



**ADMINISTRATIVE COUNCIL AGENDA**  
**Friday, May 15, 2020**  
**10:00 am – Webinar**

Presiding: FY 2019/20 Chair Angelica Fortin, PR

Meeting number: 290 643 394

Password: 051520

<https://blackgold.webex.com/blackgold/j.php?MTID=mc18668b5e22bd9b2ed524456dc420c66>

Join by phone

1-650-479-3208 Call-in toll number (US/Canada)

Access code: 290 643 394

- Agenda and business meeting addenda (compiled PDF) @ <http://ats.blackgold.org>
- Auxiliary Receive and File addenda PDFs @ <http://ats.blackgold.org>

Symbol	Key
<i>M</i>	Move to approve
*	PDF accompanies posted agenda
<i>p.</i>	Associated addendum page number(s) located @ <b>top center</b> of compiled agenda PDF.
**	Item to be provided later
▶	Item updated in the Administrative Council Notebook @ <a href="http://ats.blackgold.org">http://ats.blackgold.org</a>

1. **10:00a.m. CALL TO ORDER**

2. *M* - **ADOPTION OF AGENDA**

3. **PUBLIC TESTIMONY**

4. *M* - **CONSENT CALENDAR**

- a. \***Administrative Council Minutes** – April 17, 2020 (*page 3*)
- b. \***Financial Reports** – March 2020 (*page 8*)
- c. \***Net Borrowing/Lending** for the period ending April 2020 (*page 17*)
- d. **Committee Meeting Minutes** [posted @ [www.ats.blackgold.org](http://www.ats.blackgold.org)]
  - i. ATS Ops – 04.01.20

5. **AUXILIARY RECEIVE AND FILE** — [posted @ <http://ats.blackgold.org>]

- a. Departmental Resources
  - i. Circulation - ATS Checkout & Renewal Statistics – March & April 2020
  - ii. Cataloging – March & April 2020
  - iii. Hoopla Recap – March & April 2020
  - iv. FY 2020/21 Committee Calendars

6. **OLD BUSINESS**

- a. \* 2019 GAS Letter (*page 20*)
- b. *M* - \* 2020/21 Final Budget (*page 21*)
- c. COVID-19 Planning Updates – Discussion of where each library is at in terms of reopening dates; what services will be offered; disinfecting policies and procedures; rules for social distancing.

7. **NEW BUSINESS**

- a. *M* - Changes to the PAC
  - i. Reactivating Holds feature

## Black Gold Cooperative Library System Administrative Council

- ii. Availability of items
  - iii. Mail or Pick up
- b. **M** - Unique Curbside Communicator
- c. **M** - Restarting Delivery Services
- 8. **BLACK GOLD OPERATIONS DIRECTOR REPORT**
- 9. **STATE LIBRARY REPORT**
- 10. **OPPORTUNITIES FOR COLLABORATION/NEW SERVICES**
- 11. **ROUNDTABLE – Remarks by Library Directors**
- 12. **M - ADJOURNMENT**

**Distribution - Email notice of web-posted agenda to:** Ned Branch, SP; Jessica Cadiente, SB; Sarah Bleyl, LM; Mary Housel, SM; Christopher Barnickel, SLO; Angelica Fortin, PR; Allison Gray, GV; Glynis Fitzgerald, BG.

### BLACK GOLD COOPERATIVE LIBRARY SYSTEM UPCOMING MEETINGS

DATE	MEETING/SUBJECT	LOCATION
07.08.20	ATS Ops Meeting	Webinar
07.17.20	Admin Council	TBD



## ADMINISTRATIVE COUNCIL MINUTES

Friday, April 17, 2020

10:00 am – Webinar

Presiding: FY 2019/20 Vice Chair Ned Branch, SP

Webinar - Meeting number: 627 091 747

Password: 041720

Meeting Link:

<https://blackgold.webex.com/blackgold/j.php?MTID=ma16be37f7054b68ce1485c2b12abf86a>

Join by phone - 1-650-479-3208 Call-in toll number (US/Canada)

Access code: 627 091 747

- Agenda and business meeting addenda (compiled PDF) @ <http://ats.blackgold.org>
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**	Item to be provided later
▶	Item updated in the Administrative Council Notebook @ <a href="http://ats.blackgold.org">http://ats.blackgold.org</a>

Attending: Ned Branch, SP; Jessica Cadiente, SB; Sarah Bleyl, LM; Mary Housel, SM; Chris Barnickel, SLO; Angelica Fortin, PR; Glynis Fitzgerald, BG; Kristina Uvalle, BG; Bev Schwartzberg, State Library.

### 1. 10:10a.m. CALL TO ORDER

### 2. *M* - ADOPTION OF AGENDA

Moved/seconded (AG/JC)) and carried unanimously. Roll Call: NB, Yes; AF, Yes; AG, Yes; SJB, Yes; CB, Yes; MH, Yes; JC, Yes.

### 3. PUBLIC TESTIMONY – N/A

### 4. *M* - CONSENT CALENDAR

Moved/seconded (AF/CB) and carried unanimously. Roll Call: NB, Yes; AF, Yes; AG, Yes; SJB, Yes; CB, Yes; MH, Yes; JC, Yes.

- a. **\*Administrative Council Minutes** – January 17, 2020 & March 16, 2020
- b. **\*Financial Reports** – December 2019, January 2020 & February 2020
- c. **\*Net Borrowing/Lending** for the period ending March 2020
- d. **Committee Meeting Minutes** [posted @ [www.ats.blackgold.org](http://www.ats.blackgold.org)]
  - i. ATS Ops – 01.08.20
  - ii. ATS Ops – 02.05.20
  - iii. RAS – 02.12.20
  - iv. ATS Ops – 03.04.20

### 6. AUXILIARY RECEIVE AND FILE — [posted @ <http://ats.blackgold.org>]

- a. Departmental Resources
  - i. Circulation - ATS Checkout & Renewal Statistics – January, February 2020
  - ii. Cataloging – January, February 2020
  - iii. Hoopla Recap – January, February 2020

## 7. OLD BUSINESS

- a. **\*Discuss 2020 Action Plan** – GF reported that the timeline had been updated to reflect the requests made at the January Admin Council Meeting. Due to the changes brought about by the COVID-19 pandemic, GF recommended that the topic be tabled until we have a better sense of what library operations will look like going forward.

*A motion was made by CB to table this topic to a date TBD by the Admin. Council.*

*JC/2<sup>nd</sup>. Motion Carried. Approved. Roll Call: NB, Yes; AF, Yes; AG, Yes; SJB, Yes; CB, Yes; MH, Yes; JC, Yes.*

- b. **M - \* 2020/21 Preliminary Budget** – GF reviewed the preliminary budget, stating that she realized with the COVID-19 issues there was a need to be very budget-conscious going forward. GF reviewed the recap of revisions to the budget. The following additional changes were recommended:

- Reduce Attorney Fees to \$5,000 (from \$10,000)
- Reduce Strategic Planning to \$0 (from \$25,000)
- Reduce Office Equipment to \$500 (from \$2,500)
- Reduce Training/Workshops to \$0 (from \$4,000)
- Reduce Major System Purchase to \$0 (from \$10,000)
- Reduce the travel budget to \$0 (from \$5,000)
- Reduce staff training budget to \$0 (from \$1,500)

There was also a discussion about reducing the COLA to 0%. The potential to cut back on staff was brought up. GF reported that workload has grown and that with the elimination of the Executive Director position the staff has been operating at a bare minimum even prior to the COVID-19 crisis. NB pointed out that Polaris needs to be up and running especially at this point. CB suggested leaving the COLA for now and revisit it in the final budget round. GF stated that she is remaining very sensitive to the need to potentially limit and/or cut expenses at this time.

GF was asked to move Collection HQ to its own column like Hoopla since not all libraries use it. It was decided to move the movie licensing as well for clarity. AF expressed feeling conflicted at increasing the ebook budget by 20%. GF reported that ebooks have increased by \$47,000 for the year. NB stated that it may be that the 2<sup>nd</sup> round of stimulus funding might help augment ebook purchasing. JC stated it would be good to wait and see if the IMLS funding is provided. It was agreed to keep the 20% increase to Overdrive for now.

