



ADMINISTRATIVE COUNCIL AGENDA
Friday, January 20, 2023, at 10:00 a.m.
Goleta Valley Library- Multipurpose Room
Presiding: FY 2022/23 Chair Allison Gray, GO

* Item accompanies the agenda.

<ul style="list-style-type: none">• 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 @ top center of compiled agenda PDF.
**	Item to be provided later
▶	Item updated in the Administrative Council Notebook @ http://ats.blackgold.org

1. **10:00a.m. CALL TO ORDER**
2. *M* - **ADOPTION OF AGENDA**
3. **PUBLIC TESTIMONY**
4. *M* - **CONSENT CALENDAR**
 - a. *Administrative Council Minutes – 10.21.22 (*page 3*)
 - b. * Financials – September 2022, October 2022, November 2022 (*page 6*)
 - c. *Net Borrowing/Lending – October 2022, November 2022, December 2022 (*page 36*)
5. **AUXILIARY RECEIVE AND FILE** — [posted @ <http://ats.blackgold.org>]
 - a. Departmental Resources
 - i. Circulation - ATS Checkout & Renewal Statistics – October - December 2022
 - ii. Cataloging – October - December 2022
 - iii. Hoopla Recap – October - December 2022
6. **STATE LIBRARY REPORT** – January 2023 Report – Bev Schwartz
7. **OLD BUSINESS**
 - a. *M* – ***Unpaid Pension Liability** – Determine how to pay the portion of unfunded pension liability (UAL) that was billed to but not paid by members who withdrew from the Cooperative (SLO and SB). (*page 45*)
8. **NEW BUSINESS**
 - a. *M* – ***Delivery Dates** – Discuss whether to schedule delivery runs to SLO and SB in February and beyond.
 - b. *M* – ***Review JPA/Bylaws** – Council to review the latest version of the revised JPA for further changes with edits made by various city attorneys. Discuss and outline the review process for the Bylaws. (*page 48*)
 - c. *M* – ***2023-24 Tentative Budget** – Review the first draft of the budget for the FY 2023-24. (*page 58*)
 - d. *M* – ***February Meeting** – Currently, the Administrative Council is not scheduled to meet. Does Council wish to meet in February since the December was cancelled?

- e. **M** - Decide to hold a (AB 361) virtual meeting as allowed by Gov. Code § 54953 (e) (1) option C which states: The legislative body holds a meeting during **a proclaimed state of emergency** and **has determined**, by majority vote, pursuant to subparagraph (B) that, **as a result of the emergency, meeting in person would present imminent risks to the health and safety of attendees.**

9. **BLACK GOLD OPERATIONS DIRECTOR 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; Sarah Bleyl, LM; Dawn Jackson, SM; Angelica Fortin, PR; Allison Gray, GV; Jody Thomas, CC; Glynis Fitzgerald, BG.



ADMINISTRATIVE COUNCIL MINUTES
Friday, October 21, 2022, at 10:00 a.m.
Santa Maria Public Library

Presiding: FY 2022/23 Chair Allison Gray, GO

Attending: Ned Branch, SP; Sarah Bleyl, LM; Dawn Jackson, SM; Angelica Fortin, PR; Allison Gray, GO; Bev Schwartzberg, State Library; Glynis Fitzgerald, BG, Kristina Uvalle, BG.

1. **10:01a.m. CALL TO ORDER**
2. **M - ADOPTION OF AGENDA** - 1st NB/2nd AF. Roll call: SP – yes, LM – yes, SM – yes, PR- yes. CC – absent, GO – yes. Approved.
3. **PUBLIC TESTIMONY – N/A**
4. **M - CONSENT CALENDAR -**
 - a. *Administrative Council Minutes – 09.16.22
 - b. * Financials – July 2022
 - c. *Net Borrowing/Lending – September 20221st NB/2nd AF. Roll call: SP – yes, LM – yes, SM – yes, PR- yes. CC – absent, GO – yes. Approved.
5. **AUXILIARY RECEIVE AND FILE** — [posted @ <http://ats.blackgold.org>]
 - a. Departmental Resources
 - i. Circulation - ATS Checkout & Renewal Statistics – September 2022
 - ii. Cataloging – September 2022
 - iii. Hoopla Recap – September 2022
6. **STATE LIBRARY REPORT – October Report** – Bev Schwartz
7. **NEW BUSINESS**
 - a. **Delivery Dates** – Discuss the delivery schedule for November 11th (veterans' day), November 25th (Thanksgiving holiday), December 27th (Christmas holiday) and January 3rd (New Years Holiday). Limit delivery to one day on those weeks or schedule delivery on an alternate day of the week.

Reschedule the delivery for Friday, November 11th to Thursday, November 10th.

Week of Thanksgiving – Tuesday only

Week of December 26th – 30th - Wednesday (Dec. 28th) and Friday (Dec. 30th)

Week of January 2nd – 6th – Wednesday (Jan. 4th) and Friday (Jan. 6th)
 - b. **M -Sharing with Non-Member Libraries** - Discussion and vote on this item will facilitate either the ability to move forward with establishing sharing parameters, or to close the loop on the question of sharing by the entirety of Black Gold members with non-member libraries in geographical proximity, helping move Santa Barbara County member libraries to another path to potential sharing.

DJ (SM) reported that at the last meeting with Santa Barbara to discuss continued sharing, Santa Barbara stated they are unwilling to move forward without a firm commitment from all Black Gold libraries to participate. At this time, Santa Barbara and SLO have not tested the ILL system with Koha to verify if it works. Santa Barbara had agreed to test the system and report back to everyone on how the system works and whether it is a successful way to share books. Currently, Black Gold has a sharing model that works with its jurisdictions. Until Santa Barbara can provide the information they promised, Black Gold libraries are unable to commit at this time. Black Gold is unwilling make a commitment without have the system properly vetted and the information available to all potential participants. Further complicating the matter, are several unresolved financial issues with Santa Barbara and SLO concerning the unfunded CalPERS liability.

A motion was made that an adjustment to our current sharing model will be considered once outstanding financial obligations are addressed and Black Gold is provided results of the ILL testing mode by outside jurisdictions.

1st AF/2nd NB. Roll call: SP – yes, LM – yes, SM – yes, PR- yes. CC – absent, GO – yes. Approved.

- c. **Koha Evaluation** - Koha was launched in April of 2022. After 6 months of implementation, there are still significant issues that affect local library operations at the Paso Robles City Library. Evaluate satisfaction with Koha product.

Directors discussed some of the benefits and challenges to the Koha system for libraries. Lompoc staff loves the new system. Santa Maria says it has its good days and bad days with the system. Feedback from Bywater is that Koha users benefit from participating in the bug forum and the Koha community. Various options were discussed including replacing Koha with another product; hire a systems person with experience working with Koha or finding an alternate support company other than Bywater.

GF (BG) stated she was not opposed to getting another tech person. However, the cost for any of the proposed changes are significant. It would also be a good idea to give a year to the current system to see if some of the issues can be worked out. AF (PR) stated that cost is a factor, and it would be a good idea on what it would cost for a system admin who could monitor the system. The idea maybe to replace Bywater with our own tech person.

ACTION ITEM: Investigate what it would cost to hire a system admin familiar with the Koha system. Reach out to other libraries using Koha who do not use Bywater for support.

- d. **M – Review JPA/Bylaws** – Council to review the 1st draft of the revised JPA for further changes with edits made by the attorney and the additional requirements by CalPERS.

Directors reported they are waiting to hear back from their city attorneys. SJB (LM) shared notes from her city attorney. One point he made was the need to define what are considered system wide activities. It was agreed that the specifics could be outlined in the Bylaws and that the JPA should include a statement about the system wide activities 'as outlined in the Bylaws'.

NB (SP) stated the need to add a clause to enter mediation for dispute resolution. Also, that the costs of mediation should be split between all parties, but if the dispute enters litigation, the losing party will cover all costs.

ACTION ITEM: GF (BG) will forward attorney notes to all directors as received.

- e. **M – Wells Fargo Account** – Add Dawn Jackson (SM) to the Wells Fargo account as a signer. Approve a credit card with a limit of \$5,500 for Glynis Fitzgerald to replace the credit card that was formerly in Kim Hunter's name.

A motion was made to add Dawn Jackson as a signer to the Wells Fargo account.

1st NB/2nd SJB. Roll call: SP – yes, LM – yes, SM – yes, PR- yes. CC – absent, GO – yes. Approved.

A motion was made to add Glynis Fitzgerald to the Wells Fargo credit line and obtain a credit card for use in connection with Black Gold business.

1st NB/2nd SJB. Roll call: SP – yes, LM – yes, SM – yes, PR- yes. CC – absent, GO – yes. Approved.

- f. **M – Decide to hold any (AB 361) virtual meetings (Administrative Council or other committee meetings) as allowed by Gov. Code § 54953 (e) (1) option C which states: The legislative body holds a meeting during a proclaimed state of emergency and has determined, by majority vote, pursuant to subparagraph (B) that, as a result of the**

emergency, meeting in person would present imminent risks to the health and safety of attendees.

1st NB/2nd AF. Roll call: SP – yes, LM – yes, SM – yes, PR- yes. CC – absent, GO – yes. Approved.

8. BLACK GOLD OPERATIONS DIRECTOR REPORT

GF (BG) reported the RAS Committee will meet to go over the finalized Overdrive Advantage Plus program to make sure everyone is set-up correctly and understands how it works.

Sherilyn at CENIC is working to get the early termination fees waived for the Santa Barbara connections.

The Data Center in SLO is working with Matt to set-up SLO's new connections the same way they are in Black Gold now. One of the questions that has popped up is what BG plans once SLO isn't on our line anymore. Options include paying a fee to stay at the Data Center or move to another company. GF (BG) is monitoring the situation and exploring possible fees going forward.

Black Gold is set to receive applications for the Early Learning Hub grants and will be evaluating them for funding in November.

9. OPPORTUNITIES FOR COLLABORATION/NEW SERVICES

DJ (SM) is doing a demo with Niche Academy and is looking for any feedback other libraries may have about it. AF (PR) says they are using it and really like it. GF (BG) will investigate pricing for a consortium and see what is available.

10. ROUNDTABLE – Remarks by Library Directors – N/A

11. ~~M~~ – ADJOURNMENT 12:11 pm.

1st NB/2nd DJ. Approved.

Distribution - Email notice of web-posted agenda to Ned Branch, SP; Sarah Bleyl, LM; Dawn Jackson, SM; Angelica Fortin, PR; Allison Gray, GV; Jody Thomas, CC; Glynis Fitzgerald, BG.



BLACK GOLD
COOPERATIVE LIBRARY SYSTEM

580 Camino Mercado
Arroyo Grande, CA 93420
805 543 6082
Blackgold.org

MEMORANDUM

DATE: November 18, 2022
TO: Black Gold CLS Administrative Council
FROM: Glynis Fitzgerald, Director of Operations
SUBJECT: Financial Statements – FY 2022-23 – September 30, 2022

The Financial Statements for the three months ended September 30, 2022 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 2022-23 anticipates revenues and expenditures each totaling **\$1,122,125** for the entire year, which is a **36.6%** decrease from the previous year.

The actual revenue and equity funding for the three months was **21.4%** of the budget for the fiscal year, while the combined total of all expenditures for the three months equaled **\$350,462** which represents **31.2%** of the budget.

Black Gold Cooperative Library System
Statement of Revenues and Expenditures
For the Three Months Ended September 30, 2022
Fiscal Year Elapsed: 25%

<u>Ref</u>		FY 22/23 Final <u>Budget</u>	September 2022 <u>Actual</u>	Year to Date <u>Actual</u>	Bdgt/YTD Unrealized <u>Balance</u>	Bdgt/YTD Realized <u>%</u>	<u>NOTES</u>
1							
2							
3							
4							
5							
6							
7	4705	Miscellaneous Revenue	-		-	-	
8	4101	Interest Earnings	3,000	1	1,739	1,261	58.0%
9	4331	State Grant Project Partner Fees	12,503	4,692	4,692	7,811	37.5%
10	4402	CLSA - Commun. & Deliv.	138,757			138,757	0.0%
11	4500	Reserves Used this year	-		-		0.0%
12	4324	SCLC - Broadband Grant	-		-		
13	4706	Erate Refunds(Comm Line)	250,630		11,692	238,938	4.7%
14	4707	California Teleconnect Fund	45,090	30	7,892	37,198	17.5%
15	4409	Shared eContent & Subscription	68,585		17,148	51,437	25.0%
16	4302	Member Contributions - Resource	542,009		135,504	406,505	25.0%
17		Unfunded Pension Liability	61,551		61,551		
18							
19		TOTAL FUNDS AVAILABLE	1,122,125	4,723	240,218	881,907	21.4%
20							
21							
22							
23							
24							
25							
26							
27							
28		<u>EXPENSE SUMMARY</u>					
29	6000	All Programs	520,422	36,536	172,315	348,107	33.1%
30	6100	System Administration	114,794	15,098	28,355	86,439	24.7%
31	6400	Communications and Delivery Service	294,338	(1,101)	99,404	194,934	33.8%
32	6500	Databases/Downloadables	101,030	7,518	28,069	72,961	27.8%
33	6700	ILS	91,541	7,653	22,319	69,222	24.4%
34	6800	System Grants	-	-	-	-	
35		TOTAL EXPENSES	1,122,125	65,704	350,462	771,663	31.2%
36							
37		Surplus/(Deficit)		(60,981)	(110,244)		

Black Gold Cooperative Library System
Statement of Revenues and Expenditures
For the Three Months Ended September 30, 2022
Fiscal Year Elapsed: 25%

<u>Ref</u>		FY 22/23 Final <u>Budget</u>	September 2022 <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>
38							
39	Expenditure Details						
40							
41	6000-All Programs						
42	<u>All Personnel</u>						
43	6101 Regular Salaries	374,800	30,481	93,403	281,397	24.9%	1
44	6102 Benefits	145,622	6,054	78,912	66,710	54.2%	
45	Total All Programs	520,422	36,536	172,315	348,107	33.1%	
46							
47							
48							
49	6100-System Administration						
50	5011 Office Expense	2,500	312	359	2,141	14.4%	2
51	5012 Service Charge, Bank etc	250	-	100	150	39.9%	
52	5014 Postage & Shipping	400			400	0.0%	
53	5016 Reimbursement Meeting Expense	500	133	204	296	40.8%	
54	5035 Vehicle Fuel & Maintenance	1,000	164	310	690	31.0%	
55	5051 Auditors	13,150	6,250	6,950	6,200	52.9%	
56	5054 Payroll Processing Fees	2,000	135	408	1,592	20.4%	
57	5057 Rent	37,574	3,095	9,285	28,289	24.7%	
58	5058 Utilities	3,000	209	634	2,366	21.1%	
59	5059 Attorney Fees	15,000	365	1,094	13,906	7.3%	
60	5062 Professional Fees	10,000					
61	5082 Janitorial Service	1,320	117	351	969	26.6%	
62	5115 Travel	-	741	741	(741)	-	
63	6118 Dues & Subscriptions	2,000	1,440	1,440	560	72.0%	
64	5153 Insurance	20,000	1,693	5,078	14,922	25.4%	
65	6222 Staff Training	-	-	450	(450)	-	
66	6238 Website Expense	250			250	0.0%	
67	6239 Consulting /Strategic Planning				-	-	
68	6262 Internet Access/Hotspots	1,350	103	234	1,116	17.3%	
69	6266 Library Mailers Billed Back	-	-	3	(3)	-	
70	6291 Office Equipment & Maintenance	500			500	0.0%	
71	6292 Software	4,000	341	714	3,286	17.9%	
72	6296 CLSAinfo.org	-			-	-	
73	Total System Administration	114,794	15,098	28,355	76,439	24.7%	

