



49-99 COOPERATIVE LIBRARY SYSTEM

ADMINISTRATIVE COUNCIL MEETING

Thursday, March 7, 2024

10:30 am - 12:00 PM

Online Meeting

Join Zoom Meeting:

<https://us06web.zoom.us/j/85447659985?pwd=qV6J1aUnJh2BfOlo4b3b6ygTs6cMO.1>

Meeting ID: 854 4765 9985

Passcode: 524489

Meeting Locations:

Amador County Library, 530 Sutter St. Jackson, CA 95642

Calaveras County Library, 1299 Gold Hunter Rd. San Andreas, CA 95249

Cesar Chavez Public Library, 605 N. El Dorado St. Stockton, CA 95202

Lodi Public Library, 201 W. Locust St. Lodi, CA 95204

Stanislaus County Library, 1500 I St. Modesto, CA 95354

Tuolumne County Public 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.

- | | |
|--|-----------------------|
| <p>3. Consent Calendar
 <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 September 7, 2023 meeting
 (ACTION)</p> | <p>Sarah Dentan</p> |
| <p>4. Adoption of the Agenda</p> | <p>Sarah Dentan</p> |
| <p>5. Budget Status Report FY 2023/24
 (DISCUSSION)</p> | <p>Andy Beck</p> |
| <p>6. Membership Dues FY 2024/25
 (ACTION)</p> | <p>Andy Beck</p> |
| <p>7. LINK+/Delivery Update
 (DISCUSSION)</p> | <p>Wayne Walker</p> |
| <p>8. Audit Report FY 2022/23
 (ACTION)</p> | <p>Andy Beck</p> |
| <p>9. CLSA Plan of Service Update
 (DISCUSSION)</p> | <p>Wayne Walker</p> |
| <p>10. 49-99 Cooperative Library Webpage Update
 (DISCUSSION)</p> | <p>Wayne Walker</p> |
| <p>11. Other</p> | |
| <p>12. Chair Report</p> | <p>Sarah Dentan05</p> |
| <p>13. State Library Report</p> | <p>Rachel Tucker</p> |
| <p>14. Roundtable</p> | |
| <p>15. Adjournment</p> | |

Next meeting: May 2, 2024



ACTION ITEMS

Meeting: _____ 49-99 Administrative Council Meeting _____

Date: _____ March 7, 2024 _____

Library: _____

Name: _____

Signature: _____

Date: _____

Agenda Item: _____

Agenda Item: _____

_____ Aye _____ Motion

_____ Aye _____ Motion

_____ Nay _____ Second

_____ Nay _____ Second

_____ Abstain

_____ Abstain

Agenda Item: _____

Agenda Item: _____

_____ Aye _____ Motion

_____ Aye _____ Motion

_____ Nay _____ Second

_____ Nay _____ Second

_____ Abstain

_____ Abstain

Agenda Item: _____

Agenda Item: _____

_____ Aye _____ Motion

_____ Aye _____ Motion

_____ Nay _____ Second

_____ Nay _____ Second

_____ Abstain

_____ Abstain



49-99 COOPERATIVE LIBRARY SYSTEM

ADMINISTRATIVE COUNCIL MEETING

Thursday, September 7, 2023

10:30 am - 12:00pm

Hybrid Meeting

San Andreas Branch, Calaveras County Library
1299 Gold Hunter Road, San Andreas, CA 95249

Join Zoom Meeting:

[https://us06web.zoom.us/j/86747236568?pwd=cEtDOVRrdTFvMFkzWGZqam1WWE
NP QT09](https://us06web.zoom.us/j/86747236568?pwd=cEtDOVRrdTFvMFkzWGZqam1WWE
NP QT09)

Meeting ID: 867 4723 6568

Passcode: 530830

Alternate Meeting Locations:

Cesar Chavez Public Library, 605 N. El Dorado Street, Stockton, CA 95202
Lodi Public Library, 201 W. Locust Street, Lodi, CA 95204

Minutes draft

Attendance

Dentan, Sarah – Stanislaus
Coleman, Elyse – Lodi (Proxy)
Giddens, Nancy – Calaveras
Luna, Amanda – Stockton-San Joaquin (Proxy)
Olson, Kathryn – Amador

Other

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

Absent

Aitken, Eric – Tuolumne

1. Opening

Meeting called to order at 10:31 am.

