

PLP Executive Committee Agenda

May 16, 2025

1:00 p.m.

Sunnyvale City Hall, Bay Room – 456 W. Olive Avenue, Sunnyvale, CA 94086

PLP Executive Committee

Hillary Theyer, Monterey County Free Libraries (Chair)

Tess Mayer, Berkeley Public Library

Allison McKee, Contra Costa County Library

Ashlee Wright, Harrison Memorial Library

Gayathri Kanth, Palo Alto Public Library

Tim Wallace, San Bruno Public Library

Elnora Tayag, San Mateo Community College District

Michelle Perera, Sunnyvale Public Library

I. Introductions

II. Approval of Consent Items (Action Item)

Theyer

A. Adoption of the Agenda

B. Approval of February 24, 2025 Minutes

Attachment 1, pg. 3

C. Approval of Second Amendment to the
FY 2024-25 PLP/PLS Contract for Fiscal
and Administrative Services

Attachment 2, pg. 5

III. Old Business

A. PLP Code of Conduct and Guidelines (Action Item)

Wasterlain Attachment 3, pg. 7

IV. New Business

A. PLP Annual Meeting Debrief

Theyer

B. Discussion of PLP Strategic Priorities Workplan for
FY 2025-26

Frost

Attachment 4, pg. 10

C. Finance

1. Approval of PLP/NorthNet FY 2025-26 Contract
(Action Item)

Frost

Attachment 5, pg. 12

2. Approval of the FY 2025-26 PLP/PLS Contract for
Administrative and Fiscal Services (Action Item)

Frost

Attachment 6, pg. 14

3. FY 2025-26 CLSA Budget and Menu and Review of
Plan of Service Documents (Action Item)

Frost

Attachment 7, pg. 16

4. PLP FY 2025-26 Draft Budget Discussion

Yon

Attachment 8, pg. 41

5. Acceptance of the PLP FY 2023-24 Audit (Action Item)

Yon

Attachment 9, pg. 50

V. Reports

- | | | |
|---------------------------|--------|-----------------------|
| A. PLP President's Report | Theyer | |
| B. PLP CEO's Report | Frost | |
| C. State Library Report | Chisom | Attachment 10, pg. 95 |

VI. Agenda Building for Next Meeting on June 23, 2025

VII. Public Comment - (Individuals are allowed three minutes, groups in attendance five minutes. It is System policy to refer matters raised in this forum to staff for further investigation or action if appropriate. The Brown Act prohibits the Executive Committee from discussing or acting on any matter not agendaized pursuant to State law.)

VIII. Announcements

IX. Adjournment



Pacific Library Partnership

PLP Executive Committee – Special Meeting

February 24, 2025

9:00 a.m.

Via Zoom

MINUTES

Committee:

Hillary Theyer, Chair, Monterey County Free
Tess Mayer, Berkeley Public Library
Alison McKee, Contra Costa County Library
Ashlee Wright, Harrison Memorial Library
Gayathri Kanth, Palo Alto Public Library
Tim Wallace, San Bruno Public Library
Michelle Perera, Sunnyvale Public Library

System Staff:

Carol Frost, PLP
Justin Wasterlain, PLP
Andrew Yon, PLP

The meeting was called to order by President Theyer at 9:02 a.m.

I. Introductions

II. Approval of Consent Items

A. Adoption of the Agenda

B. Approval of December 19, 2024 Minutes

A motion was made, and passed via roll-call vote, to approve the Consent Item. Kanth was not present, all others voted in the affirmative. (M/S Wright/McKee)

III. New Business

A. Structural Consideration for PLP Budget Long-Term Stability

Frost discussed recent events relating to federal grant funding and the potential effect on the statewide grant work PLP does in partnership with the California State Library. She provided a summary of programs PLP supports that utilize LSTA federal funding from the Institute of Museum and Library Services (IMLS). Frost noted the federal government has a two-year budget cycle. The State Library has conveyed that once they receive the preliminary approval of funds, generally in the Spring, the State Library does not have authorization to spend those funds until July 1 once the Governor approves the state budget. Frost stated IMLS funding had been removed by the Executive Branch during the first Trump administration, but Congress had ultimately added funding back into the budget. She noted it was unclear if that would happen again. Theyer asked if funds could be accepted as a matter of course, or if special meetings would be needed to accept funds. Frost explained that grant funds are brought to the Committee for ratification, but the funds could be accepted without calling a special meeting unless the grant requires it. Perera asked if PLP had received funds for everything it was financially committed to. Frost confirmed that PLP has either received funds or signed claim forms for all FY 2024-25

expenses. In reviewing other revenue sources identified in the memo, Yon noted the potential reduction in LAIF interest was a conservative number for illustrative purposes and that it is difficult to know what the exact amount would be. Frost discussed some of the advocacy PLP has engaged with related to potential funding cuts. The Committee expressed interest in receiving advocacy collateral as soon as possible to provide to stakeholders and elected officials. Theyer asked staff to consider what programs could be suspended and reestablished later without harming operations should significant funding cuts occur, taking into consideration if any contracts would need to be cancelled, and the lead time required for cancelling those. McKee agreed stating anything that does not provide direct service to the public should be held back if reductions were necessary.

IV. Reports

A. PLP President's Report

No report given.

B. PLP CEO's Report

No report given.

V. Agenda Building for Next Meeting on May 16, 2025

- Budget
- PLP GOLD Continuation
- Revised Code of Conduct and Guidelines

VI. Public Comment

No public comment.

VII. Announcements

No announcements.

VIII. Adjournment

The meeting was adjourned by President Theyer at 10:18 a.m.



