



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

**Thursday, March 6, 2025
10:30 am - 12:00 pm**

Virtual Meeting

Join Zoom Meeting:
<https://us06web.zoom.us/j/87187653316?pwd=pPCQMhM5nhNJC2cGHj1slg0WpkWOOS.1>

Meeting ID: 871 8765 3316
Passcode: 498278

Alternate Meeting Locations:

Amador County Library, 530 Sutter St, Jackson, CA 95642
Cesar Chavez Library: 605 N EL Dorado St Stockton, CA 95202
Lodi Public Library, 201 W Locust St., Lodi, CA 95240
Salida Library, 4835 Sisk Rd, Salida, CA 95368
San Andreas Central Library, 1299 Gold Hunter Road, San Andreas, CA 95249
Tuolumne County Library, 480 Greenley Rd, Sonora, CA 95370

Agenda

All items may be considered for action.

1. Opening
 - a. Chairperson's Welcome Sarah Dentan
Chair introduces any guests or new members.
 - b. Roll Call

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

- | | |
|---|---------------------------------------|
| 3. Consent Calendar | Sarah Dentan |
| <i>All items on the consent calendar may be approved with a single motion. Any Council member may request an item be removed from the consent calendar and placed on the agenda for discussion.</i> | |
| a. Minutes of the December 5, 2024, Regular Meeting | |
| 4. Adoption of the Agenda | Sarah Dentan |
| 5. Budget Status Report for FY 2024/25 and Preliminary Budget for FY 2025/26 (DISCUSSION) | Andy Beck |
| 6. Membership Dues FY 2025/26 (ACTION) | Andy Beck |
| 7. LINK+ / Delivery Update (DISCUSSION) | Wayne Walker |
| 8. Audit Report FY 2023/24 (ACTION) | Andy Beck |
| 9. CLSA FY 2025/26 Planning (DISCUSSION) | Wayne Walker |
| 10. 49-99 Webpage Update (DISCUSSION) | Wayne Walker |
| 11. Potential Revenue Sources for Libraries (DISCUSSION) | Richard Bernard, PhD;
FM3 Research |
| 12. Other | Sarah Dentan |
| 13. Chair Report | Sarah Dentan |
| 14. State Library Report | Rachel Tucker |
| 15. May Meeting Location | Sarah Dentan |
| 16. Roundtable | |
| 17. Adjournment | |



ACTION ITEMS

Meeting: 49-99 Administrative Council Meeting

Date: March 6, 2025

Library: _____

Name: _____

Signature: _____

Date: _____

Agenda Item: _____

_____ Aye _____ Motion

_____ Nay _____ Second

_____ Abstain

Agenda Item: _____

_____ Aye _____ Motion

_____ Nay _____ Second

_____ Abstain

Agenda Item: _____

_____ Aye _____ Motion

_____ Nay _____ Second

_____ Abstain

Agenda Item: _____

_____ Aye _____ Motion

_____ Nay _____ Second

_____ Abstain

Agenda Item: _____

_____ Aye _____ Motion

_____ Nay _____ Second

_____ Abstain

Agenda Item: _____

_____ Aye _____ Motion

_____ Nay _____ Second

_____ Abstain



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

**Thursday, December 5, 2024
10:30 am - 12:00 PM**

Virtual Meeting

Alternate Meeting Locations:

- Amador County Library, 530 Sutter St., Jackson, CA 95642
- Calaveras County Library, 1299 Gold Hunter Rd., San Andreas, CA 95249
- Cesar Chavez Central Library, 605 N. El Dorado St., Stockton, CA 95202
- Lodi Public Library, 201 W. Locust St., Lodi, CA 95240
- Stanislaus County Library, 1500 I St., Modesto, CA 95354
- Tuolumne County Library, 480 Greenley Rd., Sonora, CA 95370

Minutes – draft

Attendance

Aitken, Eric - Tuolumne
Amanda Luna - Stockton-SJ
Dentan, Sarah - Stanislaus
Martin, Andriana - Lodi
Ramirez, Alyssa – Amador
Spragge, Jessie - Calaveras

Other

Beck, Andy - SCLC
Powers, Christine - SCLC
Tucker, Rachel - CSL
Snodgrass, Nerissa - SCLC
Walker, Wayne - SCLC

1. Opening Sarah Dentan
The meeting was called to order at 10:32 am.

2. Public Forum Sarah Dentan
Opportunity for any guest or member of the public to address the Council on any item of 49-99 business that is not on the current agenda.
None

3. Consent Calendar Sarah Dentan
All items on the consent calendar may be approved with a single motion. Any Council member may request an item be removed from the consent calendar and placed on the agenda for discussion.
 - a. Minutes of the September 5, 2024, Regular Meeting
MSP (Luna/Ramirez) to pass the Consent Calendar, as presented.
5 yes, 0 no, 0 abstain

4. Adoption of the Agenda Sarah Dentan
The Chair adopted the agenda without objection.

Eric Aitken joined at 10:46 am.

5. Budget Status Report FY 2024/25 Andy Beck
(DISCUSSION)
Controller, Andy Beck, presented the Budget Status Report for the fiscal year 2024/25 reflecting reconciled bank statements through October 31, 2024.

6. CLSA FY 2024/25 Update Wayne Walker
(DISCUSSION)
Wayne Walker presented an update on the Plan of Service. 49-99's Plan of Service was approved at the CLSB meeting on October 2, 2024.

7. LINK+ Delivery Update Wayne Walker
(DISCUSSION)
Wayne Walker presented an update on the LINK+ Implementation.

8. Discussion of Future Membership Dues Wayne Walker/
Andy Beck
(ACTION)
MSP (Spragge/Aitken) to have a 5% increase in membership dues with an option of an additional percentage increase in fiscal year 2025/26.
6 yes, 0 no, 0 abstain

9. PLSEP FY 2024/25 Update Wayne Walker
(DISCUSSION)
Wayne Walker presented an update on PLSEP fiscal year 2024/25

10. Other Sarah Dentan
Sarah Dentan reported that she attended a meeting with CALL. As a member of their advisory group, she participated in discussions about improving services for rural and small libraries. They plan to organize a listening session or focus group to understand rural library needs better. She will share more details once they become available.

11. Chair Report
None

Sarah Dentan

12. State Library Report

Rachel Tucker

CSL staff member, Rachel Tucker, presented the latest projects, grants, and initiatives ongoing at the State Library.

13. Roundtable

Stanislaus

- Modesto Library is now closed for an 18-month construction. Will use the Building Forward State Library grant and some additional funds from the county and the city of Modesto.
- Putting a pause on Link Plus while we move our collection to a different location.

Lodi

- The city is doing a library assessment for our library, so we are unsure of the status of what's going to happen to the library, whether we're going to be staying a standalone library or joining with another system.

14. Adjournment

MS (Martin/Luna) to adjourn the meeting at 11:59 am.



Agenda Item 5

DATE: March 6, 2025
TO: 49-99 Administrative Council
FROM: Andy Beck, Controller, SCLC/49-99

SUBJECT: Budget Status Report for FY 2024/25 and Preliminary Budget for FY 2025/26 (DISCUSSION)

BACKGROUND: The Budget Status Report for fiscal year 2024/25 reflects the reconciled bank statement through January 31, 2025.

For revenues, membership dues of \$38,220 were recorded as financial resources available for use. Other revenues include communication and delivery of \$48,462 and system administration of \$15,562, which were recorded as respective expenses were recognized.

Expenses include communications and delivery of \$83,566 and administrative expenses of \$19,845. These expenses do not reflect what was paid but amounts that were incurred.

As of January 31, 2025, the System has a deficit of \$1,167 and cash balance of \$376,327.

A preliminary budget for FY 2025/26 is attached for review. The budget is based on the assumption that CLSA funding will remain cut. In addition, the budget has been updated for known items such as membership dues.

FISCAL IMPACT: None

RECOMMENDATION: Informational

EXHIBITS:

- a. Budget Status Report
- b. Preliminary Budget for FY 2025/26
- c. Bank Statements November 2024 – January 2025

	<u>Actual</u> <u>FY 23/24</u>	<u>Budget</u> <u>FY 24/25</u>	<u>Actual</u> <u>FY 24/25</u>	<u>Balance</u>	<u>%</u> <u>Unrealized</u>	<u>%</u> <u>Realized</u>	<u>Notes</u>
REVENUE							
CLSA Communications & Delivery	\$ 117,024	\$ 62,248	\$ 48,462	\$ 13,786	22%	78%	
CLSA System Administration	30,025	15,562	15,562	-	0%	100%	
Membership Dues	38,220	38,220	38,220	-	0%	100%	
Total revenues	\$ 185,269	\$ 116,030	\$ 102,244	\$ 13,786	12%	88%	
EXPENDITURES							
Communications and delivery							
Delivery	\$ 52,707	\$ 59,000	\$ 29,733	\$ 29,267	50%	50%	Unity
Resource sharing	80,503	83,321	48,462	34,859	42%	58%	Innovative
Audit Fees	6,300	6,625	3,895	2,730	41%	59%	CJ Brown
Office supplies	739	880	513	367	42%	58%	
Telecommunications	2,321	1,850	963	887	48%	52%	
Total communication and delivery	142,570	151,676	83,566	68,110	45%	55%	
Administration							
Administration expense	30,025	30,048	17,528	12,520	42%	58%	SCLC
Memberships	1,800	1,800	1,800	-	0%	100%	Califa
Meetings/conferences/travel	159	1,100	482	618	56%	44%	
Other	90	125	35	90	72%	28%	Bank fees
Total administration	32,074	33,073	19,845	13,228	40%	60%	
Total expenditures	\$ 174,644	\$ 184,749	\$ 103,411	\$ 81,338	44%	56%	
SURPLUS (DEFICIT)	\$ 10,625	\$ (68,719)	\$ (1,167)	\$ (67,552)	98%	2%	
Banks Balance							
Bank Balance	\$ 376,327						