JC questioned whether it would be possible to have BG staff work from home and reduce office rent. GF reported that we are currently set-up to continue indefinitely, but we still have 18 months left on our current lease.

- i. Hoopla payment procedures

GF reported that SB will start paying for their Hoopla directly as it has no impact on other Jurisdictions.

- ii. Proposal for additional Cenic sites

GF reviewed the proposal for the additional Cenic sites for Cuyama and Los Alamos.

*A motion was made by AG with a second by CB to approve the Preliminary Budget with the agreed revisions. Approved. MOTION CARRIED. Roll Call: NB, Yes; AF, Yes; AG, Yes; SJB, Yes; CB, Yes; MH, Yes; JC, Yes.*

## 8. NEW BUSINESS

- a. **M- Approval of 2018-19 BG Audit Report** [posted @ <http://ats.blackgold.org>]

NB asked if we had received the Report on Internal Controls since it was not included with the Audit. GF stated that she would follow up with the auditors.

*A motion was made by CB with a second by SJB to accept the 2018-19 BG Audit Report as presented. Approved. MOTION CARRIED. Roll Call: NB, Yes; AF, Yes; AG, Yes; SJB, Yes; CB, Yes; MH, Yes; JC, Yes.*

- b. **M- Move Banking documents to Auxiliary Receive and File**

GF proposed to submit the banking documents to the Executive Committee for review and include them as part of the Aux Receive and File documents on the agenda. This would cut down on the size of the agenda packet and ensure a level of security by not having banking information included in public documents. A member of the Executive Committee can review and report to the Admin Council at large if there are any issues that need to be discussed.

*A motion was made by CB with a second by JC to have the banking documents reviewed by a member of the Executive Committee with the financials for approval. Approved. MOTION CARRIED. Roll Call: NB, Yes; AF, Yes; AG, Yes; SJB, Yes; CB, Yes; MH, Yes; JC, Yes.*

- c. **Polaris Upgrade 6.4**

The Polaris upgrade to 6.4 will take place in October as normally scheduled. The current situation makes it difficult to do the upgrade earlier and have it adequately tested prior to the summer deadline.

- d. **M- Status and impact of Quipu eRegistration #'s changing**

GF introduced the idea of replacing the existing PACREG# with a new online E-registration with the jurisdiction prefix +E and an additional 8 digits for a 14-digital code like the existing barcodes on library cards. This would allow for more accurate internal reporting and clear up some issues pertaining to third party vendor reporting. The new E-reg number works with all vendors although there are issues with Pronunciator. NB stated that it seems like a simple fix. GF stated that she would be contacting Directors to verify zip codes including PO Boxes to ensure the correct prefix is assigned. Regarding existing PACREG users, the goal would be to ultimately cancel all of them and have them re-register with the new coding system. The discussion turned to establishing a cut-off date, GF stated that patrons would need to receive advanced notice of the switch. AG suggested that the cut-off be no longer than 60 days after notifying patrons of the change. Any longer than that and people would forget. JC suggested that libraries send out notices to patrons via email or newsletter rather than the notice go out from BG. Patrons are already used to receiving notifications from the library directly. The discussion then turned to when an ideal time would be to cut-off PACREG users. It was determined that with so many new PACREG users, it would be best practice to wait until there was a clearer sense of when libraries would re-open before cutting off PACREG completely. The new system could go into practice as soon as zip codes were verified and existing PACREG patrons would retain access until a date for cut-off could be determined.

*A motion was made by AF with a second by AG to delay the cutting off PACREG users until libraries reopen. Approved. MOTION CARRIED. Roll Call: NB, Yes; AF, Yes; AG, Yes; SJB, Yes; CB, Yes; MH, Yes; JC, Yes.*

BREAK FROM 11:55 AM TO 12:00 PM

e. **SB reactivating holds for SB patrons**

JC expressed a concern about how to deal with the possibility of a long-time delay in resuming delivery and asked BG about possible work arounds like the SBPL delivers program. GF reported that BG staff were working on utilizing the Books by Mail option in Polaris. GF reviewed a video on how the Books by Mail was designed to work and pointed out some potential issues with using it. Several Directors stated that their libraries were not able to move forward with such a program given the restrictions being placed on them by their city and county offices. GF stated that BG would like to continue exploring the possibility if SB was willing to help with testing. It was agreed that the project was worth doing research on and developing the procedure to use in the future. JC clarified that the goal would be to discover ways to limit materials on a branch homepage and have those materials visible to only those jurisdiction's patrons.

f. **COVID-19 discussion and planning**

PR: No info about reopening currently. Part-time staff is working to complete assignments on a limited schedule. They are currently letting items sit for a week before shelving them. Budget meetings are starting on Tuesday.

SM: Tentative reopening on October 1<sup>st</sup>. Book drops are open; staff is wearing gloves and cleaning items as they come in. Looking at more staff reductions.

SLO: Book drops are open with ½ the staff having been redirected to disaster service workers. The library will probably be the last county service to open.

GV: No staff in library, book drops have been locked for the past four weeks. No staff layoffs, everyone is working from home. Concentrating on the website to promote activities and information also promoting zip books, Hoopla and Kanopy.

LM: Five staff working in the building with one staff member working from home. No concrete plans for reopening. Looking at possible curbside service and/or limited hours to open. Staff is active on social media. Book drops have been closed for the past three weeks.

SB: Hourly staff reached an end of assignment at the end of March. Remaining staff is rotating in and out of the building and working to transition services to a virtual set-up. Offering SBPL Delivers and looking at opening parameters with the biggest issue being about delivery.

SP: No staff in the building and two staff WFH. Using the 3D printer to create headbands for face shields. Ventura Library loaned an additional 5 printers to help. Staff is doing online story time and the book drop is still open. All permanent staff is still on payroll.

g. **Contingency plans in case of BG staff illness**

GF review the procedures that BG has in place in case a team member is unavailable for an extended length of time. Procedures for each position are located on the shared drive, outlining responsibilities and contacts for various job duties. She also explained who the primary back-up for each position is. As an example, GF stated if Matt were to be out then Kim would be the first back-up followed by Burt at CIO Solutions who helped set up are current configuration. Each position has a back-up who could step in temporarily to handle any immediate situations. Contact information for 3<sup>rd</sup> Party Vendors is also maintained on a shared database available to BG employees.

h. **Sanitizing guidelines for reopening libraries**

MH reported that there is a webinar by Calix that addresses some questions about what is safe and what is not. She agreed to forward the link to everyone. At this point, it was decided it was too early to discuss procedures as so many libraries were still unsure of when and at what capacity they would be opened.

9. **BLACK GOLD OPERATIONS DIRECTOR REPORT**

N/A

10. **STATE LIBRARY REPORT**

See attachment

11. **OPPORTUNITIES FOR COLLABORATION/NEW SERVICES**

N/A

12. **ROUNDTABLE – Remarks by Library Directors**

N/A

13. ***M* - ADJOURNMENT** – AG/SJB at 1:16 pm Approved.

**Distribution - Email notice of web-posted agenda to:** Ned Branch, SP; Jessica Cadiente, SB; Sarah Bleyl, LM; Mary Housel, SM; Christopher Barnickel, SLO; Angelica Fortin, PR; Allison Gray, GO; Glynis Fitzgerald, BG.



**BLACK GOLD**  
COOPERATIVE LIBRARY SYSTEM

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805 543 6082  
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## MEMORANDUM

**DATE:** April 23, 2020

**TO:** Black Gold CLS Administrative Council

**FROM:** Glynis Fitzgerald, Director of Operations

**SUBJECT:** Financial Statements – FY 2019-20 – March 31, 2020

The Financial Statements for the nine months ended March 31, 2020 are attached. Notes pertaining to the statements are on page seven. A Supplemental report for Reimbursable Expenditures is presented on page eight. To facilitate discussion, a reference number is included for each line in the far-left column on all pages.

The Final Approved Budget for FY 2019-20 anticipates revenues and expenditures each totaling **\$1,913,265** for the entire year, which is a **7.4%** increase from the previous year.