Pacific Library Partnership

To: PLP Executive Committee
From: Carol Frost
Subject: Approval of Second Amendment to the FY 2024-25 PLP/PLS Contract for Fiscal and Administrative Services
Date: May 16, 2025

Background

Both PLP and PLS Executive Committees have approved the first amendment to the FY 2024-25 PLP/PLS contract for fiscal and administrative services.

The purpose of this memo is for the Executive Committee to approve the second amendment, which outlines additional work.

Additional Grant Work

The first contract amendment total is \$1,061,004.

The second amendment includes additional work and staff time during FY 2024-25 for two statewide grants which PLP handles: Community-Centered Libraries and Literacy Initiatives. The attached second contract amendment includes \$5,363 for staff time.

As is the case with all grants which PLP administers for the State Library, all additional staff time performed for grants requires a contract amendment between the two agencies, since PLS staff performs the work and should be compensated.

The amount of additional indirect revenue is \$9,788. In consideration of the time needed to oversee, administer, and perform the work, as well as general Indirect costs, it is recommended that 10% of the Indirect, \$979, be allocated to PLS, and 90% be allocated to PLP. This is in alignment with past practices.

Recommendation

It is recommended that the Executive Committee approve the second contract amendment to the FY 2024-25 PLP/PLS contract, for an additional \$6,342, for a total revised contract of \$1,067,345.

This contract was approved by the PLS Executive Committee at their May 1, 2025 meeting.

PLP/PLS CONTRACT
July 1, 2024 to June 30, 2025
2nd Amendment

Additional Work Related to Statewide Grants

PLP/PLS Baseline Contract \$ 1,061,004

Additional Grant Work for PLP:

	Amount
Staff time Related to FY 2024-25 Community Centered Learning Grant	\$ 2,495
Staff Time Related to FY24-25 Literacy Initiatives Grant	\$ 2,868

TOTAL Staff Support Costs	2nd Amendment Total	\$ 5,363
	Additional Indirect from Grants	\$ 9,788
	10% of Indirect costs	\$ 979
	Total Additional Costs	\$ 6,342

Total Revised Contract \$ 1,067,345

PLP In-Person Workshops, Webinars and Conferences Code of Conduct Policy

The Pacific Library Partnership holds professional conferences, workshops and webinars to enable its members to receive continuing education and build professional networks. PLP is committed to providing a safe, productive, and welcoming environment for all meeting participants and PLP staff. All participants, including, but not limited to, attendees, speakers, volunteers, PLP staff members, service providers, and all others are expected to abide by this Code of Conduct. This Policy applies to all in-person PLP workshops, webinars and conferences, collectively referred to as “events,” including those on public or private platforms.

PLP is strongly committed to diversity, equity, and the free expression of ideas.

Event participants have a right to learn and network in an atmosphere that is respectful, safe, and free of disturbances. Behavior that disrupts or obstructs others’ participation, threatens the safety of attendees or staff, or inhibits the ability for staff or speakers to perform their duties is strictly prohibited. PLP has zero-tolerance for any form of discrimination or harassment, including but not limited to sexual harassment by participants or our staff at our events. If someone feels they have experienced harassment or hear of any incidents of unacceptable behavior at a PLP event, that person may inform designated staff so that appropriate action can be taken. Disruptive behavior includes, but is not limited to:

- Harassment, intimidation, or discrimination in any form. Verbal abuse of any attendee, speaker, volunteer, PLP staff member, service provider, or other event guest.
- Examples of harassment and verbal abuse include, but are not limited to, verbal comments related to gender, sexual orientation, disability, physical appearance, body size, race, religion, national origin unless the subject of the event discussion, or threatening or stalking any attendee, speaker, volunteer, PLP staff member, service provider, or other meeting guest.
- Obscene, homophobic, sexist, or hateful content amounting to legally prohibited harassment.
- Specific and imminent threats of violence or illegal activity.
- Personal attacks, insults, or threatening language that are likely to provoke the listener or reader to resort to immediate violence.
- Potentially libelous or slanderous statements.
- Private and personal information published without consent where the publication amounts to an unlawful violation of privacy rights.
- Comments unrelated to the content of the discussion.
- Commercial promotions or spam.
- Organized political activity.
- Violations of copyright, trademark right or other intellectual property right of any third party.
- Disruption of presentations during sessions or at other events organized by PLP throughout the event. All participants must comply with the instructions of the moderator and any PLP event staff.

PLP reserves the right to take any action deemed necessary and appropriate, including immediate removal of a participant from the event without warning or refund, in response to any incident where the participant engages in disruptive behavior and/or violates the behavior policy of the venue, and PLP reserves the right to prohibit attendance at any future event, virtually or in person.

In addition to the above, PLP has adopted the Brave Space Agreements, <https://www.mmg.earth>, developed by Bunny McKensie Mack, to ensure respect and equitable discourse:

"We agree to struggle against racism, sizeism, transphobia, classism, sexism, ableism, and the way we internalize myths and misinformation about our own identities and the identities of other people.

We know that no space can be completely "safe" and we agree to work together towards harm reduction, centering those most affected by injustice in the room.

We agree to sit with the discomfort that comes with having conversations about race, gender, identity, etc. We agree to try our best not to shame ourselves for the vulnerability that these kinds of conversations require.

We are to value the viewpoints of other people that do not challenge or conflict with our right to exist.

We agree that it's okay to have feelings. It's okay to feel uncomfortable when discussing complex topics about accountability, equity, relationships, justice, and care."