Black Gold Cooperative Library System
Statement of Revenues and Expenditures
For the Three Months Ended September 30, 2022
Fiscal Year Elapsed: 25%

<u>Ref</u>		FY 22/23 Final <u>Budget</u>	September 2022 <u>Actual</u>	Year to Date <u>Actual</u>	Bdgt/YTD Unrealized <u>Balance</u>	Bdgt/YTD Realized <u>%</u>	<u>NOTES</u>
74							
75	<u>6400-System Communications and Delivery Service</u>						
76	5045 Delivery Supplies	1,000			1,000	0.0%	
77	6241 Communication Line Expense	8,657	739	2,438	6,219	28.2%	
78	6450 Cenic - Communication Line	215,799	(7,784)	76,731	139,068	35.6%	
79	6294b Cenic Telecom Equipment & Maintenance	8,500	(525)	825			
80	6485 Courier Contract	60,382	6,470	19,410	40,972	32.1%	
81	Total Communications and Delivery Service	294,338	(1,101)	99,404	187,259	33.8%	
82							
83							
84							
85	<u>6500-Databases/Downloadables</u>						
86	6147 eContent	98,030	7,259	27,301	70,729	27.9%	
87	OverDrive						
88	6147b Subscription Services	3,000	259	768	2,233	25.6%	
89	Luna						
90	Total Reference Services	101,030	7,518	28,069	72,961	27.8%	
91							
92							
93							
94	<u>6700-ILS</u>						
95	6227 Cataloging Tools	3,000	124	371	2,629	12.4%	
96	6236 ILS Support	30,574	2,398	6,806	23,768	22.3%	
97	Aspen						
98	Koha						
99	6516 ILS Add-Ons	42,158	3,688	11,064	31,094	26.2%	
100	Novelist						
101	Quipu						
102	The Content Café						
103	Capira						
104	Talking Tech ITIVA						
105	Dell ITIVA Maintenance						
104	6240 PCI Compliance	6,809	567	1,702	5,674	25.0%	
105	6276 MARC records - Skyriver	9,000	750	2,250	6,750	25.0%	
106	6293 System Equipment	-	126	126	(126)		
107	6297 RFID Project				-		
108	Total ILS	91,541	7,653	22,319	69,789	24.4%	

Black Gold Cooperative Library System
Statement of Revenues and Expenditures
For the Three Months Ended September 30, 2022
Fiscal Year Elapsed: 25%

<u>Ref</u>		FY 22/23 Final <u>Budget</u>	September 2022 <u>Actual</u>	Year to Date <u>Actual</u>	Bdgt/YTD Unrealized <u>Balance</u>	Bdgt/YTD Realized <u>%</u>	<u>NOTES</u>
109							
110	<u>6800-System Grants - State</u>						
111	6603 PLSEP Grant Revenue				-		
112	6604 PLSEP Grant Expenses				-		
113	Total System Grants	-	-	-	-		
114							
115			(60,981)	(110,244)			
116							
117							
118							
119	<u>8200-Shared Vision Project</u>						
120	8201 Grant Revenue		(655)	(2,198)			
121	8205-8207 Grant Expense		655	2,198			
122	Net Shared Vision Project	-	-	-			
123							
124							
125	<u>8300-Palace Project Grant</u>						
126	8201 Grant Revenue		-	(41,063)			
127	8205-8207 Grant Expense		-	41,063			
128	Net Palace Project Project	-	-	-			
129							
130							
131	<u>8400-Stronger Together Project</u>						
132	8201 Grant Revenue		(2,945)	(9,010)			
133	8205-8207 Grant Expense		2,945	9,010			
134	Net Stronger Together Project	-	-	-			
135							
136	<u>8500 eBooks for All</u>						
137	8501 Grant Revenue		-	(878,716)			
138	8508 Grant Expense		-	878,716			
139	Net eBooks-for-All Project	-	-	-			
140							
141							
142							
143							
137	<u>6900-Gold Coast Library Network</u>						
138	4901 Gold Coast Revenues						
139	6901 Gold Coast Expenses		-				
140	Net Gold Coast Library Network	-	-	-	-		

BLACK GOLD COOPERATIVE LIBRARY SYSTEM
Statement of Revenues and Expenditures
For the Three Months Ended September 30, 2022

	FY 22/23 FINAL BUDGET	YEAR TO DATE ACTUAL	BDGT/YTD UNREALIZED BALANCE	BDGT/YTD REALIZED %	NOTES
TOTAL BGCLS					
Revenues & Equity Funding	1,122,125	240,218	881,907	21.4%	
Expenditures	1,122,125	350,462	771,663	31.2%	
Surplus/(Deficit)	0	(110,244)	(110,244)		
Total Reimbursables Invoiced		0			
Total Reimbursable Expenditures		<u>0</u>			
		0			
Gold Coast Revenues		0			
Gold Coast Expenses		<u>0</u>			
		0			
Shared Vision Project Revenue		2,198			
Shared Vision Project Expenses		<u>(2,198)</u>			
		0			
Palace Project Grant Revenue		41,063			
Palace Project Grant Expenses		<u>(41,063)</u>			
		0			
Stronger Together Project Revenue		9,010			
Stronger Together Project Expenses		<u>(9,010)</u>			
		0			
Reserves Used This Year		<u>0</u>			
			(110,244)		

**Black Gold Cooperative Library System
Statement of Revenues and Expenditures
For the Three Months Ended September 30, 2022
Fiscal Year Elapsed: 25%**

Notes to the Financial Statements

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

	Description	Total Spent Current FY	Explanation for budget variance YTD
1	Benefits	\$ 78,912	\$ 59,503 Annual payment of Unfunded Pension Liability
2	Auditors	\$ 6,950	\$ 6,950 Progress payment for the FY 21/22 audit

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

Allison Gray, Chair, FY 2022-2023

Black Gold Cooperative Library System
Statement of Revenues and Expenditures
For the Three Months Ended September 30, 2022
Fiscal Year Elapsed: 25%

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.

		September 2022 <u>Actual</u>	Year to Date <u>Actual</u>
160	<u>Reimbursable Expenditures</u>		
161			
162			
163	<u>Miscellaneous Orders</u>		
164	6361 LOM Misc Orders	1,266	-
165	6362 PR Misc Orders	3,661	-
166	6363 SLO Misc Orders	8,584	-
167	6365 SM Misc Orders	598	-
168	6366 SP Misc Orders	397	-
169	6367 GOL Misc Orders	4,391	-
170	6367 CC Misc Orders	2,539	-
171			
172	Subtotal Misc. Orders	21,437	-
173			
174	Total Reimbursable Expenditures	21,437	-
175			
176			
177	Total Reimbursables Invoiced	-	-
178			
179		21,437	-

Black Gold Cooperative Library System
Balance Sheet
September 30, 2022

	G/L			
	Acct. #	Account Description	Debit	Credit
180	1102	Petty Cash	46	
181	1103	Checking WF 0620-028761	120,104	
182	1104	Founders Community Checking	856,952	
183	1105	Savings LAIF 16-56-003	929,111	
184	1201	Accounts Receivable - Invoices	64,849	
185	1251	Other Receivables	245,530	
186	1302	ATS Prepaid Expense	38,645	
187	1303	GEN Prepaid Expense	14,337	
188	1304	Prepaid Insurance	16,713	
189	1305	Prepaid Other	24,419	
190	1501	Fixed Assets	604,208	
191	3502	Accumulated Depreciation		543,741
192	1906	Provisions Vacation Payable	28,595	
193				
194	2104	Accounts Payable		107,174
195	2100-2110	Wages & Benefits Payable		11,239
196	2120-2122	Wells Fargo Credit Card Payable		-
197	2199	Accrued Expenses		
198	2204	Deferred Credit Card Revenue		82
199	2206	Deferred Grant Revenue - Broadband Grant		-
200	2210	Library Gifts (see recap attached)		9
201	2211	Library Deposits (see recap attached)		2,209
202	2208	Deferred Revenue -Shared Vision Grant		94,741
203	2209	Deferred Revenue -Stronger Together Grant		551,677
204	2212	Deferred Revenue -Palace Project Grant		278,061
205	2214	Deferred Revenue - Ebooks for All		-
206	2309	Deferred Comp Withheld		700
207	2602	Longterm Vacation Payable		28,595
208	3002	General Operating Fund (unassigned)		549,908
209	3007	ILS Replacement Fund Committed		298,359
210	3103	Adminstrative Vehicle Fund Committed		28,000
211	3104	Retiree GASB 45 Fund Committed		257,926
212	3105	Library Reserves (see recap attached)		30,548
213	3210	General Reserve for PPD's/Dep.		252,700
214	3300	Gold Coast Library Network Cash		6,387
215	3501	Investment in Fixed Assets		11,701
216		FY 21-22 Operating Results		(110,244)
217		rounding		
218			<u>2,943,509</u>	<u>2,943,509</u>

Black Gold Cooperative Library
 Recap of Balances attributed to Individual Libraries
 September 30, 2022

Library Gifts

(Foundation and Friends of the Library gifts)

LOM	\$	4.65	(for OD purchases)
SB	\$	4.08	
PR	\$	-	(for HotSpots)
	\$	<u>8.73</u>	

Library Deposits

(Balance of Deposits paid by Libraries to Black Gold)

PR	\$	2,209.12	(for Hoopla)
	\$	<u>2,209.12</u>	

Library Reserves

(Balance of reserves from the RFID Project)

LOM	\$	18,240.00	
PR	\$	4,891.07	
SM	\$	13,502.27	
BG	\$	(6,084.84)	Remaining Tag Inventory at Black Gold
	\$	<u>30,548.50</u>	



BLACK GOLD
COOPERATIVE LIBRARY SYSTEM

580 Camino Mercado
Arroyo Grande, CA 93420
805 543 6082
Blackgold.org

MEMORANDUM

DATE: December 1, 2022
TO: Black Gold CLS Administrative Council
FROM: Glynis Fitzgerald, Director of Operations
SUBJECT: Financial Statements – FY 2022-23 – October 31, 2022

The Financial Statements for the four months ended October 31, 2022 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 2022-23 anticipates revenues and expenditures each totaling **\$1,122,125** for the entire year, which is a **36.6%** decrease from the previous year.

The actual revenue and equity funding for the four months was **35.3%** of the budget for the fiscal year, while the combined total of all expenditures for the four months equaled **\$422,109** which represents **37.6%** of the budget.

Black Gold Cooperative Library System
Statement of Revenues and Expenditures
For the Four Months Ended October 31, 2022
Fiscal Year Elapsed: 33%

<u>Ref</u>		FY 22/23 Final <u>Budget</u>	October 2022 <u>Actual</u>	Year to Date <u>Actual</u>	Bdgt/YTD Unrealized <u>Balance</u>	Bdgt/YTD Realized <u>%</u>	<u>NOTES</u>
1							
2							
3							
4							
5							
6							
7	4705	Miscellaneous Revenue	-		-	-	
8	4101	Interest Earnings	3,000	3,162	4,902	(1,902)	163.4%
9	4331	State Grant Project Partner Fees	12,503	-	4,692	7,811	37.5%
10	4402	CLSA - Commun. & Deliv.	138,757			138,757	0.0%
11	4500	Reserves Used this year	-		-	-	0.0%
12	4324	SCLC - Broadband Grant	-		-	-	
13	4706	Erate Refunds(Comm Line)	250,630		11,692	238,938	4.7%
14	4707	California Teleconnect Fund	45,090	30	7,922	37,168	17.6%
15	4409	Shared eContent & Subscription	68,585	17,148	34,296	34,289	50.0%
16	4302	Member Contributions - Resource	542,009	135,504	271,008	271,001	50.0%
17		Unfunded Pension Liability	61,551		61,551		
18							
19		TOTAL FUNDS AVAILABLE	1,122,125	155,845	396,063	726,062	35.3%
20							
21							
22							
23							
24							
25							
26							
27							
28		EXPENSE SUMMARY					
29	6000	All Programs	520,422	40,474	212,789	307,633	40.9%
30	6100	System Administration	114,794	10,228	38,584	76,210	33.6%
31	6400	Communications and Delivery Service	294,338	7,458	106,862	187,476	36.3%
32	6500	Databases/Downloadables	101,030	6,912	34,981	66,049	34.6%
33	6700	ILS	91,541	6,574	28,893	62,648	31.6%
34	6800	System Grants	-	-	-	-	
35		TOTAL EXPENSES	1,122,125	71,646	422,109	700,016	37.6%
36							
37		Surplus/(Deficit)		84,199	(26,046)		

Black Gold Cooperative Library System
Statement of Revenues and Expenditures
For the Four Months Ended October 31, 2022
Fiscal Year Elapsed: 33%

<u>Ref</u>		FY 22/23 Final <u>Budget</u>	October 2022 <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>
38							
39	Expenditure Details						
40							
41	6000-All Programs						
42	<u>All Personnel</u>						
43	6101 Regular Salaries	374,800	31,965	125,368	249,432	33.4%	1
44	6102 Benefits	145,622	8,509	87,421	58,201	60.0%	
45	Total All Programs	520,422	40,474	212,789	307,633	40.9%	
46							
47							
48							
49	6100-System Administration						
50	5011 Office Expense	2,500	-	359	2,141	14.4%	2
51	5012 Service Charge, Bank etc	250	-	100	150	39.9%	
52	5014 Postage & Shipping	400			400	0.0%	
53	5016 Reimbursement Meeting Expense	500	31	235	265	47.0%	
54	5035 Vehicle Fuel & Maintenance	1,000	279	589	411	58.9%	
55	5051 Auditors	13,150	4,000	10,950	2,200	83.3%	
56	5054 Payroll Processing Fees	2,000	135	543	1,457	27.2%	
57	5057 Rent	37,574	3,095	12,380	25,194	32.9%	
58	5058 Utilities	3,000	41	675	2,325	22.5%	
59	5059 Attorney Fees	15,000	365	1,458	13,542	9.7%	
60	5062 Professional Fees	10,000					
61	5082 Janitorial Service	1,320	117	468	852	35.5%	
62	5115 Travel	-	-	741	(741)	-	
63	6118 Dues & Subscriptions	2,000	-	1,440	560	72.0%	
64	5153 Insurance	20,000	1,693	6,771	13,229	33.9%	
65	6222 Staff Training	-	-	450	(450)	-	
66	6238 Website Expense	250			250	0.0%	
67	6239 Consulting /Strategic Planning				-	-	
68	6262 Internet Access/Hotspots	1,350	103	337	1,013	25.0%	
69	6266 Library Mailers Billed Back	-	-	4	(4)	-	
70	6291 Office Equipment & Maintenance	500			500	0.0%	
71	6292 Software	4,000	369	1,083	2,917	27.1%	
72	6296 CLSAinfo.org	-			-	-	
73	Total System Administration	114,794	10,228	38,584	66,210	33.6%	