The actual revenues and equity funding for the nine months were **76.8%** of the budget for the fiscal year, while the combined total of all expenditures for the nine months equaled **\$1,311,051** which represents **68.5%** of the budget.



BLACK GOLD COOPERATIVE LIBRARY SYSTEM  
Statement of Revenues and Expenditures  
For the Nine Months Ended March 31, 2020

	FY 18/19 FINAL BUDGET	YEAR TO DATE ACTUAL	BDGT/YTD UNREALIZED BALANCE	BDGT/YTD REALIZED %	NOTES
<b>TOTAL BGCLS</b>					
Revenues & Equity Funding	1,913,265	1,469,308	443,957	76.8%	
Expenditures	1,913,265	1,311,051	602,214	68.5%	
Surplus/(Deficit)	0	158,257	158,257		
<b>Total Reimbursables Invoiced</b>		0			
<b>Total Reimbursable Expenditures</b>		<u>0</u>			
		0			
<b>Gold Coast Revenues</b>		0			
<b>Gold Coast Expenses</b>		<u>(360)</u>			
		(360)			
<b>Value of Libraries Project Revenue</b>		62,379			
<b>Value of Libraries Project Expenses</b>		<u>(62,379)</u>			
		0			
<b>Shared Vision Project Revenue</b>		43,865			
<b>Shared Vision Project Expenses</b>		<u>(43,865)</u>			
		0			
<b>Reserves Used</b>					
					157,897

**Black Gold Cooperative Library System**  
**Statement of Revenues and Expenditures**  
**For the Nine Months Ended March 31, 2020**  
**Fiscal Year Elapsed: 75%**

<u>Ref</u>		<u>FY 19/20</u> <u>Final</u> <u>Budget</u>	<u>March</u> <u>2020</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Bdgt/YTD</u> <u>Unrealized</u> <u>Balance</u>	<u>Bdgt/YTD</u> <u>Realized</u> <u>%</u>	<u>N</u> <u>O</u> <u>T</u> <u>E</u> <u>S</u>
1							
2							
3							
4	<b><u>REVENUES &amp; EQUITY FUNDING</u></b>						
5							
6	4705 Miscellaneous Revenue	1,000			1,000	0.0%	
7	4101 Interest Earnings	10,000	1	17,627	(7,627)	176.3%	
8	4330 Value of Libraries Grant Income	10,000	-	5,000	5,000	50.0%	
9	4402 CLSA - Commun. & Deliv.	159,865	-	159,865	-	100.0%	
10	4500 Reserves Used this year	-			-	0.0%	
11	4324 SCLC - Broadband Grant	30,000			30,000	0.0%	
12	4707 California Teleconnect Fund	46,696	10,662	26,567	20,129	56.9%	
13	4706 Erate Refunds(apply to Comm Line)	306,523	215,644	248,355	58,168	81.0%	
14	4409 Shared eContent & Subscription	232,866	-	174,651	58,215	75.0%	
15	4302 Member Contributions	1,116,315	-	837,243	279,072	75.0%	
16							
17	<b>TOTAL FUNDS AVAILABLE</b>	<b>1,913,265</b>	<b>226,307</b>	<b>1,469,308</b>	<b>443,957</b>	<b>76.8%</b>	
18							
19							
20							
21							
22							
23							
24							
25							
26	<b><u>EXPENSE SUMMARY</u></b>						
27	6000 All Programs	611,761	39,991	401,350	210,411	65.6%	
28	6100 System Administration	121,450	8,248	75,829	45,621	62.4%	
29	6400 Communications and Delivery Service	597,122	95,572	398,034	199,088	66.7%	
30	6500 Databases/Downloadables	326,313	25,932	244,886	81,427	75.0%	
31	6700 ILS	256,619	18,976	191,352	65,267	74.6%	
32	6800 System Grants	-	3,000	(400)	400		
33	<b>TOTAL EXPENSES</b>	<b>1,913,265</b>	<b>191,719</b>	<b>1,311,051</b>	<b>602,214</b>	<b>68.5%</b>	
34							
35	<b>Surplus/(Deficit)</b>		<b>34,588</b>	<b>158,257</b>			

**Black Gold Cooperative Library System**  
**Statement of Revenues and Expenditures**  
**For the Nine Months Ended March 31, 2020**  
**Fiscal Year Elapsed: 75%**

<u>Ref</u>		<u>FY 19/20</u> <u>Final</u> <u>Budget</u>	<u>March</u> <u>2020</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Bdgt/YTD</u> <u>Unrealized</u> <u>Balance</u>	<u>Bdgt/YTD</u> <u>Realized</u> <u>%</u>	<u>N</u> <u>O</u> <u>T</u> <u>E</u> <u>S</u>
36							
37	<b>Expenditure Details</b>						
38							
39	<b>6000-All Programs</b>						
40	<u>All Personnel</u>						
41	6101 Regular Salaries	458,005	32,701	286,423	171,582	62.5%	
42	6102 Benefits	153,756	7,291	114,927	38,829	74.7%	
43	<b>Total All Programs</b>	<b>611,761</b>	<b>39,991</b>	<b>401,350</b>	<b>210,411</b>	<b>65.6%</b>	
44							
45							
46							
47	<b>6100-System Administration</b>						
48	5011 Office Expense	4,000	377	1,068	2,932	26.7%	
49	5012 Service Charge, Bank etc	250	-	142	108	56.7%	
50	5014 Postage & Shipping	300	172	478	(178)	159.5%	
51	5213 Printing	250			250	0.0%	
52	5016 Reimbursement Meeting Expense	1,000	30	645	355	64.5%	
53	5035 Vehicle Fuel & Maintenance	1,000		81	920	8.1%	
54	5042 Medical Services	300			300	0.0%	
55	5051 Auditors	12,000	-	13,000	(1,000)	108.3%	
56	5054 Payroll Processing Fees	2,500	142	1,372	1,129	54.9%	
57	5057 Rent	35,500	2,974	26,530	8,970	74.7%	
58	5058 Utilities	4,800	325	2,867	1,933	59.7%	
59	5059 Attorney Fees	5,500	1,439	4,245	1,255	77.2%	
60	5082 Janitorial Service	1,850	163	1,408	442	76.1%	
61	5115 Travel	5,700	134	1,552	4,148	27.2%	
62	6118 Dues & Subscriptions	2,500	-	2,090	410	83.6%	
63	5153 Insurance	22,000	1,411	12,703	9,297	57.7%	
64	6222 Staff Training	1,500	(421)	515	985	34.3%	
65	6239 Consulting /Strategic Planning	15,000	915	3,715	11,285	24.8%	
66	6262 Internet Access	-	-	180	(180)	#DIV/0!	
67	6266 Library Mailers Billed Back	-	(0)	(0)	0	#DIV/0!	
68	6291 Office Equipment & Maintenance	2,500	504	1,393	1,107	55.7%	
69	6292 Software	3,000	82	1,739	1,261	58.0%	
70	6296 CLSAinfo.org	-	-	108	(108)	#DIV/0!	
71	<b>Total System Administration</b>	<b>121,450</b>	<b>8,248</b>	<b>75,829</b>	<b>45,621</b>	<b>62.4%</b>	

**Black Gold Cooperative Library System**  
**Statement of Revenues and Expenditures**  
**For the Nine Months Ended March 31, 2020**  
**Fiscal Year Elapsed: 75%**

