

Serra Cooperative Library System
c/o SCLC ▪ 222 E. Harvard St. ▪ Glendale, CA 91205
Phone: 626-259-6111
www.serralib.org

ADMINISTRATIVE COUNCIL MEETING
Thursday, February 15, 2024
11:00 am – 1:00 pm

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

Via Zoom:
<https://us02web.zoom.us/j/84815906406?pwd=MHI2VmZLM0tjNGtZckpqNFdhSGpSZz09>
Meeting ID: 848 1590 6406
Passcode: 969185

Alternate Meeting Locations:
Carlsbad City Library, 1775 Dove Lane, Carlsbad, CA 92011
Chula Vista Public Library, 365 F St., Chula Vista, CA 91910
Escondido Public Library, 239 South Kalmia St., Escondido, CA 92025
San Diego Public Central Library, 330 Park Blvd., San Diego, CA 92101

Agenda

All items may be considered for action.

1. Call to Order and Roll Call Lizeth Legaspi

2. Public Comment Lizeth Legaspi
Opportunity for any guest or member of the public to address the Council on any item of Serra business not represented on the current agenda.

- | | |
|--|--------------------------------|
| 3. Consent Calendar | Lizeth Legaspi |
| a. Minutes from October 12, 2023, Administrative Council meeting.
(ACTION) | |
| 4. Adoption of Agenda | Lizeth Legaspi |
| 5. Budget Status Report FY 2023/24
(DISCUSSION) | Andy Beck |
| 6. Status of Delivery Services for Serra Cooperative
Library System
(ACTION) | Christine Powers |
| 7. CLSA FY 2024/25 Planning
(DISCUSSION) | Christine Powers |
| 8. Membership Dues FY 2024/25
(ACTION) | Andy Beck |
| 9. Audit Report FY 2022/23
(ACTION) | Andy Beck |
| 10. Consideration of Travel Reimbursements
(ACTION) | Christine Powers/
Andy Beck |
| 11. LINK+ Implementation Update
(DISCUSSION) | Wayne Walker |
| 12. Serra Cooperative Library System Webpage Update
(DISCUSSION) | Christine Powers |
| 13. Nominating Committee for FY 2024/25 Officers
(ACTION) | Lizeth Legaspi |
| 14. Current Status of SB 321
(DISCUSSION) | Christine Powers |
| 15. Committee Reports | Robert Cronk |
| a. STARC | |
| b. Adult Services | |
| c. Youth Services | |

16. State Library Report	Julianna Robbins
17. Administrative Council Chair Report	Lizeth Legaspi
18. Other	Lizeth Legaspi
19. What's New at Your Library	Lizeth Legaspi
20. Adjournment	Lizeth Legaspi



ACTION ITEMS

Meeting: _____ Serra Administrative Council Meeting _____

Date: _____ February 15, 2024 _____

Library: _____

Name: _____

Signature: _____

Date: _____

Agenda Item: _____

Agenda Item: _____

_____ Aye _____ Motion

_____ Aye _____ Motion

_____ Nay _____ Second

_____ Nay _____ Second

_____ Abstain

_____ Abstain

Agenda Item: _____

Agenda Item: _____

_____ Aye _____ Motion

_____ Aye _____ Motion

_____ Nay _____ Second

_____ Nay _____ Second

_____ Abstain

_____ Abstain

Agenda Item: _____

Agenda Item: _____

_____ Aye _____ Motion

_____ Aye _____ Motion

_____ Nay _____ Second

_____ Nay _____ Second

_____ Abstain

_____ Abstain



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ADMINISTRATIVE COUNCIL MEETING
Thursday, October 12, 2023
11:00 am – 1:00 pm

Meeting Location:
Oceanside Public Library
330 North Coast Highway
Oceanside, CA 92054

Alternate Meeting Locations:

Brawley Public Library, Shirley Park Conf. Room, 400 Main St, Brawley, CA 92227
Camarena Memorial Library, 850 Encinas Ave., Calexico, CA 92231
Chula Vista Public Library, 365 F Street, Chula Vista, CA 91910
Coronado Public Library, 640 Orange Ave., Coronado, CA 92118
Imperial County Free Library, 1331 S. Clark Road, Bldg. 24, El Centro, CA 92243
San Diego County Library, 5560 Overland Ave., Suite 110 San Diego, CA 92123

Minutes draft

Attendance

Acosta, Migell – San Diego County
Briley, Shaun – Coronado
Cronk, Robert – San Diego Public
DiMento, Cathy – Oceanside
Ghio, Danielle – National City
Guerrero, Mary Jane – Imperial County
Legaspi, Lizeth – Camarena
Mason, Carla – El Centro
Ortega, Petra – Brawley
Smithson, Suzanne – Carlsbad
Whatley, Joy – Chula Vista
Ulett, Denise – City of Imperial

Other

Beck, Andy – SCLC
Graver, Lori – SCLC
Powers, Christine – SCLC
Villalobos, Kaela – CSL
Walker, Wayne - SCLC

Absent

Wood, Dan – Escondido

1. Call to Order and Roll Call
Meeting called to order at 11:00am.

Lizeth Legaspi

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

3. Consent Calendar Lizeth Legaspi
 - a. Minutes from August 17, 2023, Administrative Council meeting
MSP (Cronk/Whatley) to pass with Consent Calendar, without changes.
7 yes, 0 no, 1 abstain

4. Adoption of Agenda Lizeth Legaspi
Chair adopted the Agenda as present, without objection.

5. Budget Status Report FY2023/24 Andy Beck
The Budget Status Report for FY 2023/24 reflects reconciled bank statements through August 31, 2023. For revenues, financial highlights include LINK+ expense reimbursements of \$3,997 and memberships dues have been billed pending receipt. There were no unexpected expenses. California Library Services Act (CLSA) fund carryover totals \$163,708 is expected to be expended in FY 2023/24.

6. LINK+ Implementation Update Wayne Walker
National City, El Centro, and Imperial Public Library went live with LINK+ in August; Imperial County, Camarena, and Chula Vista are targeted next for implementation. Some jurisdictions experience slower implementation, due to software issues, software upgrades, and both library and Innovative staffing constraints. Carlsbad requested to pause the implementation process until October. Brawley will implement soon, following the lessons learned from similar libraries. Implementation guide documents are available to members upon request. Billing submitted to Imperial County to reimburse Serra for El Centro and Imperial Public expenses, using Imperial County grant funds earmarked for LINK+. Funding has been secured for this project. Expending designated funds is slower than anticipated due ongoing implementation process and slower rate of billing.

7. Discover & Go Update Christine Powers/Andy Beck
Discover & Go is a platform for public libraries to issue digital museum passes. San Diego Public Library launched Discover & Go in November 2021, and the Serra Technology and Automation Review Committee (STARC) set up a model for all Serra libraries to participate. The Serra Administrative Council approved payment of \$36,000 from Serra system reserves to implement services and training, and to annually agendize \$7,800 (\$600 per system) from Serra system reserves for ongoing services, starting in FY 2022/23.

Currently, seven member libraries participate in the Discover & Go platform, with six members remaining. Implementation fees of \$2,500 per member for seven members are paid. Fees for the remaining six members remains pending. Hosting and maintenance fees for FY 2023/24 of \$630 per member were paid for the seven members in the previous fiscal year (this is a prepaid expense). STARC is working to implement the remaining six member libraries.

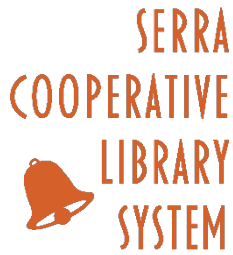
This item will return to the Administrative Council in May 2024 for consideration and approval of Serra's participation in Discover & Go for FY 2024/25. Serra's FY 2023/24 budget includes \$25,700 for the implementation and hosting and maintenance fees, with estimated increases.

8. Serra Cooperative Library System Webpage Update Christine Powers
Earlier this year, the Administrative Council voted to discard the system's existing website policy and allow SCLC staff to manage the Serra website as a subpage of SCLC's website. This webpage includes Serra's name, logo, a brief description of the organization, a list of member libraries, and a link to meeting agendas. Staff will update this site regularly to post agendas in compliance with the Brown Act and make any updates regarding member library contact information, as needed.