	Preliminary Budget FY25/26	Approved Budget FY24/25	Change
REVENUE			
CLSA Communications & Delivery	\$ 62,248	\$ 62,248	\$ -
CLSA System Administration	15,562	15,562	-
Membership Dues	40,131	38,220	1,911
Total revenues	<u>\$ 117,941</u>	<u>\$ 116,030</u>	<u>\$ 1,911</u>
EXPENDITURES			
Communications and delivery			
Delivery	\$ 60,000	\$ 59,000	\$ 1,000
Resource sharing	85,986	83,321	2,665
Audit Fees	6,750	6,625	125
Office supplies	880	880	-
Telecommunications	1,850	1,850	-
Total communication and delivery	<u>155,466</u>	<u>151,676</u>	<u>3,790</u>
Administration			
Administration expense	30,048	30,048	-
Memberships	1,800	1,800	-
Meetings/conferences/travel	1,100	1,100	-
Other	125	125	-
Total administration	<u>33,073</u>	<u>33,073</u>	<u>-</u>
Total expenditures	<u>\$ 188,539</u>	<u>\$ 184,749</u>	<u>\$ 3,790</u>
SURPLUS (DEFICIT)	<u>\$ (70,598)</u>	<u>\$ (68,719)</u>	<u>\$ (1,879)</u>



P.O. Box 1800
Saint Paul, Minnesota 55101-0800

7060 IMG S Y ST01

Account Number:

Statement Period:

Nov 1, 2024
through
Nov 29, 2024

000638855428763 P



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49-99 COOPERATIVE LIBRARY SYSTEM
222 E HARVARD ST
GLENDALE CA 91205-1017



To Contact U.S. Bank

24-Hour Business

Solutions:

800-673-3555

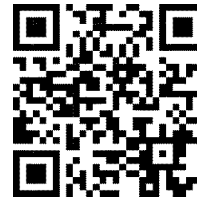
U.S. Bank accepts Relay Calls

Internet:

usbank.com

NEWS FOR YOU

Scan here with your phone's camera to download the U.S. Bank Mobile App.



INFORMATION YOU SHOULD KNOW

As U.S. Bank prepares for the Wire payment industry changing to the ISO 20022 standardized format, additional information will be required to be sent with your wire payments.

Starting **November 2025**, wire initiation will include a requirement to provide beneficiary/creditor address when the payment is sent. This requirement will apply to all outgoing wires, including templates, repetitive wires and automated standing transfers.

Action:

To prepare for this change, please start obtaining and including this information on all outgoing wire payments, whenever possible.

To learn more, please visit <https://www.usbank.com/splash/corporate-commercial/iso-20022.html>.

Effective January 2, 2025, we would like to inform you of the upcoming changes to the Business Pricing Information document that may impact your account. To obtain a current copy of the Business Pricing Information disclosure, visit your local branch.

Primary pricing updates in your revised *Business Pricing Information* disclosure

All checking and savings account types

- The Account Charge-Off Processing Fee will no longer be charged
- Cash Deposits
 - Coin Deposited (per roll) - \$0.25 (increased from \$0.20)
- Returned Deposited Items
 - Redeposited Item (per item) - \$10.00 (increased from \$9.00)
- Statement Services (per statement)
 - Service Analysis Statement - \$6.50 (increased from \$6.00)
 - Copy of non-Analyzed Statement - \$6.50 (increased from \$6.00)
- Domestic Wires
 - Voice Wires Non-Repetitive - \$50.00 (increased from \$45.00)
- SinglePoint® Essentials Online Banking
 - Adding Enhanced Payments by SinglePoint® Monthly Maintenance - \$25.00
 - ACH Transactions (per item) - \$0.45 (increased from \$0.42)
 - Positive Pay Fraud Protection Monthly Maintenance per customer - \$23.00 (increased from \$20.00)
 - International Wire (per wire) - \$35.00 (increased from \$32.00)
- Deposit Express

Products and services available in U.S. only. Eligibility requirements and restrictions apply. For additional information, contact a U.S. Bank branch or call 800-872-2657.



BALANCE YOUR ACCOUNT

To keep track of all your transactions, you should balance your account every month. Please examine this statement immediately. We will assume that the balance and transactions shown are correct unless you notify us of an error.

Outstanding Deposits

DATE	AMOUNT
TOTAL	\$

Outstanding Withdrawals

DATE	AMOUNT
TOTAL	\$

- 1. List any deposits that do not appear on your statement in the Outstanding Deposits section at the left. Record the total.
- 2. Check off in your checkbook register all checks, withdrawals (including Debit Card and ATM) and automatic payments that appear on your statement. Withdrawals that are NOT checked off should be recorded in the Outstanding Withdrawals section at the left. Record the total.
- 3. Enter the ending balance shown on this statement. \$ _____
- 4. Enter the total deposits recorded in the Outstanding Deposits section. \$ _____
- 5. Total lines 3 and 4. \$ _____
- 6. Enter the total withdrawals recorded in the Outstanding Withdrawals section. \$ _____
- 7. Subtract line 6 from line 5. This is your balance. \$ _____
- 8. Enter in your register and subtract from your register balance any checks, withdrawals or other debits (including fees, if any) that appear on your statement but have not been recorded in your register.
- 9. Enter in your register and add to your register balance any deposits or other credits (including interest, if any) that appear in your statement but have not been recorded in your register.
- 10. The balance in your register should be the same as the balance shown in #7. If it does not match, review and check all figures used, and check the addition and subtraction in your register. If necessary, review and balance your statement from the previous month.

IMPORTANT DISCLOSURES TO OUR CONSUMER CUSTOMERS

In Case of Errors or Questions About Your Checking, Savings, ATM, Debit Card, ACH, Bill Pay and Other Electronic Transfers

If you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt, we must hear from you no later than 60 days* after we sent you the FIRST statement on which the error or problem appeared. Telephone us at the number listed on the front of this statement or write to us at U.S. Bank, EP-MN-WS5D, 60 Livingston Ave., St. Paul, MN 55107.

- Tell us your name and account number.
- Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe there is an error or why you need more information.
- Tell us the dollar amount of the suspected error.

We will determine whether an error occurred within 10 business days after we hear from you and will correct any error promptly. If we need more time, we may take up to 45 days to investigate your complaint. For errors involving new accounts, point-of-sale, or foreign-initiated transactions, we may take up to 90 days to investigate your complaint. If we decide to do this, we will credit your account within 10 business days for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation. If we ask you to put your complaint or question in writing and we do not receive it within 10 business days, we may not credit your account.

*Please note: Paper draft and paper check claims must be disputed within 30 days per Your Deposit Account Agreement.

IMPORTANT DISCLOSURES TO OUR BUSINESS CUSTOMERS

Errors related to any transaction on a business account will be governed by any agreement between us and/or all applicable rules and regulations governing such transactions, including the rules of the National Automated Clearing House Association (NACHA Rules) as may be amended from time to time. If you think this statement is wrong, please telephone us at the number listed on the front of this statement immediately.

CONSUMER BILLING RIGHTS SUMMARY REGARDING YOUR RESERVE LINE

What To Do If You Think You Find A Mistake on Your Statement

If you think there is an error on your statement, write to us at:

U.S. Bank, P.O. Box 3528, Oshkosh, WI 54903-3528.

In your letter, give us the following information:

- **Account information:** Your name and account number.
- **Dollar Amount:** The dollar amount of the suspected error.
- **Description of problem:** If you think there is an error on your bill, describe what you believe is wrong and why you believe it is a mistake.

You must contact us within 60 days after the error appeared on your statement.

You must notify us of any potential errors *in writing*. You may call us, but if you do we are not required to investigate any potential errors and you may have to pay the amount in question.

While we investigate whether or not there has been an error, the following are true:

- We cannot try to collect the amount in question, or report you as delinquent on that amount.
- The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount.
- While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
- We can apply any unpaid amount against your credit limit.

Reserve Line Balance Computation Method: To determine your **Balance Subject to Interest Rate**, use the dates and balances provided in the Reserve Line Balance Summary section. The date next to the first Balance Subject to Interest is day one for that balance and is applicable up to (but not including) the date of the next balance (if there is one). We multiply the Balance Subject to Interest by the number of days it is applicable and add them up to get the same number of days in the billing cycle. We then divide the result by the number of billing days in the cycle. This is your **Balance Subject to Interest Rate**. Any unpaid interest charges and unpaid fees are not included in the Balance Subject to Interest. The *****INTEREST CHARGE***** begins from the date of each advance.

REPORTS TO AND FROM CREDIT BUREAUS FOR RESERVE LINES

We may report information about your account to credit bureaus. Late payments, missed payments or other defaults on your account may be reflected in your credit report.