PLP Guidelines for Social Media and Public Forums policy Adopted January 2022
Revised for In-Person events January 2025

PLP In-Person Workshops, Webinars and Conferences Code of Conduct Policy Guidelines

The PLP Executive Committee empowers PLP staff with the authority to enforce the PLP In-Person Workshops, Webinars, and Conferences Code of Conduct Policy as deemed necessary during in-person events.

Prior to the commencement of any in-person event, PLP staff should determine who will serve as the lead staff member for the event. This staff member will be responsible for making all timely decisions on how to enforce the PLP In-Person Workshops, Webinars, and Conferences Code of Conduct Policy. Any other PLP staff or volunteers for the event should inform the lead staff member of concerning behavior they are made aware of immediately. As event participants are required to abide by the host venue's behavior policy as well, the lead PLP staff should coordinate with the host venue's staff to determine the process, including who to contact, for managing a situation in which the venue's behavior policy has been violated.

If an individual's behavior is not in alignment with the PLP In-Person Workshops, Webinars, and Conferences Code of Conduct Policy, they can be provided with a verbal warning to correct their behavior and informed that any further issue will result in being asked to leave. If the behavior is egregious, threatening, or poses a danger to other participants, no warning is necessary and PLP's lead staff member should coordinate with the host venue's staff to determine the best means of ejecting the individual from the event space and/or host venue entirely.

If an individual's conduct violates either the PLP In-Person Workshops, Webinars, and Conferences Code of Conduct Policy, and/or the host venue's behavior policy to the extent that they are asked to leave, the incident should be documented to include the individual's name, employer, and a description of the behavior that led to the ejection. This documentation should be retained by PLP and shared with the host venue if local staff were involved.

If the event was one where the individual or the individual's employer paid for registration, the lead PLP staff member will discuss the potential for a refund with the PLP CEO. A decision will be made within one week of the event and whoever made the original payment will be informed by email with justification for the decision.

PLP Activities for FY 2025-26 to Support Strategic Priorities

Strategic Priority 1. Staff Training and Professional Development

Activity 1a. Offer leadership training that supports library middle managers through the continuation of the PLP Greater Opportunities in Leadership Development (PLP GOLD) program, assuming funding is available. The program will center equity as a foundational principle.

Activity 1b. The Staff Development Committee will organize programming that could be offered virtually or in-person for the Future of Libraries Conference and other workshops and events. Training will address staff needs and interests and work towards making programs accessible to the greatest number of members feasible.

Activity 1c. Provide additional workshops focused on skill building or other high-demand topics identified by PLP members, as funding allows.

Strategic Priority 2. Support Innovation, Technology and Access

Activity 2a. In FY 2025-26 the Innovation and Technology Grants may be temporarily paused or greatly reduced in response to the expected loss of LSTA grant funding in FY 2025-26.

Activity 2b. Explore additional technology training or resources for PLP member libraries to further the understanding of new and developing technologies in relation to libraries and the needs of the communities they serve.

Strategic Priority 3. Seek Grants and Collaborative Opportunities Reflecting Regional Needs of PLP Libraries

Activity 3a. PLP will explore new grant opportunities and collaborative initiatives.

Activity 3b. Due to the expected elimination of LSTA funding, PLP will not participate in statewide capacity programs with the California State Library in FY 2025-26. If IMLS funding becomes available, PLP will work closely with the State Library to reactivate the capacity programs or other statewide initiatives.

PLP, in partnership with the California State Library, applied for a 3-year IMLS Laura Bush grant regarding AI, which would have commenced in FY 2025-25. The status of that grant is unknown at this time.

PLP can continue to explore additional grant opportunities or partnerships as they develop.

Strategic Priority 4. Support and Strengthen Individual Libraries Through Connections and Collections

Activity 4a. Continue to support and assist in the expansion of the Languages Other Than English (LOTEs) project. An emphasis will be placed on establishing a base level of equity and access for community LOTEs needs supporting libraries with the least amount of in-house LOTEs language specialty ability.

Activity 4b. Assist in the establishment of additional communities of interest and explore new opportunities for regional communications and networking.

Activity 4c. As needed, encourage and support collaborative working groups to address specific region-wide challenges. Working groups will be recruited to ensure a diversity of voices, life experiences, and identities are represented. The intended outcomes of group activities will be guided by principles of diversity, equity, and inclusion.

Strategic Priority 5. Strive to Bring Value to PLP Member Libraries

Activity 5a. Provide local, statewide, and federal level advocacy for PLP regional libraries. Particular focus will be given towards the restoration of CLSA and IMLS funding. Awareness will be maintained to identify other critical issues where PLP can assist in amplifying the voices of member libraries.

Activity 5b. Conduct surveys as needed to gauge value members derive from PLP services and inform activities, programs, and future planning.



Pacific Library Partnership

To: PLP Executive Committee
From: Carol Frost, CEO
Subject: Approval of FY 2025-26 PLP/NLS Baseline Contract for Administrative and Fiscal Services
Date: May 16, 2025

Background

The NorthNet Library System (NLS) contracts with PLP for fiscal and administrative work. PLP was awarded the bid to administer NLS in February 2022, for a period of three years, from FY 2022-23 through FY 2024-25, with up to two two-year renewals. The NorthNet Library System Executive Committee will be reviewing the renewal for FY2025-26.

If there is any additional work, such as activities or work related to grants, a separate proposal will be developed with the anticipated additional work to be done during the fiscal year.

The purpose of this memo is to present the baseline contract for FY 2025-26.

Discussion of Baseline Budget

The FY 2025-26 baseline contract includes preparing and monitoring budgets and contracts such as OverDrive eBooks and eMagazines, Link+; contracts with delivery vendors; filing regular CalPERS paperwork; invoice payment; billing and distribution of CLSA funds; preparing meeting agenda packets for NLS as well as the three legacy systems; and other general support. It includes 13 hours per week of the NLS Coordinator's time.