9. Appointment of Executive Committee Vacancies: Christine Powers
Vice Chair and Treasurer
MSP (Cronk/Whatley) to appoint Smithson as Vice Chair and DiMento as Treasurer, for the remainder of FY2023/24.
12 yes, 0 no, 0 abstain

10. Authority for Financial Institutions Christine Powers
MSP (Cronk/Smithson) to continue signature authority authorization for the new account as directed at the May 2023 meeting for Christine Powers, Executive Director; Lizeth Legaspi, Serra Chair; Nerissa Snodgrass, Project Manager; and Cathy DiMento, Treasurer, as authorized signers on Serra's bank account.
12 yes, 0 no, 0 abstain

11. Committee Reports Robert Cronk
- a. STARC
Committee update was contained in items 6 and 7 above.
 - b. Adult Services
Reassessing after the successful 2023 Adult Services Committee workshop, and surveyed member libraries for the topic of the next workshop.
 - c. Youth Services
Committee is finalizing details for the Professional Development workshop on October 19, with a keynote speaker from the Trauma Resource Institute. Workshop registration stands at 119 attendees. Met with Villalobos from the State Library regarding application for the Lunch@theLibrary program.
12. State Library Report Kaela Villalobos
Responses are due to the Public Library Survey portal by November 6, 2023. See the State Library website (www.library.ca.gov/grants/) for more information on the following grants: Public Library Staff Education Program (PLSEP), Lunch@theLibrary, Broadband, Inspiration grants, Zip Books, Digital Divide and California Literacy Services.
13. Administrative Council Chair Report Lizeth Legaspi
None.
14. Other Lizeth Legaspi
Powers requests volunteer raters for PLSEP applications, and announced a webinar to reveal the backpack portion of the State Parks Pass grant.
15. What's New at Your Library Lizeth Legaspi
Brawley: received conditional approval for a Building Forward grant of \$611,050, to be used to replace HVAC and windows
Carlsbad: Printing fees for patrons was eliminated in the FY2023/24 budget; hosting the first staff development day since before COVID, with keynote speaker Caryn Peabody, to speak on cultural connectiveness; traded several part time positions for a new, full time senior librarian position.
El Centro: working on reclassification as current staff is paid minimum wage
Imperial: waved fine structure, undergoing a small renovation and conducting a reclassification and compensation study
Oceanside: conducting an economic impact study of local arts
San Diego: large turn out for the One Book/One County event
San Diego County: Pride challenges are being opposed by local public school teachers, which is a tremendous support to student patrons
16. Adjournment Lizeth Legaspi
MSP (Cronk/DiMento) to adjourn meeting at 11:57am.



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AC Agenda Item 05

DATE: February 15, 2024
TO: Serra Administrative Council
FROM: Andy Beck, Controller, SCLC/Serra

SUBJECT: Budget Status Report FY 2023/24 (DISCUSSION)

BACKGROUND: The Budget Status Report for Fiscal Year 2023/24 is attached for review and reflects reconciled bank statements through December 31, 2023.

For revenues, financial highlights include LINK+ expense reimbursement of \$30,367; memberships dues are 52% collected.

For expenses, the System is expected to be under budget for delivery, resourcing sharing, and the Discover & Go sponsorship.

CLSA funds carryover totals \$163,708 are expected to be used in FY 2023/24.

FISCAL IMPACT: None

RECOMMENDATION: Informational item

EXHIBIT:
a. Budget Status Report

	<u>FY23/24 Budget</u>	<u>Prior Year Actuals</u>	<u>FY23/24 Actuals</u>	<u>Balance</u>	<u>% Unrealized</u>	<u>% Realized</u>	<u>Notes</u>
REVENUE							
CLSA Communications & Delivery	\$ 368,853	\$ 171,432	\$ 185,882	\$ 182,971	50%	50%	Est. RF = 156,258; FY2324 = 212,595
CLSA System Administration	53,149	53,341	26,574	26,575	50%	50%	Received in Dec 2023
Reimbursement (Link+)	145,000	-	30,367	114,633	79%	21%	Imperial County libraries
Membership Dues	64,222	64,703	64,221	1	0%	100%	
Investment income	-	1,446	824	(824)	0%	0%	
Total revenues	\$ 631,224	\$ 290,922	\$ 307,868	\$ 323,356	51%	49%	
EXPENDITURES							
Communications and delivery							
Delivery	\$ 17,000	\$ 12,017	\$ 6,408	\$ 10,592	62%	38%	Kergyl
E-resources	125,000	120,732	96,828	28,172	23%	77%	Overdrive; Flipster
Resource sharing	347,480	52,686	100,669	246,811	71%	29%	Innovative 113,611 / Unity 233,869
Audit Fees	6,500	6,911	5,040	1,460	22%	78%	CJ Brown
Office supplies	2,250	-	1,125	1,125	50%	50%	
Telecommunications	3,500	2,370	1,750	1,750	50%	50%	
Total communication and delivery	501,730	194,716	211,820	289,910	58%	42%	
Other services							
Museum Month Sponsorship	5,000	5,000	-	5,000	100%	0%	
Discover & Go Sponsorship	25,700	17,500	2,205	23,495	91%	9%	17,500 Implementation; 8,200 annual
Youth Services Professional Development	4,000	3,571	3,482	518	13%	87%	
Adult Services Professional Development	4,000	4,038	-	4,000	100%	0%	
Total other services	38,700	30,109	5,687	33,013	85%	15%	
Administration							
Administration expense	53,149	53,341	26,574	26,575	50%	50%	SCLC
Meetings/conferences/travel	1,500	-	150	1,350	90%	10%	
Other	-	2,546	-	-	-	-	
Total administration	54,649	55,887	26,724	27,925	51%	49%	
Total expenditures	\$ 595,079	\$ 280,712	\$ 244,231	\$ 350,848	59%	41%	
SURPLUS (DEFICIT)	\$ 36,145	\$ 10,210	\$ 63,637	\$ (27,492)	-76%	176%	

ACCOUNT BALANCES

Bank of America \$ 1,164,049

CLSA FUNDS

FY2023/24 CLSA Communications & Delivery (Restricted)

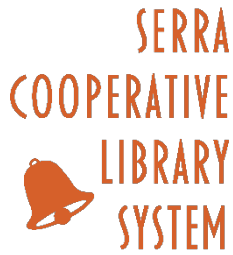
	FISCAL YEAR 2023-24			
	<u>Beginning</u>	<u>Addition</u>	<u>Deletions</u>	<u>Ending</u>
E-Resources	\$ -	\$ 121,828	\$ (96,727)	\$ 25,101
Delivery	-	14,420	(2,925)	11,495
Contracted services	-	6,500	(2,980)	3,520
Telecommunications	-	3,410	(1,750)	1,660
Office supplies	-	2,250	(1,125)	1,125
Resource sharing (Link+)	-	64,187	-	64,187
	\$ -	\$ 212,595	\$ (105,507)	\$ 107,088

FY2022/23 CLSA Communications & Delivery (Restricted)

	FISCAL YEAR 2022-23			
	<u>Beginning</u>	<u>Addition</u>	<u>Deletions</u>	<u>Ending</u>
E-Resources	\$ 101	\$ -	\$ (101)	\$ -
Delivery	3,483	-	(3,483)	-
Contracted services	2,060	-	(2,060)	-
Resource sharing (Link+)	123,328	-	(49,052)	74,276
	\$ 128,972	\$ -	\$ (54,696)	\$ 74,276

FY2021/22 CLSA Communications & Delivery (Restricted)

	FISCAL YEAR 2021-22			
	<u>Beginning</u>	<u>Addition</u>	<u>Deletions</u>	<u>Ending</u>
Resource sharing (Link+)	\$ 34,736	\$ -	\$ (25,679)	\$ 9,057
	\$ 34,736	\$ -	\$ (25,679)	\$ 9,057



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AC Agenda Item 06

DATE: February 15, 2024
TO: Serra Administrative Council
FROM: Christine Powers, Executive Director, SCLC/Serra

SUBJECT: **Status of Delivery Services for Serra Cooperative Library System (ACTION)**

BACKGROUND: As part of its cooperative activities, the Serra Cooperative Library System maintains delivery services amongst its members. This vital service assists member libraries in maintaining their ability to satisfy patron demand efficiently and effectively.

For the past several years, Kergyl Books, owned and operated by Tom Cargile, has served as Serra’s courier, delivering books to almost all member libraries. SCLC/Serra staff were notified in November, and in turn, notified the Administrative Council that Kergyl Books would cease its operations effective November 15.