CONSUMER REPORT DISPUTES

We may report information about account activity on consumer and small business deposit accounts and consumer reserve lines to Consumer Reporting Agencies (CRA). As a result, this may prevent you from obtaining services at other financial institutions. If you believe we have inaccurately reported information to a CRA, you may submit a dispute by calling 844.624.8230 or by writing to: U.S. Bank Attn: Consumer Bureau Dispute Handling (CBDH), P.O. Box 3447, Oshkosh, WI 54903-3447. In order for us to assist you with your dispute, you must provide: your name, address and phone number; the account number; the specific information you are disputing; the explanation of why it is incorrect; and any supporting documentation (e.g., affidavit of identity theft), if applicable.





INFORMATION YOU SHOULD KNOW

(CONTINUED)

- Monthly Maintenance - \$42.00 (increased from \$38.00)
- Check Scanner
 - Check Scanner - \$375.00 (increased from \$325.00)
- Foreign Check Collection (incoming/outgoing)
 - Removing Checks on Canadian Banks (non-collection) - \$0.50
 - Moved Canadian Check Deposited to the Foreign Check Collection (incoming/outgoing) section.
 - Clarification added to include U.S. Dollars and Canadian Dollars

Silver Checking

- Paper Statement (per statement cycle), No Check Images - \$6.50 (increased from \$6.00)
- Wire Transfers
 - Adding clarification to Wire Monthly PIN Maintenance
 - Silver, Gold, Platinum or Non-Profit Checking – No Charge
- Business Savings Sweep, Monthly Maintenance Fee - \$35.00 (increased from \$30.00)

Gold, Platinum or Non-Profit Checking

- Wire Transfers
 - Wire Monthly PIN Maintenance
 - Silver, Gold, Platinum or Non-Profit Checking – No Charge
- Business Savings Sweep, Monthly Maintenance Fee - \$35.00 (increased from \$30.00)

Premium Business Checking

- Monthly Maintenance Fee - \$33.00 (increased from \$30.00)
- Debits (per item):
 - Check/Paper - \$0.35 (increased from \$0.30)
 - Electronic - \$0.32 (increased from \$0.25)
- Credits (per item):
 - Electronic - \$0.45 (increased from \$0.35)
- Deposited Items - \$0.30 (increased from \$0.25)
- Cash Deposit Fee - \$0.38 per \$100 (increased from \$0.37 per \$100)
- Paper Statement (per statement cycle)
 - No Check Images - \$6.50 (increased from \$6.00)
 - Front & Back Check Images - \$16.00 plus \$0.045 per item > 100 items (increased from \$16.00 plus \$0.035 per item > 100 items)
- Other/Business Savings Sweep
 - Business Saving Sweep option available for a \$70.00 monthly fee (increased from \$65.00)
- Cash Deposits
 - Premium Checking Branch Deposit Processing (per deposit) - \$3.00 (increased from \$2.75)
 - Premium Checking Night Deposit Processing (per deposit) - \$3.00 (increased from \$2.75)

Premium Business Money Market

- Monthly Deposited Items - \$0.30 (increased from \$0.25)
- Monthly Cash Deposit Fee - \$0.38 per \$100 (increased from \$0.37 per \$100)
- Paper Statement (per statement cycle)
 - No Check Images - \$6.50 (increased from \$6.00)
 - Front & Back Check Images - \$16.00 plus \$0.045 per item > 100 items (increased from \$16.00 plus \$0.035 per item > 100 items)

Premium Business Checking and Premium Business Money Market

- Premium Business Checking and Premium Business Money Market Deposit Coverage Fee - Varies (previously \$0.129)
 - Footnote reference is updated to clarify this change
- Wire Transfers
 - Wire Advice - Mail - \$20.00 (increased from \$15.00)
- Domestic Wires
 - Incoming Fedwire CTP - \$17.50 (increased from \$16.00)

Beginning January 2, 2025, a copy of the *Business Pricing Information* document will be available by calling 800-673-3555 or by visiting your local branch.



49-99 COOPERATIVE LIBRARY SYSTEM
 222 E HARVARD ST
 GLENDALE CA 91205-1017

Business Statement

Account Number:



Statement Period:

Nov 1, 2024

through

Nov 29, 2024

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INFORMATION YOU SHOULD KNOW

(CONTINUED)

If you have any questions, you can call us at 800-673-3555. Our business bankers are here to help 8 a.m. to 8 p.m. CT Monday through Friday and 8 a.m. to 6:30 p.m. CT on Saturday. We accept relay calls. Our bankers are also available to help at your local branch via appointment.

PLATINUM BUSINESS CHECKING

Member FDIC

U.S. Bank National Association

Account Number 1-657-1804-8557

Account Summary

	# Items		
Beginning Balance on Nov 1		\$	48,506.09
Other Withdrawals	1		5.00-
Ending Balance on Nov 30, 2024		\$	48,501.09

Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
Nov 15	Analysis Service Charge	1500000000	\$ 5.00-
Total Other Withdrawals			\$ 5.00-

Balance Summary

Date	Ending Balance
Nov 15	48,501.09

Balances only appear for days reflecting change.

ANALYSIS SERVICE CHARGE DETAIL

Account Analysis Activity for: October 2024

Account Number:	1-657-1804-8557	\$	5.00
Analysis Service Charge assessed to	1-657-1804-8557	\$	5.00

Service Activity Detail for Account Number 1-657-1804-8557

Service	Volume	Avg Unit Price	Total Charge
Depository Services			
Image Paper DDA Statement	1		No Charge
Subtotal: Depository Services			0.00
Electronic Deposit Services			
Mobile Maint - per Device	1	5.00000	5.00
Subtotal: Electronic Deposit Services			5.00
Fee Based Service Charges for Account Number 1-657-1804-8557		\$	5.00



P.O. Box 1800
Saint Paul, Minnesota 55101-0800

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49-99 COOPERATIVE LIBRARY SYSTEM
222 E HARVARD ST
GLENDALE CA 91205-1017



Business Statement

Account Number:

Statement Period:

Dec 2, 2024

through

Dec 31, 2024

Page 1 of 3



To Contact U.S. Bank

24-Hour Business

Solutions:

800-673-3555

U.S. Bank accepts Relay Calls

Internet:

usbank.com

INFORMATION YOU SHOULD KNOW

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Primary pricing updates in your revised *Business Pricing Information* disclosure

All checking and savings account types

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- Domestic Wires
 - Voice Wires Non-Repetitive - \$50.00 (increased from \$45.00)
- SinglePoint® Essentials Online Banking
 - Adding Enhanced Payments by SinglePoint® Monthly Maintenance - \$25.00
 - ACH Transactions (per item) - \$0.45 (increased from \$0.42)
 - Positive Pay Fraud Protection Monthly Maintenance per customer - \$23.00 (increased from \$20.00)
 - International Wire (per wire) - \$35.00 (increased from \$32.00)
- Deposit Express
 - Monthly Maintenance - \$42.00 (increased from \$38.00)
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 - Check Scanner - \$375.00 (increased from \$325.00)
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Silver Checking

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Gold, Platinum or Non-Profit Checking

- Wire Transfers
 - Wire Monthly PIN Maintenance
 - Silver, Gold, Platinum or Non-Profit Checking – No Charge
- Business Savings Sweep, Monthly Maintenance Fee - \$35.00 (increased from \$30.00)

Premium Business Checking

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Outstanding Deposits

DATE	AMOUNT
TOTAL	\$

Outstanding Withdrawals

DATE	AMOUNT
TOTAL	\$

- List any deposits that do not appear on your statement in the Outstanding Deposits section at the left. Record the total.
- Check off in your checkbook register all checks, withdrawals (including Debit Card and ATM) and automatic payments that appear on your statement. Withdrawals that are NOT checked off should be recorded in the Outstanding Withdrawals section at the left. Record the total.
- Enter the ending balance shown on this statement. \$ _____
- Enter the total deposits recorded in the Outstanding Deposits section. \$ _____
- Total lines 3 and 4. \$ _____
- Enter the total withdrawals recorded in the Outstanding Withdrawals section. \$ _____
- Subtract line 6 from line 5. This is your balance. \$ _____
- Enter in your register and subtract from your register balance any checks, withdrawals or other debits (including fees, if any) that appear on your statement but have not been recorded in your register.
- Enter in your register and add to your register balance any deposits or other credits (including interest, if any) that appear in your statement but have not been recorded in your register.
- The balance in your register should be the same as the balance shown in #7. If it does not match, review and check all figures used, and check the addition and subtraction in your register. If necessary, review and balance your statement from the previous month.

IMPORTANT DISCLOSURES TO OUR CONSUMER CUSTOMERS

In Case of Errors or Questions About Your Checking, Savings, ATM, Debit Card, ACH, Bill Pay and Other Electronic Transfers

If you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt, we must hear from you no later than 60 days* after we sent you the FIRST statement on which the error or problem appeared. Telephone us at the number listed on the front of this statement or write to us at U.S. Bank, EP-MN-WS5D, 60 Livingston Ave., St. Paul, MN 55107.

- Tell us your name and account number.
- Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe there is an error or why you need more information.
- Tell us the dollar amount of the suspected error.

We will determine whether an error occurred within 10 business days after we hear from you and will correct any error promptly. If we need more time, we may take up to 45 days to investigate your complaint. For errors involving new accounts, point-of-sale, or foreign-initiated transactions, we may take up to 90 days to investigate your complaint. If we decide to do this, we will credit your account within 10 business days for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation. If we ask you to put your complaint or question in writing and we do not receive it within 10 business days, we may not credit your account.