 - a. Chairperson's Welcome Sarah Dentan
 Chair Dentan went around the meeting so that everyone was able to introduce themselves.
 - 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.
 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 May 4, 2023, meeting
 MSP (Giddens/Olson) 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.

5. Budget Status Report FY 2022/23 Andy Beck
 Staff presented the Budget Report for fiscal year 2022/23, noting that all revenues and expenses have been recorded. Of note, the System has a surplus of \$29,228, compared to a deficit of \$762 as budgeted.

6. Budget Status Report FY 2023/24 Andy Beck
 The Budget Report for fiscal year 2023/24 reflects all reconciled bank statements through July 31, 2023.

7. Authority for Financial Institutions Andy Beck
 At its last meeting in May 2023, the 49-99 Cooperative Library System authorized staff to close its U.S. Bank checking account and to open an account for 49-99 at Bank of America. As staff began this process, it became apparent that Bank of America did not have the ability to open government accounts for the various cooperatives. After some additional research, staff recommend that the system utilize JP Morgan Chase for banking.
 MSP (Giddens/Olson) authorizing staff to close 49-99 Cooperative Library System's U.S. Bank account, open a new account with JP Morgan Chase, and transfer all funds from U.S. Bank to JP Morgan Chase; and continue to authorize signature authority for 49-99 Cooperative Library System's bank account for the following individuals: Executive Director, Christine Powers; 49-99 Chair, 49-99 Vice Chair; and Project Manager, Nerissa Snodgrass.
 5 yes, 0 no, 0 abstain

8. CLSA FY 2022/23 Annual Report Wayne Walker
 Each year the California State Library requires an Annual Report from each system, which provides an opportunity to report how California Library Services Act (CLSA) funds were spent by the System for communication and delivery.
 MSP (Olson/Giddens) to authorize the Deputy Director to work with the Chair to complete the CLSA 2022/23 Annual Report for submission to the State Library by the deadline of September 8, 2023.
 5 yes, 0 no, 0 abstain
9. LINK+/Delivery Update Wayne Walker
 Staff presented an update on this topic. Unity's delivery charges have remained lower, on average, compared to previous year. No issues to report on courier service.
10. PLSEP Grant Update Wayne Walker
 Staff presented an update on this topic. The FY 2022/23 program has closed, with 3 awarded students claiming their full tuition reimbursements. The FY 2023/24 statewide grant to SCLC is still in development, as it is being aligned with the State Library's 5-year plan, which includes a DEI focus.
11. 49-99 Cooperative Library System Webpage Update Wayne Walker
 Staff presented an update, letting members know that the webpage is still under construction, pending a minor technical issue. Once the site is complete, staff will share a link to the website with members via email.
12. Other
 None
13. Chair Report Sarah Dentan
 No report
14. State Library Report Rachel Tucker
 Tucker read through the California State Library Liaison Report, which is included in the agenda. She provided information on State Library news, current open opportunities, current projects and services, and networking and training opportunities, as described in the report.
15. Roundtable
Amador – The Jackson Main Library is open Saturdays, as of this summer. They were able to hire one of their staff members as permanent part-time. They are also starting STEAM programming at the main library and some of the branches. The county library, which is also the county's law library, is working on a project to rehome older print materials to other companies in the county. They are wrapping up the summer with some successful grant projects, including Parks

Passes. The Lunch at the Library program wrapped up, and they have applied for the interim winter lunch program.

