, for physical items going one way through your System delivery.

August 07- August 20, 2023

October 09 – October 22, 2023

January 15 –January 28, 2024

April 22 - May 05, 2024

If you have any questions about any portion of the process, please do not hesitate to contact Monica Rivas at [monica.rivas@library.ca.gov](mailto:monica.rivas@library.ca.gov) or at 916-603-7159.

**System Information**  
**FY 2023/2024**

System Name:			
Director:		Email:	
Address:		City:	State: Zip:
			CA
Phone:		Fax:	

System Chair for FY 2023/2024 (if known):	Fiscal Agent:
---	---------------

Date approved by Administrative Council:
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X	
Signature of System Administrative Chair for FY 2023/2024	Date
Print Name:	

## Conditions of Award

1. Accounting  
Separate accounting must be maintained for each CLSA program to ensure responsible program fund management and the ability to submit timely and accurate financial reports. Financial records for each program must be retained for three years from the end of the grant period.
2. Budget adjustments within approved programs  
Recipients may wish to respond to unforeseen developments by adjusting the amounts allocated to service program budget categories (e.g. shifting funds from salaries to operations). **Changes of this sort must be authorized, in writing, by the CLSA Program Coordinator.** Any such adjustments should be reflected in the Annual Objective Evaluation and Expenditure Report.

**Under no circumstance may CLSA funds be moved into any category for which no funding was approved.**

3. Earning interest  
Recipients are encouraged to deposit CLSA grant funds in interest-bearing accounts wherever possible, with the understanding that interest earned on CLSA monies will be used for library purposes. Interest income need not be reported on the CLSA System Expenditure Report but should appear as a source of income on the System Detailed Budget (due at the State Library on September 8, 2023).
4. Personal memberships and travel  
Use of CLSA funds for personal membership in organizations is not an approved use of State funds, nor is travel.
5. Credit line  
Publications of and information releases about CLSA-funded activities must credit the California Library Services Act. An appropriate statement for a publication is:

“This publication was supported in whole or in part by the State of California under the provisions of the California Library Services Act, administered by the California Library Services Board.”

As appropriate, this disclaimer should be added:

“The opinions expressed herein do not necessarily reflect the position or policy of the California Library Services Board or the California State Library, and no official endorsement by those agencies should be inferred.”

This credit line on system publicity and products is important to all concerned in fostering State support for library services.

6. Funding alternatives  
Some program needs or good project ideas may not be appropriate for CLSA. Other sources of funding for library projects are available, both public and private. The applicant, if unsuccessful in obtaining funds from one source, should investigate other appropriate sources.

## Budget Documents

### **Communications & Delivery (C& D) Service Program Budget Request – Due at the State Library by Monday, June 05, 2023**

Use the budget request as a detailed line item budget for all CLSA funded activity for System Administration costs and Baseline cost for the Communications and Delivery program. If any budget items support both CLSA *Communications & Delivery Program* and non-CLSA programs/ or a CLSA programs other than *Communications & Delivery*, only those costs that directly support the CLSA *Communications & Delivery Program* may be budgeted. Excluded from the *CLSA Communication & Delivery Service Program Request* should be activities funded by local contributions, in-kind, other grants, etc.

#### Section Definitions

As you complete the *CLSA Communication & Delivery Service Program Request*, please note the following definitions to ensure consistency in reporting.

- a. **Personnel** (Salaries & Benefits) – complete this section if you budget CLSA *Communications & Delivery Program* funds for system staff. System personnel must be budgeted under Personnel, not under Contract Services, even if hired on contract. Only submit job descriptions for positions that have changed significantly from the previous year.
- b. **PC& E:** Planning, Coordination, & Evaluation
- c. **Indirect Costs:** Such services generally include payroll, accounting, office space, utilities, etc. Please describe exactly what services were provided.
- d. **Operations** – complete this section using the categories noted. For short-term contracts for consultant or auditing staff, Contract Services may be charged. If Indirect Costs/Fiscal Agent Fees are budgeted, you must describe exactly what services are provided to the System.

The total of a-d must equal your total allocation for both System Administration and Baseline.