Per the contract agreement between agencies, the contract includes a Consumer Price Index (CPI) adjustment based on the previous annual December's BLS's Pacific Cities and U.S. City Average (All Urban Consumers for San Francisco, Oakland, Hayward, CA) CPI Index. The CPI applied to this contract is 2.4% down from last year's 2.6%.

The total for the FY 2025-26 baseline contract is \$194,013, an increase of 1.9% from last year's \$190,177.

Recommendation

It is recommended that the PLP Executive Committee approve the baseline contract of \$194,013 for FY 2025-26.

PLP / NorthNet Contract FY 2025-26

<u>Staff</u>	<u>FTE</u>	<u>Administration</u>	<u>Total</u>
CEO	0.10	4 hours/week <i>Provide oversight; work with Executive Committee and Coordinator</i>	\$29,894
Office Manager	0.20	8 hours/week <i>Manage website, listservs and rosters. Point of contact for System Delivery. Prepare and distribute agenda packets and minutes, manage UPS accounts, delivery contracts, committee Zoom, etc.</i>	\$31,633
Administrative Assistant II	0.04	1.50 hours/week <i>Prepare system contracts, open mail, mail ILL materials, coordinate Form 700s.</i>	\$3,986
Subtotal - Administration	0.34		\$65,512
		<u>Fiscal Accounting</u>	
Controller	0.11	4.5 hours/week <i>Prepare/monitor budget, authorize and approve payments. Prepare reports/paperwork for audit, prepare financial reports for State and local government. Coordinate database and eContent contract renewal, review delivery contracts/services</i>	\$28,223
Accounting Assistant II	0.08	3 hours/week <i>Process payables weekly, prepare invoices, prepare deposits</i>	\$7,837
Fiscal/Admin Services Spec.	0.09	3.5 hours/week <i>Prepare invoices and deposits, reconcile bank statements prepare CalPERS reports, prepare document for liability insurance</i>	\$13,839
Administrative Assistant	0.10	4 hours/week <i>Filing, prepare Holiday Schedule, mail checks and invoices</i>	\$5,701
Subtotal - Fiscal Acctg	0.38		\$55,601
		Total Administration/Fiscal Accounting	\$121,113
Coordinator	0.33	13 hours/week <i>Distribute legislative, CLSA and other State Library Correspondence, prepare agendas for Council meetings, take Council and Executive meeting minutes, work with CalPERS related issues Prepare CLSA Plan of Service and annual reports</i>	\$50,700
Total FTE	1.04	Total Staffing	\$171,813
		Dec 2024 All Urban Consumers CPI 2.4%	\$4,124
		(1) Adobe License	\$100
		Mileage	
		2 round trips @242 mile@ .70 mile (reduced from 3)	\$339
		Total	\$176,375
		10% Overhead	\$17,638
		Grand Total	\$194,013

<u>FY 24-25 PLP/NLS Contract</u>	<u>Amount</u>
Admin Staffing Cost	\$168,042
Mileage	\$476
10% Overhead & CPI	\$21,659
TOTAL CONTRACT	\$190,177



To: PLP Executive Committee
From: Carol Frost, CEO
Subject: Approval of FY 2025-26 PLP/PLS Contract for Administrative and Fiscal Services
Date: May 16, 2025

BACKGROUND

The Pacific Library Partnership (PLP) contracts with the Peninsula Library System for fiscal and administrative oversight.

The draft proposed PLP/PLS contract varies significantly from prior contracts. PLP has been notified by the State Library that, as their notification to us on April 25, 2025, that there would be no FY 2025-26 LSTA funds. PLP has, for the last many years, been a partner with the California State Library on several statewide LSTA grants, and for the last two years, has administered three LSTA grants.

The PLP/PLS contract has included staff time to administer these grants. The contract has been reduced by \$61,277 to reflect that loss of revenue of staff time for PLP.

The PLP/PLS Baseline Contract for FY 2025-26 would originally have been \$1,077,585, had there been LSTA funding. The revised contract, reflecting the loss of LSTA funding, is \$1,016,308.

RECOMMENDATION

This contract will be reviewed and approved by the PLS Executive Committee meeting on May 23, 2025.

It is recommended that the Executive Committee approve the FY2025-26 contract for \$1,016,308.

Should any information change, a contract amendment will be prepared to reflect that change.

PLP/PLS CONTRACT

July 1, 2025 to June 30, 2026 with Reduced Services

Scope of Services for PLP and NorthNet Systems

Administration, Operation & Accounting

Oversee the action plan to institute strategic directions

Coordinate and attend System Executive and Council Meetings

* Prepare and distribute System Executive and Council Meeting agenda packets & minutes

* Make arrangements for System Executive and Council Meetings

* Prepare and submit reports to System Executive and Council Meeting regarding system activities

Maintain systems member rosters and directories

Prepare, monitor, and report on CLSA activities, funding and reports in consultation with System Executive Committees

Represent and advocate for PLP and NLS regionally, statewide and nationally

Distribute legislative, State Library and federal/IMLS correspondence

Coordinate with member libraries for delivery needs

Pursue grant and other funding opportunities

Administer and evaluate system contracts

Explore cooperative purchasing opportunities with other systems or regions

Prepare and monitor systems budget in consultation with System Executive Committees

Prepare Professional Services and Contractual Services agreements

Invoice preparation, accounts receivable and payable

Systems acquisitions and invoice payments

Systems narrative and financial reporting (grant & non-grant)

Prepare annual IRS 1099 form for contractors

Coordinate systems annual Single Audit and Financial Statements

Prepare annual statements of LAIF interest earned, Statement of Economic Interest, etc.