Calaveras – Their library had a Shared Vision grant and were finally able to use their new bookmobile. They will begin regular deliveries and testing those routes – excited to get that going. They have a Parks Pass Grant, which includes two excursions they planned for the community, and are planning five story walks for later this year. They are also creating a number of adventure backpacks: hiking, astronomy (nighttime), and disc golf backpacks. Their summer reading programs were amazing, with the best enrollment they've ever had. The Lunch at the Library program went very well. Member Giddens will be participating in the No Kid Hungry Summit, representing the rural libraries. One of their friends' groups has offered to pay for their online speakers' consortiums, which consist of online recorded interviews with authors.

Stanislaus – Their library is struggling to fill operations and children's services manager positions, with a lack of qualified applicants, despite salary increases of 7%. They are in the process of hiring a Public Information Officer, with many qualified applicants, but do find that individuals who have a library master's degree and supervisory experience are very difficult to find. They are also in the middle of their annual customer service survey and have found that nearly no one is aware of the Help Now homework tutoring service, despite a lot of marketing of the program. The school district does have a similar service for all students, so they may pivot this program to junior college students. Park Passes and Master Gardener classes are very popular with the community. There is a successful community-led effort to open a children's museum in Modesto; the library has received funds from the county to help with programming. In addition to serving as cooling/heating centers, their libraries are also now serving as clean air centers, offering air scrubbers to any community agency who is interested in providing this service.

Stockton-San Joaquin – The Tracy Library Branch is closed through the end of October for renovation. The contract for the renovation of the main branch in Stockton was awarded. They had a fantastic summer reading program with over 1,000 books read.

16. Adjournment

MSP (Olson/Giddens) to adjourn the meeting at 11:28 pm.

Next meeting: December 7, 2023



Agenda Item 05

DATE: March 7, 2024
TO: 49-99 Administrative Council
FROM: Andy Beck, Controller, SCLC/49-99

SUBJECT: Budget Status Report 2023/24 (DISCUSSION)

BACKGROUND: The Budget Status Report for fiscal year 2023/24 reflects the reconciled bank statement through January 31, 2024.

Financial highlights for revenues include membership dues which are 84% received. There are no unexpected expenses.

Through January 2024, the System has a budget surplus of \$36,385.

FISCAL IMPACT: None

RECOMMENDATION: Informational

EXHIBITS: Budget Status Report

**49-99 Cooperative Library System
Budget Status Report
January 31, 2024**

	<u>FY23/24</u> <u>Budget</u>	<u>Prior Year</u> <u>Actuals</u>	<u>FY23/24</u> <u>Actuals</u>	<u>Balance</u>	<u>%</u> <u>Unrealized</u>	<u>%</u> <u>Realized</u>	<u>Notes</u>
REVENUE							
CLSA Comm. & Delivery	\$ 120,101	\$ 128,035	\$ 84,837	\$ 35,264	29%	71%	Rec'd in 2/2024
CLSA System Admin	30,025	30,039	17,515	12,510	42%	58%	Rec'd in 2/2024
Membership Dues	38,220	38,220	38,220	-	0%	100%	84% received
Total revenues	<u>\$ 188,346</u>	<u>\$ 196,294</u>	<u>\$ 140,572</u>	<u>\$ 47,774</u>	<u>25%</u>	<u>75%</u>	
EXPENDITURES							
Comm. & delivery							
Delivery	\$ 55,000	\$ 56,466	\$ 30,437	\$ 24,563	45%	55%	Unity
Resource sharing	80,503	71,091	46,823	33,680	42%	58%	Innovative
Audit Fees	6,875	6,911	5,670	1,205	18%	82%	CJ Brown
Office supplies	1,272	-	742	530	42%	58%	
Telecommunications	1,997	519	1,165	832	42%	58%	
Total comm. & delivery	<u>145,647</u>	<u>134,987</u>	<u>84,837</u>	<u>60,810</u>	<u>42%</u>	<u>58%</u>	
Administration							
Administration expense	30,025	30,039	17,515	12,510	42%	58%	SCLC
Memberships	1,800	1,800	1,800	-	0%	100%	Califa
Meetings/conf./travel	700	180	-	700	100%	0%	
Other	174	60	35	139	80%	20%	Bank fees
Total administration	<u>32,699</u>	<u>32,079</u>	<u>19,350</u>	<u>13,349</u>	<u>41%</u>	<u>59%</u>	
Total expenditures	<u>\$ 178,346</u>	<u>\$ 167,066</u>	<u>\$ 104,187</u>	<u>\$ 74,159</u>	<u>42%</u>	<u>58%</u>	
SURPLUS (DEFICIT)	<u>\$ 10,000</u>	<u>\$ 29,228</u>	<u>\$ 36,385</u>	<u>\$ (26,385)</u>	<u>-264%</u>	<u>364%</u>	
Bank Balance							
As of January 31, 2024	<u>\$ 295,903</u>						