Black Gold Cooperative Library System
Statement of Revenues and Expenditures
For the Four Months Ended October 31, 2022
Fiscal Year Elapsed: 33%

<u>Ref</u>		FY 22/23 Final <u>Budget</u>	October 2022 <u>Actual</u>	Year to Date <u>Actual</u>	Bdgt/YTD Unrealized <u>Balance</u>	Bdgt/YTD Realized <u>%</u>	<u>NOTES</u>
74							
75	<u>6400-System Communications and Delivery Service</u>						
76	5045 Delivery Supplies	1,000			1,000	0.0%	
77	6241 Communication Line Expense	8,657	739	3,176	5,481	36.7%	
78	6450 Cenic - Communication Line	215,799	-	76,731	139,068	35.6%	
79	6294b Cenic Telecom Equipment & Maintenance	8,500	249	1,075			
80	6485 Courier Contract	60,382	6,470	25,880	34,502	42.9%	
81	Total Communications and Delivery Service	294,338	7,458	106,862	180,051	36.3%	
82							
83							
84							
85	<u>6500-Databases/Downloadables</u>						
86	6147 eContent	98,030	6,654	33,955	64,075	34.6%	
87	OverDrive						
88	6147b Subscription Services	3,000	259	1,026	1,974	34.2%	
89	Luna						
90	Total Reference Services	101,030	6,912	34,981	66,049	34.6%	
91							
92							
93							
94	<u>6700-ILS</u>						
95	6227 Cataloging Tools	3,000	124	495	2,505	16.5%	
96	6236 ILS Support	30,574	1,466	8,272	22,302	27.1%	
97	Aspen						
98	Koha						
99	6516 ILS Add-Ons	42,158	3,313	14,377	27,781	34.1%	
100	Novelist						
101	Quipu						
102	The Content Café						
103	Capira						
104	Talking Tech ITIVA						
105	Dell ITIVA Maintenance						
104	6240 PCI Compliance	6,809	567	2,270	5,674	33.3%	
105	6276 MARC records - Skyriver	9,000	1,104	3,354	5,646	37.3%	
106	6293 System Equipment	-	-	126	(126)		
107	6297 RFID Project				-		
108	Total ILS	91,541	6,574	28,893	63,783	31.6%	

Black Gold Cooperative Library System
Statement of Revenues and Expenditures
For the Four Months Ended October 31, 2022
Fiscal Year Elapsed: 33%

<u>Ref</u>		FY 22/23 Final <u>Budget</u>	October 2022 <u>Actual</u>	Year to Date <u>Actual</u>	Bdgt/YTD Unrealized <u>Balance</u>	Bdgt/YTD Realized <u>%</u>	<u>NOTES</u>
109							
110	<u>6800-System Grants - State</u>						
111	6603 PLSEP Grant Revenue				-		
112	6604 PLSEP Grant Expenses				-		
113	Total System Grants	-	-	-	-		
114							
115			84,199	(26,046)			
116							
117							
118							
119	<u>8200-Shared Vision Project</u>						
120	8201 Grant Revenue		(435)	(2,634)			
121	8205-8207 Grant Expense		435	2,634			
122	Net Shared Vision Project	-	-	-			
123							
124							
125	<u>8300-Palace Project Grant</u>						
126	8201 Grant Revenue		-	(41,063)			
127	8205-8207 Grant Expense		-	41,063			
128	Net Palace Project Project	-	-	-			
129							
130							
131	<u>8400-Stronger Together Project</u>						
132	8201 Grant Revenue		(9,116)	(18,126)			
133	8205-8207 Grant Expense		9,116	18,126			
134	Net Stronger Together Project	-	-	-			
135							
136	<u>8500 eBooks for All</u>						
137	8501 Grant Revenue		-	(878,716)			
138	8508 Grant Expense		-	878,716			
139	Net eBooks-for-All Project	-	-	-			
140							
141							
142	<u>6900-Gold Coast Library Network</u>						
143	4901 Gold Coast Revenues						
144	6901 Gold Coast Expenses		-				
145	Net Gold Coast Library Network	-	-	-	-		

BLACK GOLD COOPERATIVE LIBRARY SYSTEM
Statement of Revenues and Expenditures
For the Four Months Ended October 31, 2022

	FY 22/23 FINAL BUDGET	YEAR TO DATE ACTUAL	BDGT/YTD UNREALIZED BALANCE	BDGT/YTD REALIZED %	NOTES
TOTAL BGCLS					
Revenues & Equity Funding	1,122,125	396,063	726,062	35.3%	
Expenditures	1,122,125	422,109	700,016	37.6%	
Surplus/(Deficit)	0	(26,046)	(26,046)		
Total Reimbursables Invoiced		0			
Total Reimbursable Expenditures		<u>26,905</u>			
		26,905			
Gold Coast Revenues		0			
Gold Coast Expenses		<u>0</u>			
		0			
Shared Vision Project Revenue		2,634			
Shared Vision Project Expenses		<u>(2,634)</u>			
		0			
Palace Project Grant Revenue		41,063			
Palace Project Grant Expenses		<u>(41,063)</u>			
		0			
Stronger Together Project Revenue		18,126			
Stronger Together Project Expenses		<u>(18,126)</u>			
		0			
Reserves Used This Year		<u>0</u>			

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**Black Gold Cooperative Library System
Statement of Revenues and Expenditures
For the Four Months Ended October 31, 2022
Fiscal Year Elapsed: 33%**

Notes to the Financial Statements

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

	Description	Total Spent Current FY	Explanation for budget variance YTD
1	Benefits	\$ 89,421	\$ 59,503 Annual payment of Unfunded Pension Liability
2	Auditors	\$ 10,950	\$ 10,950 Progress payment for the FY 21/22 audit

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

Allison Gray, Chair, FY 2022-2023

Black Gold Cooperative Library System
Statement of Revenues and Expenditures
For the Four Months Ended October 31, 2022
Fiscal Year Elapsed: 33%

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.

		October 2022 <u>Actual</u>	Year to Date <u>Actual</u>
160	<u>Reimbursable Expenditures</u>		
161			
162			
163	<u>Miscellaneous Orders</u>		
164	6361 LOM Misc Orders	(7,549)	(7,549)
165	6362 PR Misc Orders	(4,719)	(4,719)
166	6363 SLO Misc Orders	125	125
167	6365 SM Misc Orders	(3,425)	(3,425)
168	6366 SP Misc Orders	(1,709)	(1,709)
169	6367 GOL Misc Orders	(10,556)	(10,556)
170	6367 CC Misc Orders	928	928
171			
172	Subtotal Misc. Orders	(26,905)	(26,905)
173			
174	Total Reimbursable Expenditures	<u>(26,905)</u>	<u>(26,905)</u>
175			
176			
177	Total Reimbursables Invoiced	<u>-</u>	<u>-</u>
178			
179		(26,905)	(26,905)

Black Gold Cooperative Library System
Balance Sheet
October 31, 2022

	G/L			
	Acct. #	Account Description	Debit	Credit
180	1102	Petty Cash	47	
181	1103	Checking WF 0620-028761	120,963	
182	1104	Founders Community Checking	1,419,165	
183	1105	Savings LAIF 16-56-003	932,272	
184	1201	Accounts Receivable - Invoices	209,875	
185	1251	Other Receivables	245,530	
186	1302	ATS Prepaid Expense	49,198	
187	1303	GEN Prepaid Expense	14,078	
188	1304	Prepaid Insurance	14,856	
189	1305	Prepaid Other	23,223	
190	1501	Fixed Assets	604,208	
191	3502	Accumulated Depreciation		546,126
192	1906	Provisions Vacation Payable	28,595	
193				
194	2104	Accounts Payable		38,009
195	2100-2110	Wages & Benefits Payable		15,039
196	2120-2122	Wells Fargo Credit Card Payable		-
197	2199	Accrued Expenses		
198	2204	Deferred Credit Card Revenue		830
199	2206	Deferred Grant Revenue - Broadband Grant		-
200	2210	Library Gifts (see recap attached)		9
201	2211	Library Deposits (see recap attached)		2,209
202	2208	Deferred Revenue -Shared Vision Grant		94,305
203	2209	Deferred Revenue -Stronger Together Grant		1,224,626
204	2212	Deferred Revenue -Palace Project Grant		278,061
205	2214	Deferred Revenue - Ebooks for All		-
206	2309	Deferred Comp Withheld		200
207	2602	Longterm Vacation Payable		28,595
208	3002	General Operating Fund (unassigned)		549,908
209	3007	ILS Replacement Fund Committed		298,359
210	3103	Adminstrative Vehicle Fund Committed		28,000
211	3104	Retiree GASB 45 Fund Committed		257,926
212	3105	Library Reserves (see recap attached)		30,548
213	3210	General Reserve for PPD's/Dep.		252,700
214	3300	Gold Coast Library Network Cash		6,387
215	3501	Investment in Fixed Assets		9,315
216		FY 21-22 Operating Results		859
217		rounding		
218			<u>3,662,011</u>	<u>3,662,010</u>

Black Gold Cooperative Library
 Recap of Balances attributed to Individual Libraries
 October 31, 2022

Library Gifts

(Foundation and Friends of the Library gifts)

LOM	\$	4.65	(for OD purchases)
SB	\$	4.08	
PR	\$	-	(for HotSpots)
	\$	<u>8.73</u>	

Library Deposits

(Balance of Deposits paid by Libraries to Black Gold)

PR	\$	2,209.12	(for Hoopla)
	\$	<u>2,209.12</u>	

Library Reserves

(Balance of reserves from the RFID Project)

LOM	\$	18,240.00	
PR	\$	4,891.07	
SM	\$	13,502.27	
BG	\$	(6,084.84)	Remaining Tag Inventory at Black Gold
	\$	<u>30,548.50</u>	



580 Camino Mercado
Arroyo Grande, CA 93420
805 543 6082
Blackgold.org

MEMORANDUM

DATE: December 23, 2022
TO: Black Gold CLS Administrative Council
FROM: Glynis Fitzgerald, Director of Operations
SUBJECT: Financial Statements – FY 2022-23 – November 30, 2022

The Financial Statements for the five months ended November 30, 2022 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 2022-23 anticipates revenues and expenditures each totaling **\$1,122,125** for the entire year, which is a **36.6%** decrease from the previous year.

The actual revenue and equity funding for the five months was **35.3%** of the budget for the fiscal year, while the combined total of all expenditures for the five months equaled **\$489,2856** which represents **43.7%** of the budget.

Black Gold Cooperative Library System
Statement of Revenues and Expenditures
For the Five Months Ended November 30, 2022
Fiscal Year Elapsed: 42%

<u>Ref</u>		FY 22/23 Final <u>Budget</u>	November 2022 <u>Actual</u>	Year to Date <u>Actual</u>	Bdgt/YTD Unrealized <u>Balance</u>	Bdgt/YTD Realized <u>%</u>	<u>NOTES</u>
1							
2							
3							
4							
5							
6							
7	4705	Miscellaneous Revenue	-		-	-	
8	4101	Interest Earnings	3,000	5	4,906	(1,906)	163.5%
9	4331	State Grant Project Partner Fees	12,503	-	4,692	7,811	37.5%
10	4402	CLSA - Commun. & Deliv.	138,757			138,757	0.0%
11	4500	Reserves Used this year	-		-		0.0%
12	4324	SCLC - Broadband Grant	-		-		
13	4706	Erate Refunds(Comm Line)	250,630		11,692	238,938	4.7%
14	4707	California Teleconnect Fund	45,090	30	7,952	37,138	17.6%
15	4409	Shared eContent & Subscription	68,585		34,296	34,289	50.0%
16	4302	Member Contributions - Resource	542,009		271,008	271,001	50.0%
17		Unfunded Pension Liability	61,551		61,551		
18							
19		TOTAL FUNDS AVAILABLE	1,122,125	35	396,097	726,028	35.3%
20							
21							
22							
23							
24							
25							
26							
27							
28		EXPENSE SUMMARY					
29	6000	All Programs	520,422	38,830	251,619	268,803	48.3%
30	6100	System Administration	114,794	6,199	44,783	70,011	39.0%
31	6400	Communications and Delivery Service	294,338	8,352	115,339	178,999	39.2%
32	6500	Databases/Downloadables	101,030	6,898	41,879	59,151	41.5%
33	6700	ILS	91,541	7,468	36,235	55,306	39.6%
34	6800	System Grants	-	-	-	-	
35		TOTAL EXPENSES	1,122,125	67,747	489,856	632,269	43.7%
36							
37		Surplus/(Deficit)		(67,712)	(93,758)		

Black Gold Cooperative Library System
Statement of Revenues and Expenditures
For the Five Months Ended November 30, 2022
Fiscal Year Elapsed: 42%

<u>Ref</u>		FY 22/23 Final <u>Budget</u>	November 2022 <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>
38							
39	Expenditure Details						
40							
41	6000-All Programs						
42	<u>All Personnel</u>						
43	6101 Regular Salaries	374,800	32,366	157,734	217,066	42.1%	1
44	6102 Benefits	145,622	6,465	93,886	51,736	64.5%	
45	Total All Programs	520,422	38,830	251,619	268,803	48.3%	
46							
47							
48							
49	6100-System Administration						
50	5011 Office Expense	2,500	219	578	1,922	23.1%	2
51	5012 Service Charge, Bank etc	250	-	100	150	39.9%	
52	5014 Postage & Shipping	400	-	-	400	0.0%	
53	5016 Reimbursement Meeting Expense	500	-	235	265	47.0%	
54	5035 Vehicle Fuel & Maintenance	1,000	-	589	411	58.9%	
55	5051 Auditors	13,150	-	10,950	2,200	83.3%	
56	5054 Payroll Processing Fees	2,000	135	678	1,322	33.9%	
57	5057 Rent	37,574	3,157	15,537	22,037	41.4%	
58	5058 Utilities	3,000	191	866	2,134	28.9%	
59	5059 Attorney Fees	15,000	365	1,823	13,177	12.2%	
60	5062 Professional Fees	10,000	-	-	-	-	
61	5082 Janitorial Service	1,320	117	585	735	44.3%	
62	5115 Travel	-	-	741	(741)	-	
63	6118 Dues & Subscriptions	2,000	-	1,440	560	72.0%	
64	5153 Insurance	20,000	1,693	8,463	11,537	42.3%	
65	6222 Staff Training	-	-	450	(450)	-	
66	6238 Website Expense	250	-	-	250	0.0%	
67	6239 Consulting /Strategic Planning	-	-	-	-	-	
68	6262 Internet Access/Hotspots	1,350	103	440	910	32.6%	
69	6266 Library Mailers Billed Back	-	-	4	(4)	-	
70	6291 Office Equipment & Maintenance	500	-	-	500	0.0%	
71	6292 Software	4,000	220	1,303	2,697	32.6%	
72	6296 CLSAinfo.org	-	-	-	-	-	
73	Total System Administration	114,794	6,199	44,783	60,011	39.0%	

Black Gold Cooperative Library System
Statement of Revenues and Expenditures
For the Five Months Ended November 30, 2022
Fiscal Year Elapsed: 42%