Indirect costs contribute to overhead that enable the Peninsula Library System to manage the activities of the Pacific Library Partnership, including rent, utilities, equipment and services (e.g. photocopiers, phone systems, janitorial service, IT support).

	Revised FTE	Hourly Rate	Revised Amount	Original FTE	Original Amount
Chief Executive Officer	0.784	\$ 143.72	\$ 234,407	0.800	\$239,150
Assistant Director	0.863	\$ 120.83	\$ 217,011	0.875	\$219,911
Controller	0.584	\$ 120.61	\$ 146,541	0.600	\$150,521
Office Manager	0.615	\$ 76.04	\$ 97,331	0.625	\$98,852
Fiscal/Admin Services Specialist	0.453	\$ 76.04	\$ 71,630	0.463	\$73,150
Accounting Assistant II	0.394	\$ 50.24	\$ 41,193	0.719	\$75,109
Administrative Assistant	0.500	\$ 51.10	\$ 53,144	0.500	\$53,144
Office Assistants	0.717	\$ 27.41	\$ 40,884	0.842	\$48,011
IT Director	0.050	\$ 114.18	\$ 11,875	0.050	\$11,875
TOTAL PLP & NLS Staffing Support Costs	4.96		\$ 914,016	5.47	\$969,723
<i>(Time included for administering PLP and NorthNet)</i>					
Adobe Acrobat Licenses		\$	500		\$ 500
Records Storage Rental		\$	4,000		\$ 4,000
Director & Assistant Director pro-rated auto allowance		\$	5,400		\$ 5,400
Total PLP & NLS Staffing Support & Auto Allow. Costs		\$	923,916		\$979,623
10% Overhead		\$	92,392		97,962
Total PLS/PLP BASELINE CONTRACT		\$	1,016,308		\$1,077,585

FY 24-25 PLP/PLS Contract	Amount
Admin Staffing Cost	\$ 938,796
PLS Director & Asst Auto Allowance	\$ 5,400
10% Overhead	\$ 94,420
Total	\$ 1,038,616
Contract Amendments	\$ 28,730
TOTAL CONTRACT	\$ 1,067,345

To: PLP Executive Committee
From: Carol Frost, CEO
Subject: FY 2025-26 CLSA Budget and Menu and Review of Plan of Service Documents
Date: May 18, 2025

Background

PLP annually receives California Library Services Act (CLSA) funds that may be used for resource sharing.

The purpose of this memo is for the Executive Committee to identify any shared resources, recommend CLSA allocations, and establish the Menu of Services for FY 2025-26.

CLSA Funds Available for FY 2025-26

The preliminary CLSA budget for FY 2025-26 maintains the 50% reduction from FY 2024-25, which has not yet been approved by the California Library Services Board. The budget may change when the Governor's May Revised Budget is released by May 15, or it may be changed when the State Budget is adopted in June 2025.

The draft PLP budget is based on the assumption that the preliminary numbers provided to PLP will remain in the Governor's budget. The following funds are available for FY 2025-26:

Revenue

\$18,368	Roll-over prior-year funds that were redirected by libraries
\$23,363	Roll-over unexpended office and communication costs (estimate)
\$294,028	CLSA Baseline allocation
\$73,507	CLSA System Administration allocation
\$409,266	Total available funds

Expenditures

\$73,507	CLSA System Administration (used for staffing costs)
\$22,232	Communication costs (Zoom, postage, office supplies, web hosting)
\$220,000	Delivery/courier costs for four regions
\$315,739	Subtotal Expenditures
\$93,527	Available for allocation/ consider holding some back for future purchases

Flipster Subscription

In FY 2020-21, the PLP Executive Committee approved the purchase of a Flipster subscription for 14 PLP libraries with the smallest budgets, acknowledging PLP's interest in providing equitable access to materials for all PLP residents. Since the inception of this initiative, the number of libraries participating dropped from 14 to 8 (Harrison Memorial Library, Los Gatos Library, Monterey County Free Libraries, Monterey Public Library, Mountain View Public Library, Salinas Public Library, San Benito County Library, and San Juan Bautista Public Library).

In FY 2024-25, with the Governor's budget introducing a 50% reduction to CLSA funds in May, the PLP Executive Committee agreed to use Fund Balance to pay for the subscription.

The libraries have been queried about the subscription for FY 2025-26. Staff created a chart which included a discount using the redirected CLSA funds and using the libraries' estimated FY 2025-26 CLSA allocation. Each library was presented with this, along with the amount of local funds to cover the difference.

There was general agreement that the subscription should be dropped for FY 2025-26. The vendor has been notified, and the libraries are working on messaging. The subscription ends June 30, 2025.

Allocation to Libraries and Future Purchases

In FY 2023-24, the PLP Executive Committee set aside \$50,000 for future purchases, and those funds were used in FY2024-25.

Through being fiscally conservative, PLP has been able to use roll-over funds to offset CLSA reductions. Per California law, a system has three years from receipt of funds to expend CLSA funds. In FY2024-25, the PLP Executive Committee agreed it would be prudent to query member public libraries to identify funds which could be redirected to future use. Six libraries (Berkeley, Contra Costa, Redwood City, San Mateo County, Santa Clara County, and Sunnyvale) redirected a total of \$36,738. Of that, it was agreed that 50% (\$18,369) would be redistributed to libraries with a budget under \$10M in FY 2024-25, and that 50% (\$18,369) would be held back for future use in FY 2025-26.

The budget includes \$93,527 which can be distributed to libraries.