<u>Ref</u>		<u>FY 19/20</u> <u>Final</u> <u>Budget</u>	<u>March</u> <u>2020</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Bdgt/YTD</u> <u>Unrealized</u> <u>Balance</u>	<u>Bdgt/YTD</u> <u>Realized</u> <u>%</u>	<u>N</u> <u>O</u> <u>T</u> <u>E</u> <u>S</u>
72							
73	<b><u>6400-System Communications and Delivery Service</u></b>						
74	5045 Communication Supplies	1,000		857	143	85.7%	
75	6241 Communication Line Expense	108,790	8,645	75,968	32,822	69.8%	
76	6450 Cenic - Communication Line	368,964	80,202	235,572	133,392	63.8%	
77	6485 Courier Contract	118,368	6,725	85,637	32,731	72.3%	
78	<b>Total Communications and Delivery Ser</b>	<b>597,122</b>	<b>95,572</b>	<b>398,034</b>	<b>199,088</b>	<b>66.7%</b>	
79							
80							
81							
82	<b><u>6500-Databases/Downloadables</u></b>						
83	6147 eContent	274,363	21,970	207,085	67,278	75.5%	
84	OverDrive						
85	Zinio						
86	6147b Subscription Services	6,950	579	7,275	(325)	104.7%	
87	Cybrarian						
88	Luna						
89	Collection HQ (\$0 was budgeted)						
90	6295 Hotspots	42,000	3,383	30,525	11,475	72.7%	
91	6521 Workshops and Training	3,000			3,000	0.0%	
92	<b>Total Reference Services</b>	<b>326,313</b>	<b>25,932</b>	<b>244,886</b>	<b>81,427</b>	<b>75.0%</b>	
93							
94							
95							
96	<b><u>6700-ILS</u></b>						
97	6227 Cataloging Tools	6,000	420	4,680	1,320	78.0%	
98	6236 System Maintenance	126,935	10,206	99,490	27,445	78.4%	
99	Polaris						
100	Leap						
101	Talking Tech ITIVA						
102	Sonic Wall						
103	Cisco SMARTnet						
104	Weekend Upgrade						
105	Dell ITIVA Maintenance						
106	6516 Polaris Add-Ons	50,003	4,176	38,932	11,071	77.9%	
107	Novelist						
108	Quipu						
109	The Content Café						
110	Capira						
111	6240 PCI Compliance	9,310	567	5,107	4,203	54.9%	
112	6257 System Facility Fee (Downtown Computer Room)	40,000	-	7,887	32,113	19.7%	
113	6276 MARC records - Skyriver	18,371	1,607	14,467	3,904	78.8%	
114	6293 System Equipment	-	-	2,752	(2,752)		
115	6294 Cenic Telecom Equipment						
116	6294b Telecom Equipment Maintenance	6,000	1,999	18,038	(12,038)		
117	6297 RFID Project				-		
118	<b>Total ILS</b>	<b>256,619</b>	<b>18,976</b>	<b>191,352</b>	<b>65,267</b>	<b>74.6%</b>	

**Black Gold Cooperative Library System**  
**Statement of Revenues and Expenditures**  
**For the Nine Months Ended March 31, 2020**  
**Fiscal Year Elapsed: 75%**

<u>Ref</u>		FY 19/20 Final <u>Budget</u>	March 2020 <u>Actual</u>	Year to Date <u>Actual</u>	Bdgt/YTD Unrealized <u>Balance</u>	Bdgt/YTD Realized <u>%</u>	<u>N O T E S</u>
119							
120	<b><u>6800-System Grants - State</u></b>						
121	6603 PLSEP Grant Revenue			(4,400)	-		
122	6604 PLSEP Grant Expenses		3,000	4,000	-		
123	<b>Total System Grants</b>	-	3,000	(400)	-		
124							
125			34,588	158,257			
126							
127							
128	<b><u>8100-Value of Libraries Project</u></b>						
129	8101 Grant Revenue		(3,850)	(62,379)			
130	8105-8107 Grant Expense		3,850	64,062			
131	8110 Mini-grants		-	(1,682)			
132	<b>Net Value of Libraries Project</b>	-	-	0			
133							
134							
135	<b><u>8200-Shared Vision Project</u></b>						
136	8201 Grant Revenue		(3,640)	(43,865)			
137	8205-8207 Grant Expense		3,640	42,365			
138	8210 Mini-grants		-	1,500			
139	<b>Net Shared Vision Project</b>	-	-	-			
140							
141							
142	<b><u>6900-Gold Coast Library Network</u></b>						
143	4901 Gold Coast Revenues						
144	6901 Gold Coast Expenses		360	360			
145	<b>Net Gold Coast Library Network</b>	-	360	360	-		
146							
147							
148	<b>Reserves Used</b>	-					

**Black Gold Cooperative Library System  
Statement of Revenues and Expenditures  
For the Nine Months Ended March 31, 2020  
Fiscal Year Elapsed: 75%**

**Notes to the Financial Statements**

*(Explanation for expenditure variances exceeding 100% of budget by 10% and >\$1,000)*

Description	Total Spent Current FY	Explanation for budget variance YTD
-------------	------------------------------	-------------------------------------

N/A

**THESE FINANCIAL STATEMENTS APPROVED  
BY THE ADMINISTRATIVE COUNCIL OF THE  
BLACK GOLD COOPERATIVE LIBRARY SYSTEM**

\_\_\_\_\_  
**Angelica Fortin, Chair, FY 2019-2020**

**Black Gold Cooperative Library System**  
**Statement of Revenues and Expenditures**  
**For the Nine Months Ended March 31, 2020**  
**Fiscal Year Elapsed: 75%**

From time to time, Black Gold staff orders supplies and equipment directly for individual libraries and is then reimbursed from the libraries for the cost of those purchases. Those purchases are not budgeted. The expenditures and invoices to the libraries for reimbursement are netted together in the accounts noted here (beginning with "63\_\_"). The balances shown are a result of timing differences between recognition of cost and recognition of reimbursement.

		<b>March</b>	
		<b>2020</b>	<b>Year to Date</b>
		<u><b>Actual</b></u>	<u><b>Actual</b></u>
167	<b><u>Reimbursable Expenditures</u></b>		
168			
169			
170	<b><u>Miscellaneous Orders</u></b>		
171	6361 Lompoc Misc Orders	1,339	-
172	6362 Paso Robles Misc Orders	728	-
173	6363 SLO Misc Orders	10,079	-
174	6364 SB Misc Orders	14,836	-
175	6365 SM Misc Orders	(6,115)	-
176	6366 SP Misc Orders	420	-
177	6367 GOL Misc Orders	5,126	-
178			
179	Subtotal Misc. Orders	26,413	-
180			
181	<b>Total Reimbursable Expenditures</b>	<b>26,413</b>	<b>-</b>
182			
183			
184	<b>Total Reimbursables Invoiced</b>	<b>-</b>	<b>-</b>
185			
186		26,413	-

**Black Gold Cooperative Library System**  
**Balance Sheet**  
**March 31, 2020**

	<b>G/L</b>			
	<b>Acct. #</b>	<b>Account Description</b>	<b>Debit</b>	<b>Credit</b>
187	1102	Petty Cash	40	
188	1103	Checking WF 0620-028761	45,748	
189	1104	Founders Community Checking	638,620	
190	1105	Savings LAIF 16-56-003	912,432	
191	1201	Accounts Receivable - Invoices	138,733	
192	1251	Receivables - 2018-19 E-Rate Discount	216,744	
193	1302	ATS Prepaid Expense	177,688	
194	1303	GEN Prepaid Expense	22,351	
195	1304	Prepaid Insurance	4,920	
196	1305	Prepaid Other	65,720	
197	1501	Fixed Assets	555,441	
198	3502	Accumulated Depreciation		473,356
199	1906	Provisions Vacation Payable	19,662	
200				
201	2104	Accounts Payable		266,109
202	2100-2110	Wages & Benefits Payable		10,252
203	2120-2122	Wells Fargo Credit Card Payable		-
204	2204	Deferred Credit Card Revenue		1,581
205	2206	Deferred Grant Revenue - Broadband Grant		-
206	2207	Value of Libraries Grant		77,082
207	2208	Shared Vision Grant		316,135
208	2210	Library Gifts		3,120
209	2211	Library Deposits - SB		43,437
210	2602	Longterm Vacation Payable		19,662
211	2309	Deferred Comp Withheld		-
212	3002	General Operating Fund (unassigned)		269,857
213	3007	Equipment Replacement Fund Committed - ATS		462,249
214	3103	Administrative Vehicle Fund Committed		28,000
215	3104	Retiree GASB 45 Fund Committed		257,926
216	3105	Library Reserves		30,985
217	3106	Unfunded Pension Liability Reserve		-
218	3210	General Reserve for PPD's/Dep.		290,489
219	3300	Gold Coast Library Network Cash		7,879
220	3501	Investment in Fixed Assets		82,084
221	3900	Retained Earnings		-
222		FY 19-20 Operating Results		157,897
223		rounding		
224			2,798,100	2,798,100
225				