Agenda Item 06

DATE: March 7, 2024
TO: 49-99 Administrative Council
FROM: Andy Beck, Controller, SCLC/49-99

SUBJECT: Membership Dues 2024/25 (ACTION)

BACKGROUND: In December 2021, the Administrative Council approved a 20% increase in membership dues for fiscal year 2022/23. No change in dues is considered for fiscal year 2024/25.

For fiscal year 2023/24, Califa dues totaled \$1,800. No change in Califa dues were noted for fiscal year 2024/25.

FISCAL IMPACT: 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 2024/25.

EXHIBITS:

1. Member Dues Schedule
2. Califa Dues Schedule

Membership Dues

49-99 MEMBERSHIP DUES		
Member	FY2324 Dues	FY2425 Dues
Amador - ACL	\$ 5,970.00	\$ 5,970.00
Calaveras - CCL	\$ 5,970.00	\$ 5,970.00
Lodi - LPL	\$ 5,970.00	\$ 5,970.00
Stanislaus - SCL	\$ 7,170.00	\$ 7,170.00
Stockton/SJ - SJCL	\$ 7,170.00	\$ 7,170.00
Tuolumne - TCL	\$ 5,970.00	\$ 5,970.00
Totals	\$ 38,220.00	\$ 38,220.00

Califa Dues

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 07

DATE: March 7, 2024
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.

The Director of Amador County Library had historically volunteered to serve as the primary contact for LINK+ statistical reporting. With the director change at the Amador County Library, SCLC is requesting a new individual within 49-99 who is familiar with LINK+ to volunteer to be the point of contact for running periodic circulation statistics for CLSA reporting requirements. SCLC does not have access to the LINK+ database to run these reports which requires a member library to run and supply to SCLC staff.

FISCAL IMPACT: None

RECOMMENDATION: None

EXHIBIT: None



Agenda Item 08

DATE: March 7, 2024
TO: 49-99 Administrative Council
FROM: Andy Beck, Controller, SCLC/49-99

SUBJECT: Audit Report FY2022/23 (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, 2023, interim testing was conducted in November 2023 and final fieldwork was completed in January 2024. The draft financial statements for the System have been included for your review.

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

FISCAL IMPACT: None

RECOMMENDATION: To recommend acceptance of the Financial Audit.

EXHIBIT:

1. Draft audited financial statements
2. Draft management report



49-99 Cooperative Library System

Annual Financial Report

For the Fiscal Year Ended June 30, 2023

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DRAFT

49-99 Cooperative Library System
Annual Financial Report
For the Fiscal Year Ended June 30, 2023

DRAFT

**49-99 Cooperative Library System
Annual Financial Report
For the Fiscal Year Ended June 30, 2023**

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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, 2023, and the related notes to the financial statements, which collectively comprise the System's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the 49-99 Cooperative Library System as of June 30, 2023, and the respective changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Independent Auditor's Report, continued

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 7, and the required supplementary information on page 20, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 7, 2024, on our consideration of the System’s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit. That report can be found on pages 23 and 24.

C.J. Brown & Company, CPAs
Cypress, California
March 7, 2024

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49-99 Cooperative Library System
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

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, 2023. Please read it in conjunction with additional information that we have furnished in the accompanying basic financial statements, which follow this section.