The Executive Committee may choose to allocate all the \$93,527 (estimated) FY 2025-26 CLSA funds back to the libraries to choose from the Menu of Services.

The Committee may choose how to allocate the \$18,369.

The Committee may choose if funds should be held back for future purchases.

CLSA Menu of Services

In FY 2024-25, the following menu of items was approved for PLP public libraries for CLSA funds. In parentheses are the number of libraries which claimed that item on their claim form:

- OverDrive in a shared environment (17)
- Bibliotheca CloudLibrary Consortia product (2)
- Link+ (9)
- Palace eBooks-for-All Project (1)
- Broadband hardware costs (11)
- CENIC telecommunication costs, costs for warranties in data center (1)
- An “other” option allowing suggestions for other products (0)

The Executive Committee should determine the menu of choices which will be offered to PLP libraries for use with CLSA funds in FY 2025-26.

Recommendations

There are \$93,527 of CLSA funds available for allocation. The PLP Executive Committee may consider the following:

1. Decide whether any funds shall be held back for future purchases
2. Determine the allocation for libraries in FY2025-26
3. Determine the Menu of Services for FY 2025-26

These decisions will be used so that PLP may complete the CLSA Plan of Service and to complete the PLP budget. Draft versions of these documents follow.



CALIFORNIA LIBRARY SERVICES ACT
PLAN OF SERVICE AND BUDGET

For use with 2025-2026 Plan of Service
Application Instructions and Guidelines

California State Library
Sacramento
April 22, 2025

Greg Lucas, Chief Executive Officer
California Library Services Board

APPLICANT INFORMATION

INFORMATION REQUESTED	GUIDE TO PROVIDING THE REQUESTED INFORMATION
Organization - Question 1 and 1b	For question 1, ("Is your organization and public Library?") select "No" and enter your legal organization name in question 1b when requested. Pacific Library Partnership
Location – Question 1c and 1d	Although your project will be implemented in a California Public Library please enter "No" for question 1c ("Will the project proposed be implemented in a California Public Library?"). In question 1d ("Name of location(s) where project will be implemented.") please enter "[your Cooperative system name] jurisdiction" . Pacific Library Partnership
Questions 2-8: Authorized Representative Information	Ms. Carol Frost CEO, Pacific Library Partnership 650-349-5538 frost@plpinfo.org 32 W. 24 th Avenue, Suite 201 San Mateo, CA 94403-2265
Questions 9-12: Recipient Grant Manager Contact Information	Carol Frost CEO frost@plpinfo.org 650-349-5538
Question 13: Eligibility	This is a required question for grant programs. Please select yes .
Question 14. Federal Employer Identification Number (FEIN)	EIN: 270303588

PROJECT DETAIL

INFORMATION REQUESTED	GUIDE TO PROVIDING THE REQUESTED INFORMATION
Question1: Primary Project Audience	Identify the audience(s) for this project. Please select all that apply. General Population
Question 2: Brief Abstract Provide a brief summary of your plan for this year including what you will do, for whom, and for what expected benefit. (Word limit: 60)	The Pacific Library Partnership (PLP) will provide shared resources, including shared courier services and eCollections, for its member libraries with the expected benefit of providing PLP residents with the opportunity to obtain from their public libraries needed materials and informational services by facilitating access to the resources.

<p>Question 3: Description</p> <p>Describe</p> <ul style="list-style-type: none"> A. What you will do; B. How you will do it; C. What you aim to achieve; D. Why; and, E. For whom. <p>(Word limit: 300)</p> <p>Provide a description that enables the reader to understand the overall project if they were to read only this response and no other portion of the application. The text should be a summary of the needs and aspirations your project responds to, your planned activities, and how the activities you propose will achieve your desired outcomes and goal.</p>	<p>The Pacific Library Partnership will use CLSA funds in accordance with the specified uses per California law to support equitable access to shared resources among three or more libraries.</p> <p>PLP includes the eight counties of the San Francisco Bay Area (Alameda, Contra Costa, San Francisco, San Mateo, Santa Clara, Santa Cruz, Monterey, and San Benito County). The region is diverse, with approximately 7% economically disadvantaged, and 44% non-English speaking, spanning both urban and rural areas. Library budgets range from a few thousand dollars to several million.</p> <p>A portion of the funds will be used to support the communication tools of PLP, including Zoom and the website. A significant portion will be used to support courier services among the libraries within the four regions: BALIS (Bay Area Library and Information System), MOBAC (Monterey Bay Area Cooperative Library System), PLS (Peninsula Library System), and SVLS (Silicon Valley Library System).</p> <p>Because the needs of the PLP libraries across the region are so diverse, PLP will allocate funds to the public libraries by formula to spend on local needs, including: networking/broadband costs; Link+; purchasing OverDrive eMaterials in a shared environment; purchases of shared eMaterials in OCLC's CloudLibrary; and eBooks-for-All Palace project (if available in FY 2025-26). The local libraries will fill out the claim forms for reporting purposes and to verify how they will use the funds locally to best serve the diverse needs of their residents.</p> <p>Providing a mechanism for sharing of physical materials assists the public libraries in improving services to the underserved by ensuring books and other physical materials can move freely past jurisdictional boundaries and reach various communities. This breaks down the physical barriers and supports collaboration. Shared eCollections in a variety of languages supports the desired outcome of equitable access to shared collections.</p>
<p>Question 4: Agency Information</p>	<p>PLP's mission is to empower Bay Area libraries through innovation, collaboration and training.</p>