<u>Ref</u>		FY 22/23 Final <u>Budget</u>	November 2022 <u>Actual</u>	Year to Date <u>Actual</u>	Bdgt/YTD Unrealized <u>Balance</u>	Bdgt/YTD Realized <u>%</u>	<u>NOTES</u>
74							
75	6400-System Communications and Delivery Service						
76	5045 Delivery Supplies	1,000			1,000	0.0%	
77	6241 Communication Line Expense	8,657	787	3,964	4,693	45.8%	
78	6294 Cenic Telecom Equipment	-	-	126			
79	6294b Cenic Telecom Equipment & Maintenance	8,500	1,095	2,169			
80	6450 Cenic - Communication Line	215,799	-	76,731	139,068	35.6%	
81	6485 Courier Contract	60,382	6,470	32,350	28,032	53.6%	
82	Total Communications and Delivery Servi	294,338	8,352	115,339	172,794	39.2%	
83							
84							
85							
86	6500-Databases/Downloadables						
87	6147 eContent	98,030	6,630	40,585	57,445	41.4%	
88	OverDrive						
89	6147b Subscription Services	3,000	268	1,294	1,706	43.1%	
90	Luna						
91	Total Reference Services	101,030	6,898	41,879	59,151	41.5%	
92							
93							
94							
95	6700-ILS						
96	6227 Cataloging Tools	3,000	124	619	2,381	20.6%	
97	6236 ILS Support	30,574	1,367	9,638	20,936	31.5%	
98	Aspen						
99	Koha						
100	6516 ILS Add-Ons	42,158	4,944	19,321	22,837	45.8%	
101	Novelist						
102	Quipu						
103	The Content Café						
104	Capira						
105	Talking Tech ITIVA						
106	Dell ITIVA Maintenance						
105	6240 PCI Compliance	6,809	284	2,553	5,674	37.5%	
106	6276 MARC records - Skyriver	9,000	750	4,104	4,896	45.6%	
107	6293 System Equipment	-	-	-	-		
108	6297 RFID Project						
109	Total ILS	91,541	7,468	36,235	56,725	39.6%	

Black Gold Cooperative Library System
Statement of Revenues and Expenditures
For the Five Months Ended November 30, 2022
Fiscal Year Elapsed: 42%

<u>Ref</u>		FY 22/23 Final <u>Budget</u>	November 2022 <u>Actual</u>	Year to Date <u>Actual</u>	Bdgt/YTD Unrealized <u>Balance</u>	Bdgt/YTD Realized <u>%</u>	<u>NOTES</u>
110							
111	<u>6800-System Grants - State</u>						
112	6603 PLSEP Grant Revenue				-		
113	6604 PLSEP Grant Expenses				-		
114	Total System Grants	-	-	-	-		
115							
116			(67,712)	(93,758)			
117							
118							
119							
120	<u>8200-Shared Vision Project</u>						
121	8201 Grant Revenue		(1,227)	(3,860)			
122	8205-8207 Grant Expense		1,227	3,860			
123	Net Shared Vision Project	-	-	-			
124							
125							
126	<u>8300-Palace Project Grant</u>						
127	8201 Grant Revenue		-	(41,063)			
128	8205-8207 Grant Expense		-	41,063			
129	Net Palace Project Project	-	-	-			
130							
131							
132	<u>8400-Stronger Together Project</u>						
133	8201 Grant Revenue		(4,831)	(22,958)			
134	8205-8207 Grant Expense		4,831	22,958			
135	Net Stronger Together Project	-	-	-			
136							
137	<u>8500 eBooks for All</u>						
138	8501 Grant Revenue		-	(878,716)			
139	8508 Grant Expense		-	878,716			
140	Net eBooks-for-All Project	-	-	-			
141							
142	<u>6900-Gold Coast Library Network</u>						
143	4901 Gold Coast Revenues		-				
144	6901 Gold Coast Expenses		-				
	Net Gold Coast Library Network	-	-	-	-		

BLACK GOLD COOPERATIVE LIBRARY SYSTEM
Statement of Revenues and Expenditures
For the Five Months Ended November 30, 2022

	FY 22/23 FINAL BUDGET	YEAR TO DATE ACTUAL	BDGT/YTD UNREALIZED BALANCE	BDGT/YTD REALIZED %	NOTES
TOTAL BGCLS					
Revenues & Equity Funding	1,122,125	396,097	726,028	35.3%	
Expenditures	1,122,125	489,856	632,269	43.7%	
Surplus/(Deficit)	0	(93,758)	(93,758)		
Total Reimbursables Invoiced		0			
Total Reimbursable Expenditures		<u>12,431</u>			
		12,431			
Gold Coast Revenues		0			
Gold Coast Expenses		<u>0</u>			
		0			
Shared Vision Project Revenue		3,860			
Shared Vision Project Expenses		<u>(3,860)</u>			
		0			
Palace Project Grant Revenue		41,063			
Palace Project Grant Expenses		<u>(41,063)</u>			
		0			
Stronger Together Project Revenue		22,958			
Stronger Together Project Expenses		<u>(22,958)</u>			
		0			
Reserves Used This Year		<u>0</u>			
		(81,327)			

**Black Gold Cooperative Library System
Statement of Revenues and Expenditures
For the Five Months Ended November 30, 2022
Fiscal Year Elapsed: 42%**

Notes to the Financial Statements

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

	Description	Total Spent Current FY	Explanation for budget variance YTD
1	Benefits	\$ 93,886	\$ 59,503 Annual payment of Unfunded Pension Liability
2	Auditors	\$ 10,950	\$ 10,950 Progress payments for the FY 21/22 audit

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

Allison Gray, Chair, FY 2022-2023

Black Gold Cooperative Library System
Statement of Revenues and Expenditures
For the Five Months Ended November 30, 2022
Fiscal Year Elapsed: 42%

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.

		November 2022 <u>Actual</u>	Year to Date <u>Actual</u>
161	<u>Reimbursable Expenditures</u>		
162			
163			
164	<u>Miscellaneous Orders</u>		
165	6361 LOM Misc Orders	1,903	(5,646)
166	6362 PR Misc Orders	3,512	(1,207)
167	6363 SLO Misc Orders	(400)	(800)
168	6365 SM Misc Orders	1,982	(1,443)
169	6366 SP Misc Orders	1,102	(606)
170	6367 GOL Misc Orders	6,039	(4,517)
171	6367 CC Misc Orders	860	1,788
172			
173	Subtotal Misc. Orders	14,998	(12,431)
174			
175	Total Reimbursable Expenditures	14,998	(12,431)
176			
177			
178	Total Reimbursables Invoiced	-	-
179			
180		14,998	(12,431)

Black Gold Cooperative Library System
Balance Sheet
November 30, 2022

	G/L			
	Acct. #	Account Description	Debit	Credit
181	1102	Petty Cash	47	
182	1103	Checking WF 0620-028761	121,188	
183	1104	Founders Community Checking	1,498,920	
184	1105	Savings LAIF 16-56-003	932,272	
185	1201	Accounts Receivable - Invoices	43,217	
186	1251	Other Receivables	245,530	
187	1302	ATS Prepaid Expense	41,861	
188	1303	GEN Prepaid Expense	13,811	
189	1304	Prepaid Insurance	12,999	
190	1305	Prepaid Other	21,465	
191	1501	Fixed Assets	604,208	
192	3502	Accumulated Depreciation		545,494
193	1906	Provisions Vacation Payable	28,595	
194				
195	2104	Accounts Payable		23,943
196	2100-2110	Wages & Benefits Payable		19,240
197	2120-2122	Wells Fargo Credit Card Payable		-
198	2199	Accrued Expenses		
199	2204	Deferred Credit Card Revenue		1,041
200	2206	Deferred Grant Revenue - Broadband Grant		-
201	2210	Library Gifts (see recap attached)		9
202	2211	Library Deposits (see recap attached)		2,209
203	2208	Deferred Revenue -Shared Vision Grant		93,079
204	2209	Deferred Revenue -Stronger Together Grant		1,219,795
205	2212	Deferred Revenue -Palace Project Grant		278,061
206	2214	Deferred Revenue - Ebooks for All		-
207	2309	Deferred Comp Withheld		200
208	2602	Longterm Vacation Payable		28,595
209	3002	General Operating Fund (unassigned)		549,908
210	3007	ILS Replacement Fund Committed		298,359
211	3103	Adminstrative Vehicle Fund Committed		28,000
212	3104	Retiree GASB 45 Fund Committed		257,926
213	3105	Library Reserves (see recap attached)		30,548
214	3210	General Reserve for PPD's/Dep.		252,700
215	3300	Gold Coast Library Network Cash		6,387
216	3501	Investment in Fixed Assets		9,947
217		FY 21-22 Operating Results		(81,327)
218		rounding		
219			<u>3,564,112</u>	<u>3,564,112</u>

Black Gold Cooperative Library
 Recap of Balances attributed to Individual Libraries
 November 30, 2022

Library Gifts

(Foundation and Friends of the Library gifts)

LOM	\$	4.65	(for OD purchases)
SB	\$	4.08	
PR	\$	-	(for HotSpots)
	\$	<u>8.73</u>	

Library Deposits

(Balance of Deposits paid by Libraries to Black Gold)

PR	\$	2,209.12	(for Hoopla)
	\$	<u>2,209.12</u>	

Library Reserves

(Balance of reserves from the RFID Project)

LOM	\$	18,240.00	
PR	\$	4,891.07	
SM	\$	13,502.27	
BG	\$	(6,084.84)	Remaining Tag Inventory at Black Gold
	\$	<u>30,548.50</u>	

**Black Gold Cooperative Library System
Non-Owned Items Circulated
October 2022**

Owning Library

Circ Library	CC		GBV	GL	GO	GS	GU	GY		LC	LM	LV		MA	MB	MC	MG	MM	MO		PR	PRS		SP	Total	Total Borrowed
CC	0		3	0	89	5	17	0		0	42	20		5	6	0	9	67	8		61	0		103	435	435
GBV	1		0	0	67	4	6	0	77	0	1	0		1	0	0	0	19	1		1	0		6	107	30
GL	0		0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0		0	0		0	0	0
GO	99		23	4	0	219	213	1	460	0	310	79		25	6	10	33	460	82		381	7		316	2268	1808
GS	11		3	2	161	0	23	0	189	0	43	10		5	3	1	9	62	29		67	3		66	498	309
GU	13		5	0	104	32	0	0	141	0	27	6		1	3	1	6	55	18		41	0		38	350	209
GY	0		0	0	0	4	0	0	4	0	0	0		0	0	0	0	0	0		0	0		0	4	0
			31	6	332	259	242	1																		
LC	0		0	0	0	0	0	0		0	1	0	1	0	0	0	0	0	1		0	0		0	2	1
LM	23		1	0	126	39	49	0		2	0	98	100	3	6	11	16	287	23		131	1		102	918	818
LV	7		0	0	24	5	5	1		0	37	0	37	4	2	2	6	31	2		13	0		17	156	119
										2	38	98														
MA	2		0	0	3	0	0	0		0	1	0		0	0	0	0	7	7	14	2	0		1	23	9
MB	1		0	0	5	0	0	0		0	1	0		1	0	0	0	10	0	11	0	0		4	22	11
MC	3		0	0	4	1	2	0		0	2	0		0	0	0	1	10	4	15	1	0		4	32	17
MG	1		0	0	6	0	2	0		0	7	1		0	1	1	0	12	7	21	7	0		7	52	31
MM	32		6	0	218	41	41	0		0	113	12		15	42	25	38	0	2792	2912	229	1		170	3775	863
MO	0		0	0	9	5	1	0		0	4	0		1	0	1	0	28	0	30	1	0		13	63	33
										17	43	27	39	67	2810											
PR	30		4	0	124	42	28	0		0	46	15		11	3	4	6	258	45		0	16	16	82	714	698
PRS																					0	16	0			0
SP	19		0	0	34	16	7	0		0	15	7		4	0	4	4	61	8		21	1		0	201	201
Total	242		45	6	974	413	394	2		2	650	248		76	72	60	128	1367	3027		956	29		929	9623	5592
Total Lent	242		14	0	642	154	152	1		0	612	150		59	29	33	89	1300	217		956	13		929	5592	

Black Gold Cooperative Library
Non-Owned Items Circulated
CIRC LIB
Calculated from October 2022 Statistics

		Books Borrowed	Books Lent	% of Books Borrowed	% of Books Lent	Net -- Lent less Borrowed
Carpinteria	bc	435	242	7.78%	4.33%	(193)
Goleta Book Van	gbv	30	14	0.54%	0.25%	(16)
Goleta Los Olivos	gl	0	0	0.00%	0.00%	0
Goleta Valley Library	go	1808	642	32.33%	11.48%	(1,166)
Goleta Solvang	gs	309	154	5.53%	2.75%	(155)
Goleta Buellton	gu	209	152	3.74%	2.72%	(57)
Goleta Santa Ynez	gy	0	1	0.00%	0.02%	1
		2356	963	41.60%	16.97%	(1,393)
Lompoc Charlotte's Web	lc	1	0	0.02%	0.00%	(1)
Lompoc Main	lm	818	612	14.63%	10.94%	(206)
Lompoc Village	lv	119	150	2.13%	2.68%	31
		938	762	16.77%	13.63%	(176)
Santa Maria Los Alamos	ma	9	59	0.16%	1.06%	50
Santa Maria Bookmobile	mb	11	29	0.20%	0.52%	18
Santa Maria Cuyama	mc	17	33	0.30%	0.59%	16
Santa Maria Guadalupe	mg	31	89	0.55%	1.59%	58
Santa Maria Main	mm	863	1,300	15.43%	23.25%	437
Santa Maria Orcutt	mo	33	217	0.59%	3.88%	184
		964	1,727	17.24%	30.88%	763
Paso Robles	pr	698	956	12.48%	17.10%	258
Paso Robles Study Center	ps	0	13	0.00%	0.23%	13
		698	969	12.48%	17.33%	271
Santa Paula	sp	201	929	3.59%	16.61%	728
Net of interbranch		5,592	5,592	100%	100%	0
						0

Black Gold Cooperative Library
SUMMARY OF NON-OWNED ITEMS CIRCULATED
Net (Borrowed)/Lent based on Monthly Circ Reports
November 2021 - October 2022

		Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Total
Carpinteria	bc	(318)	(256)	(424)	(182)	(131)	(180)	(315)	(321)	(305)	(131)	(165)	(193)	(2,921)
Goleta Book Van	gbv	(19)	(29)	(62)	(54)	(58)	(39)	(46)	(72)	(47)	(45)	(32)	(16)	(519)
Goleta Los Olivos	gl	0	0	0	0	0	0	0	1	0	(1)	0	0	0
Goleta Valley Library	go	(1,021)	(997)	(1,382)	(1,571)	(1,137)	(814)	(1,166)	(1,249)	(1,249)	(1,307)	(1,453)	(1,166)	(14,512)
Goleta Solvang	gs	(214)	(223)	(277)	(258)	(326)	(215)	(240)	(225)	(240)	(227)	(303)	(155)	(2,903)
Goleta Buellton	gu	192	83	1	40	(28)	(35)	(121)	(29)	(135)	(163)	(123)	(57)	(375)
Goleta Santa Ynez	gy	0	0	0	0	1	1	0	0	(1)	0	0	1	2
		(1,062)	(1,166)	(1,720)	(1,843)	(1,548)	(1,102)	(1,573)	(1,574)	(1,672)	(1,743)	(1,911)	(1,393)	(18,307)
Lompoc Charlotte's Web	lc	0	(2)	0	2	(1)	(1)	0	0	0	0	0	(1)	(3)
Lompoc Main	lm	127	337	111	98	101	41	114	120	74	(197)	(33)	(206)	687
Lompoc Village	lv	(94)	(21)	(31)	(22)	5	(61)	5	46	33	32	0	31	(77)
		33	314	80	78	105	(21)	119	166	107	(165)	(33)	(176)	607
Santa Maria Los Alamos	ma	34	39	38	27	4	8	44	41	32	27	45	50	389
Santa Maria Bookmobile	mb	(10)	(22)	(18)	(7)	0	3	(2)	(7)	12	5	17	18	(11)
Santa Maria Cuyama	mc	(7)	15	17	3	(12)	(4)	24	31	21	7	39	16	150
Santa Maria Guadalupe	mg	57	58	58	41	(7)	26	42	10	16	15	30	58	404
Santa Maria Main	mm	2,135	1,804	2,405	1,559	408	431	322	183	288	312	412	437	10,696
Santa Maria Orcutt	mo	314	244	322	246	(10)	43	204	206	198	187	216	184	2,354
		2,523	2,138	2,822	1,869	383	507	634	464	567	553	759	763	13,982
Paso Robles	pr	1,033	864	845	240	(336)	109	165	215	103	149	157	258	3,802
Paso Robles Study Center	ps	21	20	14	18	18	6	5	18	17	19	18	13	187
		1,054	884	859	258	(318)	115	170	233	120	168	175	271	3,989
Santa Paula	sp	1,715	1,357	1,626	1,134	607	502	965	1,032	1,183	1,318	1,175	728	13,342
Net of interbranch		3,945	3,271	3,243	1,314	(902)	(179)	0	0	0	0	0	0	10,692

NOTE: During the prior 12 month period, this was the net amount lent by BG libraries to the departed members

10,692

**Black Gold Cooperative Library System
Non-Owned Items Circulated
November 2022**

Owning Library

Circ Library	CC		GBV	GL	GO	GS	GU	GY		LC	LM	LV		MA	MB	MC	MG	MM	MO		PR	PRS		SP	Total Borro wed	Total Borrowed From other Jurisdictions
CC	0	0	4	0	112	7	14	0		0	37	4		5	2	3	20	63	17		43	2		54	387	387
	0																									
GBV	1		0	0	23	3	3	0	29	0	4	0		0	0	2	0	11	2		3	0		1	53	24
GL	0		0	0	0	15	0	0	15	0	0	0		0	0	0	0	0	0		0	0		0	15	0
GO	122		18	5	0	212	182	8	425	0	415	91		31	7	11	41	524	98		438	10		260	2473	2048
GS	10		1	1	169	0	34	2	207	0	50	12		2	3	5	6	77	28		59	2		41	502	295
GU	20		2	0	75	23	0	0	100	0	33	16		3	1	2	3	58	17		48	1		35	337	237
GY	0		0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0		0	0		0	0	0
			21	6	267	253	219	10																		
LC	0		0	0	0	0	0	0		0	0	0		0	0	0	0	0	0		0	0		0	0	0
LM	20		2	1	103	30	51	0		0	0	52	52	5	1	13	6	257	23		89	0		50	703	651
LV	4		0	0	24	5	5	1		0	35	0	35	4	2	2	6	31	2		21	0		17	171	136
										0	35	52														
MA	1		0	0	8	0	4	0		0	2	0		0	2	0	0	17	5	24	5	0		6	50	26
MB	2		0	0	0	1	0	0		0	3	1		0	0	1	0	13	3	17	2	0		0	26	9
MC	1		0	0	2	1	1	0		0	4	0		0	1	0	1	20	1	23	1	0		1	34	11
MG	2		0	0	6	0	3	0		0	6	1		1	0	0	0	29	9	39	10	0		5	72	33
MM	27		4	0	167	42	27	1		0	125	15		21	41	17	38	0	2091	2208	206	4		156	2981	773
MO	1		1	0	8	3	4	0		0	8	2		1	4	2	1	34	0	42	11	0		14	94	52
														23	48	20	40	113	2109							
PR	27		2	1	102	39	19	0		0	73	7		8	2	2	4	254	31		0	24	24	68	663	639
PRS	0		0	0	0	0	0	0		0	0	0		0	0	0	0	0	0		0	0	0	1	1	1
																					0	24				
SP	17		0	0	29	9	7	0		0	27	10		3	5	0	1	63	13		19	2		0	205	205
Total Lent	255		37	8	832	390	358	10		0	822	211		80	70	63	127	1448	2352		955	47		702	8767	5527
Total Lent to other Jurisdictions	255		16	2	565	137	139	0		0	787	159		57	22	43	87	1335	243		955	23		702	5527	

Black Gold Cooperative Library

Non-Owned Items Circulated

Calculated from November 2022 Statistics

		Books Borrowed	Books Lent	% of Books Borrowed	% of Books Lent	Net -- Lent less Borrowed
Carpinteria	bc	387	255	7.00%	4.61%	(132)
Goleta Book Van	gbv	24	16	0.43%	0.29%	(8)
Goleta Los Olivos	gl	0	2	0.00%	0.04%	2
Goleta Valley Library	go	2048	565	37.05%	10.22%	(1,483)
Goleta Solvang	gs	295	137	5.34%	2.48%	(158)
Goleta Buellton	gu	237	139	4.29%	2.51%	(98)
Goleta Santa Ynez	gy	0	0	0.00%	0.00%	0
		2604	859	46.68%	15.25%	(1,745)
Lompoc Charlotte's Web	lc	0	0	0.00%	0.00%	0
Lompoc Main	lm	651	787	11.78%	14.24%	136
Lompoc Village	lv	136	159	2.46%	2.88%	23
		787	946	14.24%	17.12%	159
Santa Maria Los Alamos	ma	26	57	0.47%	1.03%	31
Santa Maria Bookmobile	mb	9	22	0.16%	0.40%	13
Santa Maria Cuyama	mc	11	43	0.20%	0.78%	32
Santa Maria Guadalupe	mg	33	87	0.60%	1.57%	54
Santa Maria Main	mm	773	1,335	13.99%	24.15%	562
Santa Maria Orcutt	mo	52	243	0.94%	4.40%	191
		904	1,787	16.36%	32.33%	883
Paso Robles	pr	639	955	11.56%	17.28%	316
Paso Robles Study Center	ps	1	23	0.02%	0.42%	22
		640	978	11.58%	17.69%	338
Santa Paula	sp	205	702	3.71%	12.70%	497
Net of interbranch		5,527	5,527	100%	100%	0
						0

Black Gold Cooperative Library
SUMMARY OF NON-OWNED ITEMS CIRCULATED
Net (Borrowed)/Lent based on Monthly Circ Reports
December 2021 - November 2022

		Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Total
Carpinteria	bc	(256)	(424)	(182)	(131)	(180)	(315)	(321)	(305)	(131)	(165)	(193)	(132)	(2,735)
Goleta Book Van	gbv	(29)	(62)	(54)	(58)	(39)	(46)	(72)	(47)	(45)	(32)	(16)	(8)	(508)
Goleta Los Olivos	gl	0	0	0	0	0	0	1	0	(1)	0	0	2	2
Goleta Valley Library	go	(997)	(1,382)	(1,571)	(1,137)	(814)	(1,166)	(1,249)	(1,249)	(1,307)	(1,453)	(1,166)	(1,483)	(14,974)
Goleta Solvang	gs	(223)	(277)	(258)	(326)	(215)	(240)	(225)	(240)	(227)	(303)	(155)	(158)	(2,847)
Goleta Buellton	gu	83	1	40	(28)	(35)	(121)	(29)	(135)	(163)	(123)	(57)	(98)	(665)
Goleta Santa Ynez	gy	0	0	0	1	1	0	0	(1)	0	0	1	0	2
		(1,166)	(1,720)	(1,843)	(1,548)	(1,102)	(1,573)	(1,574)	(1,672)	(1,743)	(1,911)	(1,393)	(1,745)	(18,990)
Lompoc Charlotte's Web	lc	(2)	0	2	(1)	(1)	0	0	0	0	0	(1)	0	(3)
Lompoc Main	lm	337	111	98	101	41	114	120	74	(197)	(33)	(206)	136	696
Lompoc Village	lv	(21)	(31)	(22)	5	(61)	5	46	33	32	0	31	23	40
		314	80	78	105	(21)	119	166	107	(165)	(33)	(176)	159	733
Santa Maria Los Alamos	ma	39	38	27	4	8	44	41	32	27	45	50	31	386
Santa Maria Bookmobile	mb	(22)	(18)	(7)	0	3	(2)	(7)	12	5	17	18	13	12
Santa Maria Cuyama	mc	15	17	3	(12)	(4)	24	31	21	7	39	16	32	189
Santa Maria Guadalupe	mg	58	58	41	(7)	26	42	10	16	15	30	58	54	401
Santa Maria Main	mm	1,804	2,405	1,559	408	431	322	183	288	312	412	437	562	9,123
Santa Maria Orcutt	mo	244	322	246	(10)	43	204	206	198	187	216	184	191	2,231
		2,138	2,822	1,869	383	507	634	464	567	553	759	763	883	12,342
Paso Robles	pr	864	845	240	(336)	109	165	215	103	149	157	258	316	3,085
Paso Robles Study Center	ps	20	14	18	18	6	5	18	17	19	18	13	22	188
		884	859	258	(318)	115	170	233	120	168	175	271	338	3,273
Santa Paula	sp	1,357	1,626	1,134	607	502	965	1,032	1,183	1,318	1,175	728	497	12,124
Net of interbranch		3,271	3,243	1,314	(902)	(179)	0	0	0	0	0	0	0	6,747

NOTE: During the prior 12 month period, this was the net amount lent by BG libraries to the departed members

6,747

**Black Gold Cooperative Library System
Non-Owned Items Circulated
December 2022**

Owning Library

Circ Library	CC		GBV	GL	GO	GS	GU	GY		LC	LM	LV		MA	MB	MC	MG	MM	MO		PR	PRS		SP	Total Borro wed	Total Borrowed From other Jurisdictions
CC	0	0	5	0	105	8	24	0		0	25	2		1	1	1	15	58	14		60	2		53	374	374
	0																									
GBV	2		0	0	27	0	2	0	29	0	2	0		0	2	0	0	5	2		4	0		4	50	21
GL	0		0	0	1	2	0	0	3	0	0	0		0	0	0	0	0	1		0	0		2	6	3
GO	97		15	0	0	172	133	2	322	0	370	77		24	13	11	29	447	118		330	3		211	2052	1730
GS	13		3	0	141	0	26	2	172	0	77	15		7	2	2	12	63	38		57	2		41	501	329
GU	15		3	0	81	24	0	1	109	0	31	13		2	1	1	3	60	26		43	0		23	327	218
GY	0		0	2	0	8	0	0	10	0	0	0		0	0	0	0	0	0		0	0		0	10	0
			21	2	250	206	161	5																		
LC										0	0	0	0												0	0
LM	10		0	0	79	37	40	0		0	0	33	33	3	2	6	4	230	33		116	0		61	654	621
LV	1		2	0	23	6	8	0		0	56	0	56	1	0	0	3	26	6		22	4		9	167	111
										0	56	33														
MA	0		0	0	3	1	2	0		0	6	0		0	1	0	0	8	5	14	2	0		5	33	19
MB	1		0	0	1	0	0	0		0	1	0		1	0	0	1	4	0	6	1	0		1	11	5
MC	5		0	0	3	1	1	0		0	2	1		1	0	0	1	8	3	13	1	0		3	30	17
MG	3		0	0	8	1	0	0		0	7	2		1	0	1	0	19	6	27	8	0		9	65	38
MM	36		1	1	215	52	41	0		0	140	18		22	31	22	31	0	2212	2318	226	2		135	3185	867
MO	7		0	0	15	4	3	0		0	6	3		2	1	1	2	36	0	42	8	0		10	98	56
														27	33	24	35	75	2226							
PR	22		0	0	121	47	14	0		0	76	10		8	4	3	3	267	41		0	20	20	74	710	690
PRS	0		0	0	0	0	0	0		0	0	0		0	0	0	0	0	0		0	0	0	1	1	1
																					0	20				
SP	16		2	0	24	8	9	0		0	20	8		6	0	3	3	75	14		16	0		0	204	204
Total Lent	228		31	3	847	371	303	5		0	819	182		79	58	51	107	1306	2519		894	33		642	8478	5304
Total Lent to other Jurisdictions	228		10	1	597	165	142	0		0	763	149		52	25	27	72	1231	293		894	13		642	5304	

Black Gold Cooperative Library

Non-Owned Items Circulated

Calculated from December 2022 Statistics

		Books Borrowed	Books Lent	% of Books Borrowed	% of Books Lent	Net -- Lent less Borrowed
Carpinteria	bc	374	228	7.05%	4.30%	(146)
Goleta Book Van	gbv	21	10	0.40%	0.19%	(11)
Goleta Los Olivos	gl	3	1	0.06%	0.02%	(2)
Goleta Valley Library	go	1730	597	32.62%	11.26%	(1,133)
Goleta Solvang	gs	329	165	6.20%	3.11%	(164)
Goleta Buellton	gu	218	142	4.11%	2.68%	(76)
Goleta Santa Ynez	gy	0	0	0.00%	0.00%	0
		2301	915	42.99%	17.06%	(1,386)
Lompoc Charlotte's Web	lc	0	0	0.00%	0.00%	0
Lompoc Main	lm	621	763	11.71%	14.39%	142
Lompoc Village	lv	111	149	2.09%	2.81%	38
		732	912	13.80%	17.19%	180
Santa Maria Los Alamos	ma	19	52	0.36%	0.98%	33
Santa Maria Bookmobile	mb	5	25	0.09%	0.47%	20
Santa Maria Cuyama	mc	17	27	0.32%	0.51%	10
Santa Maria Guadalupe	mg	38	72	0.72%	1.36%	34
Santa Maria Main	mm	867	1,231	16.35%	23.21%	364
Santa Maria Orcutt	mo	56	293	1.06%	5.52%	237
		1,002	1,700	18.89%	32.05%	698
Paso Robles	pr	690	894	13.01%	16.86%	204
Paso Robles Study Center	ps	1	13	0.02%	0.25%	12
		691	907	13.03%	17.10%	216
Santa Paula	sp	204	642	3.85%	12.10%	438
Net of interbranch		5,304	5,304	100%	100%	0
						0

Black Gold Cooperative Library
SUMMARY OF NON-OWNED ITEMS CIRCULATED
Net (Borrowed)/Lent based on Monthly Circ Reports
January 2022 - December 2022