### **System Detailed Budget – Due at the State Library by Friday, September 8, 2023**

This portion of the System Plan is intended for use as a planning tool. While funding sources are not always guaranteed, this budget should represent the most current information available to the System. All figures entered on this form should represent funds allocated to specific programs and categories. All programs and services offered through the System should be included (i.e., LSTA, centralized ILL, etc.) whether they are funded by CLSA or not. Likewise, all sources of income should be included. The System Detailed Budget should offer as complete a picture of the Systems' services and sources of support for those services as possible.

#### Column Definitions

As you fill out the System Detailed Budget, please be aware of the following definitions to ensure consistency.

- a. **CLSA** - enter the amount allocated to each category for C&D System Administration and C&D Baseline. Include only the baseline budget for Program 2: C&D Baseline. The total System Indirect, PC&E, and Personnel should be shown in Program 1: C&D System Administration.
- b. **LSTA** - enter any LSTA awards that the System has received for the fiscal year. See "Program Definition" below.
- c. **Local funds/fees** - enter the total of all member contributions, charges or other income generated by the System itself. Include income from sales of publications.
- d. **Interest** - enter all interest earned on System funds.
- e. **Other** – enter sources of income not otherwise covered, e.g., local program grants or government programs other than LSTA.
- f. **Total budgeted** - is the sum of Columns a through e.

### **Program Definition**

A program includes any program, service, or project administered by and funded through the System. This includes not only the CLSA C&D Program (System Administration/Baseline) but also LSTA demonstration projects, centralized ILL services, and the like. It does **not** include programs, projects, and services which are administered and funded separately from the System.

**Services as described in Plans of Service:** Those individual services that the System identified on the Plan of Service that fall into the categories of E-Resources or Resource Sharing.

### **Other Definitions**

Indirect means any administrative charge made by a jurisdiction against System operations (e.g. a city or county may charge to serve as the fiscal agent for a Cooperative Library System). Unless documented elsewhere in the Plan of Service, attach a description of the services received.

### **Grand Total System Budget**

The total on this row for Column f. should be the anticipated total for all System operations for the fiscal year.

### **E-Resources**

Electronic resources (or **e-resources**) are materials in digital format accessible electronically (allowed use or application of a resource created, purchased, or leased by one (1) or more participating libraries with three (3) or more participating libraries).

### **Resource Sharing**

Resource Sharing refers to the allowed use or application of a resource created, purchased, or leased by one (1) or more participating libraries with three (3) or more participating libraries.

**Demographics of System Service Area**  
**System Population Profile, FY 2023/24**

**Total Population of System Service Area:** \_\_\_\_\_

**Total Population of the System Service Area should come from the State Library certified population numbers**

<b>Underserved Population</b>	<b>Number</b>	<b>Percentage of Total Population</b>
Economically Disadvantaged (Below poverty level)		
Institutionalized		
Aged (65+)		
Children & Youth:		
• Under 5		
• 5 to 9		
• 10 to 14		
• 15 to 19		
Persons with disabilities		
Speakers of limited English or English as a Second Language		
Non-English Speaking		
Ethnicity		
• Black		
• Hispanic		
• Asian		
• Native American		
• Other (specify)		
Geographically Isolated (RURAL) * see note		
Functionally Illiterate		
Shut-In		

List source(s) of this data: (example US Census Bureau, California Library Statistics, Population Projections from Department of Finance)

Describe briefly how this data will be used to plan CLSA-funded services:

**Comments/ Additional Information:**

\* **Geographically Isolated/ Rural**

"Rural" is essentially "that which is not named as urban." "Urban areas represent densely developed territory, and encompass residential, commercial, and other nonresidential urban land uses. Each urban area must encompass at least 2,000 housing units or at least 5,000 people. This is a change from the previous minimum of 2,500 people which had been in place since the 1910 Census."

**Funding for Communications and Delivery – FY 2023/2024**

There are two sections to this portion of the plan. The first section requires your best estimate for workload for the physical delivery of items, and estimated totals for e-resources, training, and broadband usage. The second section contains several questions that help us understand your plans for communication and delivery.