<p>Describe how the proposed project aligns with your agency's mission, values, strategic plan, goals, and/or other activities. (Word limit: 300)</p>	<p>The purpose of this regional system is to improve the services of its constituent member libraries by maintaining existing CLSA (California Library Services Act) programs, leading research and development efforts to ensure that libraries are best positioned to respond to demographic, economic, and cultural changes through innovative and collaborative approaches to programming and services, and the enhancement of collective resource building and sharing.</p> <p>Through a process of input in winter 2022, including surveys and conversations with libraries, the updated FY 2023/24 – FY 2025/26 Strategic Priorities have been adopted, with five areas of focus: Staff Training and Professional Development; Support Innovation, Technology, and Access; Seek Grants and Collaborative Opportunities Reflecting Regional Needs of PLP Libraries; Support and Strengthen Individual Libraries Through Connection; Strive to Bring Value to PLP Member Libraries.</p> <p>PLP's Strategic Priorities are annually revised and approved activities align with the California Library Services Act. PLP system-wide training which aligns with the Strategic Priorities often focuses on EDI and serving underserved communities. Allowing the libraries to choose from a menu of services for using CLSA funds supports collaborative opportunities and diverse regional needs. An example is the eight Peninsula Library System libraries using CLSA funds to supplement the cost of a shared eBook collection, with collections in languages reflecting those spoken in their communities. Similarly, PLP, in a spirit of equity, has used CLSA funds to support a Flipster subscription for eight of the smallest libraries, recognizing the community need, and that the individual libraries could not afford the subscription on their own. Due to the ongoing 50% CLSA reduction, this service is no longer affordable and will be discontinued in FY 2025-26.</p>
<p>Question 5 and 5b: Will this be a brand-new project? (Y/N)</p>	<p>Please select "no" for question 5. You will be asked to describe the project's current status,</p>

	<p>any results, lessons learned, and impact to date in question 5b.</p> <p>PLP regularly surveys its members to determine CLSA funding priorities which will benefit the greatest number of public libraries and their communities, and to determine how to most equitably distribute and allocate CLSA funding. The core service is delivery, where over 2.6 million items are shared annually among the 35 public libraries.</p> <p>Over the last several years, the libraries have reported that having a menu of items to choose from with a local distribution of CLSA funds has benefited their communities.</p> <p>More recently, in a spirit of equity, PLP has used CLSA funds to support a shared eMagazine collection among eight of its smallest libraries. The libraries state "We could not afford this resource without CLSA funds." Due to the ongoing 50% CLSA reduction, this service is no longer affordable and will be discontinued in</p> <p>In 2020-21, when CLSA funds were cut by 50%, PLP began to allocate CLSA funds to 'future purchases,' so that should an opportunity come forth during the year, funds would be available. In FY 2024-25, PLP held \$18,369 for future purchases. In this manner, those funds will assist PLP in FY 2025-26 to partially offset the 50% reduction.</p> <p>The yearly unpredictable variance of CLSA funds creates a burden, as a majority of CLSA funds supports subscriptions that directly benefit the community. It is more desirable to examine a service and choose to continue it or not based on value, rather than discontinuing it solely because of budgetary restraints. A major lesson learned by PLP is, if feasible, budgeting CLSA funds to include future purchases can assist when there is a reduction in CLSA funds, but it is not a long-term solution. The smallest libraries do not have local budgets to replace the CLSA funds.</p>
<p>Question 6 – 6b: Is this project expected to continue beyond the grant period to implement fully?</p>	<p>If you select yes, you will be asked to describe your plans for future years and how the activities</p>

	proposed in this project contribute to your organization's plans as a whole.
Question 7: Focus Population Who is the focus population for this project? Please identify what population this project will focus on. Some examples could include families, minority populations, children under 5, etc. (Word limit: 25)	PLP's focus population is the diverse communities served by well-resourced urban libraries, under-resourced rural libraries, and every combination in between.
Question 8: Addressing Barriers and Unmet Needs: How does this proposed project address barriers and needs experienced by the focus population and align with the population's needs and aspirations? (Word limit: 150) Describe how what you plan to do will help address the barriers and unmet needs, and align with the aspirations of the focus population.	<p>PLP relies on the experience and expertise of library directors and their staff to understand and anticipate the needs of their specific communities. For some libraries, delivery is a critical need to ensure materials can be shared efficiently to rural locations with limited local collections. For others, the ability to purchase shared eResources supports increasingly high local demand for eBooks and eAudiobooks. In other locations, support of broadband services helps ensure residents lacking access to the internet have the ability to connect at the library.</p> <p>PLP gathers information from library directors and the PLP Executive Committee throughout the year to devise a menu of services that address these needs and aspirations. A claim form is provided to libraries with the menu of services and they can select what to put their CLSA funds towards that best meets the needs of their local communities.</p>
Question 9: Connecting with the Focus Population: How will you connect with the focus population, inform them about the project, remove barriers, and encourage their participation? (Word limit: 300) Describe your outreach efforts to connect the focus population with the project, increase their participation, and address obstacles to their participation.	<p>PLP's 35 public libraries and their directors are committed to adhering to the PLP Strategic Priorities adopted by the PLP Administrative Council and founded on the goal of identifying the most impactful services for their communities. Individual member libraries are actively engaged with their community stakeholders and community partners, where available, to ensure community engagement at a local level.</p> <p>Methods of engagement conducted by library will vary based upon community demographics and needs as well as library capacity. Traditional outreach will be conducted by most participating libraries through marketing the availability of specific services such as Link+ or eResource collections. For libraries where tech literacy is a concern, programs may be held demonstrating how users can access these</p>