		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
Carpinteria	bc	(424)	(182)	(131)	(180)	(315)	(321)	(305)	(131)	(165)	(193)	(132)	(146)	(2,625)
Goleta Book Van	gbv	(62)	(54)	(58)	(39)	(46)	(72)	(47)	(45)	(32)	(16)	(8)	(11)	(490)
Goleta Los Olivos	gl	0	0	0	0	0	1	0	(1)	0	0	2	(2)	0
Goleta Valley Library	go	(1,382)	(1,571)	(1,137)	(814)	(1,166)	(1,249)	(1,249)	(1,307)	(1,453)	(1,166)	(1,483)	(1,133)	(15,110)
Goleta Solvang	gs	(277)	(258)	(326)	(215)	(240)	(225)	(240)	(227)	(303)	(155)	(158)	(164)	(2,788)
Goleta Buellton	gu	1	40	(28)	(35)	(121)	(29)	(135)	(163)	(123)	(57)	(98)	(76)	(824)
Goleta Santa Ynez	gy	0	0	1	1	0	0	(1)	0	0	1	0	0	2
		(1,720)	(1,843)	(1,548)	(1,102)	(1,573)	(1,574)	(1,672)	(1,743)	(1,911)	(1,393)	(1,745)	(1,386)	(19,210)
Lompoc Charlotte's Web	lc	0	2	(1)	(1)	0	0	0	0	0	(1)	0	0	(1)
Lompoc Main	lm	111	98	101	41	114	120	74	(197)	(33)	(206)	136	142	501
Lompoc Village	lv	(31)	(22)	5	(61)	5	46	33	32	0	31	23	38	99
		80	78	105	(21)	119	166	107	(165)	(33)	(176)	159	180	599
Santa Maria Los Alamos	ma	38	27	4	8	44	41	32	27	45	50	31	33	380
Santa Maria Bookmobile	mb	(18)	(7)	0	3	(2)	(7)	12	5	17	18	13	20	54
Santa Maria Cuyama	mc	17	3	(12)	(4)	24	31	21	7	39	16	32	10	184
Santa Maria Guadalupe	mg	58	41	(7)	26	42	10	16	15	30	58	54	34	377
Santa Maria Main	mm	2,405	1,559	408	431	322	183	288	312	412	437	562	364	7,683
Santa Maria Orcutt	mo	322	246	(10)	43	204	206	198	187	216	184	191	237	2,224
		2,822	1,869	383	507	634	464	567	553	759	763	883	698	10,902
Paso Robles	pr	845	240	(336)	109	165	215	103	149	157	258	316	204	2,425
Paso Robles Study Center	ps	14	18	18	6	5	18	17	19	18	13	22	12	180
		859	258	(318)	115	170	233	120	168	175	271	338	216	2,605
Santa Paula	sp	1,626	1,134	607	502	965	1,032	1,183	1,318	1,175	728	497	438	11,205
Net of interbranch		3,243	1,314	(902)	(179)	0	0	0	0	0	0	0	0	3,476

NOTE: During the prior 12 month period, this was the net amount lent by BG libraries to the departed members

3,476

MEETING DATE:	January 20, 2023	ESTIMATED TIME FOR ITEM:	30 minutes
TITLE OF ITEM:	Black Gold UAL Payment/Cash Reserves	PRIORITY LEVEL: (1-Low 3 – High)	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input checked="" type="checkbox"/> 3
SUBMITTED BY:	Glynis Fitzgerald		
TYPE OF ITEM:	<input type="checkbox"/> For Discussion <input checked="" type="checkbox"/> For Decision/Request Motion <input type="checkbox"/> Other: _____		
BACKGROUND STATEMENT			
BACKGROUND: <i>Describe why you are bringing this item before council. What problem are you trying to solve? List information that would be helpful for decision making such as committee recommendations, pros/cons.</i>	<p>At the August Council meeting we discussed the annual payment of the Unfunded pension liability. Black Gold had billed all appropriate members for the annual payment of UAL including SLO and SB. At that time, I reported that SLO and SB were refusing to pay based on current legislation which does not require payment from them. Currently, their share \$37,701 has been paid out of the Operating Funds</p> <ul style="list-style-type: none"> • SLO portion \$20,391 • SB portion \$17,310 <p>Members discussed taking this amount out of reserves, or reimbursing the amount back to Black Gold. A motion was made to defer a decision until December (we did not meet in December) to gather more information on the impact this will have on reserves and next year's budget.</p> <p>A recap of the reserves is attached.</p> <p>Note that the Reserve requirements were established in 2011 (Resolution 115). Subsequent approved adjustments and use of funds is on the recap</p> <p>We need to discuss whether libraries will pay to Black Gold the portion originally billed to SLO and SB.</p>		
OUTCOME(S)			
DESIRED OUTCOME(S): <i>Describe your desired outcome(s)</i>	Decision must be made for how to handle both the 2022/2023 payment of UAL as well as the 2023/2024 payment		
OTHER COMMENTS:			

**CalPERS Unfunded Accrued Liability Payment for FY22/23
Reallocation of SLO and SB share**

	CalPERS Unfunded Pension Liability	Total amount reallocated to current members	Addtl Billing to BG members or pull from Reserves
	Originally billed in July 2022	Billing based on CY formula	
Blanchard/Santa Paula	\$3,107	\$5,535	\$2,428
Lompoc	\$5,589	\$8,919	\$3,330
Santa Maria	\$10,175	\$20,270	\$10,095
Paso Robles	\$4,163	\$7,310	\$3,147
San Luis Obispo	\$20,391	\$0	
Santa Barbara	\$17,310	\$0	
Carpinteria		\$4,005	\$4,005
Goleta	\$817	\$15,512	\$14,695
	<u>\$61,551</u>	<u>\$61,551</u>	<u>\$37,700</u>

BLACK GOLD COOPERATIVE LIBRARY SYSTEM
2022-2023 Cash Reserve Policy

OPERATING FUND unassigned: Cash reserve policy states that a General Operating Fund be maintained. The General Operating fund primarily depends on member contributions and interest earnings. An operating reserve will be maintained as a source of cash to support operating expenditures when these revenues are lower than normal or when unforeseen expenditures are encountered.

The goal for the amount to be maintained in this fund will be the largest of the following: (1) Adequate cash to replace all revenues from the State Library of California for six months; or (2) Adequate cash to replace all revenues from the 2 largest member library for six months; or (3) Adequate cash to pay all operating expenses for three months.

- | | | |
|-----|------------------|------------------------------|
| (1) | \$69,000 | (\$138,000 expected FY23/24) |
| (2) | \$281,494 | SM and GOL |
| (3) | \$258,397 | |

These funds will only be expended in dire circumstances to replace lost revenues or for one-time emergency expenditures. The funds will not be used for routine operating expenses

ILS REPLACEMENT FUND COMMITTED: To replace ILS equipment or software. Because of advances in technology and information processing systems, the operating system should ideally be replaced every 5 to 7 years. Funds shall be used only to replace the ILS--not routine operating expenses. Requires majority vote of Council to be expended. **UPDATE: Council, by majority vote approved using funds for RFID Project, paydown of UAL, yr 1 costs for Quipu and Leap, purchase of ITIVA server, installation and yr 1 of Aspen and Koha. Fund balance at 6/30/22 is \$298,359.**

ADMINISTRATION VEHICLE FUND COMMITTED: Administrative Vehicle only. In general, vehicles will be replaced every 5 years and adequate cash will be set aside equally each year to replace vehicle. Requires majority vote of Council to be expended. Average cost for new 2018 Van (Cars.com) is between \$26,250 and \$30,750 so the current fund of \$26,121 should be updated to **\$28,000**.

RETIREE HEALTHCARE FUND COMMITTED: To fund the System's Post-Employment healthcare benefits. This amount is determined by actuarial analysis. The latest valuation date was July 1, 2015. The Actuarial Accrued and Unfunded Liability is **\$257,926**.

ILS Replacement Fund activity

Committed in 2011 \$ 750,000.00

RFID Project	\$ 113,814.00	
xfer to UAL Fund	\$ 61,143.00	
Quipu	\$ 16,380.00	
LEAP	\$ 30,955.00	
Itiva server	\$ 65,459.00	
Aspen installation	\$ 16,950.00	
Aspen yr 1	\$ 48,750.00	
Koha installation	\$ 59,960.00	
Koha yr 1	\$ 38,230.00	\$ 451,641.00
		<u>\$ 298,359.00</u>

Account #	Fund Description	Current Balance	Required Balance	Surplus/ (Shortage)
3002	Operating Fund Unassigned (post FY21/22 close)	\$ 580,457	\$ 281,494	\$ 298,963
3007	ILS Replacement Fund Committed	\$ 298,359	\$ 298,359	\$ -
3103	Administration Vehicle Fund Committed	\$ 28,000	\$ 28,000	\$ -
3104	Retiree Healthcare Fund Committed	\$ 257,926	\$ 257,926	\$ -
3104	UAL Fund Committed (\$311,143 paid 6/1/18)	\$ -	\$ -	\$ -
	Total Reserves	\$ 1,164,742	\$ 865,779	<u>\$ 298,963</u>

Note: Total OPEB Liability 6/30/22 \$470,301

MEETING DATE:	January 20, 2023	ESTIMATED TIME FOR ITEM:	30 minutes
TITLE OF ITEM:	JPA /ByLaws review	PRIORITY LEVEL: (1-Low 3 – High)	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input checked="" type="checkbox"/> 3
SUBMITTED BY:	Glynis Fitzgerald		
TYPE OF ITEM:	<input type="checkbox"/> For Discussion <input checked="" type="checkbox"/> For Decision/Request Motion <input type="checkbox"/> Other: _____		
BACKGROUND STATEMENT			
BACKGROUND: <i>Describe why you are bringing this item before council. What problem are you trying to solve? List information that would be helpful for decision making such as committee recommendations, pros/cons.</i>	<p>As part of our ongoing review of the JPA with the intent to amend it, the latest version of the JPA is included in the agenda packet. Members' counsels have been reviewing this document. This version includes the most recent changes along with comments and suggestions.</p> <p>We will discuss any new comments or suggestions from all members. Black Gold has some points I would like to address.</p> <p>We continue to mention "system-wide activities". It has not been fully defined, and by nature could change over time; so I suggest we consider adding some sort of definition in the ByLaws for future clarity.</p> <p>#5 -Treasurer/Fiscal Agent -- JPA states that Black Gold will file an official bond in an amount determined by Council... Current ByLaws state that the System will provide a fidelity bond unless waived by Council. Resolution 112 states that based on Assembly Bill 3472, Council has authorized the coverage of all their officers and employees under one master bond. These statements are contradictory. Since the JPA trumps all other documents, we need to determine what is required.</p> <p>#5 E. Requires report in writing on the first day of Jul, Oct, Jan, April the amount of money held by the agency along with receipts and disbursements. This is already done with monthly financial statements and bank reconciliations. Do we want to consider changing the wording of this Section?</p> <p>#8 B. This section outlines the method of determining the withdrawing member's portion of liability for the unfunded pension liability. This needs further discussion and clarity.</p> <p>#9 – Cost allocation Plan refers to annual membership fee – Black Gold Members do not pay a "Membership Fee", but rather, our formula results in an "Annual Contribution". For clarity, should we change the terminology referenced in the JPA</p> <p>This section states that the formula shall be reviewed annually. However according to article XV of the ByLaws, this formula will be reviewed every two years. We should make the JPA less specific and state the review period in the ByLaws or we should change the review period stated in the JPA.</p> <p>Is it appropriate to attach the existing formula to the JPA or just reference it as being a part of the ByLaws or Resolutions?</p> <p>#12- if we incorporate the most recently suggested addition to Dispute Resolution Procedure (suggested by SP's atty), we need to decide which County the petitions will be filed with. Most members of BG are in Santa Barbara County, so do we want to reference that county in this section of</p>		

	<p>the JPA? OR do we reference SLO County since that is where Black Gold is located? OR do we use Ventura County since the manner of exercising powers are subject to restrictions on exercising such powers that govern Blanchard/Santa Paula (see #1-Names and Powers).</p> <p>#13 – Admission of New Members – we should also state that the membership must be approved by the California Library Services Board (CLSB)</p> <p>#14 – Withdrawals – the following is stated: “Provided, withdrawal shall not be effective until the withdrawing Member has satisfied any debts owed to the Agency”. One could argue that if the unfunded accrued liability is not fully paid, then the debt is not satisfied. So, this verbiage would mean that no one can effectively withdraw as long as there is an Unfunded Accrued Liability. This should be restated.</p> <p>PR has noted a potential discrepancy in the following:</p> <ul style="list-style-type: none"> • Section 18. Term - “This Agreement shall continue perpetually until modified or terminated by the mutual written consent of all Members hereto” • Section 16. Dissolution – “The Agency shall be dissolved by approval of two-thirds of the governing bodies of the Members hereto”
OUTCOME(S)	
DESIRED OUTCOME(S): <i>Describe your desired outcome(s)</i>	Determine if any further changes should be made to the JPA based on the discussion points above.
OTHER COMMENTS:	

**THE AMENDED JOINT POWERS AGREEMENT
OF THE BLACK GOLD COOPERATIVE LIBRARY SYSTEM**

THIS AGREEMENT is made and entered into this _____ day of _____, by and between each undersigned City and Special District as a Member of the Black Gold Cooperative Library System (each such entity hereinafter referred to as a "Member").

WITNESSETH

WHEREAS, the Members, or some of them, previously entered into an agreement effective July 1, 1975 to form, and thereby formed, the Black Gold Cooperative Library System, as a separate joint powers agency, which 1975 Agreement was superseded by an amended joint powers agency agreement dated October 1, 1984 (hereinafter, "the 1984 Agreement"); and

WHEREAS, due to amendments to applicable laws found in the California Library Services Act (Education Code section 18700 *et seq.*) and the Joint Exercise of Powers Act (Government Code section 6500 *et seq.*) as well as other changes the Members deem it advisable to amend and restate the 1984 Agreement.

NOW THEREFORE IT IS HEREBY AGREED BY THE MEMBERS AS FOLLOWS, effective the date last signed by all Members hereto:

1. NAME AND POWERS

- A. Pursuant to Government Code section 6507 the Members hereby create a separate public entity to administer this Agreement. The official name of the entity shall be the Black Gold Cooperative Library System, also referred to herein as "the Agency."

The Agency shall have all the powers granted to such library systems under the Government and Education Codes of the State of California and such other powers as may be necessary to accomplish the purpose of this Agreement, including, without limitation, to make and enter contracts, to employ agents or employees, to contract for legal services, to acquire, hold or dispose of property, and to sue or be sued in its own name and any other power provided by Government Code section 6508 Pursuant to Government Code section 6509 the exercising of these powers by the Agency is subject to the same restrictions on exercising such powers governing the Blanchard/Santa Paula Library District. In the event of the withdrawal of the Blanchard/Santa Paula Library District from the System, the Council shall, or in the event that said District's enabling legislation is significantly altered, the Council may select another Member of the System in lieu of said District, provided that two-thirds of the remaining Members of the System have consented thereto. Such consent shall be presumed in the event that a Member has failed to object within thirty days of its receipt of written notice of the Council's proposed designation.

- B. The execution of this Agreement makes inoperative, and revokes, the 1984 Agreement, which this Agreement shall supersede. All other previous agreements between the Agency and the Members are hereby revoked. Provided, however, the policies, rules, regulations and decisions of the Council duly adopted prior to the formation of this Agreement and which are not in conflict with a provision hereof shall remain in effect until modified or revoked by the Council formed hereunder.