Service is based on the volume of materials moved and cost per item, which compares favorably to that of the postal service and other major carriers. Serra budgeted \$17,000 for courier delivery this fiscal year. As of December 31, 2023, Serra has been billed \$6,408 for delivery services.

A table breaking down delivery statistics, along with costs, by month, is provided below for the current fiscal year:

MONTH	IN	OUT	STOPS	MILEAGE	AMOUNT
July	1,309	1,330	38	903	\$1,313.47
August	1,301	1,391	41	916	\$1,378.98
September	1,615	1,860	45	710	\$1,320.05
October	1,099	1,212	45	710	\$1,320.05
November	1,043	1,093	37	569	\$1,075.70
TOTAL	6,367	6,886	206	3,808	\$6,408.25

Given the sudden news, member libraries were asked to temporarily utilize USPS, UPS, or any other preferred method to coordinate delivery of books to the main branch of member libraries. Any delivery costs incurred are being reimbursed by the system using a reimbursement form that was provided to all members via email. To date, no reimbursement requests have been received by member libraries.

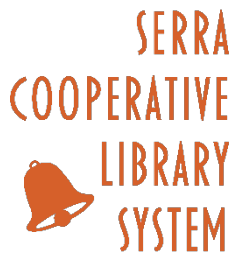
At this time, members may consider how to proceed with resolving this issue. Given that all member libraries will soon be using LINK+, selecting a new courier for delivery service may not be necessary. Should the Administrative Council wish to select a new courier, however, a Request for Proposals (RFP) for systemwide delivery services could be issued. Should this option be selected, the current temporary delivery system in place would continue for a few months until the RFP is drafted, issued, and a vendor is selected/onboarded. Additionally, given some information staff have about other cooperatives' delivery services, an increase in delivery costs is anticipated should a new vendor be selected.

Another option would be for member libraries that have the capability and capacity to assist with delivery services systemwide.

FISCAL IMPACT: Dependent on direction provided by the Administrative Council.

RECOMMENDATION: Staff respectfully requests direction on how to move forward with systemwide delivery services: not selecting a new courier and maintaining the current reimbursement process, issuing an RFP for delivery services, or another solution to for delivery services for Serra Cooperative Library System.

EHXHIBIT: None



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AC Agenda Item 07

DATE: February 15, 2024
TO: Serra Administrative Council
FROM: Christine Powers, Executive Director, SCLC/Serra

SUBJECT: CLSA FY 2024/25 Planning (DISCUSSION)

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

The proposed CLSA system allocations for FY 2024/25 are still unknown and will not be available until later this spring. For this current fiscal year, Serra Cooperative Library System has allocated funds for the following:

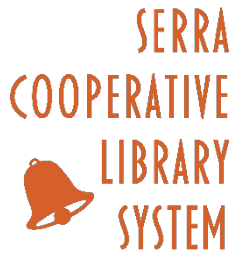
1. Office Supplies (1.1%)
 - a. Shared expenses for general office supplies.
2. E-Resources (57.3%)
 - a. Overdrive
 - b. Flipster
3. Contract Services for Delivery (6.8%)
 - a. Courier Delivery
4. Telecommunications (1.6%)
 - a. Shared IT Support
 - b. Zoom
 - c. Shared Internet Fees
 - d. Shared Phone/Fax
5. Resource Sharing (30.2%)
 - a. Link+
6. Other (3.0%)
 - a. Audit

For the proposed CLSA system allocations for FY 2024/25, the determination will need to be made if the system wishes to proceed with the same distribution of funds. If the Council chooses to consider spending its funds differently, some discussion,

coordination, and time will be required to obtain final consensus during the May meeting. This will allow for the submission of the CLSA Plan of Service for FY 2024/25 by the usual June deadline.

FISCAL IMPACT: To be determined.

RECOMMENDATION: Informational only. Should the Administrative Council wish to explore a different model of spending CLSA funds for FY 2024/25, feedback can be provided at this meeting. Action could be required if the Chair chooses to create and appoint members to an ad hoc committee to explore ideas to present at the May meeting.



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AC Agenda Item 08

DATE: February 15, 2024
TO: Serra Administrative Council
FROM: Andy Beck, Controller, SCLC/Serra

SUBJECT: **Membership Dues FY 2024/25 (ACTION)**

BACKGROUND: Each year, Serra directors review the membership dues for member libraries. Membership dues are calculated based on the population for each member's jurisdiction. A reduction of dues is considered for libraries with a lower per capita level.

The formula for calculating each member dues, as approved by the Administrative Council on January 28, 2016, is as follows:

POPULATION	DUES FORMULA
20,000 and under	(Population * 2%)
20,001 – 55,000	(Population * 2%) + \$1,500 (base)
55,001 – 200,000	(Population * 3%) + \$1,500 (base)
Over 200,000	(Population * 1%) + \$1,500 (base)

FISCAL IMPACT: Membership dues for FY 2024/25 total \$65,463 in revenues.

RECOMMENDATION: Approve membership dues schedule for fiscal year 2024/25.

EXHIBIT:

- a. Membership Dues Schedule

2023/24
SERRA Membership Dues Proposal

Serra Library Cooperative System - Membership Dues FY24/25				
Library	2023 Population	FY23/24 Dues	FY24/25 Dues	
Brawley	27,539	\$ 2,039	\$ 2,051	
Camarena Memorial	38,697	\$ 2,274	\$ 2,274	
Carlsbad	114,549	\$ 4,968	\$ 4,936	
Chula Vista	274,784	\$ 4,268	\$ 4,248	
Coronado	22,150	\$ 1,946	\$ 1,943	
El Centro	44,445	\$ 2,390	\$ 2,389	
Escondido	149,799	\$ 6,020	\$ 5,994	
Imperial	21,496	\$ 430	\$ 1,930	
Imperial Co	47,299	\$ 1,976	\$ 1,973	
National City	60,974	\$ 3,344	\$ 3,329	
Oceanside	171,063	\$ 6,691	\$ 6,632	
San Diego County	1,108,041	\$ 12,627	\$ 12,580	
San Diego Public	1,368,395	\$ 15,248	\$ 15,184	
	Totals:	\$ 64,222	\$ 65,463	

*Varying factors multiplied by population + \$1,500 base:

Population under 20,000: formula 0.02 factor - no base

Population 20,001 - 55,000: formula 0.02 factor + \$1,500 base

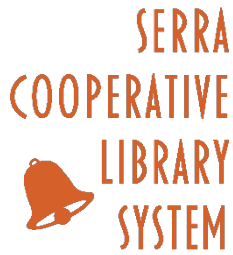
Population 55,001 - 200,000: formula 0.03 factor + \$1,500 base

Population over 200,000 and Imperial County Free Library: formula 0.01 factor + \$1,500 base

Imperial County has incarcerated population included in their demographic.

Not all Imperial County libraries can benefit from the Serra CLSA projects.

Serra is willing to assist as the Imperial County budget was decimated at a higher level than the San Diego budgets.



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AC Agenda Item 09

DATE: February 15, 2024
TO: Serra Administrative Council
FROM: Andy Beck, Controller, SCLC/Serra

SUBJECT: **Audit Report FY 2022/23 (ACTION)**

BACKGROUND: The State and County requires an audit of the financial statement to be performed by an independent auditor. Accordingly, the audited financial statements of the System are submitted to the State of California and the Counties of San Diego and Imperial. For the fiscal year ended June 30, 2023, interim testing was conducted in November 2023. Final testing was completed in January 2024. The draft financial statements for Serra have been included for review.

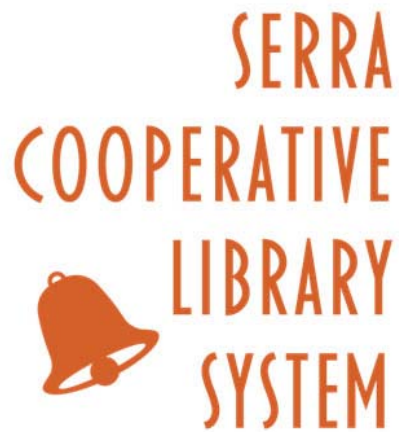
For the fiscal year June 30, 2023, there were no material weaknesses or significant deficiencies.

FISCAL IMPACT: Through December 2023, \$5,040 of \$6,500 (as budget) have been billed and paid for audit services.

RECOMMENDATION: To recommend acceptance of the Financial Audit.