Financial Highlights

- The System's net position increased 8.57%, or \$29,228, from \$340,985 to \$370,213, in fiscal year 2023.
- The System's total revenues increased 2.25%, or \$4,415, from \$196,145 to \$200,560, in fiscal year 2023.
- The System's total expenses increased 2.56%, or \$4,272, from \$167,060 to \$171,332, in fiscal year 2023.

Using This Financial Report

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

Government-wide Financial Statements

Statement of Net Position and Statement of Activities

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

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

49-99 Cooperative Library System
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2023

Governmental Fund Financial Statements

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

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

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

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 12 through 19.

Government-wide Financial Analysis

Statement of Net Position

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

Condensed Statements of Net Position			
	2023	2022	Change
Assets:			
Current assets	\$ 382,292	390,892	(8,600)
Total assets	382,292	390,892	(8,600)
Liabilities:			
Current liabilities	12,079	49,907	(37,828)
Total liabilities	12,079	49,907	(37,828)
Net position:			
Unrestricted	370,213	340,985	29,228
Total net position	\$ 370,213	340,985	29,228

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 \$370,213 as of June 30, 2023. At the end of fiscal year 2023, the System shows a positive balance in its unrestricted net position of \$370,213, 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, 2023

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>2023</u>	<u>2022</u>	<u>Change</u>
Expenses:			
System operations	\$ 171,332	167,060	4,272
Total expenses	<u>171,332</u>	<u>167,060</u>	<u>4,272</u>
Revenues:			
Program revenues	162,340	164,295	(1,955)
General revenues	<u>38,220</u>	<u>31,850</u>	<u>6,370</u>
Total revenues	<u>200,560</u>	<u>196,145</u>	<u>4,415</u>
Change in net position	29,228	29,085	143
Net position – beginning of year	<u>340,985</u>	<u>311,900</u>	<u>29,085</u>
Net position – end of year	<u>\$ 370,213</u>	<u>340,985</u>	<u>29,228</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 8.57%, or \$29,228, from \$340,985 to \$370,213, in fiscal year 2023 from ongoing operations.

The System's total revenues increased 2.25%, or \$4,415, from \$196,145 to \$200,560 in fiscal year 2023.

The System's total expenses increased 2.56%, or \$4,272, from \$167,060 to \$171,332, in fiscal year 2023, due primarily to an increase of \$6,821 in communication and delivery; which was offset by a decrease of \$2,549 in services and supplies.

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, 2023, the System's General Fund reported a fund balance of \$370,213, of which \$296,634 constitutes the System's *unassigned fund balance*, which is available for future expenditures.

General Fund Budgetary Highlights

In fiscal year 2023, actual expenditures at year-end were \$17,846 less than budgeted. Actual revenues at year-end were \$12,144 more than budgeted.

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

49-99 Cooperative Library System
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2023

Conditions Affecting Current Financial Position

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

Requests for Information

The System's basic financial statements are designed to present users with a general overview of the System's finances and to demonstrate the System's accountability. If you have any questions about the report or need additional information, please contact the System's Controller at the 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, 2023

	<u>2023</u>
Assets:	
Cash and cash equivalents (note 2)	\$ 308,713
Prepaid expenses and deposits	<u>73,579</u>
Total assets	<u>382,292</u>
Liabilities:	
Accounts payable	<u>12,079</u>
Total liabilities	<u>12,079</u>
Net position:	
Unrestricted	<u>370,213</u>
Total net position	<u>\$ 370,213</u>

See accompanying notes to the basic financial statements

**49-99 Cooperative Library System
Statement of Activities
For the Fiscal Year Ended June 30, 2023**

<i>Governmental Activities:</i>	<u>2023</u>
Expenses:	
System operations:	
Communication and delivery	\$ 134,988
Federal grant expense	4,266
Administrative expense	<u>32,078</u>
Total expenses	<u>171,332</u>
Program revenues:	
California Library Services Act revenues	158,074
Library Services and Technology Act grant	<u>4,266</u>
Total program revenues	<u>162,340</u>
Net program expense	<u>(8,992)</u>
General revenues:	
Member and associate dues	<u>38,220</u>
Total general revenues	<u>38,220</u>
Changes in net position	29,228
Net position – beginning of year	<u>340,985</u>
Net position – end of year	<u>\$ 370,213</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, 2023