March 2020

Black Gold Cooperative Library  
NON-OWNED ITEMS CIRCULATED

OWNING LIBRARY

CIRC LIB	ba	bc	be	bm		gl	go	gs	gu	gy		lc	lm	lv		ma	mc	mg	mm	mo		oa	oc	od	oe	og	oh	oi	ol	om	on	oo	or	os	ot	ou	oy		pr	prs		sp	TOTAL		
ba		35	60	74	169		3	2					4							1		2									1	3		5		1	3		2				202	33	
bc	5				5		1												2															2				1				11	6		
be	3	2			5								1									1																					7	2	
bm	4				4														1																								5	1	
	12	37	60	74																																									
gl												0																																0	0
go	7	1		2						1		1		1				1	5	2												3		1			1		3		1		29	28	
gs	1						1					2				1			2																									7	6
gu							1						1		2				1																									3	2
gy												0																																0	0
						0	2	0	1																																			0	0
lc																																												0	0
lm	5	1	1	1			2	1				2		1					1				1						1	1	1	1		1					1				22	22	
lv																																								1				1	1
												2	0	1																															
ma	1						1											1	6		7										2			1					1				13	6	
mc	1						1						3						2	3	5	2									1	4	1		1		1	1		1		1	23	18	
mg																					0																							0	0
mm	3			1			3		1			2				3	1	3		11	18	4	1								1		2		3		1							40	22
mo	9	1		1			23	1	1			4	2			1		5	19		25	5	1							4	2	17		10	1		2		10		4		123	98	
oa				1								1	1						3														1												
oc	1																																1		1										
od																																													
oe																																													
og																																													
oh																																													
oi																																													
ol																																													
om	3	1																																											
on							2	1					2			1				1		2																							
oo	3																																												
or																																													
os				1			1									1																													
ot																																													
ou																																													
oy							2																																						
pr	1						1							1								7	3	0	2	0	0	0	0	0	1	1	13	1	4	1	0	1							
prs																																													

CIRC LIB = Borrowing Library  
OWNING LIBRARY = Loaning Library

**Black Gold Cooperative Library**  
**Non-Owned Items Circulated**  
**CIRC LIB**  
**Calculated from March 2020 statistics**

		<b>Books Borrowed</b>	<b>Books Lent</b>	<b>% of Books Borrowed</b>	<b>% of Books Lent</b>	<b>Net -- Lent less Borrowed</b>
Santa Barbara Main	ba	33	35	11.46%	12.15%	2
Santa Barbara Carpinteria	bc	6	4	2.08%	1.39%	(2)
Santa Barbara Eastside	be	2	2	0.69%	0.69%	0
Santa Barbara Montecito	bm	1	6	0.35%	2.08%	5
		42	47	14.58%	16.32%	5
Goleta Los Olivos	gl	0	0	0.00%	0.00%	0
Goleta Valley Library	go	28	41	9.72%	14.24%	13
Goleta Solvang	gs	6	5	2.08%	1.74%	(1)
Goleta Buellton	gu	2	2	0.69%	0.69%	0
Goleta Santa Ynez	gy	0	0	0.00%	0.00%	0
		36	48	12.50%	16.67%	12
Lompoc Charlotte's Web	lc	0	2	0.00%	0.69%	2
Lompoc Main	lm	22	18	7.64%	6.25%	(4)
Lompoc Village	lv	1	8	0.35%	2.78%	7
		23	28	7.99%	9.72%	5
Santa Maria Los Alamos	ma	6	3	2.08%	1.04%	(3)
Santa Maria Cuyama	mc	18	0	6.25%	0.00%	(18)
Santa Maria Guadalupe	mg	0	1	0.00%	0.35%	1
Santa Maria Main	mm	22	29	7.64%	10.07%	7
Santa Maria Orcutt	mo	98	4	34.03%	1.39%	(94)
		144	37	50.00%	12.85%	(107)
SLO Atascadero	oa	8	14	2.78%	4.86%	6
SLO Cambria	oc	4	3	1.39%	1.04%	(1)
SLO Admin Office	od	0	0	0.00%	0.00%	0
SLO Oceano	oe	0	0	0.00%	0.00%	0
SLO San Miguel	og	0	0	0.00%	0.00%	0
SLO Shandon	oh	0	0	0.00%	0.00%	0
SLO Simmler	oi	0	0	0.00%	0.00%	0
SLO Shell Beach	ol	0	1	0.00%	0.35%	1
SLO Morro Bay	om	5	9	1.74%	3.13%	4
SLO Nipomo	on	1	9	0.35%	3.13%	8
SLO Main	oo	10	27	3.47%	9.38%	17
SLO Santa Margarita	or	0	1	0.00%	0.35%	1
SLO Arroyo Grande	os	3	23	1.04%	7.99%	20
SLO Creston	ot	2	1	0.69%	0.35%	(1)
SLO Cayucos	ou	0	2	0.00%	0.69%	2
SLO Los Osos	oy	2	9	0.69%	3.13%	7
		35	99	12.15%	34.38%	64
Paso Robles	pr	6	20	2.08%	6.94%	14
Paso Robles Study Center	ps	0	0	0.00%	0.00%	0
		6	20	2.08%	6.94%	14
Santa Paula	sp	2	9	0.69%	3.13%	7
Net of interbranch		288	288	88%	83%	0
						0

**Black Gold Cooperative Library**  
**SUMMARY OF NON-OWNED ITEMS CIRCULATED**  
**Net (Borrowed)/Lent based on Monthly Circ Reports**  
**May 2019 - April 2020**