EXHIBIT:

1. Draft audited financial statements
2. Draft management report



Serra Cooperative Library System

Annual Financial Report

For the Fiscal Year Ended June 30, 2023

DRAFT

DRAFT

Serra Cooperative Library System
Annual Financial Report
For the Fiscal Year Ended June 30, 2023

DRAFT

**Serra Cooperative Library System
Annual Financial Report
For the Fiscal Year Ended June 30, 2023**

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Financial Section

DRAFT

DRAFT

Independent Auditor's Report

Administrative Council
Serra Cooperative Library System
Glendale, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Serra Cooperative Library System (System) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the System's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Serra Cooperative Library System as of June 30, 2023, 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 20, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Independent Auditor's Report, continued

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated February 15, 2024, 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 21 and 22.

C.J. Brown & Company, CPAs
Cypress, California
February 15, 2024

Serra Cooperative Library System
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

As management of the Serra Cooperative Library System (System), we offer readers of the System's financial statements this narrative overview, analysis of the financial activities, and performance of the System for the fiscal year ended June 30, 2023. 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 1.38%, or \$10,412, from \$753,482 to \$763,894, in fiscal year 2023.
- The System's total revenues decreased 14.27%, or \$48,477, from \$339,600 to \$291,123, in fiscal year 2023.
- The System's total expenses increased 1.52%, or \$4,214, from \$276,497 to \$280,711, in fiscal year 2023.

Using This Financial Report

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

Government-wide Financial Statements

Statement of Net Position and Statement of Activities

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

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

Serra Cooperative Library System
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2023

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 19.

Government-wide Financial Analysis

Statement of Net Position

Condensed Statements of Net Position			
	2023	2022	Change
Assets:			
Current assets	\$ 1,116,703	1,110,837	5,866
Total assets	1,116,703	1,110,837	5,866
Liabilities:			
Current liabilities	352,809	357,355	(4,546)
Total liabilities	352,809	357,355	(4,546)
Net position:			
Unrestricted	763,894	753,482	10,412
Total net position	\$ 763,894	753,482	10,412

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 \$763,894 as of June 30, 2023. At the end of fiscal year 2023, the System shows a positive balance in its unrestricted net position of \$763,894, that may be utilized in future years.

Serra Cooperative Library System
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2023

Government-wide Financial Analysis, continued

Statement of Activities

Condensed Statements of Activities			
Governmental Activities:	2023	2022	Change
Expenses:			
System operations	\$ 280,711	276,497	4,214
Total expenses	280,711	276,497	4,214
Program revenues	224,773	271,283	(46,510)
General revenues	66,350	68,317	(1,967)
Total revenues	291,123	339,600	(48,477)
Changes in net position	10,412	63,103	(52,691)
Net position – beginning of year	753,482	690,379	63,103
Net position – end of year	\$ 763,894	753,482	10,412

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 1.38%, or \$10,412, from \$753,482 to \$763,894, in fiscal year 2023 from ongoing operations.

The System's total revenues decreased 14.27%, or \$48,477, from \$339,600 to \$291,123 in fiscal year 2023. Program revenues decreased \$46,510, due primarily to decreases of \$28,269 in Library Services and Technology grant revenue and \$18,241 in California State Library Act grant revenue. General revenues decreased \$1,967 due primarily to decreases of \$1,123 in other revenues and \$542 in member and associate dues.

The System's total expenses increased 1.52%, or \$4,214, from \$276,497 to \$280,711 in fiscal year 2023.

Governmental Fund Financial Analysis

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

As of June 30, 2023, the System's General Fund reported a fund balance of \$763,894, of which \$738,957 constitute the System's *unassigned fund balance*, which is available for future expenditures.

General Fund Budgetary Highlights

In fiscal year 2023, actual expenditures at year-end were \$343,454 less than budgeted. Actual revenues at year-end were \$333,906 less than budgeted.

The General Fund budget to actual comparison schedule can be found on page 20.

Serra Cooperative Library System
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2023

Conditions Affecting Current Financial Position

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

Requests for Information

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

DRAFT

Basic Financial Statements

DRAFT

Serra Cooperative Library System
Statement of Net Position
June 30, 2023

	<u>2023</u>
Assets:	
Cash and cash equivalents (note 2)	\$ 1,091,766
Prepaid expenses and deposits	<u>24,937</u>
Total assets	<u>1,116,703</u>
Liabilities:	
Accounts payable	35,454
Unearned revenue	<u>317,355</u>
Total liabilities	<u>352,809</u>
Net position:	
Unrestricted	<u>763,894</u>
Total net position	<u>\$ 763,894</u>

See accompanying notes to the basic financial statements

**Serra Cooperative Library System
Statement of Activities
For the Fiscal Year Ended June 30, 2023**

Governmental Activities:	<u>2023</u>
Expenses:	
System operations:	
Communication and delivery	\$ 173,882
General and administrative	55,887
Other services	<u>50,942</u>
Total expenses	<u>280,711</u>
Program revenues:	
California State Library Act appropriation	<u>224,773</u>
Total program revenues	<u>224,773</u>
Net program expense	<u>55,938</u>
General revenues:	
Member and associate dues	64,703
Interest earnings	<u>1,647</u>
Total general revenues	<u>66,350</u>
Change in net position	10,412
Net position – beginning of year	<u>753,482</u>
Net position – end of year	<u>\$ 763,894</u>

See accompanying notes to the basic financial statements

Serra Cooperative Library System
Reconciliation of the Balance Sheet of Governmental Type Fund
to the Statement of Net Position
June 30, 2023

	General Fund	Reclassifications & Eliminations	Statement of Net Position
Assets:			
Cash and cash equivalents	\$ 1,091,766	-	1,091,766
Prepaid expenses and deposits	24,937	-	24,937
Total assets	1,116,703	-	1,116,703
Liabilities:			
Accounts payable and accrued expenses	35,454	-	35,454
Unearned revenue	317,355	-	317,355
Total liabilities	352,809	-	352,809
Fund balance: (note 3)			
Nonspendable	24,937	(24,937)	-
Unassigned	738,957	(738,957)	-
Total fund balance	763,894	(763,894)	-
Total liabilities and fund balance	\$ 1,116,703		
Net position:			
Unrestricted		763,894	763,894
Total net position		\$ -	763,894
 Reconciliation:			
Fund balance of governmental fund			\$ 763,894
Net position of governmental activities			\$ 763,894

See accompanying notes to the basic financial statements

Serra Cooperative Library System
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance
of Governmental Type Fund to the Statement of Activities
For the Fiscal Year Ended June 30, 2023

	General Fund	Reclassifications & Eliminations	Statement of Activities
Expenditures/expenses:			
System operations:			
Communication and delivery	\$ 173,882	-	173,882
General and administrative	55,887	-	55,887
Other services	50,942	-	50,942
Total expenditures/expenses	280,711	-	280,711
Program revenues:			
California Library Services Act appropriation	224,773	-	224,773
Total program revenues	224,773	-	224,773
Net program expense			55,938
General revenues:			
Member and associate dues	64,703	-	64,703
Interest earnings	1,647	-	1,647
Total general revenues	66,350	-	66,350
Total revenues	291,123	-	
Excess of revenues over expenditures	10,412	(10,412)	-
Change in net position	-	10,412	10,412
Fund balance/Net position – beginning of year	753,482	-	753,482
Fund balance/Net position – end of year	\$ 763,894	-	763,894
Reconciliation:			
Net change in fund balance of governmental fund			\$ 10,412
Change in net position of governmental activities			\$ 10,412

See accompanying notes to the basic financial statements

Serra Cooperative Library System
Notes to the Basic Financial Statements
June 30, 2023

(1) Reporting Entity and Summary of Significant Accounting Policies

A. Organization and Operations of the Reporting Entity

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

B. Basis of Accounting and Measurement Focus

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

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

Government-wide Financial Statements

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

Governmental Fund Financial Statements

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

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

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

Serra Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2023

(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, 2023:

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.

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.

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.

Serra Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2023

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

C. Financial Reporting, continued

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.

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

1. Use of Estimates

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

2. Cash and Cash Equivalents

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

3. Investments and Investment Policy

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

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

4. Unearned Revenue

Unearned revenue consists of grants awarded, pending its use.

Serra Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2023

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

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

5. 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.