	General Fund	Reclassifications & Eliminations	Statement of Net Position
Assets:			
Cash and cash equivalents (note 2)	\$ 308,713	-	308,713
Prepaid expenses and deposits	73,579	-	73,579
Total assets	382,292	-	382,292
Liabilities:			
Accounts payable	12,079	-	12,079
Total liabilities	12,079	-	12,079
Fund balance: (note 3)			
Nonspendable	73,579	(73,579)	-
Unassigned	296,634	(296,634)	-
Total fund balance	370,213	(370,213)	-
Total liabilities and fund balance	\$ 382,292		
Net position:			
Unrestricted		\$ 370,213	370,213
Total net position		\$ 370,213	370,213
Reconciliation:			
Fund balance of governmental funds			\$ 370,213
Net position of governmental activities			\$ 370,213

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, 2023

	General Fund	Reclassifications & Eliminations	Statement of Activities
Expenditures/Expenses:			
System operations:			
Communication and delivery	\$ 134,988	-	134,988
Federal grant expense	4,266	-	4,266
Services and supplies	32,078	-	32,078
Total expenditures/expenses	171,332	-	171,332
Program revenues:			
California Library Services Act revenue	158,074	-	158,074
Library Services and Technology Act grant	4,266	-	4,266
Total program revenues	162,340	-	162,340
Net program expense			8,992
General revenues:			
Member and associate dues	38,220	-	38,220
Total general revenues	38,220	-	38,220
Total revenues	200,560	-	
Excess of revenues over expenditures	29,228	(29,228)	-
Changes in net position	-	29,228	29,228
Fund balance/Net position – beginning of year	340,985	-	340,985
Fund balance/Net position – end of year	\$ 370,213	-	370,213
Reconciliation:			
Net change in fund balance of governmental fund			\$ <u>29,228</u>
Changes in net position of governmental activities			\$ <u>29,228</u>

See accompanying notes to the basic financial statements

49-99 Cooperative Library System
Notes to the Basic Financial Statements
June 30, 2023

(1) Reporting Entity and Summary of Significant Accounting Policies

A. Organization and Operations of the Reporting Entity

The 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, 2023

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

C. Financial Reporting

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

The System has adopted the following GASB pronouncements for the year ended June 30, 2023:

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

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

In March 2020, the GASB issued Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction.

Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

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

49-99 Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2023

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

C. Financial Reporting, continued

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

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

1. Use of Estimates

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

2. Cash and Cash Equivalents

The System maintains its cash in 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.

49-99 Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2023

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

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

5. Net Position, continued

- **Unrestricted** – consists of the net amount of assets that are not included in the determination of *net investment in capital assets* or *restricted* components of net position.

6. Fund Balance

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

- **Nonspendable** – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- **Restricted** – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed** – amounts that can only be used for specific purposes determined by formal action of the System’s highest level of decision-making authority (the Administrative Council) and that 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.

49-99 Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2023

(2) Cash and Cash Equivalents

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

		2023
Deposits held in financial institutions	\$	308,713
Total	\$	308,713

Custodial Credit Risk

The custodial credit risk for *deposits* is the risk that, in the event of failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government’s indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

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

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, 2023, 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.

49-99 Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2023

(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, 2023, is as follows:

Description	2023
Nonspendable	\$ 73,579
Unassigned	296,634
Total	\$ <u>370,213</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 has effective dates that may impact future financial presentations.

Governmental Accounting Standards Board Statement No. 99

In April 2022, the GASB issued Statement No. 99 – *Omnibus 2022*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements.

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

Governmental Accounting Standards Board Statement No. 100

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

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

49-99 Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2023

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

Governmental Accounting Standards Board Statement No. 100, continued

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

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

Governmental Accounting Standards Board Statement No. 101

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

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

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

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.