**Section 1**

**Estimated Workload of Physical Delivery**

Physical Items Sent by:	Physical Items Delivered to:		
	System Member Public Libraries	Non-public Libraries in System Area	TOTAL
a. System member public library			
b. Non-public libraries in System area			
TOTAL			
		System Owned	Contracted Vendor
c. Number of delivery vehicles that physically move items			
d. Frequency/schedule of physical delivery service			
e. Percentage of items to be physically delivered by:			
U.S. Mail %	UPS %	System Van %	Contracted Van %
			Other %

**Estimated Totals for e-Resources, Training, and Broadband Usage**

f. Estimated total number of e-resources to be purchased (circulated/downloaded/streamed, etc.) for residents of System member libraries:	
g. Percentage of CLSA funds to be spent on e-resources?	%
h. Percentage of CLSA funds to be used for Broadband technology improvements	%

**“It is the intent of the California Library Services Act is to provide all residents with the opportunity to obtain from their public libraries needed materials and informational services by facilitating access to the resources of all libraries in this state. This policy shall be accomplished by assisting public libraries to improve service to the underserved of all ages, and by enabling public libraries to provide their users with the services and resources of all libraries in this state.” (Education Code 18702)**

**When submitting your Library Systems’ proposals, they shall be based upon the most cost-effective methods of exchanging print and digital materials and information among the member libraries.**

**Unless otherwise prohibited by Education Codes 18745-18746, intra-system communication, delivery, and resource sharing include the acquisition or maintenance of technology or digital transmission products required to locate, create, or make accessible digital, virtual, or electronic material, which may also include telecommunication equipment and its installation along with service fees. The System must describe the communication, delivery method, or shared resource and the outcome of providing it.**

**Section 2 Funding Goal (What have you done, for whom, and for what benefit?)**

1. How will the Library System determine the needs of their community. Please describe the **goals** for the Communication and Delivery funding for your Library System and how it addresses that need.
2. Please specify how the Library System **will spend its 2023-2024 CLSA allocation of funding** and **provide specifics amounts** allocated for each service or program based on your C&D Service Program Budget Request. Provide details of the services and how many libraries will benefit from the funding.
3. How did you determine the funding amounts per your C&D Service Program Budget Request?
4. If it will take you longer than 1 year to spend 2023-2024 funding specify why?
5. If you plan on using roll-over funds from a previous year to supplement 2023-2024 funding goals; what are the amounts, for which program or service will it be used, and what was the original intent on that funding when approved by the Board?
6. How will the System’s Communication and Delivery funds be disbursed (i.e., system wide, allocated to individual libraries, mix)? If not, all libraries are participating in programs/services indicate which ones are and why others are not served (i.e., choice, funds, etc.).

7. How will the System determine and evaluate that the funding goals for their community were met?

8. Are the programs funded by CLSA (those proposed in your C&D Service Program Budget Request) being supplemented with local funds and if so, **how much**, and **what percentage** of the funding? Please briefly describe how any non-CLSA funds will be used to support communication and delivery. This information will help to document the significant contributions of non-CLSA funds toward library cooperation in California.

9. If the System is providing e-resources, what exactly are those e-resources? (How many libraries are you providing this service to)

10. Describe the System's current delivery model. Specify if it changed from last year or if the System will be making any changes in the upcoming year.

11. What is the estimated average cost (including library and system staff time) to move one item in the region? Please provide a description of how the System utilized C&D administrative funding? (i.e., staff, what type of staff, do which program did you allocate staff, how much time was allocated)

12. Will the System be using any of the communications funding to address broadband connectivity issues? If so, what were the funds used for and what were the connectivity issues? If this includes **installation along or service fees, please specify the cost and** which member libraries will benefit (please list libraries)?

### **Future Plans for Cooperative System**

Given the uncertainty of State funding, how is your cooperative system preparing and planning for the future? How will the System be funded? What services are priorities? And lastly, how will your system evolve?



Agenda Item 12

DATE: May 4, 2023  
TO: 49-99 Administrative Council  
FROM: Wayne Walker, Deputy Director, SCLC/49-99

SUBJECT: **Officers for FY 2023/24**

BACKGROUND: Nancy Giddens (Calaveras County) rotated in as Chair for FY 2021/22 and 2022/23, with Anwan Baker (Lodi) rotating in as Vice-Chair also for FY 21/22 and 22/23. Anwan Baker assumed another position outside of 49-99 in the Fall of 2021, so Sarah Dentan (Stanislaus County) rotated in as Vice-Chair for FY 2021/22 and 2022/23. Following the alphabetical by Library name rotation process, Sarah Dentan will rotate and assume the Chair position for FY 2023/24 and 2024/25. Jenni Fontanilla (Stockton – San Joaquin County Public Library) will rotate in and assume the Vice-Chair position for FY 2023/24 and 2024/25.