2. PURPOSE

- A. The purpose of this Agreement is to provide for the exercise of the common power of each of the Members hereto to provide library services, through an existing and separate public agency known as Black Gold Cooperative Library System which shall be responsible for administering this Agreement. This common power shall be exercised in a manner consistent with and in furtherance of the objectives of the California Library Services Act (Education Code, section 18700 *et seq.*), hereinafter referred to as "Library Services Act", and in such a manner that the entity created hereby shall be eligible for any grant funds that may be payable pursuant to said Act and such other laws of a similar nature both state and federal that now exist or that may from time to time be enacted. This Agreement shall be construed in a manner consistent with these objectives. The foregoing, however, shall not be deemed to limit the extent of the powers conferred on the public entity created hereby. This Agency shall possess all the powers, prerogatives, and authority necessary to plan, operate, and administer a cooperative library system, and those powers necessary to establish, improve and extend library services, held by its members, and those powers designated in Government Code section 6508, and as more specifically set forth herein.
- B. It is further intended by the Members hereto that a purpose of their entering into this Agreement is to enjoy the joint sharing of benefits and costs in any and all activities the Agency is authorized to undertake including, without limitation, system-wide activities.
- C. The Members shall have equal access to the full range of services available from the Agency and jointly make decisions regarding the implementation and management of the Agency, in accordance with the terms of this Agreement, to the maximum extent provided by law.

3. ADMINISTRATIVE COUNCIL

The Administrative Council (hereinafter referred to as "Council") is the governing body of the Agency. The powers, composition, duties, officers, activities, and procedures for conducting the business of the Council shall be established herein and in the Bylaws of the Agency, supplemented by the current version of Roberts Rules of Order. All meetings of the Council shall comply with the Brown Act (Government Code section 54950). The Council shall have the power to interpret and implement this Agreement and the Bylaws and, upon majority approval of the Members at a Council meeting, to adopt rules and regulations concerning the business of the Agency which, upon

adoption, shall govern. Unless the Council designates otherwise the Agency's fiscal year shall be July 1 to June 30 of the following year. The Council shall maintain a current inventory of the property owned by the Agency and provide for an annual audit of the accounts and records of the Agency by a certified public accountant or public accountant. The minimum requirements of the audit shall be those prescribed by the State Controller for special districts under Section 26909 of the Government Code, requiring, among other things, a report of the audit filed with the State Controller within 12 months of the end of the fiscal year and conformity with generally accepted auditing standards.

4. BYLAWS

The Agency shall operate pursuant to the Bylaws, a copy of which is attached to this Agreement as Exhibit A, and which shall be deemed to be adopted by each Member upon the Member's adoption of this Agreement. This Agreement shall control in the event of any inconsistency between it and the Bylaws.



5. TREASURER/FISCAL AGENT

Pursuant to Government Code section 6505.5, the Director of Operations of the Black Gold Cooperative Library System or Black Gold appointee is designated as the Treasurer of this agency. The Treasurer shall have charge of, handle and have access to the funds and other property of this agency and shall file an official bond in the amount to be determined by the Members at the first Council meeting held after the formation of this Agreement. There shall be strict accountability of all funds and reports of all receipts and disbursements. The Treasurer shall also perform the functions of Controller and Auditor. The Treasurer shall do all of the following:

A. Receive and receipt all money of this agency and place it in the treasury so designated to the credit of this agency.

B. Be responsible, upon his or her official bond, for the safekeeping and disbursement of all agency money so held by him or her.

C. Pay, when due, out of money of the agency or entity held by him or her, all sums payable on outstanding bonds and coupons of this agency.

D. Pay any other sums due from the agency from agency money, or any portion thereof, only upon warrants of the public officer performing the functions of auditor or controller who has been designated by the agreement.

E. Verify and report in writing on the first day of July, October, January, and April of each year to the agency or entity and to the contracting parties to the agreement the amount of money he or she holds for the agency or entity, the amount of receipts since his or her last report, and the amount paid out since his or her last report.

Any costs of audit, including contracts with, or employment of certified public accountants or public accountants, in making an audit pursuant to applicable legal requirements shall be borne by this Agency and shall be a charge against any unencumbered funds of this Agency available for the purpose.

6. RESPONSIBILITIES OF MEMBERS

Members of the Agency agree to:

- A. Fully participate in the Agency's system-wide programs, including in those which are required by the California Library Services Act.
- B. Pay all monies owed to the Agency when due, including annual membership fees determined by the Council.
- C. Regularly participate in the meetings and deliberations of the Council.

A Member's failure to comply with these provisions, the Bylaws, and/or the rules and regulations adopted by the Council will constitute a breach of this Agreement and shall be subject to the remedial provisions of the Agreement.

7. MANAGEMENT AND CONTROL OF INDIVIDUAL LIBRARIES' PROPERTY AND ASSETS

Except as to Member participation in Agency systemwide programs, and payment of all monies owed to the Agency when due, which is required, nothing herein shall limit the right of members to administer, manage, direct and control their own libraries and library resources, independently, select their own books and other library materials, hire their own personnel, and operate according to the policies and rules established by their own joint powers agreements, bylaws and their governing bodies. Notwithstanding membership in this Agency, Members retain control over their own libraries and library resources, except for shared system-wide programs as provided in Sections 6, 8 and 9.

8. RESPONSIBILITY FOR DEBTS OF AGENCY

Except as required by Government Code section 6508.1, the debts and liabilities of the Agency shall not by virtue of this Agreement become the debts and liabilities of Members other than as provided under section 14.

- A. If a Member withdraws from the Agency, but the Agency does not dissolve, the withdrawing Member shall be liable for its share of the existing and/or contingent liabilities of the Agency as of the effective date of the withdrawal. The withdrawing Member's share of liabilities shall bear the same relationship to the whole as its annual contribution for the operation of the Agency bears to the whole of all annual contributions. This includes unfunded accrued pension liability and other than pension employee benefits as of the date of the withdrawal.
- B. If a Member withdraws from the Agency, but the Agency does not dissolve, the withdrawing Member shall continue to be liable, and to promptly pay annually thereafter to Agency upon being billed, its ongoing share of the Agency's unfunded accrued pension liability and other than pension employee benefits based upon its prior years of membership. The method of allocating that Member's expense shall be the same method used by the Agency to allocate such costs during the final year of the withdrawing Member's membership, unless decreased by action of the Council.
- C. The withdrawing member shall also be liable for any additional Black

Gold expenses as of the effective date of the withdrawal that exclusively benefit the withdrawing Member as well as 100% of any early termination fees that might accrue due to the withdrawal of the Member.

- D. If the Agency dissolves or ends its contractual relationship with CalPERS ("the triggering events"), Government Code sections 6508.1 and 6508.2 will require all existing Members, and certain past Members, to each assume individual financial responsibility for its proportionate share of the accrued unfunded pension liability then in effect. By joining Agency, each Member promises and represents that upon occurrence of a triggering event: (i) it will undertake this obligation when requested by either CalPERS or the Agency; and (ii) that unless the Council determines differently, the proportionate share each Member will assume shall be based upon the same formula used to determine the annual allocation of accrued unfunded pension liability expense used by Agency in the year prior to the triggering event.

9. COST ALLOCATION PLAN

The Council shall determine the annual membership fee which shall be contributed by each participating Member for the operation of the activities and programs of the Agency. Each Member's fee shall be according to a formula, which the Council determines to be fair and equitable. This formula shall be reviewed annually. Exhibit B, attached hereto and made a part hereof, is the existing formula, which shall be used until modified or amended by the Council.

10. CORRECTIVE AND REMEDIAL MEASURES

Whenever a majority of the Council by resolution determines that a Member has committed a remediable breach of any material obligation set forth in this Agreement, the Bylaws, or in rules and regulations adopted by the Council, the Council may give the Member written notice to that effect with reasonable specificity. The Member shall use its best efforts to promptly remedy the breach and shall inform the Council of such efforts. When a breach is not remedied within thirty (30) days after notice to the Member, the Council may seek relief under Section 12.

11. APPLICABLE LAW

This Agreement shall be governed by, subject to, and construed according to the laws of the State of California.



12. DISPUTE RESOLUTION PROCEDURE

If any Member considers that any act or decision by the Agency is unfair and injurious to it, or if the Council determines that a Member's material breach has not been remedied, the process for resolving disputes will be mediation, then if necessary, binding arbitration pursuant to Code of Civil Procedure section 1280 *et seq.*, with the prevailing party to recover its costs, including its share of the arbitrator's fee, and its reasonable attorney fees, from the non-prevailing party. Provided, if mediation does resolve the dispute, each side will share expenses for mediation equally.

If the parties cannot agree upon a mediator within twenty (20) days after delivery of the

first demand for mediation, then each party shall designate a mediator, and the mediators so designated shall, within ten (10) days after being designated, select a final mediator. If any party fails to appoint a mediator, the other parties' mediators shall select the final mediator, or if only one mediator is designated within thirty (30) days after delivery of the first demand for mediator, then a final mediator shall be designated by petition to the Superior Court of ____ County.

If the parties do not resolve their dispute via mediation pursuant to Paragraph ____, and pursue Arbitration pursuant to paragraph ____, and if the parties cannot agree upon an arbitrator within twenty (20) days after delivery of the first Arbitration demand, then each party shall designate an arbitrator, and the arbitrators so designated shall, within ten (10) days after being designated, select a final arbitrator. If any party fails to appoint an arbitrator, the other parties' arbitrators shall select the final arbitrator, or if only one arbitrator is designated within thirty (30) days after delivery of the first Arbitration demand, then a final arbitrator shall be designated by petition to the Superior Court of ____ County.

For purposes of serving a demand for mediation or a demand for arbitrations, the Parties shall provide at the time of ____ an address for service of any demand for mediation or arbitration.



13. ADMISSION OF NEW MEMBERS

Any California Public Library may join this Agency upon the application of its governing body and upon the consent of a 2/3 vote of the Council, provided that the applicant's governing body has by duly adopted resolution agreed to abide by all the terms of this Joint Powers Agreement and Bylaws. The Council shall prescribe the amount of money, if any, that shall be paid by the new agency as a prerequisite to it becoming a participant.

14. MUTUAL HOLD HARMLESS AND INDEMNIFICATION

It is agreed that each Member hereto shall defend, hold harmless and indemnify the Agency and its officers, agents and/or employees from any and all claims, damages, demands, or liability, which arise out of or result from (i) the breach of the terms and conditions of this Agreement by, or (ii) the negligent acts or omissions of, such Member, its officers, agents and/or employees. The duties of each Member under this paragraph shall remain in effect even after a Member withdraws from the Agency.

It is further agreed that the Agency shall defend, hold harmless and indemnify each Member, its officers, agents and/or employees from any and all claims, damages, demands or liability which arise out of or result from (i) the breach of the terms and conditions of this Agreement by, or from the negligent acts or omissions of the Agency, its officers, agents and/or employees.

In the event of the concurrent breach or negligence of a Member, its officers and/or employees, and the Agency, its officers, agents and/or employees, which results in any claims, damages, demands, or liability, any resulting liability shall be apportioned under

the California theory of comparative negligence as established presently, or as may be hereafter modified.

This mutual hold harmless shall not apply to liability for unfunded accrued pension sums.

15. AMENDMENTS

This Agreement and/or the Bylaws may be amended by approval of two-thirds of the governing bodies of the Members hereto.

16. DISSOLUTION

The Agency shall be dissolved by approval of two-thirds of the governing bodies of the Members hereto. Disposition of assets or debts of the Agency as determined by the Council shall be made in accordance with the process set forth in the Bylaws. **After the completion of its purpose, any surplus money of the Agency on hand shall be returned to the Members in proportion to the contributions they have made.** For the purposes of this Agreement the "conclusion of its purpose" shall occur upon dissolution of Agency.

17. WITHDRAWALS

Any Member wishing to withdraw from this Agreement must do so effective on July 1 of the year following the giving of notice of withdrawal, provided that written notice thereof must be provided to the Council at least nine months prior to the effective date of withdrawal. Notice shall be in the form of a resolution adopted by the governing body of the Member wishing to withdraw and presented in writing to the Agency. Provided, withdrawal shall not be effective until the withdrawing Member has satisfied any debts owed to Agency. Withdrawing Member shall not be entitled to any refund of its contributions, nor to any share of Agency assets. The withdrawing Member is liable for all contributions approved by the current budget including any contract renewals that are a part of the budget. The withdrawing Member may be excluded from any new contracts after the withdrawal announcement.

18. TERM

This Agreement shall continue perpetually until modified or terminated by the mutual written consent of all Members hereto. **Within 30 days of the effective date hereof, the Agency shall file any notices and/or other papers required by Government Code section 6503.5, 6503.6 and/or 6503.7.** Notwithstanding any other provision herein, Section 8 ("Responsibility for Debts of Agency") and Section 14 ("Mutual Hold Harmless and Indemnification") shall survive termination.

19. COUNTERPARTS

This Agreement may be executed in one or more counterparts, each of which shall be deemed an original.

APPROVED

MEMBER

By: _____
Member Authorized Officer

Etc.

Exhibit A. Agency Bylaws

Exhibit B. Agency Cost Sharing Formula

BLACK GOLD COOPERATIVE LIBRARY SYSTEM
Tentative Budget FY 2023-2024

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		CLSA	LOCAL	TOTAL	Library Contribution	Prior Year TOTAL	Variance from Prior Year
Anticipated Revenues & Equity Funding							
4705	Miscellaneous Revenue		0	0		0	0
4101	Interest Earnings		10,000	10,000		3,000	7,000
4402	CLSA - Commun. & Deliv.	138,757		138,757		138,757	0
	(amount allocated to e-content)	(56,533)		(56,533)		(29,445)	(27,088)
	(amount allocated to ILS)			0		0	
	amount allocated to delivery			0		0	
	State Grant Project Partner-- Administration Proceeds		80,000	80,000		12,503	67,497
	Broadband Grant Proceeds		0				0
4707	California Teleconnect Fund - non-Cenic		260	260		90	170
4707	California Teleconnect Fund - Cenic		19,400	19,400		45,000	(25,600)
4706	Erate Refunds - non-Cenic		1,660	1,660		630	1,030
4706	Erate Refunds - Cenic		175,000	175,000		250,000	(75,000)
	Shared e Content Contribution	56,533	60,217	116,750	60,217	98,030	18,720
	Base Contribution		130,881	130,881	130,881	108,402	22,479
	Resource Contribution		523,524	523,524	523,524	433,607	89,917
TOTAL ANTICIPATED FUNDING		\$138,757	\$1,000,942	\$1,139,699	\$714,622	\$1,060,574	\$79,125
				\$1,139,699		\$1,060,574	
BUDGETED EXPENDITURES SUMMARY							
6000	All Programs	\$0	\$489,636	\$489,636		\$458,871	\$30,765
6100	System Administration	0	\$98,940	98,940		114,794	-\$15,854
6400	Communications and Delivery Service	82,224	\$229,019	311,243		294,338	\$16,905
6500	Shared e Content and Subscription Services/Databases	56,533	\$63,217	119,750		101,030	\$18,720
6700	ILS	0	\$120,130	120,130		91,541	\$28,589
TOTAL BUDGETED EXPENDITURES		\$138,757	\$1,000,942	\$1,139,699		\$1,060,574	\$79,125
Anticipated Surplus/(Deficit)			0	-		-	

BLACK GOLD COOPERATIVE LIBRARY SYSTEM
Tentative Budget FY 2023-2024

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Budgeted Expenditures

6000-All Programs - Personnel Costs

	<u>CLSA</u>	<u>LOCAL</u>	<u>TOTAL</u>	<u>Library Contribution</u>	<u>Prior Year TOTAL</u>	<u>Variance from Prior Year</u>
6101 Regular Salaries	\$0	\$399,678	\$399,678		374,800	24,878
6102 Benefits		89,958	89,958		84,071	5,887
Total All Programs - Personnel Costs	\$0	\$489,636	\$489,636		\$458,871	\$30,765