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

Fund Balance Policy

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

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

Serra Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2023

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

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

6. Fund Balance, continued

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

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

(2) Cash and Cash Equivalents

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

		<u>2023</u>
Deposits held in financial institutions	\$	<u>1,091,766</u>
Total	\$	<u>1,091,766</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, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by public agencies. Of the bank balance, up to \$250,000 is federally insured and the remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the System’s name.

Interest Rate Risk

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

Serra Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2023

(2) Cash and Cash Equivalents, continued

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

Description	2023
Nonspendable	
Prepaid expense and deposits	\$ 24,937
Unassigned	
Operations	738,957
Total fund balance	\$ 763,894

(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. 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.

Serra Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2023

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

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. 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.

Serra Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2023

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

Governmental Accounting Standards Board Statement No. 102

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

The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged.

(5) Commitments and Contingencies

Grant

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

Litigation

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

(6) Subsequent Events

Events occurring after June 30, 2023, have been evaluated for possible adjustment to the financial statements or note disclosure as of February 15, 2024, which is the date the financial statements were available to be issued. The System is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

Required Supplementary Information

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**Serra Cooperative Library System
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2023**

	<u>Adopted Original Budget</u>	<u>Board Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
Expenditures/Expenses:					
System operations:					
Communication and delivery	\$ 513,174	-	513,174	173,882	339,292
General and administrative	54,191	-	54,191	55,887	(1,696)
Other services	56,800	-	56,800	50,942	5,858
Total expenditures/expenses	<u>624,165</u>	<u>-</u>	<u>624,165</u>	<u>280,711</u>	<u>343,454</u>
Program revenues:					
California Library Services Act appropriation	266,703	-	266,703	224,773	(41,930)
Other program revenues	292,000	-	292,000	-	(292,000)
Total program revenues	<u>558,703</u>	<u>-</u>	<u>558,703</u>	<u>224,773</u>	<u>(333,930)</u>
General revenues:					
Member and associate dues	64,703	-	64,703	64,703	-
Interest earnings	1,623	-	1,623	1,647	24
Total general revenues	<u>66,326</u>	<u>-</u>	<u>66,326</u>	<u>66,350</u>	<u>24</u>
Total revenues	<u>625,029</u>	<u>-</u>	<u>625,029</u>	<u>291,123</u>	<u>(333,906)</u>
Excess(deficiency) of revenues over expenditures	864	-	864	10,412	9,548
Fund balance – beginning of year	<u>753,482</u>		<u>753,482</u>	<u>753,482</u>	
Fund balance – end of year	<u>\$ 754,346</u>		<u>754,346</u>	<u>763,894</u>	

Notes to Required Supplementary Information

(1) Budgets and Budgetary Data

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

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

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Report on Internal Controls and Compliance

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

Administrative Council
Serra Cooperative Library System
Glendale, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Serra Cooperative Library System (System) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprises the System’s basic financial statements, and have issued our report thereon dated February 15, 2024.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

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

Purpose of this Report

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

C.J. Brown & Company, CPAs
Cypress, California
February 15, 2024

DRAFT

Serra Cooperative Library System

Management Report

June 30, 2023

DRAFT

Serra Cooperative Library System

Management Report

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DRAFT

Administrative Council
Serra Cooperative Library System
Glendale, California

Dear Members of the Administrative Council:

In planning and performing our audit of the financial statements of the governmental activities and each major fund of the Serra Cooperative Library System (System) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the System's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the System's internal control over financial reporting.

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

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

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

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

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

C.J. Brown & Company, CPAs
Cypress, California
February 15, 2024

APPENDIX

Serra Cooperative Library System

Audit/Finance Committee Letter

June 30, 2023

DRAFT

Administrative Council
Serra Cooperative Library System
Glendale, California

We have audited the financial statements of the governmental activities and each major fund of the Serra Cooperative Library System (System) for the year ended June 30, 2023, and have issued our report thereon dated February 15, 2024.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated September 29, 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 February 15, 2024.

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 2023. 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 cash equivalents is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of cash and 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 February 15, 2024.

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.

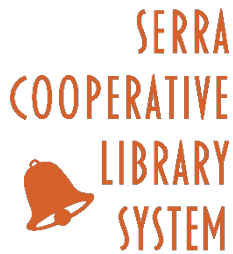
Conclusion

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
February 15, 2024

DRAFT



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

AC Agenda Item 10

DATE: February 15, 2024
TO: Serra Administrative Council
FROM: Christine Powers, Executive Director, SCLC/Serra
Andy Beck, Controller, SCLC/Serra

SUBJECT: **Consideration of Travel Reimbursements (ACTION)**

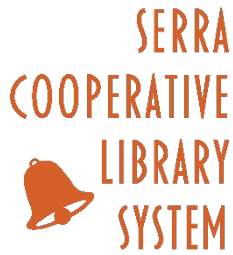
BACKGROUND: The Executive Director attends conferences for professional development, and to maintain and expand the services of all five Systems. Moreover, when the Executive Director attends such events, she represents all five Systems. Some of the events the Executive Director may attend include, but are not limited to, conferences held by the American Library Association (ALA), California Library Association (CLA), and the Public Library Association (PLA).

In the past, when the Executive Director attended these events, the expenses were incurred by the Southern California Library Cooperative (SCLC) alone. To relieve the burden of these expenses, it is suggested that travel expenses for such events be allocated amongst the five Systems. The allocation methodology would be pro-rata based on the California Library Services Act (CLSA) appropriation for administration.

FISCAL IMPACT: To be determined (FY 2023/24, pro-rata allocation was approximately 15.54%).

RECOMMENDATION: Consider recommending the approval of travel reimbursement to SCLC for expenses incurred for conferences where the Executive Director represents all five Systems. The reimbursement is to be calculated pro-rata based on the CLSA appropriation for administration.

EXHIBITS: None



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AC Agenda Item 11

DATE: February 15, 2024
TO: Serra Administrative Council
FROM: Wayne Walker, Deputy Director, SCLC/Serra

SUBJECT: **LINK+ Implementation Update (DISCUSSION)**

BACKGROUND: This report is being provided as an update on the status of the implementation of LINK+ for the Serra Cooperative Library System. The implementation process for Brawley, Camarena, Carlsbad, Chula Vista, and Imperial County continues.

Carlsbad: The implementation has been delayed until significant software updates are completed on two servers at Innovative. One of the servers has now been migrated to a new system, and the other is scheduled soon for a software update. Once the second server is updated, the implementation can resume.

Camarena and Chula Vista: Both libraries had their initial implementation planning meeting with Innovative on January 22nd. The hope is the implementation process should allow for these libraries to be online by April.

Brawley and Imperial County: Implementation for both libraries will follow completing the implementation process for Serra.

Imperial County Grant Funds

Expenses for eligible libraries continue to be paid with Imperial County grant funds earmarked for LINK+. As of January 2024, \$48,614.07 in expenses have been reimbursed by the grant. Serra/SCLC staff will pursue any remaining invoice for implementation to ensure they can be billed and requested for reimbursement before the grant closes in April.

FISCAL IMPACT: Funding has been secured for this project. The receipt of expenses has been slower than originally estimated at the onset of the project.

RECOMMENDATION: Informational item

EXHIBIT:

- a. Serra LINK+ Adoption Timeline of Events as of February 2024

Serra LINK+ Adoption Timeline - February 2024

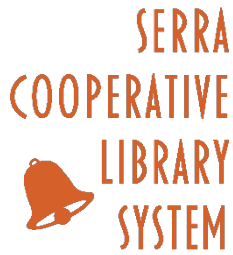
Date	Milestone
June 2021	\$102,897 Requested in FY21/22 CLSA Plan of Service for LINK+ - Approved by CLSB in the Fall.
October 2021	Administrative Council discussed options for covering initial and ongoing costs. Current reserves could cover expenses for the first year but would fall short of fully funding a second year if two years of Serra operating costs are set aside in reserves. Suggested that reserves could be lowered to 18 months of operating expenses. Discussed the possibility of increasing membership dues, which two libraries expressed would be challenging and others expressing that they would examine reducing their collection budget to help cover Link+. Strege will discuss state funding opportunities with State Librarian. Councilmembers requested a special meeting for further discussion.
November 2021	Administrative Council discussed in a Special Meeting Imperial County to receive special funding from state, and will use a portion to cover Link+ start-up costs of all Imperial County systems. San Diego County needs two weeks to review and discuss local purchasing guidelines to confirm that it can cease its direct agreement for Link+ shift to a Serra Link+ arrangement. Contingent on San Diego County joining, the Administrative Council recommend: <ol style="list-style-type: none"> 1. Assign \$571,390 in unrestricted Serra reserves to support the adoption of Link+. 2. Continue to allocate at least \$100,000 in baseline CLSA funds toward Link+.