*Please note: Paper draft and paper check claims must be disputed within 30 days per Your Deposit Account Agreement.

IMPORTANT DISCLOSURES TO OUR BUSINESS CUSTOMERS

Errors related to any transaction on a business account will be governed by any agreement between us and/or all applicable rules and regulations governing such transactions, including the rules of the National Automated Clearing House Association (NACHA Rules) as may be amended from time to time. If you think this statement is wrong, please telephone us at the number listed on the front of this statement immediately.

CONSUMER BILLING RIGHTS SUMMARY REGARDING YOUR RESERVE LINE

What To Do If You Think You Find A Mistake on Your Statement

If you think there is an error on your statement, write to us at:
U.S. Bank, P.O. Box 3528, Oshkosh, WI 54903-3528.

In your letter, give us the following information:

- **Account information:** Your name and account number.
- **Dollar Amount:** The dollar amount of the suspected error.
- **Description of problem:** If you think there is an error on your bill, describe what you believe is wrong and why you believe it is a mistake.

You must contact us within 60 days after the error appeared on your statement.

You must notify us of any potential errors *in writing*. You may call us, but if you do we are not required to investigate any potential errors and you may have to pay the amount in question.

While we investigate whether or not there has been an error, the following are true:

- We cannot try to collect the amount in question, or report you as delinquent on that amount.
- The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount.
- While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
- We can apply any unpaid amount against your credit limit.

Reserve Line Balance Computation Method: To determine your **Balance Subject to Interest Rate**, use the dates and balances provided in the Reserve Line Balance Summary section. The date next to the first Balance Subject to Interest is day one for that balance and is applicable up to (but not including) the date of the next balance (if there is one). We multiply the Balance Subject to Interest by the number of days it is applicable and add them up to get the same number of days in the billing cycle. We then divide the result by the number of billing days in the cycle. This is your **Balance Subject to Interest Rate**. Any unpaid interest charges and unpaid fees are not included in the Balance Subject to Interest. The *****INTEREST CHARGE***** begins from the date of each advance.

REPORTS TO AND FROM CREDIT BUREAUS FOR RESERVE LINES

We may report information about your account to credit bureaus. Late payments, missed payments or other defaults on your account may be reflected in your credit report.

CONSUMER REPORT DISPUTES

We may report information about account activity on consumer and small business deposit accounts and consumer reserve lines to Consumer Reporting Agencies (CRA). As a result, this may prevent you from obtaining services at other financial institutions. If you believe we have inaccurately reported information to a CRA, you may submit a dispute by calling 844.624.8230 or by writing to: U.S. Bank Attn: Consumer Bureau Dispute Handling (CBDH), P.O. Box 3447, Oshkosh, WI 54903-3447. In order for us to assist you with your dispute, you must provide: your name, address and phone number; the account number; the specific information you are disputing; the explanation of why it is incorrect; and any supporting documentation (e.g., affidavit of identity theft), if applicable.



49-99 COOPERATIVE LIBRARY SYSTEM
222 E HARVARD ST
GLENDALE CA 91205-1017

Business Statement

Account Number:
1 657 1804 8557
Statement Period:
Dec 2, 2024
through
Dec 31, 2024

INFORMATION YOU SHOULD KNOW

(CONTINUED)

- Monthly Maintenance Fee - \$33.00 (increased from \$30.00)
- Debits (per item):
 - Check/Paper - \$0.35 (increased from \$0.30)
 - Electronic - \$0.32 (increased from \$0.25)
- Credits (per item):
 - Electronic - \$0.45 (increased from \$0.35)
- Deposited Items - \$0.30 (increased from \$0.25)
- Cash Deposit Fee - \$0.38 per \$100 (increased from \$0.37 per \$100)
- Paper Statement (per statement cycle)
 - No Check Images - \$6.50 (increased from \$6.00)
 - Front & Back Check Images - \$16.00 plus \$0.045 per item > 100 items (increased from \$16.00 plus \$0.035 per item > 100 items)
- Other/Business Savings Sweep
 - Business Saving Sweep option available for a \$70.00 monthly fee (increased from \$65.00)
- Cash Deposits
 - Premium Checking Branch Deposit Processing (per deposit) - \$3.00 (increased from \$2.75)
 - Premium Checking Night Deposit Processing (per deposit) - \$3.00 (increased from \$2.75)

Premium Business Money Market

- Monthly Deposited Items - \$0.30 (increased from \$0.25)
- Monthly Cash Deposit Fee - \$0.38 per \$100 (increased from \$0.37 per \$100)
- Paper Statement (per statement cycle)
 - No Check Images - \$6.50 (increased from \$6.00)
 - Front & Back Check Images - \$16.00 plus \$0.045 per item > 100 items (increased from \$16.00 plus \$0.035 per item > 100 items)

Premium Business Checking and Premium Business Money Market

- Premium Business Checking and Premium Business Money Market Deposit Coverage Fee - Varies (previously \$0.129)
 - Footnote reference is updated to clarify this change
- Wire Transfers
 - Wire Advice - Mail - \$20.00 (increased from \$15.00)
- Domestic Wires
 - Incoming Fedwire CTP - \$17.50 (increased from \$16.00)

Beginning January 2, 2025, a copy of the *Business Pricing Information* document will be available by calling 800-673-3555 or by visiting your local branch.

If you have any questions, you can call us at 800-673-3555. Our business bankers are here to help 8 a.m. to 8 p.m. CT Monday through Friday and 8 a.m. to 6:30 p.m. CT on Saturday. We accept relay calls. Our bankers are also available to help at your local branch via appointment.

PLATINUM BUSINESS CHECKING

Member FDIC

U.S. Bank National Association

Account Number 1-657-1804-8557

Account Summary

	# Items		
Beginning Balance on Dec 2		\$	48,501.09
Other Withdrawals	1		5.00-
Ending Balance on Dec 31, 2024		\$	48,496.09

Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
Dec 13	Analysis Service Charge	1300000000	\$ 5.00-
Total Other Withdrawals			\$ 5.00-



49-99 COOPERATIVE LIBRARY SYSTEM
 222 E HARVARD ST
 GLENDALE CA 91205-1017

Business Statement

Account Number:



Statement Period:

Dec 2, 2024

through

Dec 31, 2024

Page 3 of 3

PLATINUM BUSINESS CHECKING

(CONTINUED)

U.S. Bank National Association

Account Number 1-657-1804-8557

Balance Summary

<i>Date</i>	<i>Ending Balance</i>
Dec 13	48,496.09

Balances only appear for days reflecting change.

ANALYSIS SERVICE CHARGE DETAIL

Account Analysis Activity for: November 2024

Account Number:	1-657-1804-8557	\$	5.00
Analysis Service Charge assessed to	1-657-1804-8557	\$	5.00

Service Activity Detail for Account Number 1-657-1804-8557

<i>Service</i>	<i>Volume</i>	<i>Avg Unit Price</i>	<i>Total Charge</i>
Depository Services			
Image Paper DDA Statement	1		No Charge
Subtotal: Depository Services			0.00
Electronic Deposit Services			
Mobile Maint - per Device	1	5.00000	5.00
Subtotal: Electronic Deposit Services			5.00
Fee Based Service Charges for Account Number 1-657-1804-8557			\$ 5.00



P.O. Box 1800
Saint Paul, Minnesota 55101-0800

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49-99 COOPERATIVE LIBRARY SYSTEM
222 E HARVARD ST
GLENDALE CA 91205-1017

Business Statement

Account Number:

Statement Period:

Jan 2, 2025
through
Jan 31, 2025

Page 1 of 1



To Contact U.S. Bank

24-Hour Business

Solutions: 800-673-3555

U.S. Bank accepts Relay Calls

Internet: usbank.com

PLATINUM BUSINESS CHECKING

Member FDIC

U.S. Bank National Association

Account Number 1-657-1804-8557

Account Summary

	# Items		
Beginning Balance on Jan 2		\$	48,496.09
Other Withdrawals	1		5.00-
Ending Balance on Jan 31, 2025		\$	48,491.09

Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
Jan 15	Analysis Service Charge	1600000000	\$ 5.00-
Total Other Withdrawals			\$ 5.00-

Balance Summary

Date	Ending Balance
Jan 15	48,491.09

Balances only appear for days reflecting change.

ANALYSIS SERVICE CHARGE DETAIL

Account Analysis Activity for: December 2024

Account Number:	1-657-1804-8557	\$	5.00
Analysis Service Charge assessed to	1-657-1804-8557	\$	5.00

Service Activity Detail for Account Number 1-657-1804-8557

Service	Volume	Avg Unit Price	Total Charge
Depository Services			
Image Paper DDA Statement	1		No Charge
Subtotal: Depository Services			0.00
Electronic Deposit Services			
Mobile Maint - per Device	1	5.00000	5.00
Subtotal: Electronic Deposit Services			5.00
Fee Based Service Charges for Account Number 1-657-1804-8557			\$ 5.00



BALANCE YOUR ACCOUNT

To keep track of all your transactions, you should balance your account every month. Please examine this statement immediately. We will assume that the balance and transactions shown are correct unless you notify us of an error.