		May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Total				
Santa Barbara Main	ba	761	597	600	1,151	1,351	2,016	1,796	1,712	623	958	928	2	12,495				
Santa Barbara Carpinteria	bc	(679)	(721)	(754)	(684)	(725)	(678)	(614)	(620)	(814)	(804)	(682)	(2)	(7,777)				
Santa Barbara Eastside	be	(29)	(71)	58	(2)	(138)	(159)	(115)	(123)	(19)	(25)	(43)	0	(666)				
Santa Barbara Los Olivos	bl	3	6											9				
Santa Barbara Montecito	bm	(245)	(220)	(242)	(314)	(291)	(440)	(362)	(403)	(613)	(472)	(492)	5	(4,089)				
Santa Barbara Solvang	bs	(269)	(305)											(574)				
Santa Barbara Buellton	bu	(93)	(69)											(162)				
Santa Barbara Santa Ynez	by	4	4											8				
		(547)	(779)	(338)	151	197	739	705	566	(823)	(343)	(289)	5	(756)				
Goleta Los Olivos	gl			4	6	8	9	12	12	9	7	4	0	71				
Goleta Valley Library	go	(767)	(988)	(1,310)	(1,397)	(1,543)	(1,408)	(1,276)	(1,002)	(940)	(937)	(930)	13	(12,485)				
Goleta Solvang	gs			(388)	(443)	(331)	(288)	(233)	(181)	(328)	(269)	(195)	(1)	(2,657)				
Goleta Buellton	gu			(150)	(12)	(151)	(174)	(107)	7	(102)	(1)	(68)	0	(758)				
Goleta Santa Ynez	gy			1	0	2	5	6	4	5	5	4	0	32				
		(767)	(988)	(1,843)	(1,846)	(2,015)	(1,856)	(1,598)	(1,160)	(1,356)	(1,195)	(1,185)	12	(15,797)				
Lompoc Charlotte's Web	lc	0	0	0	0	0	(4)	0	0	0	0	0	2	(2)				
Lompoc Main	lm	903	1,175	1,386	1,226	1,043	1,037	978	844	1,047	758	422	(4)	10,815				
Lompoc Village	lv	(197)	(191)	(181)	(96)	(185)	(185)	(34)	(200)	(132)	(135)	(95)	7	(1,624)				
		706	984	1,205	1,130	858	848	944	644	915	623	327	5	9,189				
Santa Maria Los Alamos	ma	(33)	(16)	30	50	28	52	28	37	42	57	28	(3)	300				
Santa Maria Cuyama	mc	42	49	25	31	(10)	(14)	(22)	(4)	7	3	(4)	(18)	85				
Santa Maria Guadalupe	mg	46	27	50	47	52	51	40	26	59	72	41	1	512				
Santa Maria Main	mm	3,542	3,861	4,281	3,989	4,001	3,853	3,249	3,291	3,630	3,279	2,392	7	39,375				
Santa Maria Orcutt	mo	(270)	(280)	(354)	(367)	(474)	(432)	(421)	(307)	(152)	101	69	(94)	(2,981)				
		3,327	3,641	4,032	3,750	3,597	3,510	2,874	3,043	3,586	3,512	2,526	(107)	37,291				
SLO Atascadero	oa	(818)	(945)	(1,149)	(1,153)	(1,201)	(1,199)	(1,075)	(1,079)	(1,118)	(1,077)	(809)	6	(11,617)				
SLO Cambria	oc	(340)	(278)	(280)	(247)	(247)	(313)	(270)	(338)	(241)	(262)	(171)	(1)	(2,988)				
SLO Admin Office	od											(21)	(20)	(16)	0	(102)		
SLO Oceano	oe	7	22	(6)	7	6	2	16	(15)	2	(13)	(9)	0	19				
SLO San Miguel	og	(29)	(30)	(18)	(19)	(21)	(36)	(40)	(60)	(44)	(56)	(38)	0	(391)				
SLO Shandon	oh	(2)	5	4	(8)	6	(2)	(1)	(24)	(38)	(46)	(53)	0	(159)				
SLO Simmler	oi	1	3											4				
SLO Shell Beach	ol	(17)	(32)	(26)	(70)	(10)	(22)	(31)	(42)	(63)	(65)	(34)	1	(411)				
SLO Morro Bay	om	(418)	(610)	(617)	(565)	(351)	(415)	(443)	(416)	(508)	(583)	(318)	4	(5,240)				
SLO Nipomo	on	(84)	(67)	(127)	(106)	(1)	(53)	(88)	(127)	(119)	(136)	(63)	8	(963)				
SLO Main	oo	(473)	(381)	(468)	(621)	(559)	(593)	(578)	(464)	(193)	(151)	75	17	(4,389)				
SLO Santa Margarita	or	1	10	(2)	(60)	(32)	(75)	(43)	(41)	(71)	(45)	(24)	1	(381)				
SLO Arroyo Grande	os	(1,123)	(1,274)	(1,201)	(1,118)	(1,083)	(1,234)	(941)	(987)	(910)	(1,047)	(617)	20	(11,515)				
SLO Creston	ot	(18)	(67)	(53)	(122)	(86)	(83)	(66)	(82)	(99)	(89)	(39)	(1)	(805)				
SLO Cayucos	ou	(61)	(36)	(55)	(77)	(85)	(93)	(59)	(104)	(62)	(106)	(28)	2	(764)				
SLO Los Osos	oy	(668)	(717)	(760)	(797)	(722)	(793)	(748)	(808)	(816)	(844)	(641)	7	(8,307)				
		(4,042)	(4,397)	(4,758)	(4,956)	(4,386)	(4,909)	(4,394)	(4,605)	(4,301)	(4,540)	(2,785)	64	(48,009)				
Paso Robles	pr	24	164	152	108	140	133	342	333	516	329	203	14	2,458				
Paso Robles Study Center	ps											(1)	(1)	(5)	(7)	(4)	0	(18)
		24	164	152	108	140	133	341	332	511	322	199	14	2,440				
Santa Paula	sp	1,299	1,375	1,550	1,663	1,609	1,535	1,128	1,180	1,468	1,621	1,207	7	15,642				
Net of interbranch		0	0	0	0	0	0	0	0	0	0	0	0	0				



Moss, Levy & Hartzheim LLP

Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Administrative Council  
Black Gold Cooperative Library System

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 basic financial statements of Black Gold Cooperative Library System (the System), as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, and have issued our report thereon dated December 31, 2019.

**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 opinion 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**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*.

**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.

*Moss, Levy & Hartzheim LLP*

Santa Maria, California  
December 31, 2019

**BLACK GOLD COOPERATIVE LIBRARY SYSTEM****Final Budget FY 2020-2021****BUDGET SUMMARY****Final Budget FY 2020-2021****TOTAL BGCLS**

	<u>CLSA</u>	<u>LOCAL</u>	<u>TOTAL</u>	<u>Previous Fiscal Year's Budget Amount</u>	<u>Percent Change From FY 2019-2020</u>
REVENUES	\$159,865	1,690,053	\$ 1,849,918	\$ 1,913,265	-3.3%
EXPENDITURES	\$159,865	1,690,053	\$ 1,849,918	\$ 1,913,265	-3.3%
ANTICIPATED SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -	0.0%

**Final Budget FY 2019-2020**

	<u>CLSA</u>	<u>LOCAL</u>	<u>TOTAL</u>	<u>Previous Fiscal Year's Budget Amount</u>	<u>Percent Change From FY 2018-2019</u>
<b>TOTAL BGCLS</b>					
REVENUES	\$ 159,865	\$ 1,753,400	\$ 1,913,265	\$ 1,781,325	7.4%
EXPENDITURES	\$ 159,865	\$ 1,753,400	\$ 1,913,265	\$ 1,781,325	7.4%
ANTICIPATED SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -	-

**BLACK GOLD COOPERATIVE LIBRARY SYSTEM**  
**Final Budget FY 2020-2021**

22 of 28

						FY19-20	
		CLSA	LOCAL	TOTAL	Library Contribution	TOTAL	Variance from Prior Year
Anticipated Revenues & Equity Funding							
4705	Miscellaneous Revenue		1,000	1,000		1,000	0
4101	Interest Earnings		15,000	15,000		10,000	5,000
4402	CLSA - Commun. & Deliv.	159,865		159,865		159,865	0
	(amount allocated to e-content)	(34,395)		(34,395)		(41,497)	7,102
	Fiscal Agent Compensation (Value of Libraries)		5,000	5,000		10,000	(5,000)
	SCLC - Broadband Grant		25,400	25,400		30,000	(4,600)
4707	California Teleconnect Fund - non-Cenic		7,000	7,000		11,482	(4,482)
4707	California Teleconnect Fund - Cenic		20,000	20,000		35,214	(15,214)
4706	Erate Refunds - non-Cenic		56,000	56,000		71,774	(15,774)
4706	Erate Refunds - Cenic		240,000	240,000		234,750	5,250
	Shared e Content Contribution	34,395	289,285	323,680	289,285	274,363	49,317
	Base Contribution		206,274	206,274	206,274	223,263	(16,989)
	Resource Contribution		825,094	825,094	825,094	893,051	(67,957)
TOTAL ANTICIPATED FUNDING		\$159,865	\$1,690,053	\$1,849,918	\$1,320,653	\$1,913,265	-\$63,347
		\$1,849,918				\$1,913,265	
BUDGETED EXPENDITURES SUMMARY							
6000	All Programs	\$0	\$540,865	\$540,865		\$611,761	-\$70,897
6100	System Administration	0	\$100,965	100,965		121,450	-\$20,485
6400	Communications and Delivery Service	125,470	\$480,058	605,528		597,122	\$8,406
6500	Shared e Content and Subscription Services/Databases	34,395	\$338,235	372,630		326,313	\$46,317
6700	ILS	0	\$229,930	229,930		256,619	-\$26,689
TOTAL BUDGETED EXPENDITURES		\$159,865	\$1,690,053	\$1,849,918		\$1,913,265	-\$63,347
Anticipated Surplus/(Deficit)		-				-	