Serra LINK+ Adoption Timeline - February 2024

Date	Milestone
December 2021	<p>Administrative Council discussed in a Special Meeting updated pricing for the Innovative InnReach software and Unity delivery services was presented, reflecting the removal of San Diego County as a participant in a Serra-wide Link+ solution. Also considered was the availability of at least \$290,000 of 2021-2022 Targeted State Budget Allocation funds that the Imperial County Library has received approval to apply toward Link+ costs for Serra member libraries located in the County of Imperial. Revised estimates of 5- year costs and member library contributions were reviewed.</p> <p>The Administrative Council Voted to:</p> <ol style="list-style-type: none"> 1. Assign \$571,390 in unrestricted Serra reserves to support the adoption of Link+. 2. Apply Imperial County funds toward startup and ongoing fees for member libraries located in Imperial County. 3. Continue to allocate at least \$100,000 in baseline CLSA funds toward Link+ as available after expenses for the annual audit, Serra Digital Download Library, and shared eMagazine collection are considered. 4. Establish a Link+ Fund Account with annual membership contributions commencing July 2022 to cover expenses not otherwise addressed from Serra reserves, Imperial County funds and CLSA funds. 5. Authorize the Executive Director to work with the STARC Chair to execute agreements with Innovative and Unity Courier. 6. Actively advocate for Link+ funding from the State Library.
February 2022	The Administrative Council authorized the Chair to sign a five-year contract with Innovative and Unity, up to \$1,625,000.
March 2022	Fiver-year agreement with Innovative for LINK+ was executed.
May 2022	Administrative Council discussed the implementation of LINK+ is going slower than anticipated because the first participating library, Carlsbad, has some particularities; there, February 2023 is the new target date for implementation. LINK+ will have MOUs with each system, but the service contract will be with Serra. Request to fund Discover and Go program, in which San Diego Public Library would negotiate a contract on behalf of Serra, to be placed on next meeting's agenda.
June 2022	\$123,328 Requested in FY22/23 CLSA Plan of Service for LINK+ - Approved by CLSB in the Fall.
August 2022	Administrative Council discussed LINK+ projected to be implemented by January 2023, perhaps sooner. Currently onboarding Escondido. Request contact information from Brawley and Imperial County.
October 2022	Escondido implementation complete. (Joins Coronado and Oceanside by way of Serra, and San Diego County individually)

Serra LINK+ Adoption Timeline - February 2024

Date	Milestone
October 2022	Administrative Council did not discuss LINK+ at this meeting. STARC staff unable to attend.
February 2023	<p>At the Administrative Council meeting - Smithson spoke to delay in Carlsbad LINK+ implementation due to establishing a VPN tunnel. Guerrero requests process to pay Imperial County's portion, as intended grant monies can only be disbursed for Imperial County, no Serra efforts, as a whole. Because of the implementation delays, it is predicted that that there may be a funding hole for Imperial County, which must spend grant funds by June 2024 . Ohr has been elected to the LINK+ Executive Committee, and asked who will represent Serra at LINK+ meetings. Request for update on all at the May 2023 meeting. Oceanside has paid for start-up materials for Escondido, total cost not presented at meeting. The Administrative Council voted to:</p> <ol style="list-style-type: none"> 1. Reimburse libraries for any Unity Courier invoices paid directly by the library for delivery service between when Escondido joined and the starting term of the Serra – Unity Courier agreement for LINK+ delivery service. 2. Pay Unity directly for any outstanding library invoices for delivery service between when Escondido joined and the starting term of the Serra – Unity Courier agreement for LINK+ delivery service. 3.) Reimburse Oceanside for start-up costs paid for Escondido, and going forward, implement a formal process of invoicing Serra for expenses.
February 2023	Five-year agreement (pro-rated to align with the earlier executed 5-year Innovative agreement) with Unity Courier executed.
March 2023	Unity Courier billing to Serra now incorporates all members implemented through Serra. Reimbursements to libraries who were previously paying directly in process.
May 2023	National City and San Diego Public implementation nearing end. Imperial County Free Library commences implementation process.
June 2023	San Diego Public Library completes implementation and goes live.
August 2023	El Centro, Imperial Public, and National City completes implementation and goes live.
September 2023	First set of reimbursements from the Imperial County grant submitted.
January 2024	Camarena and Chula Vista hold initial implementation planning meeting with Innovative



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AC Agenda Item 12

DATE: February 15, 2024
TO: Serra Administrative Council
FROM: Christine Powers, Executive Director, SCLC/Serra

SUBJECT: Serra Cooperative Library System Webpage Update (DISCUSSION)

BACKGROUND: Last year, members of the Serra Cooperative Library System voted to discard the system's existing website policy and allow SCLC staff to manage the Serra website as a subpage of SCLC's website.

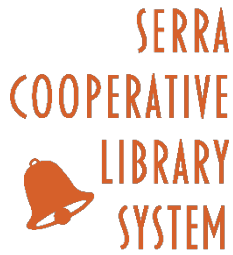
This webpage includes Serra's name, logo, a brief description of the organization, a list of member libraries, and a link to meeting agendas. Staff will take care of updating this site regularly to post agendas in compliance with the Brown Act and make any updates regarding member library contact information, as needed. Committee meetings are subject to the Brown Act, and so agendas and minutes from committee meetings should be sent to SCLC/Serra staff.

The webpage is done and has been made public. Currently, staff are working with Streamline to update the SCLC website, which will include an update to Serra's webpage. Serra's current website is still up and will remain until the new webpage is up. Currently, the estimated go live date for the new site is slated for the end of March.

FISCAL IMPACT: None

RECOMMENDATION: Informational item

EXHIBIT: None



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

AC Agenda Item 13

DATE: February 15, 2024
TO: Serra Administrative Council
FROM: Lizeth Legaspi, Chair

SUBJECT: Nominating Committee for FY 2024/25 Officers (ACTION)

BACKGROUND: The Administrative Council elects officers for the Vice-Chair and Treasurer seats for the upcoming fiscal year annually at the May meeting. The establishment of a nomination committee is recommended to select candidates to be considered for the election at the May meeting.

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

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

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

FISCAL IMPACT: None.

RECOMMENDATION: Establish a nominating committee to identify FY 2024/25 officer candidates to be presented for an election at the May 2023 Administrative Council meeting.

Senate Bill No. 321

CHAPTER 598

An act to add Article 5 (commencing with Section 19340) to Chapter 7 of Part 11 of Division 1 of Title 1 of the Education Code, relating to literacy.

[Approved by Governor October 8, 2023. Filed with Secretary of State October 8, 2023.]

LEGISLATIVE COUNSEL'S DIGEST

SB 321, Ashby. Literacy: libraries: Local Public Library Partnership Program.

Existing law declares that it is in the interest of the people and of the state that there be a general diffusion of knowledge and intelligence through the establishment and operation of public libraries. Existing law authorizes the State Librarian to give advisory, consultive, and technical assistance with respect to public libraries to librarians and library authorities, and assist all other authorities, state and local, in assuming their full responsibility for library services.

This bill would establish the Local Public Library Partnership Program, under the administration of the State Librarian, for purposes of ensuring that all pupils have access to a local public library by 3rd grade.

The bill would require the State Librarian to offer resources to assist each local public library, as defined, to find student success card dispensing strategies that work best for their communities, coordinate with each local public library to determine the most effective means to ensure each pupil in each local educational agency, as defined, is issued a student success card by 3rd grade, and, ensure, on or before January 1, 2026, that partnerships between local public libraries and local educational agencies have been established to enable each pupil enrolled at a schoolsite of each local educational agency to be issued a student success card by 3rd grade, as provided. To the extent these provisions impose additional duties on public libraries and local educational agencies, the bill would impose a state-mandated local program.

The bill would require, on or before January 1, 2029, and each year thereafter, the State Librarian to report to the Legislature on the Local Public Library Partnership Program, as provided.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to the statutory provisions noted above.