Outstanding Deposits

DATE	AMOUNT
TOTAL	\$

Outstanding Withdrawals

DATE	AMOUNT
TOTAL	\$

- List any deposits that do not appear on your statement in the Outstanding Deposits section at the left. Record the total.
- Check off in your checkbook register all checks, withdrawals (including Debit Card and ATM) and automatic payments that appear on your statement. Withdrawals that are NOT checked off should be recorded in the Outstanding Withdrawals section at the left. Record the total.
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CONSUMER BILLING RIGHTS SUMMARY REGARDING YOUR RESERVE LINE

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- We can apply any unpaid amount against your credit limit.

Reserve Line Balance Computation Method: To determine your **Balance Subject to Interest Rate**, use the dates and balances provided in the Reserve Line Balance Summary section. The date next to the first Balance Subject to Interest is day one for that balance and is applicable up to (but not including) the date of the next balance (if there is one). We multiply the Balance Subject to Interest by the number of days it is applicable and add them up to get the same number of days in the billing cycle. We then divide the result by the number of billing days in the cycle. This is your **Balance Subject to Interest Rate**. Any unpaid interest charges and unpaid fees are not included in the Balance Subject to Interest. The *****INTEREST CHARGE***** begins from the date of each advance.

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

November 01, 2024 through November 29, 2024

Account Number: [REDACTED]

CUSTOMER SERVICE INFORMATION

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

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49-99 COOPERATIVE LIBRARY SYSTEM
222 E. HARVARD ST
GLENDALE CA 91205



CHECKING SUMMARY

Chase Platinum Business Checking

	INSTANCES	AMOUNT
Beginning Balance		\$251,609.63
Deposits and Additions	3	19,110.00
Electronic Withdrawals	3	-6,414.12
Ending Balance	6	\$264,305.51

Your Chase Platinum Business Checking account provides:

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

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

DEPOSITS AND ADDITIONS

DATE	DESCRIPTION	AMOUNT
11/05	Remote Online Deposit	\$7,170.00
11/12	Remote Online Deposit	5,970.00
11/12	Remote Online Deposit	5,970.00
Total Deposits and Additions		\$19,110.00

ELECTRONIC WITHDRAWALS

DATE	DESCRIPTION	AMOUNT
11/12	11/12 Online Payment 22692557657 To Unity Courier Services, Inc.	\$4,331.12
11/12	11/12 Online Payment 22692512444 To Califa Group	1,800.00
11/27	11/27 Online Payment 22842548476 To Cj Brown & Company, Cpas	283.00
Total Electronic Withdrawals		\$6,414.12

DAILY ENDING BALANCE

DATE	AMOUNT
11/05	\$258,779.63
11/12	264,588.51
11/27	264,305.51



November 01, 2024 through November 29, 2024

Account Number: [REDACTED]

SERVICE CHARGE SUMMARY

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

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

SERVICE CHARGE DETAIL

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

ACCOUNT 000000653283385

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

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

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

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

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

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

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

For business accounts, see your deposit account agreement or other applicable agreements that govern your account for details.

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

JPMorgan Chase Bank, N.A. Member FDIC



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

November 30, 2024 through December 31, 2024

Account Number: [REDACTED]

CUSTOMER SERVICE INFORMATION

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

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 49-99 COOPERATIVE LIBRARY SYSTEM
 222 E. HARVARD ST
 GLENDALE CA 91205



A reminder about incoming wire transfer fees

Due to a systems issue, we may not have charged you for all incoming wires in the past. On or after March 23, 2025, wire transfer fees will be charged for incoming wires in accordance with your Chase Deposit Account Agreement.

Please visit chase.com/business/disclosures and review the Additional Banking Services and Fees document for more details.

Please note, we don't charge incoming wire transfer fees for Chase Performance Business Checking®, Chase Performance Business Checking with Interest®, Chase Platinum Business CheckingSM, Chase Business Complete CheckingSM accounts when transfer is originally sent with the help of a Chase banker or using chase.com or Chase Mobile, Chase Business Complete CheckingSM accounts with Military Banking Benefits, IOLTA, IOLA, IBRETA, IOREBTA, IRETA, COLTAF, CARHOF, UARHOFSM, Client Funds CheckingSM and Client Funds SavingsSM accounts.

If you have any questions, call the number on this statement.

CHECKING SUMMARY

Chase Platinum Business Checking

	INSTANCES	AMOUNT
Beginning Balance		\$264,305.51
Deposits and Additions	1	77,810.00
Electronic Withdrawals	4	-9,582.81
Ending Balance	5	\$332,532.70

Your Chase Platinum Business Checking account provides:

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

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

DEPOSITS AND ADDITIONS

DATE	DESCRIPTION	AMOUNT
12/03	Remote Online Deposit 5	\$77,810.00
Total Deposits and Additions		\$77,810.00



November 30, 2024 through December 31, 2024

Account Number: [REDACTED]

ELECTRONIC WITHDRAWALS

DATE	DESCRIPTION	AMOUNT
12/10	12/10 Online Payment 23004388422 To Unity Courier Services, Inc.	\$4,331.12
12/17	12/17 Online Payment 23081858221 To Unity Courier Services, Inc.	992.73
12/24	12/24 Online Payment 23160870136 To Cj Brown & Company, Cpas	2,287.00
12/24	12/24 Online Payment 23160502758 To Unity Courier Services, Inc.	1,971.96
Total Electronic Withdrawals		\$9,582.81

DAILY ENDING BALANCE

DATE	AMOUNT
12/03	\$342,115.51
12/10	337,784.39
12/17	336,791.66
12/24	332,532.70

SERVICE CHARGE SUMMARY

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

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

SERVICE CHARGE DETAIL

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

ACCOUNT 000000653283385

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

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



November 30, 2024 through December 31, 2024

Account Number: [REDACTED]

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

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

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

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

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

For business accounts, see your deposit account agreement or other applicable agreements that govern your account for details.

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

JPMorgan Chase Bank, N.A. Member FDIC



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

January 01, 2025 through January 31, 2025

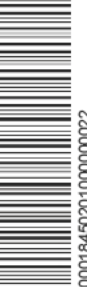
Account Number: [REDACTED]

CUSTOMER SERVICE INFORMATION

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

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49-99 COOPERATIVE LIBRARY SYSTEM
 222 E. HARVARD ST
 GLENDALE CA 91205



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To help protect you from fraud and scams, you'll no longer be able to send Zelle® payments to recipients originating from social media - such as social media marketplaces or messaging apps.

Due to the significant rise in social media scams and to help protect your account, we'll be updating our policies on March 23, 2025, limiting your ability to send Zelle® payments identified as originating from contact through social media. As a result, we may:

- Request details about your payment's purpose and how you made contact with the recipient.
- Block or decline payments identified as originating from contact through social media.
- Decline payments, restrict your use of Zelle® through Chase or take other actions as described in your account agreement.

The updates to the policy become effective March 23, 2025, and will be outlined in Section 2 of the Zelle® Service Agreement, which may appear as a separate agreement or as an Addendum to the Digital Services Agreement. You can review the new agreements beginning January 23, 2025. Here's how to access them:

- On chase.com/business, log in to your account, click the Main Menu, then select "Agreements & disclosures."
- On the Chase Mobile® app, go to "Legal information" in Profile & Settings or at the bottom of the home page, then "Legal agreements and disclosures."

If you have questions, please call the number on this statement.

CHECKING SUMMARY

Chase Platinum Business Checking

	INSTANCES	AMOUNT
Beginning Balance		\$332,532.70
Electronic Withdrawals	5	-4,696.45
Ending Balance	5	\$327,836.25

Your Chase Platinum Business Checking account provides:

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

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



January 01, 2025 through January 31, 2025

Account Number: [REDACTED]

ELECTRONIC WITHDRAWALS

DATE	DESCRIPTION	AMOUNT
01/07	01/07 Online Payment 23310784704 To Unity Courier Services, Inc.	\$985.98
01/14	01/14 Online Payment 23382382868 To Cj Brown & Company, Cpas	643.00
01/14	01/14 Online Payment 23382364772 To Unity Courier Services, Inc.	1,022.49
01/21	01/21 Online Payment 23458359052 To Unity Courier Services, Inc.	1,022.49
01/28	01/28 Online Payment 23528096421 To Unity Courier Services, Inc.	1,022.49
Total Electronic Withdrawals		\$4,696.45

DAILY ENDING BALANCE

DATE	AMOUNT
01/07	\$331,546.72
01/14	329,881.23
01/21	328,858.74
01/28	327,836.25

SERVICE CHARGE SUMMARY

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

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

SERVICE CHARGE DETAIL

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

ACCOUNT 000000653283385

Other Service Charges:	
Cash Management Services	
Debit Block Maintenance	1

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



January 01, 2025 through January 31, 2025

Account Number: [REDACTED]

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

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

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

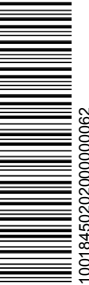
- Your name and account number;
- A description of the error or the transaction you are unsure about, and why you think it is an error or want more information; and
- The amount of the suspected error.

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

For business accounts, see your deposit account agreement or other applicable agreements that govern your account for details.

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

JPMorgan Chase Bank, N.A. Member FDIC



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Agenda Item 6

DATE: March 6, 2025
TO: 49-99 Administrative Council
FROM: Andy Beck, Controller, SCLC/49-99

SUBJECT: Membership Dues FY 2025/26 (ACTION)

BACKGROUND: In December 2024, the Administrative Council approved a 5% increase in membership dues for fiscal year 2025/26. As a result, membership dues total \$40,131.