**BLACK GOLD COOPERATIVE LIBRARY SYSTEM**  
**Final Budget FY 2020-2021**

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					<b><u>FY19-20</u></b>	<b><u>Variance from Prior</u></b>
	<b><u>CLSA</u></b>	<b><u>LOCAL</u></b>	<b><u>TOTAL</u></b>	<b><u>Library Contribution</u></b>	<b><u>TOTAL</u></b>	<b><u>Year</u></b>
<b>Budgeted Expenditures</b>						
<b>6000-All Programs - Personnel Costs</b>						
6101	Regular Salaries	\$0	\$399,753	\$399,753	458,005	(58,253)
6102	Benefits		141,112	141,112	153,756	(12,644)
<b>Total All Programs - Personnel Costs</b>		<b>\$0</b>	<b>\$540,865</b>	<b>\$540,865</b>	<b>\$611,761</b>	<b>-\$70,897</b>
<b>6100-System Administration</b>						
5011	Office Expense	\$0	\$3,000	\$3,000	\$4,000	(1,000)
5012	Service Charge, Bank etc		250	250	250	0
5014	Postage & Shipping		300	300	300	0
5213	Printing		250	250	250	0
5016	Reimbursement Meeting Expense		1,000	1,000	1,000	0
5035	Vehicle Fuel & Maintenance		2,000	2,000	1,000	1,000
5042	Medical Services		0	-	300	(300)
5051	Auditors		15,000	15,000	12,000	3,000
5054	Payroll Processing Fees		2,000	2,000	2,500	(500)
5057	Rent		35,865	35,865	35,500	365
5058	Utilities		4,800	4,800	4,800	0
5059	Attorney Fees		5,000	5,000	5,500	(500)
5082	Janitorial Service		2,020	2,020	1,850	170
5115	Travel		0	-	5,700	(5,700)
6118	Dues & Subscriptions		2,500	2,500	2,500	0
5153	Insurance		22,000	22,000	22,000	0
6222	Staff Training		0	-	1,500	(1,500)
6238	Web Design		300	300	-	300
6262	Internet Access		180	180	-	180
	Strategic Planning/Subject Matter Experts		0	-	15,000	(15,000)
6291	Office Equipment and Maintenance		500	500	2,500	(2,000)
6292	Software		4,000	4,000	3,000	1,000
<b>Total System Administration</b>		<b>\$0</b>	<b>\$100,965</b>	<b>\$100,965</b>	<b>\$121,450</b>	<b>-\$20,485</b>

**BLACK GOLD COOPERATIVE LIBRARY SYSTEM**  
**Final Budget FY 2020-2021**

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					<b>FY19-20</b>	
	<u>CLSA</u>	<u>LOCAL</u>	<u>TOTAL</u>	<u>Library Contribution</u>	<u>TOTAL</u>	<u>Variance from Prior Year</u>
<b>6400-System Communications and Delivery Service</b>						
5045	Communication Supplies	\$0	\$1,000	\$1,000	\$1,000	0
6241	Communication Line Expense		96,751	96,751	108,790	(12,039)
6450	Communication Line Expense - CENIC		382,307	382,307	368,964	13,343
6485	Courier Contract - Central Courier	125,470	0	125,470	118,368	7,102
<b>Total Communications and Delivery Service</b>		<b>\$125,470</b>	<b>\$480,058</b>	<b>\$605,528</b>	<b>\$597,122</b>	<b>\$8,406</b>
<b>6500-Databases/Downloadables</b>						
6147	eContent	\$34,395	289,285	\$323,680	\$274,363	49,317
	Overdrive downloadables [(\$23640 / month (20% increase)) \$283,680					
	Overdrive Service Plan \$ 8,000 (3 year contract)					
	Rbdigital \$30,000					
	Enki \$ 2,000					
6147b	Subscription Services		6,950	6,950	6,950	0
	CybraryN S/W License \$ 3,950					
	Luna \$ 3,000					
	Collection HQ \$ 0 treat as reimbursable					
6295	Hotspots		42,000	42,000	42,000	0
6521	Workshops & Training		0	-	3,000	(3,000)
<b>Total Database Services</b>		<b>\$34,395</b>	<b>\$338,235</b>	<b>\$372,630</b>	<b>326,313</b>	<b>\$46,317</b>
<b>6700-ILS</b>						
6227	Authority Control - Marcive \$1485 + (.06*1000/wk*50 weeks)		\$4,485	\$4,485	\$6,000	(1,515)
6236	System Maintenance		130,274	132,708	126,935	5,773
	Polaris \$89,250					
	Leap \$34,158					
	Weekend Upgrade \$ 4,300					
	Talking Tech ITIVA \$ 4,192					
	Dell Maint ITIVA \$ 0 thru 10/25/2022					
6516	Polaris Add-Ons		51,167	51,167	50,003	1,164
	Innovative - Novelist \$ 22,157					
	Quipu \$ 4,380					
	The Content Café \$ 8,055					
	Capira maintenance \$16,575					
6240	PCI Compliance - Comprise		11,317	11,317	9,310	2,007
6257	Data Center Lease		0	-	40,000	(40,000)
6293	Reserve for Major System Procurement -		0	-	-	0
6276	Skyriver/MARC records		20,253	20,253	18,371	1,882
6294	Cenic Telecom Equipment and Maintenance		10,000	10,000	6,000	4,000
<b>Total ILS</b>		<b>\$0</b>	<b>\$227,496</b>	<b>\$229,930</b>	<b>\$256,619</b>	<b>-\$26,689</b>



## Impact of the Contribution Formula

## Final Budget FY 2020-2021

2020-2021		BASE %		WEIGHT	WEIGHT	WEIGHT					
		20%		CIRC	POP	DEVICES					
				25%	50%	25%					
		BASE	RESOURCES	E-CONTENT	TOTAL CONTRIBUTION	\$ Increase	% Increase	HOOPLA	Collection HQ	Movie Licensing	Total Payments to Black Gold
Blanchard/Santa Paula	\$	29,468	\$ 27,309	\$ 4,278	\$ 61,054	\$ (3,511)	-5%	\$ 3,731	\$ 1,246	\$ 322	\$ 66,353
Lompoc	\$	29,468	\$ 61,057	\$ 14,659	\$ 105,184	\$ (2,802)	-3%	\$ 10,678	\$ 1,977	\$ 617	\$ 118,456
Santa Maria	\$	29,468	\$ 143,299	\$ 23,782	\$ 196,548	\$ (19,373)	-9%	\$ 16,238	\$ -	\$ 1,606	\$ 214,393
Paso Robles	\$	29,468	\$ 37,187	\$ 18,609	\$ 85,264	\$ 1,095	1%	\$ 11,208	\$ 1,422	\$ 326	\$ 98,221
San Luis Obispo	\$	29,468	\$ 304,767	\$ 133,573	\$ 467,808	\$ 16,356	4%	\$ 66,375	\$ 7,525	\$ 2,570	\$ 544,279
Santa Barbara	\$	29,468	\$ 142,967	\$ 57,694	\$ 230,129	\$ (8,786)	-4%	\$ -	\$ 3,930	\$ 1,271	\$ 235,329
Goleta	\$	29,468	\$ 108,507	\$ 36,691	\$ 174,665	\$ (11,509)	-6%	\$ 68,785	\$ 2,995	\$ 1,195	\$ 247,639
	\$	206,274	\$ 825,094	\$ 289,285	\$ 1,320,653	\$ (28,529)		\$ 177,015	\$ 19,095	\$ 7,908	\$ 1,524,670

2019-2020		BASE %		WEIGHT	WEIGHT	WEIGHT					
		20%		CIRC	POP	DEVICES					
				25%	50%	25%					
		BASE	RESOURCES	E-CONTENT	TOTAL CONTRIBUTION			HOOPLA	Collection HQ	Movie Licensing	Total Payments to Black Gold
Blanchard/Santa Paula	\$	31,895	\$ 29,181	\$ 3,489	\$ 64,565			\$ 3,525	\$ 1,246	\$ 322	\$ 69,658
Lompoc	\$	31,895	\$ 64,162	\$ 11,929	\$ 107,986			\$ 10,073	\$ 1,977	\$ 617	\$ 120,653
Santa Maria	\$	31,895	\$ 161,857	\$ 22,169	\$ 215,921			\$ 16,249	\$ -	\$ 1,606	\$ 233,776
Paso Robles	\$	31,895	\$ 37,612	\$ 14,662	\$ 84,169			\$ 10,715	\$ 1,422	\$ 326	\$ 96,633
San Luis Obispo	\$	31,895	\$ 329,742	\$ 89,815	\$ 451,452			\$ 69,793	\$ 7,525	\$ 2,570	\$ 531,341
Santa Barbara	\$	31,895	\$ 157,625	\$ 49,395	\$ 238,915			\$ 116,799	\$ 3,930	\$ 1,271	\$ 360,915
Goleta	\$	31,895	\$ 112,872	\$ 41,407	\$ 186,174			\$ 54,702	\$ 2,995	\$ 1,195	\$ 245,065
	\$	223,265	\$ 893,051	\$ 232,866	\$ 1,349,182			\$ 281,856	\$ 19,095	\$ 7,908	\$ 1,658,041