FISCAL IMPACT: None

RECOMMENDATION: Confirm and elect the slate of officers for FY 2023/24.

EXHIBIT: None



Agenda Item 13

DATE: May 4, 2023  
TO: 49-99 Administrative Council  
FROM: Nerissa Snodgrass, Project Manager SCLC/49-99

SUBJECT: **Authority for Financial Institutions**

**BACKGROUND:** The Southern California Library Cooperative (SCLC) provides administrative and financial services to five library cooperatives. In an effort to streamline business operations, staff is seeking to centralize banking for all five cooperatives with one bank, while continuing to maintain separate accounts for each cooperative. Given the geographical span of the five cooperatives managed by SCLC, staff is proposing to utilize Bank of America. Bank of America is the bank for two other existing cooperatives and has multiple locations to allow members of each cooperative to access a Bank of America location within their jurisdictions.

Staff requests the Administrative Council's authorization to close 49-99's US Bank checking account and to open an account for 49-99 at Bank of America. Signature Authority for the new account should be given to Executive Director, Christine Powers; Chair, Sarah Dentan; Vice Chair, Jenni Fontanilla; and Project Manager Nerisa Snodgrass.

FISCAL IMPACT: None

**RECOMMENDATION:** Authorize staff to close 49-99 Cooperative Library System's US Bank account, open a new account with Bank of America, and transfer all funds from US Bank to Bank of America.

Authorize signature authority for 49-99 Cooperative Library System's bank account for the following individuals: Executive Director, Christine Powers; Chair, Sarah Dentan; Vice Chair, Jenni Fontanilla; and Project Manager Nerisa Snodgrass.

EXHBIT: None

California State Library, Library Development Services  
49-99 Library System Liaison Report  
May 4, 2023

### State Library News

The Library Development Services team is pleased to welcome a new Library Programs Consultant, whose first day was Monday April 17, 2023. Her name is Kalea Villalobos and she will primarily work on the Lunch at the Library program and the Building Equity-Based Summers program.

LSTA News: This is a reminder about the federal government's transition from the use of the D-U-N-S Number to the use of the Unique Entity Identifier (UEI). D-U-N-S numbers are no longer in use. Current federal award recipients and all future applicants/recipients will need to have an active UEI to be eligible to receive or continue to receive federal award funds. To register and/or for more information, please visit [SAM.gov | Entity Registrations](https://sam.gov). If you have questions regarding this, please contact [LSTAGrants@library.ca.gov](mailto:LSTAGrants@library.ca.gov).

The California Public Libraries Survey dataset is now available. To access data, please [log in to your LibPAS account](#) and click the "Ready Reports" button. The usual trend and comparison reports are available, and a new COVID trend report allows you to view the significant variations in library visits, circulation, and programming. Contact [LibraryStatistics@library.ca.gov](mailto:LibraryStatistics@library.ca.gov) for help with logging in or accessing your data.

Do you have a shape file of your library district? The State Library has created a [library jurisdiction map](#), and most library service areas were drawn using city or county boundaries. If you have an official shape file of your district, or if you have an informal agreement that extends or contracts your service areas from municipal or county boundaries, please contact [LibraryStatistics@library.ca.gov](mailto:LibraryStatistics@library.ca.gov) so we can accurately portray your service area.

### Open Opportunities

#### Building Forward Library Facilities Improvement Program Round 2

Round Two of the Building Forward Library Facilities Improvement Program is now open. This opportunity will close May 18, 2023. With new funding provided by the legislature, the State Library has approximately \$175 million dollars left to award.

Please visit the website at <https://www.library.ca.gov/grants/infrastructure/>. For Building Forward questions, please email [buildingforward@library.ca.gov](mailto:buildingforward@library.ca.gov).

#### Broadband: California Library Connect and Collaborative Connectivity Grant– Rolling Due Dates

The [California Library Connect Program](#) is now accepting applications. Libraries may apply for grants to cover eligible IT/network infrastructure equipment and expenses, as well as the first-

year costs of upgrading or installing a new high speed Internet circuit. This program also supports California public libraries by connecting them to high-speed internet through the California Research and Education Network (CalREN) — a high-capacity public-sector broadband network. We have also launched the [California Collaborative Connectivity Grant](#), a separate grant opportunity that provides gap funding for libraries and partner anchor institutions to construct broadband circuits to connect underserved communities. State of CA funded.