For fiscal year 2024/25, Califa dues totaled \$1,800. No change in Califa dues were noted for fiscal year 2025/26.

FISCAL IMPACT: An increase of \$1,911 in membership dues from \$38,220 to \$40,131. Expenditure of \$1,800 for Califa Membership Dues to be paid from 49-99 membership.

RECOMMENDATION: Approve membership dues and Califa dues schedules for fiscal year 2025/26.

EXHIBITS:

- a. Member Dues Schedule
- b. Califa Dues Schedule

Membership Dues

Agenda Item 6a

49-99 MEMBERSHIP DUES		
Member	FY2425 Dues	FY2526 Dues
Amador - ACL	\$ 5,970.00	\$ 6,268.50
Calaveras - CCL	\$ 5,970.00	\$ 6,268.50
Lodi - LPL	\$ 5,970.00	\$ 6,268.50
Stanislaus - SCL	\$ 7,170.00	\$ 7,528.50
Stockton/SJ - SJCL	\$ 7,170.00	\$ 7,528.50
Tuolumne - TCL	\$ 5,970.00	\$ 6,268.50
Totals	\$ 38,220.00	\$ 40,131.00

Califa Dues

Agenda Item 6b

Location	FTE	Califa Membership Fee	With discount to match previous pricing
49-99 Cooperative Library System	System Office	\$150.00	\$0.00
Amador County Library	6-15	\$300.00	\$234.78
Calaveras County Library	6-15	\$300.00	\$234.78
Lodi Public Library	16-99	\$400.00	\$313.04
Stanislaus County Library	>100	\$500.00	\$391.31
Stockton-San Joaquin County Public Librar	>100	\$500.00	\$391.31
Tuolumne County Free Library	6-15	\$300.00	\$234.78
Total		\$2,450.00	\$ 1,800.00



Agenda Item 7

DATE: March 6, 2025
TO: 49-99 Administrative Council
FROM: Wayne Walker, Deputy Director, 49-99/SCLC

SUBJECT: **LINK+ / Delivery Update (DISCUSSION)**

BACKGROUND: Overall monthly Unity Delivery charges have remained lower, on average, as of late compared to the previous fiscal years. No issues to report on overall courier delivery service. Unity courier recently switched from monthly to weekly billing for service. By doing so, they can assess the weekly fuel service charges more accurately.

No other issues have been noted or reported concerning the service from Innovative/Clarivate for the LINK+ (InnReach) software itself.

With the ongoing budget conversations, LINK+ members have been reaching out to Innovative to discuss and express concerns about the ongoing and future year's cost of the LINK+ service. Through these conversations, Innovative/Clarivate has proposed a small consideration to help address these concerns.

FISCAL IMPACT: To be determined.

RECOMMENDATION: None

EXHIBITS: None



Agenda Item 8

DATE: March 6, 2025
TO: 49-99 Administrative Council
FROM: Andy Beck, Controller, SCLC/49-99

SUBJECT: **Audit Report FY2023/24 (ACTION)**

BACKGROUND: The State and County requires an audit of the financial statements to be performed by an independent auditor. Accordingly, the audited financial statements of the System are submitted to the State of California and Counties within its jurisdiction. For the fiscal year ended June 30, 2024, interim testing was conducted in November 2024 and final fieldwork was completed in February 2025. The draft financial statements for the System have been included for review.

For the fiscal year June 30, 2024, there were no material weaknesses or significant deficiencies.

FISCAL IMPACT: None

RECOMMENDATION: To recommend acceptance of the Financial Audit.

EXHIBIT:

- a. Draft audited financial statements
- b. Draft management report



49-99 Cooperative Library System

Annual Financial Report

For the Fiscal Year Ended June 30, 2024

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49-99 Cooperative Library System
Annual Financial Report
For the Fiscal Year Ended June 30, 2024

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**49-99 Cooperative Library System
Annual Financial Report
For the Fiscal Year Ended June 30, 2024**

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Financial Section

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Independent Auditor's Report

Administrative Council
49-99 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 49-99 Cooperative Library System (System) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the System's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the 49-99 Cooperative Library System as of June 30, 2024, 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), 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 19, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 6, 2025, 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 20 and 21.

C.J. Brown & Company, CPAs
Cypress, California
March 6, 2025

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49-99 Cooperative Library System
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2024

As management of the 49-99 Cooperative Library System (System), we offer readers of the System's financial statements this narrative overview, analysis of the financial activities, and performance of the System for the fiscal year ended June 30, 2024. 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 2.87%, or \$10,625, from \$370,213 to \$380,838, in fiscal year 2024.
- The System's total revenues decreased 7.62%, or \$15,291, from \$200,560 to \$185,269, in fiscal year 2024.
- The System's total expenses increased 1.93%, or \$3,312, from \$171,332 to \$174,644, in fiscal year 2024.

Using This Financial Report

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

Government-wide Financial Statements

Statement of Net Position and Statement of Activities

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

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

49-99 Cooperative Library System
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2024

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 18.

Government-wide Financial Analysis

Statement of Net Position

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

Condensed Statements of Net Position			
	2024	2023	Change
Assets:			
Current assets	\$ 389,113	382,292	6,821
Total assets	389,113	382,292	6,821
Liabilities:			
Current liabilities	8,275	12,079	(3,804)
Total liabilities	8,275	12,079	(3,804)
Net position:			
Unrestricted	380,838	370,213	10,625
Total net position	\$ 380,838	370,213	10,625

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 \$380,838 as of June 30, 2024. At the end of fiscal year 2024, the System shows a positive balance in its unrestricted net position of \$380,838, that may be utilized in future years.

49-99 Cooperative Library System
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2024

Government-wide Financial Analysis, continued

Statement of Activities

A summary of the statement of activities is as follows:

Condensed Statements of Activities

<i>Governmental Activities:</i>	<u>2024</u>	<u>2023</u>	<u>Change</u>
Expenses:			
System operations	\$ 174,644	171,332	3,312
Total expenses	<u>174,644</u>	<u>171,332</u>	<u>3,312</u>
Revenues:			
Program revenues	147,049	162,340	(15,291)
General revenues	<u>38,220</u>	<u>38,220</u>	<u>-</u>
Total revenues	<u>185,269</u>	<u>200,560</u>	<u>(15,291)</u>
Change in net position	10,625	29,228	(18,603)
Net position – beginning of year	<u>370,213</u>	<u>340,985</u>	<u>29,228</u>
Net position – end of year	<u>\$ 380,838</u>	<u>370,213</u>	<u>10,625</u>

The statement of activities shows how the government's net position changes during the fiscal year. In the case of the System, net position increased 2.87%, or \$10,625, from \$370,213 to \$380,838, in fiscal year 2024 from ongoing operations.

The System's total revenues decreased 7.62%, or \$15,291, from \$200,560 to \$185,269 in fiscal year 2024, due primarily to decreases of \$11,025 in CLSA revenues, and \$4,266 in federal grant revenues

The System's total expenses increased 1.93%, or \$3,312, from \$171,332 to \$174,644, in fiscal year 2024, due primarily to an increase of \$7,581 in communication and delivery; which was offset by a decrease of \$4,266 in federal grant expense.

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 for spending at the end of each fiscal year.

As of June 30, 2024, the System's General Fund reported a fund balance of \$380,838, of which \$304,301 constitutes the System's *unassigned fund balance*, which is available for future expenditures.

General Fund Budgetary Highlights

In fiscal year 2024, actual expenditures at year-end were \$3,702 less than budgeted. Actual revenues at year-end were \$3,077 less than budgeted.

The General Fund budget to actual comparison schedule can be found on page 19.

49-99 Cooperative Library System
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2024

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 49-99 Cooperative Library System, 222 East Harvard Street, Glendale, California 91205.

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Basic Financial Statements

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49-99 Cooperative Library System
Statement of Net Position
June 30, 2024

	<u>2024</u>
Assets:	
Cash and cash equivalents (note 2)	\$ 312,576
Prepaid expenses and deposits	<u>76,537</u>
Total assets	<u>389,113</u>
Liabilities:	
Accounts payable	5,198
Unearned revenue	<u>3,077</u>
Total liabilities	<u>8,275</u>
Net position:	
Unrestricted	<u>380,838</u>
Total net position	<u>\$ 380,838</u>

See accompanying notes to the basic financial statements

**49-99 Cooperative Library System
Statement of Activities
For the Fiscal Year Ended June 30, 2024**

<i>Governmental Activities:</i>	<u>2024</u>
Expenses:	
System operations:	
Communication and delivery	\$ 142,569
Administrative expense	<u>32,075</u>
Total expenses	<u>174,644</u>
Program revenues:	
California Library Services Act revenues	<u>147,049</u>
Total program revenues	<u>147,049</u>
Net program expense	<u>(27,595)</u>
General revenues:	
Membership dues	<u>38,220</u>
Total general revenues	<u>38,220</u>
Changes in net position	10,625
Net position – beginning of year	<u>370,213</u>
Net position – end of year	<u>\$ 380,838</u>

See accompanying notes to the basic financial statements

49-99 Cooperative Library System
Reconciliation of the Balance Sheet of Governmental Type Fund
to the Statement of Net Position
June 30, 2024