49-99 Cooperative Library System
Notes to the Basic Financial Statements, continued
June 30, 2023

(5) Commitments and Contingencies

Grant

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

Litigation

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

(6) Subsequent Events

Events occurring after June 30, 2023, have been evaluated for possible adjustment to the financial statements or disclosure as of March 7, 2024, which is the date the financial statements were available to be issued. The System is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

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Required Supplementary Information

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**49-99 Cooperative Library System
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2023**

	<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	\$ 159,139	-	159,139	134,988	24,151
Grant expense	-	-	-	4,266	(4,266)
Services and supplies	<u>30,039</u>	-	<u>30,039</u>	<u>32,078</u>	<u>(2,039)</u>
Total expenditures/expenses	<u>189,178</u>	-	<u>189,178</u>	<u>171,332</u>	<u>17,846</u>
Program revenues:					
California Library Services Act revenue	150,196	-	150,196	158,074	7,878
Public Library Staff Education Program	-	-	-	4,266	4,266
Total program revenues	<u>150,196</u>	-	<u>150,196</u>	<u>162,340</u>	<u>12,144</u>
General revenues:					
Member and associate dues	<u>38,220</u>	-	<u>38,220</u>	<u>38,220</u>	-
Total general revenues	<u>38,220</u>	-	<u>38,220</u>	<u>38,220</u>	-
Total revenues	<u>188,416</u>	-	<u>188,416</u>	<u>200,560</u>	<u>12,144</u>
Excess(deficiency) of revenues over expenditures	<u>(762)</u>	<u>-</u>	<u>(762)</u>	<u>29,228</u>	<u>29,990</u>
Fund balance – beginning of year	<u>340,985</u>		<u>340,985</u>	<u>340,985</u>	
Fund balance – end of year	<u>\$ 340,223</u>		<u>340,223</u>	<u>370,213</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, 2023, and the related notes to the financial statements, which collectively comprises the System’s basic financial statements, and have issued our report thereon dated March 7, 2024.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit 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 7, 2024

DRAFT

49-99 Cooperative Library System

Management Report

June 30, 2023

DRAFT

49-99 Cooperative Library System

Management Report

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DRAFT

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

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

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

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

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

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

C.J. Brown & Company, CPAs
Cypress, California
March 7, 2024

APPENDIX

49-99 Cooperative Library System

Audit/Finance Committee Letter

June 30, 2023

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, 2023, and have issued our report thereon dated March 7, 2024.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated September 29, 2023, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the System solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

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

If any, we have provided our findings regarding significant control deficiencies over financial reporting and material noncompliance, and other matters noted during our audit in a separate letter to you dated March 7, 2024.

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

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

Significant Risks Identified

We have identified the following significant risks:

- Management override of controls
- Revenue recognition

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the System is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no other changes in significant accounting policies or their application during 2023. No other matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. The most sensitive accounting estimates affecting the financial statements are as follows:

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

Financial Statement Disclosures

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

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

Significant Unusual Transactions

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

Identified or Suspected Fraud

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

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

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

Disagreements with Management

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

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

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

Representations Requested from Management

We have requested certain written representations from management, which are included in the letter dated March 7, 2024.

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

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

Other Matters

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

Conclusion

We appreciate the cooperation extended to us by the System's staff members in the performance of our audit testwork. We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to the System.

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

C.J. Brown & Company, CPAs
Cypress, California
March 7, 2024

DRAFT



Agenda Item 09

DATE: March 7, 2024
TO: 49-99 Administrative Council
FROM: Wayne Walker, Deputy Director, 49-99/SCLC

SUBJECT: CLSA Plan of Service Update (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.

The CLSB agenda for October 19, 2023, included the review and approval of CLSA FY 2023/24 Plans of Service for all library cooperatives. At that meeting, the CLSB approved 49-99's Plan of Service, as submitted. Since then, staff received and filed the required paperwork with the State Library staff to claim CLSA funds for the system. The total funds in the amount of \$150,126 were received from the State Library in December.