For California Library Connect questions, please contact us at [admin@californialibraryconnect.com](mailto:admin@californialibraryconnect.com), the California Library Connect Grants Coordinator email [grants@californialibraryconnect.com](mailto:grants@californialibraryconnect.com) or through our help line at 213-297-0109 (Monday-Friday, 7:00AM-3:00PM PST).

#### California Library Literacy Services

[Annual applications for returning CLLS programs](#) are now open and are due Monday, May 15. The [information session](#) was recorded and is available online along with [instructions](#). State funded.

Visit the [grants page](#) of the California State Library website for a listing and timetable of new and upcoming funding opportunities and statewide resources available.

#### Sustainable California Libraries 23/24 NOW OPEN – Closes June 15, 2023

The LSTA-funded Sustainable California Libraries themed grant provides libraries the opportunity to design programming and educational opportunities focused on sustainability and climate resilience, by collaborating with project partners, community connections, and community members.

These projects meet Goal 4 of the California Library Services and Technology Act Investment Plan 2023–2027: Strengthen equitable resource-sharing and access to information, services, and opportunity with an emphasis on local community strengths and challenges.

In late April and May, we are hosting one information session and two drop-in office hours. You can also hear many of the promising practices from the current #SustainableCALibraries projects at the CLA Conference in early June.

Applications for 2023-2024 are due **June 15, 2023**. Learn about the [Sustainable California Libraries grant](#) and register for the sessions today:

- [Information Session: April 27, 2023, 10:00 am – 11:00 am](#)
- [Office Hour 1: May 10, 2023, 9:00 am – 10:00 am](#)
- [Office Hour 2: May 24, 2023, 11:00 am – 12:00 pm](#)

For questions, please email [sustainability@library.ca.gov](mailto:sustainability@library.ca.gov)

#### Zip Books

The California State Library is pleased to announce that the [2023/24 Zip Books program](#) is now open for applications! Applications are due on **Thursday, May 11, 2023 at 12:00 noon**. Visit our [website](#) for full program information, timeline, and application instructions. Email [zipbooks@library.ca.gov](mailto:zipbooks@library.ca.gov) with any questions. Please note: awards will be made after the 2023–2024 California State budget has passed. State-funded.

### **Current Projects and Services**

#### [California Library Literacy Services Training - Ongoing](#)

Look for a full “literacy track” with more than ten workshops and three supersessions at the CLA conference in Sacramento, June 1-3. CLLS networking calls and trainings through the Literacy Initiatives grant continue on a regular basis. Upcoming training sessions will help libraries prepare for AmeriCorps, family literacy, new ESL services and more. Please visit the CLLS training and meeting [calendar](#). LSTA and state funded.

#### [California Libraries Learn \(CALL\) - Ongoing](#)

CALL presents on-the-ground training across California in April on Managing Patron Challenges. Registration is now open for half-day regional trainings in [Davis](#), [San Leandro](#), [Long Beach](#), and [Riverside](#). Have a good idea? CALL Homegrown features learning opportunities suggested and designed by California library staff; anyone can complete the [CALL for Presentations](#)! Plan your team’s professional development by visiting [www.callacademy.org](http://www.callacademy.org) and check the frequently updated [calendar](#) to explore the options. Free courses, weekly webinars, and cohort-based learning continue throughout the year. CALL has its own newsletter, *CALL Letters*, and users can [subscribe](#) directly for up-to-date information on staff professional development needs. Encourage your staff members to [create a login](#) to access the many online, self-paced learning opportunities available through [CALL Academy](#). LSTA funded.

#### [CopyCat Grants](#)

For 2022/23 [CopyCat Grants](#) the 2nd Quarter Financial Report (for grant expenditures from Jan-Mar 2023) and Mid Project Program Narrative Report (for activities conducted beginning of the grant period to 3/31/2023) are due to the State Library **by April 15, 2023**. For Grant Guide information and to submit reports, please visit [Manage Your Current Grant - California State Library](#). For CopyCat questions, email [LSTAGrants@library.ca.gov](mailto:LSTAGrants@library.ca.gov) LSTA funded.