	<u>General Fund</u>	<u>Reclassifications & Eliminations</u>	<u>Statement of Net Position</u>
Assets:			
Cash and cash equivalents (note 2)	\$ 312,576	-	312,576
Prepaid expenses and deposits	<u>76,537</u>	<u>-</u>	<u>76,537</u>
Total assets	<u><u>389,113</u></u>	<u><u>-</u></u>	<u><u>389,113</u></u>
Liabilities:			
Accounts payable	5,198	-	5,198
Unearned revenue	<u>3,077</u>	<u>-</u>	<u>3,077</u>
Total liabilities	<u><u>8,275</u></u>	<u><u>-</u></u>	<u><u>8,275</u></u>
Fund balance: (note 3)			
Nonspendable	76,537	(76,537)	-
Unassigned	<u>304,301</u>	<u>(304,301)</u>	<u>-</u>
Total fund balance	<u><u>380,838</u></u>	<u><u>(380,838)</u></u>	<u><u>-</u></u>
Total liabilities and fund balance	<u><u>\$ 389,113</u></u>		
Net position:			
Unrestricted		\$ <u>380,838</u>	<u>380,838</u>
Total net position		<u><u>\$ 380,838</u></u>	<u><u>380,838</u></u>
Reconciliation:			
Fund balance of governmental funds			\$ <u>380,838</u>
Net position of governmental activities			<u><u>\$ 380,838</u></u>

See accompanying notes to the basic financial statements

49-99 Cooperative Library System
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance
of Governmental Type Fund to the Statement of Activities
For the Fiscal Year Ended June 30, 2024

	General Fund	Reclassifications & Eliminations	Statement of Activities
Expenditures/Expenses:			
System operations:			
Communication and delivery	\$ 142,569	-	142,569
Administrative expense	32,075	-	32,075
Total expenditures/expenses	174,644	-	174,644
Program revenues:			
California Library Services Act revenue	147,049	-	147,049
Total program revenues	147,049	-	147,049
Net program expense			27,595
General revenues:			
Member and associate dues	38,220	-	38,220
Total general revenues	38,220	-	38,220
Total revenues	185,269	-	
Excess of revenues over expenditures	10,625	(10,625)	-
Changes in net position	-	10,625	10,625
Fund balance/Net position – beginning of year	370,213	-	370,213
Fund balance/Net position – end of year	\$ 380,838	-	380,838
Reconciliation:			
Net change in fund balance of governmental fund			\$ <u>10,625</u>
Changes in net position of governmental activities			\$ <u>10,625</u>

See accompanying notes to the basic financial statements

49-99 Cooperative Library System
Notes to the Basic Financial Statements
June 30, 2024

(1) Reporting Entity and Summary of Significant Accounting Policies

A. Organization and Operations of the Reporting Entity

The 49-99 Cooperative Library System (System) was formed as a joint resolution System under the terms of the California Library Services Act (Education Code §18700 *et seq.*). The objective of the System is to improve library services to the citizens served by member libraries through sharing of resources and services, through developing new services and resources, and through offering System services as described in the California Library Services Act.

B. Basis of Accounting and Measurement Focus

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

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

Government-wide Financial Statements

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

Governmental Fund Financial Statements

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

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

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

49-99 Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2024

(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, 2024:

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.

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.

49-99 Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2024

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

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

3. Investments and Investment Policy

The System has adopted an investment policy to deposit funds in financial institutions. Changes in fair value that occur during a fiscal year are recognized as unrealized gains or losses and reported for that fiscal year. Investment income includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

4. Unearned Revenue

Unearned revenue consists of grants awarded, pending its use.

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.

49-99 Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2024

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

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

6. Fund Balance, continued

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

Fund Balance Policy

The Administrative Council establishes, modifies, or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year. When both restricted and unrestricted resources are available for use, it is the System’s policy to use restricted resources first, followed by the unrestricted, committed, assigned, and unassigned resources as they are needed. The System believes that sound financial management principles require that sufficient funds be retained by the System to provide a stable financial base at all times. To retain this stable financial base, the System needs to maintain an unrestricted fund balance sufficient to fund cash flows of the System and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed, assigned, and unassigned fund balance are considered unrestricted. The purpose of the System’s fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels or raising fees because of temporary revenue shortfalls or unpredicted one-time expenditures.

(2) Cash and Cash Equivalents

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

	2024
Deposits held in financial institutions	\$ 312,576
Total	\$ 312,576

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).

49-99 Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2024

(2) Cash and Cash Equivalents

Custodial Credit Risk, continued

The California Government Code and the System’s investment policy does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by public agencies. Of the bank balance, up to \$250,000 is federally insured and the remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the System’s name.

Interest Rate Risk

Interest rate risk is the risk that the change in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the System can manage its exposure to interest rate risk is by purchasing a combination of short-term and long-term investments, and by timing cash flows from maturities so that a portion of the portfolio matures or comes close to maturity evenly over time as necessary to provide for cash flow requirements and liquidity needed for operations. As of June 30, 2024, the System maintained no investments subject to market interest rate risk fluctuations.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

(3) Fund Balance

Fund balance is presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned (See Note 1.D.6 for a description of these categories). A detailed schedule of fund balance and their funding composition at June 30, 2024, is as follows:

Description	2024
Nonspendable	\$ 76,537
Unassigned	304,301
Total	\$ <u>380,838</u>

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

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

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.

49-99 Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2024

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

Governmental Accounting Standards Board Statement No. 101, continued

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.

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.

Governmental Accounting Standards Board Statement No. 103

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

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

49-99 Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2024

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

Governmental Accounting Standards Board Statement No. 104

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

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

(5) Commitments and Contingencies

Grant

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

Litigation

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

(6) Subsequent Events

Events occurring after June 30, 2024, have been evaluated for possible adjustment to the financial statements or disclosure as of March 6, 2025, 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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**49-99 Cooperative Library System
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2024**

	<u>Adopted Original Budget</u>	<u>Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
Expenditures/Expenses:					
Communication and delivery	\$ 145,647	-	145,647	142,569	3,078
Administrative expense	32,699	-	32,699	32,075	624
Total expenditures/expenses	<u>178,346</u>	<u>-</u>	<u>178,346</u>	<u>174,644</u>	<u>3,702</u>
Program revenues:					
California Library Services Act revenue	150,126	-	150,126	147,049	(3,077)
Total program revenues	<u>150,126</u>	<u>-</u>	<u>150,126</u>	<u>147,049</u>	<u>(3,077)</u>
General revenues:					
Membership dues	38,220	-	38,220	38,220	-
Total general revenues	<u>38,220</u>	<u>-</u>	<u>38,220</u>	<u>38,220</u>	<u>-</u>
Total revenues	<u>188,346</u>	<u>-</u>	<u>188,346</u>	<u>185,269</u>	<u>(3,077)</u>
Excess(deficiency) of revenues over expenditures	10,000	<u>-</u>	10,000	10,625	<u>625</u>
Fund balance – beginning of year	<u>370,213</u>		<u>370,213</u>	<u>370,213</u>	
Fund balance – end of year	<u>\$ 380,213</u>		<u>380,213</u>	<u>380,838</u>	

Notes to Required Supplementary Information

(1) Budgets and Budgetary Data

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

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

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Report on Internal Controls and Compliance

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

Administrative Council
49-99 Cooperative Library System
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 49-99 Cooperative Library System (System) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprises the System’s basic financial statements, and have issued our report thereon dated March 6, 2025.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

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

Purpose of this Report

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

C.J. Brown & Company, CPAs
Cypress, California
March 6, 2025

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49-99 Cooperative Library System

Management Report

June 30, 2024

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49-99 Cooperative Library System

Management Report

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Administrative Council
49-99 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 49-99 Cooperative Library System (System) as of and for the year ended June 30, 2024, 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
March 6, 2025

APPENDIX

49-99 Cooperative Library System

Audit/Finance Committee Letter

June 30, 2024

DRAFT

Administrative Council
49-99 Cooperative Library System
Glendale, California

We have audited the financial statements of the governmental activities and each major fund of the 49-99 Cooperative Library System (System) for the year ended June 30, 2024, and have issued our report thereon dated March 6, 2025.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated September 3, 2024, 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 March 6, 2025.

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 2024. 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 estimate affecting the financial statements is as follows:

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

Financial Statement Disclosures

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

The disclosure of the 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 March 6, 2025.

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
March 6, 2025

DRAFT



Agenda Item 9

DATE: March 6, 2025
TO: 49-99 Administrative Council
FROM: Wayne Walker, Deputy Director, 49-99/SCLC

SUBJECT: CLSA FY 2025/26 Planning (DISCUSSION)

BACKGROUND: Each year, the 49-99 Cooperative Library System receives California Library Services Act (CLSA) funds from the state to promote resource sharing within the system. To receive these funds, 49-99 must complete and submit a Plan of Service to be approved by the California Library Services Board (CLSB). The Plan, which was submitted in June, outlines how the system intends to expend funds and how those expenditures will benefit the communities served by 49-99 member libraries.

While the State budget will not be approved by the Governor until the end of June, his proposed budget, released in January, indicates that he plans to maintain the fifty percent cuts to CLSA funds as he did for this current fiscal year. Furthermore, the State Library has not yet released proposed CLSA system allocations for FY 2025/26. Historically, those preliminary allocations are shared by the State Library in April. The preliminary allocations will define the Plan of Service the system will need to submit to the State Library to apply for these funds.

49-99 allocates all available CLSA Communication and Delivery funds towards the LINK+ service after a small portion is allocated for an annual financial audit service.