The people of the State of California do enact as follows:

SECTION 1. The Legislature finds and declares all of the following:

(a) The National Research Council asserts that “academic success, as defined by high school graduation, can be predicted with reasonable accuracy by knowing a student’s reading skill at the end of third grade. A person who is not at least a modestly skilled reader by that time is unlikely to graduate from high school.”

(b) California has the lowest literacy rate of any state in the nation.

(c) According to the National Assessment of Adult Literacy, two-thirds of students who cannot read proficiently by the end of the fourth grade will end up in jail or in need of public assistance.

(d) According to the National Assessment of Adult Literacy, 85 percent of all juveniles who interface with the juvenile court system are functionally low literate.

(e) According to United States Department of Justice, 68 percent of state prison inmates did not receive a high school diploma.

(f) According to the National Low Income Housing Coalition, formerly incarcerated people are nearly 10 times more likely to be homeless than the general public.

(g) Children who cannot read proficiently by the end of third grade are four times more likely to drop out of high school or fail to graduate, which can lead to a lifetime of social and economic disadvantages.

(h) Pupils with relatively low literacy achievement tend to have more behavioral and social problems in subsequent grades and higher rates of retention, furthering their educational achievement gap and increasing their risk of dropout.

(i) Seventy-five percent of pupils who are poor readers in third grade will remain poor readers in high school, according to research at Yale University.

(j) According to a national study by New York University, children from low-income families are less likely to have books in their homes.

(k) In 2017, California was the first state in the nation to be sued on the grounds that it had denied children’s civil rights to literacy under the state constitution. After initially fighting the lawsuit, the state settled the case in February 2020.

(l) The mission of public libraries in California is to provide free and easy access to information, ideas, books, and technology that can help to enrich, educate, and empower the lives of all individuals.

(m) Former President Barack Obama’s 2013 ConnectED initiative strives to enrich the education and opportunities of every pupil in kindergarten and grades 1 to 12, inclusive, through partnerships and cooperation.

(n) According to the Pew Research Center, 84 percent of the parents who say that libraries are important say a major reason they want their children to have access to libraries is that libraries help inculcate their children’s love of reading and books. Eighty-one percent say that a major reason libraries are important is because libraries provide their children with

information and resources not available at home, such as a book club or program, an education class hosted by the library, the use of free and reliable internet, or the ability to do school work more easily.

(o) Issuing library cards to pupils through the ConnectED initiative has fostered stronger family bonds, equipped parents to support their children’s reading progress, encouraged family engagement in school activities, and helped build an at-home culture of reading.

(p) The Oakland Public Library has a partnership with the Oakland Unified School District to provide the Oakland Promise Card.

(q) The Napa County Library has a partnership with the Napa Valley Unified School District to provide the Student OneCard.

(r) The San Francisco Public Library has a partnership with the San Francisco Unified School District to provide the Scholar Card.

(s) The Sacramento Public Library provides Student Success Cards to provide internet-only library access to over 121,000 pupils in six school districts.

(t) In 2016, the Los Angeles Unified School District entered into a memorandum of agreement with the City of Los Angeles’ Board of Library Commissioners to provide every pupil with a Student Success Card.

(u) The Los Angeles Unified School District is composed of more than 800,000 pupils, is the second largest school district in the nation, and has distributed over 50,000 library cards to pupils of all ages in the school district.

(v) Through the above-mentioned collaborations, many successful models for various types of library cards have been created and pupils have been provided library access using variations of all of the following:

- (1) Full-access library cards.
- (2) Limited-use library cards.
- (3) Internet-only library cards.
- (4) Online or in-person library access using a school-issued student identification card.

(w) Communities and school districts vary widely in terms of resources and capacity. In order to be successful, libraries and school partnerships must have options suitable for both small rural districts and larger cooperatives.

(x) Every California public school pupil should have a library card.

SEC. 2. Article 5 (commencing with Section 19340) is added to Chapter 7 of Part 11 of Division 1 of Title 1 of the Education Code, to read:

Article 5. Local Public Library Partnership Program

19340. The Local Public Library Partnership Program is hereby established under the administration of the State Librarian for purposes of ensuring that, by third grade, all pupils have access to a local public library.

19341. For purposes of this article, the following definitions apply:

(a) “Local educational agency” means a school district, county office of education, or charter school.

(b) (1) “Local public library” means a public library formed pursuant to this part that is located within the elementary school attendance area in which a schoolsite of a local educational agency is located.

(2) If no public library is located within the elementary school attendance area in which a schoolsite of a local educational agency is located, the closest public library formed pursuant to this part that is within the elementary or unified school district in which a schoolsite is located shall be considered the local public library.

(3) If no public library is located within the elementary or unified school district in which a schoolsite of a local educational agency is located, the closest public library formed pursuant to this part that is within the county in which a schoolsite is located shall be considered the local public library.

(c) “Student success card” means a card issued by a local public library that provides access to library services, including, but not limited to, all of the following:

(1) Collections that support school curriculum as well as pupil leisure reading, online research, and learning resources maintained by local public libraries and the California State Library.

(2) Online tutoring.

(3) Digital content from the California State Library’s K–12 Online Resources Project.

19342. (a) The State Librarian shall offer resources to assist each local public library to find student success card dispensing strategies that work best for their communities.

(b) The State Librarian shall coordinate with each local public library to determine the most effective means to ensure each pupil in each local educational agency is issued a student success card by third grade, including, but not limited to, by working with a school administrator or school librarian.

(c) On or before January 1, 2026, the State Librarian shall ensure that partnerships between local public libraries and local educational agencies have been established to enable each pupil enrolled at a schoolsite of each local educational agency to be issued a student success card by third grade.

19343. (a) Notwithstanding Section 10231.5 of the Government Code, the State Librarian shall, on or before January 1, 2029, and by each January 1 thereafter, report to the Legislature all of the following information:

(1) The number of third grade pupils who have been issued a student success card.

(2) The number of third grade pupils who received local public library access as a result of the partnerships developed pursuant to this article.

(3) The number of new summer readers each local public library received during the summer months each year.

(4) Any measurable increases to the use of other library resources as a result of the partnerships developed pursuant to this article.

(b) A report required to be submitted pursuant to subdivision (a) shall be submitted in compliance with Section 9795 of the Government Code.

19344. Consistent with Section 99.37 of Title 34 of the Code of Federal Regulations, a local educational agency may disclose directory information, as defined in Section 49061, to the State Librarian for the purpose of administering this article. The information shall not be used for any other purpose or given or transferred to any other person or agency.

19345. Nothing in this chapter shall be construed to prohibit a local public library from partnering with a local educational agency to issue student success cards to pupils in kindergarten or any of grades 1 to 12, inclusive.

SEC. 3. If the Commission on State Mandates determines that this act contains costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.

O

California State Library, Library Development Services
Cooperative Library System Liaison Report
Updated February 8, 2024

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State Library News

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.

LDS Newsletter

Please sign up today for our new [newsletter!](#) Please share this with your teams as well.

Broadband Program News

The California State Library has selected the Imperial County Office of Education as the new Broadband Access Administrator, tasked with connecting public libraries to the California Research and Education Network (CalREN, managed by the CENIC Corporation). A Webinar will be held on Friday, February 16 at 10 AM. Register for the webinar here: [California Library Connect – Broadband Access Aggregator Transition](#).

Open Opportunities

Groundwork Grants

The California State Library, in partnership with Myriad Consulting & Training, is happy to share exciting news that over \$1 million in funding is available for cultural heritage emergency preparedness projects in California. Funded by the state of California, this [grant opportunity](#) is now open!

Grant Highlights:

- **Goals:** To provide funds and resources to California institutions with collections, prioritizing those that document underrepresented and historically excluded communities.
- **Scope:** A California-wide initiative to strengthen emergency readiness for institutions with collections of all types.
- **Awards:** Maximum award amount of \$15,000, with options for emergency preparedness support.

How to Apply:

Application guidelines are available at <https://www.groundworkgrants.org/> Applications are open on a rolling basis until May 31, 2024. Applicants are *strongly encouraged* to receive a free [Ready - or Not assessment](#) before applying. For more information about the grant opportunity, please contact Grace Bautista at grace@myriadconsultants.org.

As natural disasters continue to threaten California’s cultural heritage, we hope you’ll join us in safeguarding your collections and communities through this extraordinary opportunity.

[Community Impact Grants, Play for All, Sustainable California Libraries, Teens Succeed and eBooks for All](#)

Please check this [webpage](#) for all the information you need about all the opportunities, including funding amounts and application guidelines. To prepare your application, please familiarize yourself with the [California State Library LSTA Five-Year Investment Plan](#).