#### [Get Connected! California/Affordable Connectivity Program - Ongoing](#)

All California Libraries are invited to participate in the Get Connected! Initiative. Get Connected! promotes the Affordable Connectivity Program (ACP) which provides a monthly discount of up to \$30 off home internet to qualifying families. Libraries are encouraged to host enrollment events, with the support of CETF and Get Connected! These enrollment events will support eligible families interested in applying for ACP, answer questions about the ACP benefit, and provide hands-on assistance with the application. Patrons will be encouraged to bring the required documents to apply. To participate in an enrollment event and learn how you can help your patrons Get Connected! please visit <https://forms.gle/k6YiHeH8Suwhvxy97>.

For more information on ACP please visit: [www.internetforallnow.org/applytoday](http://www.internetforallnow.org/applytoday). State of CA funded.

### Digital Navigators / Connected California - Ongoing

The free Digital Navigators service helps all Californians get more information about free and low-cost internet and devices, and access resources that help them build digital skills and digital literacy. All California public libraries can request free printed material, access social media assets, and sample press releases in the Outreach Toolkit under [Digital Navigators and Your Library](#). Extend your library staff capacity and support digital equity. English & Spanish Navigators are current or former library staff. No application or reporting. For more information, email: [DigNavs@library.ca.gov](mailto:DigNavs@library.ca.gov)

### Networking California Library Resources

We are delighted to share news about [CalMatters for Learning](#), a free nonpartisan resource platform, brought to you by the California State Library and CalMatters. At the beginning of each month through June 2023, you will find a new package of resources to help library staff develop programs, guide conversations and build other activities at your branch. Resources will be available in English and Spanish. The resource center includes interactive tools, videos, audio features and explanations. All libraries are encouraged to integrate the resource into their programs and events. For questions or to provide feedback on the resource, contact [anaclara@calmatters.org](mailto:anaclara@calmatters.org) LSTA-funded.

### Tutoring Project – Ongoing

Every internet connected Californian is now able to access live, 24/7 online tutoring and homework help in all K-12 subjects. The passing of [AB 128](#) by the California State Legislature enabled the California State Library to partner with the Pacific Library Partnership in bringing this service to all CA Public Libraries. All California public libraries are able to offer Brainfuse's online tutoring and homework assistance service, HelpNow, to their users for two years at no cost. Every California student, with or without a library card, has access to 24/7 online tutoring in core K-12 subjects. Spanish language tutors will be available as well as tutors fluent in Mandarin, Cantonese, Vietnamese, and Tagalog.

[See here for Full details on the Statewide tutoring project.](#) State of CA funded.

For Online Tutoring questions, email [catutoring@library.ca.gov](mailto:catutoring@library.ca.gov).

### Parks Pass Program – ongoing

A reminder that the [toolkit](#) exists for support on marketing, circulation, programming, and more.

Are any of you doing anything creative to promote your parks passes for the superbloom? Or maybe you're preparing for [Parks Week](#), which is June 14-18 – there are amazing events happening all over the state.

Some ideas:

- Displays about local parks/outdoors themed books and the parks passes
- Design contest for library cards/bookmarks
- [Marine Protected Area coloring book pages](#) (free)
- Anything from the activity guide for [Junior Rangers](#)
- Promote the [Adventure Pass too, for Fourth Graders](#)
- Create a [tree where people submit leaves](#) about their favorite thing to do outside, like Rancho Cucamonga
- Help people access the [Digital Parks Pass passport](#)
- Lots more [sample programs](#) - I just updated this with some great grantee work

For any questions, email [parkspass@library.ca.gov](mailto:parkspass@library.ca.gov). State of CA funded.

### Zip Books

Zip Books allows users to have library items purchased and directly shipped to their home address. Program information can be found at [Zip Books Program - California State Library](#). The 2022/23 Mid-Project Narrative and Financial Reports are due by **4/30/2023**. Report forms need to be submitted via the online portal and the link can be found under the Zip Books section at [Manage Your Current Grant - California State Library](#). State of CA funded. For Zip Books questions, please contact us at [ZipBooks@library.ca.gov](mailto:ZipBooks@library.ca.gov).

### Networking and Training

#### CAreer Pathways Webinars for 2023

Register for upcoming webinars by clicking the links below or visiting the [CAreer Pathways Staff Resource page](#), where you can also find platform details, administration, marketing materials and more.