FISCAL IMPACT: To be determined

RECOMMENDATION: Informational item

EXHIBITS: None

California State Library, Library Development Services
Cooperative Library System Liaison Report
Updated February 18, 2025

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State Library News

LDS Newsletter

Sign up today for our [newsletter!](#) Please share this with your teams.

California Public Libraries Survey

California's 2023-2024 Public Libraries Survey opened for data input on September 3, 2024 and closed October 31, 2024. The data will be submitted to IMLS in January-February 2025 and libraries may be contacted to correct entry errors. Vetted data will be available for use by the public and all libraries in the spring. For questions, contact LibraryStatistics@library.ca.gov

While you wait for the full dataset, you can access [2024 California Public Library Staff Survey](#). The snapshot survey, conducted every three years, enables you to view salary ranges for ten positions commonly included in California public libraries' staff. The table includes library type (county, city, etc.), population served, size of service area, number of outlets (branches and bookmobiles), and county. You can sort the table in LibPAS by clicking on those headings. You can also download the whole dataset by clicking on the little excel icon.

Marketing Toolkits

The [California State Library's marketing toolkits](#) are designed to help California libraries deliver consistent messaging about the services and resources you provide to your communities. This is part of an effort to help coordinate statewide messaging about the many great things libraries do every day. We encourage you to use the messages, graphics, and other resources to raise awareness and reinforce the value and impact libraries provide to their communities.

California Freedom To Read Act

The California Freedom to Read Act requires every public library jurisdiction that directly receives any state funding to establish, adopt, and maintain a written and publicly accessible collection development policy for its libraries by January 1, 2026. The State Library has set up [this webpage](#) to help libraries in complying with the law.

At the State Library, we would like to see the language in the bill in your collection development policies as is. We cannot provide any legal interpretation or advice on the language submitted.

We understand that some libraries might experience a challenge with this request, so we urge you reach out very soon if this is the case to collectiondevelopmentpolicy@library.ca.gov. We will offer libraries the opportunity to demonstrate how their policy complies with the language in the new law. This information would come in the form of an attachment to your policy, from the library director, that clearly explains how your policy's language maps to the language in the law. As a reminder, we at the State Library are consultants and administrators and we cannot provide a legal interpretation of your policy.

State Library staff are available to provide technical assistance to libraries who need help with their policies. If you would like to speak with a State Library staff member about your policy or the bill, please email collectiondevelopmentpolicy@library.ca.gov with your request.

Open Opportunities

LSTA 2025-2025 Grant Opportunities Open – Apply by 3/12/2025 at Noon

The application period for five [2025-26 LSTA grant opportunities](#) is now open! The application period will close on **Wednesday, March 12 at 12:00 noon**.

Funding for these opportunities is contingent upon federal funding confirmation, the passage of the 2025-26 state budget, and authorization in the state budget to expend these funds.

The State Library team is here to help! [Request a meeting](#) before February 26 to discuss your proposal with members of our team. For those with questions about designing equitable grant programs, we may ask a trained [Equity Advisor](#) to join the meeting.

Please see a description of each of the five LSTA grant opportunities below and follow the links for more information about each opportunity, including instructions about how to apply. Also see the [LSTA Application Guide](#) for complete guidelines and instructions.

[Community Impact Grants](#)

[Teens Succeed](#)

[Play for All](#)

[Sustainable California Libraries](#)

[eBooks for All California](#)

Please email lstagrants@library.ca.gov with any questions.

Book to Action Funding Opportunity

In partnership with the California State Library and the Office of the First Partner of California, the California Library Association will provide up to \$5,000 in reimbursement to California public library outlets to support Book to Action programming with their communities. For details and to apply, visit the [Book to Action opportunity page](#). Application period closes on **Friday, March 28, 2025 at 12:00 noon**. Email youthandfamily@cla-net.org with any questions.

Career Online High School

The [Career Online High School](#) (COHS) program is open to all public libraries in the state and **there is no required local match to participate**. Libraries may opt into the COHS program at any time using the [COHS Interest Form](#), 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

For information on ongoing training, visit the CLLS training and meeting [calendar](#). Monthly networking/community of practice calls for general CLLS topics, family literacy, and ESL are also scheduled for each month. The Adult Learner Leadership Institute project has announced four cohort dates for 2025. The CLLS website has migrated to the California State Library: <https://www.library.ca.gov/services/to-libraries/cls/> For more information on any of these programs, or to subscribe to the CLLS staff or CLLS directors' listserv, contact cls@library.ca.gov. CLLS is State funded, and Literacy Initiatives projects are LSTA funded.

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

- Access live and recorded professional development for *all* members of your staff at www.callacademy.org.
- [Subscribe to the CALL Letters newsletter](#) for weekly updates.
- Have a good training idea? Anyone can complete the [CALL for Presentations](#).
- Encourage all levels of your staff to get started with [CALL Academy](#).

LSTA funded.

California Revealed

California Revealed is a statewide initiative that helps public libraries, archives, museums, historical societies, and other heritage groups digitize, preserve, and provide online access to archival materials documenting the state's histories, arts, and cultures. The kaleidoscopic view of California cultures and histories represented by California Revealed collections offers countless opportunities for individuals and communities looking to integrate sources into their course of study as well as into their daily lives.

The accomplishments of this program dramatically increased access to, and use, of primary source materials related to California histories, arts, and cultures. The greatest impact is the ever-expansive reference resource available at [California Revealed](#). If you visit or have recently visited the CA Revealed website, please take a moment to fill out the [website user survey](#). User feedback is critical in helping the project improve website experience and better understand its benefits to the community. For any comments or questions, please contact team@californiarevealed.org. LSTA-funded.

Community-Centered Libraries

The second year of [Community-Centered Libraries](#), a training initiative presented by the State Library and Pacific Library Partnership, focuses on building the skills of public library workers in two areas:

- Creating data visualizations (such as infographics report materials) using an equity lens
- Conducting culturally relevant needs assessments

Learn more about the [April 2025 in-person workshops](#). Upcoming webinars and recordings of previous sessions are available on the [Community-Centered Libraries webpage](#) and in [CALL Academy](#).

COMPASS Project: Resources and Information for Public Libraries

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

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

Timely COMPASS Resources and Information for Public Libraries

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

eBooks for all - Ongoing

The eBooks for All project is going strong in California. Checkouts continue to grow at about 10 percent per month!

Califa recently announced that California now has access to an ‘always available’ collection of approximately 3000 eAudiobooks from Blackstone Audio. If you are on Palace, those titles are automatically available to your users.

If you are interested in joining the project, you can email ebooksforall@library.ca.gov for onboarding steps. Presently, there are grant funds available to cover any onboarding costs.

[Parks Pass Program – Ongoing](#)

As a result of budget legislation signed by the Governor in late June, Parks Passes will be accepted by State Parks until December 31, 2025.

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.

[PolicyMap Statewide Subscription for all public library workers](#)

The [Community-Centered Libraries 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.

[Public Library Staff Education Program \(PLSEP\) 2024-2025](#)

In December 2024, all applicants were notified about the status of their requests, whether funded, not funded, or placed on a waiting list. View the [PLSEP timeline](#). PLSEP is a partnership of the California State Library and the Southern California Library Cooperative. Contact the PLSEP team at wwalker@socallibraries.org with any questions.

[Ready – Or Not: Cultural Heritage Disaster Preparedness Project](#)

The [Cultural Heritage Disaster Preparedness Project](#) is a California State Library initiative, in partnership with the Northeast Document Conservation Center and Myriad Consulting & Training, to support local assistance grants and support the creation of disaster preparedness plans to protect at-risk art, historically and culturally significant collections that are publicly and privately held among California’s underserved and underrepresented communities. To see some of the diverse places the Ready — Or Not team has assessed for disaster preparedness, browse the [Ready — Or Not Participant Showcase](#). State of CA funded.

California organizations that care for cultural and historic resources (e.g., archives, libraries, museums, and tribal nations) can schedule a free emergency preparedness assessment at ["Ready — Or Not": Cultural Heritage Disaster Preparedness Project — NEDCC](#). The webpage also provides information sessions tailored to organizations just getting started on their disaster plan, community archives, organizations with limited resources, remote and c 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. California heritage institutions can request a free emergency preparedness assessment by filling out an [online form](#), emailing CAready@nedcc.org, or calling 855-501-3020.

[Student Success Card Survey for Directors](#)

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

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

The legislation asks the State Library to:

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

To begin this work, we ask that each library complete a survey to help us determine what partnerships are already in place and where libraries may need support. This survey has been sent to the Director's Listserv and need to be completed either by the director, or someone that they designate. We ask that this survey be completed no later than the end of the day

Wednesday February 12th.

Survey Link: [Student Success Cards for All Survey](#)

Networking and Training

[Next Directors Networking Call](#)

The next directors call will be Wednesday, March 19, 2025.

Rural Libraries Community of Practice

The State Library hosts a monthly Community of Practice for Rural Libraries, occurring on the 4th Wednesday at 3:00 PM. Staff at all levels are welcome to attend. The session dates can be viewed on Zoom's [registration page](#).

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.



**49-99 Meeting Calendar
FY 2024/25**

Approved May 2, 2024

Thursday, September 5, 2024

10:30am

Lodi Public Library

Thursday, December 5, 2024

10:30am

Virtual

Thursday, March 6, 2025

10:30am

Virtual

Thursday, May 1, 2025

10:30am

TBD