The preliminary system allocations for FY2024/25 have not been announced. 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 funds towards the LINK+ service.

FISCAL IMPACT: None

RECOMMENDATION: Informational item

EXHIBITS: None.



Agenda Item 10

DATE: March 7, 2024
TO: 49-99 Administrative Council
FROM: Wayne Walker, Deputy Director, 49-99/SCLC

SUBJECT: 49-99 Cooperative Library System Webpage Update (DISCUSSION)

BACKGROUND: Last year, members of the 49-99 Cooperative Library System voted to allow SCLC staff to manage create a 49-99 website as a subpage of SCLC's website.

This webpage includes 49-99's name, logo, a brief description of the organization, a list of member libraries, and a link to meeting agendas. Staff will take care of updating this site regularly to post agendas in compliance with the Brown Act and make any updates regarding member library contact information, as needed. Committee meetings are subject to the Brown Act, and so agendas and minutes from committee meetings should be sent to SCLC/49-99 staff.

The webpage is done and has been made public. Currently, staff are working with Streamline to update the SCLC website, which will include an update to 49-99's webpage. Currently, the estimated go live date for the new site is slated for the end of March.

FISCAL IMPACT: None

RECOMMENDATION: Informational item

EHXHIBIT: None

California State Library, Library Development Services
49-99 Library System Liaison Report
March 7, 2024

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State Library News

LSTA News

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

LDS Newsletter

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

Broadband Program News

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

Open Opportunities

Groundwork Grants

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

Grant Highlights:

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

How to Apply:

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

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

Community Impact Grants, Play for All, Sustainable California Libraries, Teens Succeed and eBooks for All

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

Career Online High School

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

Current Projects and Services

California Library Literacy Services – Ongoing

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

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

We have also added networking calls for **small/rural CLLS libraries** and anticipate additional communities of practice to be announced later this fiscal year. Training continues for CLLS

program staff and volunteers, including monthly networking calls and more. Please visit the CLLS training and meeting [calendar](#).

The next CLLS Coordinator/Staff Networking Call will be Wednesday, March 20, from 2-3 p.m. For more information, contact cls@library.ca.gov.

California Libraries Learn (CALL) - Ongoing

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

Connected California Digital Navigators - Ongoing

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

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

LSTA funded.

Tutoring Project – Ongoing

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

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

For Online Tutoring questions, email catutoring@library.ca.gov.

Parks Pass Program – Ongoing

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

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

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

Public Library Staff Education Program

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

PebbleGo Science: Early Literacy in STEM - Ongoing

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

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

Ready or Not

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

Networking and Training

Community-Centered Libraries: Harnessing the Power of Data to Equitably Serve Your Community

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

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

Building Equity-Based Summers Learning Series

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

Career Pathways Workforce & Upskilling Resources: 2024 Webinars & Resources

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

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

- **Northstar: Implementation and Outreach**
Wednesday, March 13, 2024, 11:00 am – 12:00 pm
- **Northstar: How Patrons Can Use It**
Wednesday, April 3, 2024, 11:00 am – 12:00 pm

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

The January budget does not include funds to continue CAREer Pathways in the fiscal year that begins July 1, 2024. The January budget is a proposed budget, and the spending plan proposed in January isn't the budget that will be signed by the Legislature, or the one signed by the governor, six months from now. However, at this time, this program is not included for funding in the state budget and is scheduled to conclude September 2024.

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

Online Tutoring Training 2024

HelpNow for Spanish Speakers

Wednesday, March 13, 2024, 3:30–4:30 pm

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

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

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

Next Directors Networking Call

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

Please register using this Zoom link

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 2023/24
Approved May 4, 2023

Thursday, September 7, 2023
10:30am
Calaveras, San Andreas branch

Thursday, December 7, 2023 - canceled
10:30am
Virtual

Thursday, March 7, 2024
10:30am
Virtual

Thursday, May 2, 2024
10:30am
Stanislaus