[Career Online High School](#)

The [Career Online High School](#) (COHS) program **no longer requires libraries to provide a local cash match commitment to participate**. Libraries may opt into the COHS program at any time using the [COHS Interest Form](#), and will receive training and implementation support, have access to the California State Library's universal scholarship supply, and complete a short mid-year and end-of-year report. COHS questions can be sent to cohs@library.ca.gov

Current Projects and Services

[California Library Literacy Services – Ongoing](#)

The CLLS team will be calculating projected awards for 2024-2025 but awaits report corrections from a number of libraries before we can complete this funding step. If your library has comments or budget modifications that need resolution, please complete as soon as possible. Please note that the final 10% of 2023-2024 adult literacy funding will be released to libraries when the mid-year report is approved. For more information, contact clls@library.ca.gov.

The Literacy Initiatives project will be holding **an all-CLLS conference** at Asilomar Conference Center on **May 21-23, 2024**. One person from each program may attend free of cost (training/hotel/meals/travel covered), and programs may also use CLLS or local funds to support additional staff attendance. Details and registration information will be posted on the CLLS listserv. Questions? Contact clls@library.ca.gov.

The Writer to Writer Challenge for adult learners will be held on a statewide basis, in conjunction with the 40th anniversary of CLLS in 2023-2024, with **entries due no later than Feb.**

15, 2024. We have also added networking calls for **small/rural CLLS libraries** and anticipate additional communities of practice to be announced later this fiscal year. Training continues for CLLS program staff and volunteers, including monthly networking calls and more. Please visit the CLLS training and meeting [calendar](#).

The next CLLS Coordinator/Staff Networking Call will be Wednesday, February 21, from 2-3 p.m. For more information, contact cls@library.ca.gov.

California Libraries Learn (CALL) - Ongoing

Plan your professional development by visiting www.callacademy.org and the CALL [calendar](#) to explore the options. Look at the CALL [blog](#) for relevant training on grant writing, co-design, and other high-interest topics. Any library worker may subscribe to the [Leadership for All monthly mailings](#). CALL has its own newsletter, *CALL Letters*, and users may [subscribe](#) directly. CALL also launched a printable schedule for libraries to distribute to staff without newsletter access. Have a good idea? CALL Homegrown features learning opportunities suggested and designed by California library staff; anyone can complete the [CALL for Presentations](#). Encourage your staff members to [create a login](#) to access the many online, self-paced learning opportunities available through [CALL Academy](#). LSTA funded.

Connected California Digital Navigators - Ongoing

The free, virtual, bilingual (English & Spanish) [Connected California](#) Digital Navigators service helps Californians:

- access free and low-cost internet and devices
- grow digital skills
- discover library and community resources

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.

Parks Pass Program – Ongoing

Cindy Zalog, the full-time Parks Pass manager, can be reached at cindy.zalog@library.ca.gov for all questions, ideas, and feedback.

A [toolkit](#) is available to support marketing, circulation, programming, and more. It has been updated to make the information cleaner and more accessible. The public can access information on the State Parks Pass at checkoutcastateparks.com.

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

Public Library Staff Education Program

The [California Public Library Staff Education Program](#), developed in partnership with the Southern California Library Cooperative, received 209 student applications for the 2023-24 year! Thank you to all library staff who applied. For any questions, email wwalker@socalibraries.org LSTA funded.

PebbleGo Science: Early Literacy in STEM - Ongoing

The PebbleGo Science resource provides age-appropriate content (for ages preschool through second grade) and interactive activities in STEM subjects (science, math, technology and engineering), and is available in both English and Spanish. The resource also includes a collection of 25 interactive eBooks in both languages as well.

Fill out the [form](#) on the [PebbleGo California site](#) to be sent information on how to connect to your Integrated Library System. The setup form is created for the school library environment, but if you fill it out, it will open a ticket with Capstone and a technician will get in touch with your library to walk you through the authentication process.

Ready or Not

The [“Ready – Or Not” Cultural Heritage Disaster Preparedness Project](#) team invites California-based cultural heritage organizations to view information sessions tailored to organizations just getting started on their disaster plan, community archives, organizations with limited resources, remote and rural museums, tribal cultural heritage organizations, and public libraries. These half-hour online information sessions summarize the state-funded project and explore ways to engage in emergency preparedness consultations. Recordings can be viewed at ["Ready – Or Not": Cultural Heritage Disaster Preparedness Project](#). If you have additional questions, reach out to the team at CAready@nedcc.org State of CA funded.

Networking and Training

[Community-Centered Libraries: Harnessing the Power of Data to Equitably Serve Your Community](#)

A yearlong initiative brought to you by the State Library and the Pacific Library Partnership, [Community-Centered Libraries](#) offers training and tools to help libraries make data-driven decisions for community impact. Training is offered in multiple formats to meet the needs of all California Library Staff. Read more in the CALL blogpost [Choose Your Own Data Adventure!](#)

This initiative includes [free PolicyMap accounts](#) for all California public library staff. The online mapping tool, which includes library jurisdiction boundaries, enables users to view rich data about the communities in your service areas. [View a recording of the initial training session](#) and [request an account today!](#) LSTA funded.

[Building Equity-Based Summers Learning Series](#)

For information on the Building Equity Based Summers Project please visit: [Building Equity-Based Summers - California State Library](#) or email bebs@cla-net.org

[CAreer Pathways Workforce & Upskilling Resources: 2024 Webinars & Resources](#)

The 2024 CAreer Pathways webinar series is now posted. Learn more about the online resources on the [CAreer Pathways Staff Resource page](#), where you can find platform details, administration, marketing materials and more. Library staff can also [view the archived webinars on the CALL Academy CAreer Pathways channel](#).

Register for upcoming CAreer Pathways webinars by following the links below:

- **Troubleshooting and FAQs for CAreer Pathways Resources**
Wednesday, February 21, 2024, 11:00 am – 12:00 pm
- **Northstar: Implementation and Outreach**
Wednesday, March 13, 2024, 11:00 am – 12:00 pm
- **Northstar: How Patrons Can Use It**
Wednesday, April 3, 2024, 11:00 am – 12:00 pm

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

The January budget does not include funds to continue CAreer Pathways in the fiscal year that begins July 1, 2024.

The January budget is a proposed budget, and the spending plan proposed in January isn't the budget that will be signed by the Legislature, or the one signed by the governor, six months

from now. However, at this time, this program is not included for funding in the state budget and is scheduled to conclude September 2024.

If you have any questions, please contact: CAPathways@library.ca.gov or see the [Career Pathways Staff Resources page](#).

Online Tutoring Training 2024

HelpNow for Spanish Speakers
Wednesday, March 13, 2024, 3:30–4:30 pm

HelpNow provides 24/7 assistance in Spanish for Language Arts and Mathematics. Other core subjects are available in Spanish 10am to 10pm every day. Join us to learn more about options available to Spanish speakers and how to promote this statewide service to ensure it is accessible for everyone.

This webinar is for all library workers and educators, from frontline staff to administrators. The webinar will be recorded for future viewing.

[Register in advance for the Spanish Speakers webinar](#)

Next Directors Networking Call

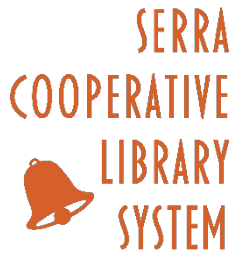
We look forward to hearing from our special guests, sharing State Library news, and having time for open discussion in small groups. The next Public Library Directors Networking Call is scheduled for **Wednesday February 21, 2024, from 3:30 to 4:30 p.m.**

This call will feature a presentation by guest speaker Linda Braun about MakerSpaces in California, a visit from California State Librarian Greg Lucas and Deputy State Librarian Rebecca Wendt to answer questions about the state budget and related matters, and breakout sessions to discuss topics for the in-person Public Library Director’s Forum, to be held in Pasadena in October 2024, the day before the CLA conference begins.

Please register using this [Zoom Link for the February Directors Networking Call](#).

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.



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**Serra Meeting Dates
FY 2023/24**

Approved May 18, 2023

Thursday, August 17, 2023

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

Thursday, October 12, 2023

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

Thursday, February 15, 2024

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

Thursday, May 16, 2024

9:30am Executive Committee
11:00 Administrative Council
National City