**e-Content Budget Allocation Zinio & Overdrive for 2019-2020 Budget Year  
using 2018-2019 checkout statistics**

	RBdigital/Zinio Stats				2019-20 Zinio Budget	Overdrive Stats	2019-20 Overdrive Budget	Proposed 2019-20 e-Content
	2018-19 checkouts	totals reallocating SB & GOL	2018-19 percentages		\$ 30,000.00	2018-19 percentages	\$ 259,285.00	\$ 289,285.00
SP	438	438	0.9%	\$	258.83	1.550%	\$ 4,018.92	\$ 4,277.75
LOM	2473	2473	4.9%	\$	1,461.41	5.090%	\$ 13,197.61	\$ 14,659.02
SM	4528	4528	8.9%	\$	2,675.81	8.140%	\$ 21,105.80	\$ 23,781.61
PR	2269	2269	4.5%	\$	1,340.86	6.660%	\$ 17,268.38	\$ 18,609.24
SLO	18410	18410	36.3%	\$	10,879.33	47.320%	\$ 122,693.66	\$ 133,572.99
SB	17569	16283	32.1%	\$	9,622.39	18.540%	\$ 48,071.44	\$ 57,693.82
GOL	5079	6365	12.5%	\$	3,761.38	12.700%	\$ 32,929.20	\$ 36,690.57
	50766	50766	100.0%	\$	30,000.00	100%	\$ 259,285.00	\$ 289,285.00

*For Zinio - Since we do not have access to details for Goleta, Solvang, and Buellton for FY 18-19, to get a Goleta/SB split, we will take the total and allocate based on the Overdrive split*

17,569	SB
5,079	GOL
<u>22,648</u>	TOTAL SB

59%	13,441	SB	using overdrive split
41%	9,207	GOL	using overdrive split
	<u>22,648</u>		

<i>Overdrive</i>	
59%	\$ 48,071.44
41%	\$ 32,929.20
	<u>\$ 81,000.63</u>

BLACK GOLD COOPERATIVE LIBRARY SYSTEM  
FY 2020/21 Payroll Budget Worksheet  
Final Budget FY 2020-2021

Employee	Beg of Yr	Hrs per wk/yr	Salary Anniv Date	@7/1/2020 Hrly or Avg Hrly rate	New Hrly Rate After Anniv Date	# of PPDs PPDs @ old rate	# of PPDs PPDs @ new rate	COLA	0.65%	Employer Pd.		Other	\$668.00	Medicare @ 1.45%	Unemp. 6.20%	TOTAL	Benefits Only		
								Total est. wages 2020-21	Workers Comp	Short term Dis. Annual	PERS retire 11.0310% 7.7320%		Employer Pd Unfunded Liability					Health Alloc	
ACTIVE EMPLOYEES:																			
Fitzgerald	A	40	12/06/20	\$56.81	\$59.66	13	13	\$121,129	\$787		\$9,366			\$8,016	\$1,873	\$434	\$141,604	\$20,476	
Hunter	E	40	top step	\$38.72	\$38.72	26	0	\$80,538	\$523		\$8,884			\$8,016	\$1,284	\$434	\$99,679	\$19,142	
Duhon	D	40	04/17/21	\$38.61	\$40.54	19	7	\$81,390	\$529		\$6,293			\$8,016	\$1,296	\$434	\$97,958	\$16,568	
Uvalle	D	30	02/01/21	\$26.43	\$27.75	15	11	\$42,102	\$274		\$3,255			\$6,012	\$698	\$434	\$52,775	\$10,673	
Van Doren	E	40	top step	\$30.64	\$32.18	3	23	\$66,565	\$433		\$7,343			\$8,016	\$1,081	\$434	\$83,872	\$17,307	
On Call hours @ \$2.00/hr		1515		\$2.00	\$2.00			\$3,030	\$20						\$44		\$3,094	\$64	
Overtime etc								\$5,000	\$33						\$73		\$5,105	\$105	
Employer Pd Unfunded Liability												\$44,367					\$44,367	\$44,367	
EAP program- Magellan (\$79.50/quarter)													\$318					\$318	\$318
RETIREES: * (insurance contribution (2020) \$140 and est \$145 for 6 months)																			
Segel, Judith														\$1,710			\$1,710	\$1,710	
Wolfe, Alana														\$1,710			\$1,710	\$1,710	
Clark, Eve														\$1,710			\$1,710	\$1,710	
Hale														\$1,710			\$1,710	\$1,710	
Harter														\$1,710			\$1,710	\$1,710	
See, Gary														\$1,710			\$1,710	\$1,710	
Theobald, Maureen														\$1,710			\$1,710	\$1,710	
Admin Fee														\$123			\$123	\$123	
									\$399,753	\$2,598	\$0	\$35,141	\$44,367	\$318	\$50,169	\$6,349	\$2,170	\$540,865	\$141,112
																	\$540,865	\$141,112	
																	\$0	\$0	

Black Gold Cooperative Library System  
Final Budget vs Tentative Budget  
Recap of Revisions to Budget  
FY 2020-2021

items highlighted were adjusted by Council at the AC meeting on 4/17/20

	Preliminary Budget (2)	Tentative Budget (1)	Difference	Notes
<b>Anticipated Revenues</b>				
Fiscal Agent Compensation	\$ 5,000	\$ 10,000	\$ (5,000)	modified due to timing
SCLC - Broadbank Grant	\$ 25,400	\$ -	\$ 25,400	additional funds from hardship grant
CTF - discount (Cenic)	\$ 20,000	\$ 15,000	\$ 5,000	information updated
Erate discount (Cenic)	\$ 240,000	\$ 225,000	\$ 15,000	information updated
Library Contributions				
Shared eContent Contribution	\$ 323,680	\$ 300,040	\$ 23,640	Overdrive increase from 10% to 20%
Base Contribution	\$ 206,274	\$ 221,670	\$ (15,396)	
Resource Contribution	\$ 825,094	\$ 886,679	\$ (61,585)	
<b>Total Revisions</b>	<b>\$ 1,645,448</b>	<b>\$ 1,658,389</b>	<b>\$ (12,941)</b>	

<b>Budgeted Expenditures</b>				
Salaries & Benefits	\$ 540,865	\$ 557,785	\$ (16,920)	CalPERS updated
Attorney's Fees	\$ 5,000	\$ 10,000	\$ (5,000)	budget cut
Travel	\$ -	\$ 5,000	\$ (5,000)	budget cut
Staff Training	\$ -	\$ 1,500	\$ (1,500)	budget cut
Strategic Planning/Subject Matter Experts	\$ -	\$ 25,000	\$ (25,000)	budget cut
Office Equipment	\$ 500	\$ 2,500	\$ (2,000)	budget cut
Communication Line - Cenic	\$ 382,307	\$ 343,579	\$ 38,728	information updated + \$6,060 for 2 proposed Cenic sites
eContent	\$ 323,680	\$ 300,040	\$ 23,640	Overdrive increase from 10% to 20%
Workshops & Training	\$ -	\$ 4,000	\$ (4,000)	budget cut
Authority Control	\$ 4,485	\$ 12,000	\$ (7,515)	refined estimate
System Maintenance	\$ 132,708	\$ 131,082	\$ 1,626	information updated
Major System Procurement	\$ -	\$ 10,000	\$ (10,000)	budget cut
<b>Total Revisions</b>	<b>\$ 1,389,545</b>	<b>\$ 1,402,486</b>	<b>\$ (12,941)</b>	