- [CAreer Pathways and Digital Literacy: Getting Started with Northstar](#)  
Wednesday, May 10, 2023, 11:00 am – 12:00 pm
- [CAreer Pathways Resource: Using Coursera](#)  
Wednesday, July 12, 2023, 11:00 am – 12:00 pm
- [CAreer Pathways Resource: Using Skillshare](#)  
Wednesday, August 16, 2023, 11:00 am – 12:00 pm
- [CAreer Pathways Resources: Using LearningExpress Library Complete and Job & Career Accelerator \(EBSCO\)](#)  
Wednesday, September 13, 2023, 11:00 am – 12:00 pm
- [CAreer Pathways Resource: Using LinkedIn Learning](#)  
Wednesday, October 18, 2023, 11:00 am – 12:00 pm
- [CAreer Pathways Resources: Using VetNow and GetSetUp](#)  
Wednesday, November 8, 2023, 11:00 am – 12:00 pm
- [Access recorded webinars on the CALL Academy CAreer Pathways channel.](#)

New to the library or not sure which platforms your library offers? Check out the [CAreer Pathways Services Locator map](#).

Career Pathways is State of CA funded. Questions? [CAPathways@library.ca.gov](mailto:CAPathways@library.ca.gov)

### [Directors Networking Conversations 2023](#)

Networking conversations for library directors continue and an invitation to participate is sent out on the directors' listserv as dates are scheduled. The next Directors Call will be held on May 17, 2023. Registration information will be provided closer to the meeting date. LSTA funded.

### [Online Tutoring Training 2023](#)

The statewide online tutoring project has trainings available for you or your staff. Please take a look at the full training calendar on [our tutoring page](#) for more information. Upcoming trainings include:

- [HelpNow: Summer Services Pitch](#) May 3<sup>rd</sup>, 10:30 AM

### [Recording of Feb 1 eBooks for All Summit](#)

The statewide eBooks for All Summit was on February 1<sup>st</sup>. A video of the summit is available for library workers to view as their schedule allows. The timestamps below may be helpful for particular segments (times are hour.minute.second):

#### [Full Video](#)

- Panel on eBooks for All in other states, moderated by State Librarian Greg Lucas: start – 0.2.42; end – 0.55:06
- Lyris on using the data tools from Lyris for collection development: start – 1.03.43; end – 2.18.26
- Collection Development grant session: start – 4.32.33; end 5.02.10
- Keynote with Professor Rebecca Giblin introduced by John Bracken: start – 5.13.26; end 5.57.02

### [Get Connected California Events April 22: Host Sites Needed](#)

Get Connected! California mobilization is underway to expand broadband access for Californians. On Saturday, April 22, organizations across the state are hosting enrollment assistance events to be sure that every eligible student and family is aware of and enrolled in the Affordable Connectivity Program (ACP). More than 4 million California households are eligible for discount broadband services but are not yet enrolled.

If you can help by hosting an enrollment event on April 22 or by promoting ACP enrollment in your community, [please sign up here](#).

Please help spread the word about ACP and the benefits for households in your area. A Digital Inclusion flier in English and Spanish to help households enroll is available at this [link](#).

Please share this information with your colleagues and local partners. For more information on ACP enrollment, visit the [Internet For All Now](#) website.

Let's get California connected!

*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.*

*Projects marked “State of CA funded” are supported in whole or in part by funding provided by the State of California, administered by the California State Library.*



Agenda Item 17

DATE: May 4, 2023  
TO: 49-99 Administrative Council  
FROM: Wayne Walker, Deputy Director, SCLC/49-99

**SUBJECT: Meeting Schedule FY 2023/24**

**BACKGROUND:** The Administrative Council has met quarterly each fiscal year, with meetings being held at 10:30 am the first Thursday in September, December, March, and May. The September and May meetings are held in-person, and the December and March meetings are held virtually. This schedule has worked well for both 49-99 and the administrative and fiscal agent, SCLC. The proposed schedule for FY 2023/24 is attached. Staff recommends that the Administrative Council select the in-person meeting locations at this time as well.

**FISCAL IMPACT:** None

**RECOMMENDATION:** Approve the meeting schedule and locations for FY23/24.

**EXHIBIT:** 49-99 Meeting Calendar: FY 2023/24 Proposed



**49-99 Meeting Calendar**

**FY 2023/24**  
***Proposed***

**Thursday, September 7, 2023**  
10:30am  
*Location TBD*

**Thursday, December 7, 2023**  
10:30am  
Virtual

**Thursday, March 7, 2024**  
10:30am  
Virtual

**Thursday, May 2, 2024**  
10:30am  
*Location TBD*