6100-System Administration

5011 Office Expense	\$0	\$2,500	\$2,500		\$2,500	0
5012 Service Charge, Bank etc		250	250		250	0
5014 Postage & Shipping		400	400		400	0
5213 Printing		0	-		-	0
5016 Reimbursement Meeting Expense		1,000	1,000		500	500
5035 Vehicle Fuel & Maintenance		1,000	1,000		1,000	0
5051 Auditors		15,000	15,000		13,150	1,850
5054 Payroll Processing Fees		2,000	2,000		2,000	0
5057 Rent		19,140	19,140		37,574	(18,434)
5058 Utilities		2,500	2,500		3,000	(500)
5059 Attorney Fees		15,000	15,000		15,000	0
5082 Janitorial Service		1,200	1,200		1,320	(120)
5115 Travel		1,000	1,000		-	1,000
6118 Dues & Subscriptions		2,000	2,000		2,000	0
5153 Insurance		20,000	20,000		20,000	0
6222 Staff Training		0	-		-	0
6238 Web Design		250	250		250	0
6262 Internet Access		1,200	1,200		1,350	(150)
Consultants		10,000	10,000		10,000	0
6291 Office Equipment and Maintenance		500	500		500	0
6292 Software		4,000	4,000		4,000	0
Total System Administration	\$0	\$98,940	\$98,940		\$114,794	-\$15,854

BLACK GOLD COOPERATIVE LIBRARY SYSTEM
Tentative Budget FY 2023-2024

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				<u>CLSA</u>	<u>LOCAL</u>	<u>TOTAL</u>	<u>Library Contribution</u>	<u>Prior Year TOTAL</u>	<u>Variance from Prior Year</u>
6400-System Communications and Delivery Service									
5045	Communication Supplies				\$1,000	\$1,000		\$1,000	0
6241	Communication Line Expense				2,220	2,220		8,657	(6,437)
6450	Communication Line Expense - CENIC				215,799	215,799		215,799	0
6294b	Cenic Telecom Equipment & Maintenance				\$10,000	10,000		8,500	1,500
6485	Courier Contract - Central Courier (2 days per week) (\$6852 per month)			82,224	0	82,224		60,382	21,842
Total Communications and Delivery Service				\$82,224	\$229,019	\$311,243		\$294,338	\$16,905
6500-Databases/Downloadables									
6147	eContent			\$56,533	60,217	\$116,750		98,030	18,720
	Overdrive downloadables \$8,000 per month (\$7,440 PY)	\$	96,000						
	Overdrive Service Plan \$ 5,000 (3 year contract)	\$	5,000						
	OverDrive Magazines	\$	15,750						
6147b	Subscription Services				3,000	3,000		3,000	0
	Luna \$ 3,000								
	CybraryN S/W License \$ 0 treat as a reimbursable								
6521	Workshops & Training				0	-		-	0
Total Database Services				\$56,533	\$63,217	\$119,750		101,030	\$18,720
6700-ILS									
6227	Authority Control - Marcive	\$	2,985		\$3,000	\$3,000		\$3,000	0
6236	ILS				60,062	60,062		30,574	29,488
	Aspen Discovery \$16,400	\$	16,400						
	Koha - Annually \$38,230	\$	38,230						
	Talking Tech ITIVA (\$4,401 per yr thru 2024 renewal)	\$	4,401						
	Dell Maint ITIVA server	\$	1,031						
6516	ILS AddOns				43,568	43,568		42,158	1,410
	Novelist	\$	19,320						
	The Content Café	\$	3,288						
	Quipu	\$	3,675						
	Capira maintenance	\$	16,575						
	EZ Proxy	\$	710						
6240	PCI Compliance - Comprise	\$	3,500		3,500	3,500		6,809	(3,309)
6293	Reserve for Major System Procurement	\$	-		0	-		-	0
6276	Skyriver/MARC records	\$	10,000		10,000	10,000		9,000	1,000
Total ILS				\$0	\$120,130	\$120,130		\$91,541	\$28,589

BLACK GOLD COOPERATIVE LIBRARY SYSTEM

Tentative Budget FY 2023-2024

BUDGET SUMMARY

Tentative Budget FY 2023-2024

				<u>Previous Fiscal</u> <u>Year's Budget</u>	<u>Percent</u> <u>Change</u> <u>From FY 2022</u>
TOTAL BGCLS	<u>CLSA</u>	<u>LOCAL</u>	<u>TOTAL</u>	<u>Amount</u>	<u>2023</u>
REVENUES	\$138,757	1,000,942	\$ 1,139,699	\$ 1,060,574	7.5%
EXPENDITURES	\$138,757	1,000,942	\$ 1,139,699	\$ 1,060,574	7.5%
ANTICIPATED SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -	0.0%

Final Budget FY 2022-2023

				<u>Previous Fiscal</u> <u>Year's Budget</u>	<u>Percent</u> <u>Change</u> <u>From FY 2021</u>
TOTAL BGCLS	<u>CLSA</u>	<u>LOCAL</u>	<u>TOTAL</u>	<u>Amount</u>	<u>2022</u>
REVENUES	\$ 138,757	\$ 921,817	\$ 1,060,574	\$ 1,769,450	-40.1%
EXPENDITURES	\$ 138,757	\$ 921,817	\$ 1,060,574	\$ 1,769,450	-40.1%
ANTICIPATED SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -	0.0%

BLACK GOLD COOPERATIVE LIBRARY SYSTEM

Tentative Budget - FY 23-24

2023-2024	Resources						REIMBURSABLES					
	BASE %	CIRC	POP	DEVICES			hoopla	Hotspots	Cybrarian	Movie Licensing	CalPERS Unfunded Pension Liability	Total Payments to Black Gold
	20%	25%	50%	25%								
	BASE	RESOURCES	E-CONTENT	TOTAL CONTRIBUTION	\$ Increase	% Increase						
Blanchard/Santa Paula	\$ 21,814	\$ 38,754	\$ 2,270	\$ 62,837	\$ 11,882	23%	\$ 8,000	\$ 4,939	\$ -	\$ 322		\$ 76,098
Lompoc	\$ 21,814	\$ 77,947	\$ 6,719	\$ 106,480	\$ 20,484	24%	\$ 18,000	\$ 4,233	\$ -	\$ 617		\$ 129,330
Santa Maria	\$ 21,814	\$ 192,905	\$ 14,658	\$ 229,377	\$ 33,859	17%	\$ 16,000	\$ 7,762	\$ -	\$ 1,606		\$ 254,745
Paso Robles	\$ 21,814	\$ 57,475	\$ 9,811	\$ 89,099	\$ 12,182	16%	\$ 21,000	\$ 12,877	\$ -	\$ 326		\$ 123,302
San Luis Obispo	\$ -	\$ -	\$ -	\$ -	\$ -	-				\$ 2,570		\$ 2,570
Santa Barbara	\$ -	\$ -	\$ -	\$ -	\$ -	-				\$ 1,090		\$ 1,090
Carpinteria	\$ 21,814	\$ 19,112	\$ 4,371	\$ 45,297	\$ 6,207		\$ 6,000	\$ 4,234	\$ -	\$ 181		\$ 55,712
Goleta	\$ 21,814	\$ 137,331	\$ 22,388	\$ 181,532	\$ 19,414	12%	\$ 63,000	\$ 8,114	\$ 850	\$ 1,195		\$ 254,691
	\$ 130,881	\$ 523,524	\$ 60,217	\$ 714,622	\$ 104,028		\$ 132,000	\$ 42,159	\$ 850	\$ 7,908	\$ 54,214	\$ 897,538

Final Budget FY 2022-2023

2022-2023	Resources											
	BASE %	CIRC	POP	DEVICES			HOOPLA	Hotspots	Cybrarian	Movie Licensing	CalPERS Unfunded Pension Liability	Total Payments to Black Gold
	20%	25%	50%	25%								
	BASE	RESOURCES	E-CONTENT	TOTAL CONTRIBUTION								
Blanchard/Santa Paula	\$ 18,067	\$ 30,672	\$ 2,217	\$ 50,955		\$ 6,000	\$ 4,939	\$ -	\$ 322	\$ 3,107		\$ 65,323
Lompoc	\$ 18,067	\$ 60,475	\$ 7,454	\$ 85,996		\$ 17,300	\$ 4,233	\$ -	\$ 617	\$ 5,589		\$ 113,734
Santa Maria	\$ 18,067	\$ 160,429	\$ 17,022	\$ 195,518		\$ 13,600	\$ 7,762	\$ -	\$ 1,606	\$ 10,175		\$ 228,661
Paso Robles	\$ 18,067	\$ 46,307	\$ 12,543	\$ 76,917		\$ 20,000	\$ 12,877	\$ -	\$ 326	\$ 4,163		\$ 114,284
San Luis Obispo	\$ -	\$ -	\$ -	\$ -					\$ 2,570	\$ 20,391		\$ 22,961
Santa Barbara	\$ -	\$ -	\$ -	\$ -					\$ 1,090	\$ 17,310		\$ 18,400
Carpinteria	\$ 18,067	\$ 17,200	\$ 3,823	\$ 39,090		\$ 12,000	\$ 4,234	\$ -	\$ 181	\$ -		\$ 55,505
Goleta	\$ 18,067	\$ 118,524	\$ 25,527	\$ 162,119		\$ 57,800	\$ 8,114	\$ 850	\$ 1,195	\$ 817		\$ 230,894
	\$ 108,402	\$ 433,607	\$ 68,585	\$ 610,594		\$ 126,700	\$ 42,159	\$ 850	\$ 7,908	\$ 61,551		\$ 849,761

e-Content Budget Allocation Zinio & Overdrive for 2023-2024 Budget Year
using 2021-2022 checkout statistics

	OverDrive Magazine Stats			2023-24 Magazine Budget	Overdrive eBook & eAudiobook Stats			2023-24 Overdrive Budget	Proposed 2023-24 e-Content
	2021-22 checkouts	2021-22 percentages		\$	2019-20 checkouts	2019-20 percentages		\$	
				15,750.00				44,467.00	60,217.00
SP	704	5.1%	\$	809.64	8439	3.3%	\$	1,460.38	2,270.02
LOM	1715	12.5%	\$	1,972.34	27432	10.7%	\$	4,747.13	6,719.48
SM	3731	27.2%	\$	4,290.85	59910	23.3%	\$	10,367.48	14,658.34
PR	1932	14.1%	\$	2,221.91	43853	17.1%	\$	7,588.80	9,810.71
SLO	0	0.0%	\$	-	0	0.0%			-
SB	0	0.0%	\$	-	0	0.0%			-
CARP	511	3.7%	\$	587.68	21862	8.5%	\$	3,783.24	4,370.92
GOL	5102	37.3%	\$	5,867.58	95463	37.2%	\$	16,519.96	22,387.54
	13695	100.0%	\$	15,750.00	256959	100%	\$	44,467.00	60,217.00
cost per checkout	\$	1.15			\$	0.17			

BLACK GOLD COOPERATIVE LIBRARY SYSTEM
FY 2022/23 Payroll Budget Worksheet
Tentative Budget FY 2023-2024

Proposing change to \$700/mo from (\$668)

Employee	Beg of Yr	Hrs per wk/yr	Salary Anniv Date	@7/1/2023 Hrly or Avg Hrly rate	New Hrly Rate After Anniv Date	# of PPDs PPDs @ old rate	# of PPDs PPDs @ new rate	COLA	Employer Pd.		Employer Pd Unfunded Liability	Other	\$700.00	Medicare @ 1.45%	Unemp. 3.90%	TOTAL	Benefits Only		
								5.0%	0.65%	PERS retire			Health						
								Total est. wages 2022-2023	Workers Comp	12.4700% 7.6800%			Alloc						
ACTIVE EMPLOYEES:																			
Dir of Operations	D	40	12/06/22	\$70.44	\$73.96	12	14	\$157,980	\$1,027	\$12,133			\$8,400	\$2,413	\$273	\$182,226	\$24,245		
Network Admin	E	40	top step	\$43.42	\$45.59	26	0	\$94,829	\$616	\$7,283			\$8,400	\$1,497	\$273	\$112,898	\$18,069		
Admin Asst	E	40	top step	\$29.72	\$31.21	26	0	\$64,908	\$422	\$4,985			\$8,400	\$1,063	\$273	\$80,051	\$15,143		
Cataloger	E	40	top step	\$34.00	\$36.54	26	0	\$74,256	\$483	\$9,260			\$8,400	\$1,199	\$273	\$93,870	\$19,614		
On Call hours @ \$2.00/hr		1352		\$2.00	\$2.00			\$2,704	\$18					\$39		\$2,761	\$57		
Overtime etc								\$5,000	\$33					\$73		\$5,105	\$105		
RETIREEES: * (insurance contribution est \$149 per month and \$151 per month - 6 months each)																			
Segel, Judith													\$1,800			\$1,800	\$1,800		
Wolfe, Alana													\$1,800			\$1,800	\$1,800		
Clark, Eve													\$1,800			\$1,800	\$1,800		
Hale													\$1,800			\$1,800	\$1,800		
Harter													\$1,800			\$1,800	\$1,800		
See, Gary													\$1,800			\$1,800	\$1,800		
Theobald, Maureen													\$1,800			\$1,800	\$1,800		
Admin Fee													\$125			\$125	\$125		
								\$399,678	\$2,598	\$33,660	\$0	\$0	\$46,325	\$6,283	\$1,092	\$489,636	\$89,958		
																\$489,636	\$89,958		
Employer Pd Unfunded Liability			\$54,124															\$0	\$0

**Black Gold Cooperative Library System
Tentative Budget
FY 23/24**

Discussion Points

	\$ Budgeted	Notes	PY amount	Difference
Revenues				
State Grant Partner Proceeds	\$ 80,000	minimum expected revenues from management of Stronger Together Support Grant	\$ 12,503	\$ 67,497
Erate refunds - Cenic	\$ 175,000	this is much lower than PY because of the exit of SLO and SB	\$ 250,000	\$ (75,000)
Expenditures				
Personnel Costs	\$ 489,636	5% COLA and \$32 increase in benefits per month	\$ 458,871	\$ (30,765)
Rent	\$ 19,140	\$18,000 savings in rent due to downsizing	\$ 37,574	\$ 18,434
Attorney Fees	\$ 15,000	\$5,000 for LCW membership \$10,000 is flexible based on whether we use attorney services	\$ 15,000	\$ -
Consultants	\$ 10,000	This amount may not be necessary	\$ 10,000	\$ -
Courier	\$ 82,224	Cost will increase July 1. Discuss alternative.	\$ 60,382	\$ (21,842)
OverDrive	\$ 96,000	7.5% increase over PY	\$ 89,280	\$ (6,720)
OverDrive Magazines	\$15,750	This is the annual amount. PY we only paid \$3,750 due to a \$12,000 credit back for period of time without SLO and SB	\$ 3,750	\$ (12,000)
Koha	\$ 38,230	This is the annual amount. PY we only budgeted spending of \$6,372 since 10 months were paid by reserves	\$ 6,372	\$ (31,858)
Total impact of these discussion items				<hr/> \$ (92,254)