	<p>eResource collections on their devices or library computers and ensure they feel comfortable navigating the platform. Libraries partnering with community organizations working with non-English speaking residents may provide information on library resources available in their native languages, including how materials can be accessed through the resource sharing facilitated by CLSA funds.</p> <p>PLP will encourage community engagement among its members by conducting surveys that collect data and stories from participating libraries which help demonstrate the community benefit these services provide. Through its Strategic Priorities, PLP will continue to offer training to its library staff members to support them. For instance, EDI training can assist library staff in defining their community needs and how best to support underserved communities.</p>
Question 10: Collaborating with the Focus Population: (Word limit: 300)	Not Applicable
<p>Question 11: Project Outputs List your anticipated project outputs. Include services to be provided and/or products to be created in this project as well as the approximate number of each.</p> <p>Outputs are quantifiable measures of services and/or products to be created or provided. Be sure to include the number of people you anticipate will participate in and/or benefit from each activity, if applicable.</p> <p>Ensure that the outputs connect to the overall description, activities, and budget, and will help to address the stated needs and aspirations.</p>	<p>Three courier contracts will support three of the regions (BALIS, SVLS and MOBAC), and CLSA funds will be used to augment the in-house delivery service within PLS. This will benefit all PLP libraries with an estimated 2.6M items delivered.</p> <p>Review of current menu of services for libraries to choose from, for their local CLSA allocation, including local shared eResources, Palace eBooks-for-all, Link+ subscription, other ILL, and broadband telecommunication costs. It is estimated that 11 libraries will use CLSA funds for Link+, 1 library would use funds to support broadband telecommunication costs, 21 libraries may use funds to support other shared eCollections, such as Palace eBook-for-all, OCLC Cloud Library, or shared OverDrive materials.</p>
<p>Question 12: Evaluation Plans Describe plans, if any, for evaluating the impact of your project in response to your stated need. (Word limit: 300)</p> <p>If you have evaluation plans, describe the metrics you will use and how your organization defines positive outcomes.</p>	<p>Evaluation will include data points such as items delivered through CLSA funded couriers, circulation for eMaterials, and impact as a result of the funds and community engagement activities. This will inform how our activities and use of CLSA funds have supported our diverse communities.</p>

	Beyond standard metrics, PLP will ask libraries to gather stories with positive outcomes because of CLSA-funded resources, or to consider the impact of the resource on their community.
Question 13: Future Plans Future Plans: How will this project be supported and sustained in the future? How will you share successes and lessons learned? (Word limit: 150)	<p>The PLP Executive Committee is actively in discussion about the sustainability of continued services as it anticipates a loss of state revenue in fiscal year 2025-26. Even without CLSA funds, the individual member libraries benefit from shared and pooled resources.</p> <p>An ongoing issue remains where CLSA funds are not increasing, and, in the case of FY 2025-26, maintaining a reduced level, yet subscription costs continue to rise. Without additional funding, the sustainability of maintaining current levels of service is not tenable, and in many cases, the very small libraries do not have local funding to fill the gap. This results in a continued degradation of services.</p> <p>In previous years, in the spirit of equity, PLP libraries have allocated CLSA funds to purchase a shared Flipster subscription for eight jurisdictions with the smallest budgets. Unfortunately, with the continued 50% funding reduction, PLP will not be able to support the shared Flipster subscription on an ongoing basis. In FY 2025-26, the subscription increased in cost by 11%. With the 50% reduction of CLSA funds, participating libraries were asked if they could use local funds to support the subscription. The libraries stated they did not have funds available, and the service is being cancelled.</p>
Question 14: Project Partners Project partners are invited but not required.	If you do not have any project partners, please select "No".
Question 15: Community Connections Community connections are not required	If you do not have any community connections, please select "No".

PLAN OF SERVICE – CLSA SPECIFIC INFORMATION

INFORMATION REQUESTED	THE REQUESTED INFORMATION
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Resources/Services/Programs

Summary of library participation in resources, services, and programs

In this sections list each of the resources, services, and programs that will be provided and supported with your CLSA funds. For each one, identify participating libraries and, if applicable, why non-participating libraries are not participating.

Please enter one resource, service, or program in question 1. If you have additional resources, services, or programs you provide please select "yes" in question 1b and another box will populate. You can enter up to five (5) resources, services, or programs. If you have more than five (5) please group the remainder under question 1i "Fifth resource, service or program provided to your member libraries using CLSA funds."

Resource/service/program name:**Delivery/Courier Service**

Participating libraries: All

If applicable, why did some libraries not opt into this resource/service/program: N/A

Resource/service/program name: Link+

Participating libraries:

Alameda County Library

Alameda Free Library

Berkeley Public Library

Contra Costa County Library

Oakland Public Library

Pleasanton Public Library

Richmond Public Library

San Francisco Public Library

San Jose Public Library

San Leandro Public Library

Santa Clara City Library

If applicable, why did some libraries not opt into this resource/service/program: Libraries have a choice from a menu of options that include other services.

Resource/service/program name: Broadband telecommunication costs

Participating libraries: San Juan Bautista Public Library

If applicable, why did some libraries not opt into this resource/service/program: Libraries have a choice from a menu of options that include other services.

Resource/service/program name: eCollections

Participating libraries:

Burlingame Public Library

Daly City Public Library

Harrison Memorial Library

Hayward Public Library

Livermore Public Library

Los Gatos Library

Menlo Park Public Library

Monterey County Free Library

Monterey Public Library

Mountain View Public Library

Pacific Grove Public Library

Palo Alto Public Library

Redwood City Public Library

Salinas Public Library

San Benito County Library

San Bruno Public Library

	<p>San Mateo County Libraries San Mateo Public Library Santa Clara County Library District Santa Cruz Public Libraries South San Francisco Public Library Watsonville Public Library</p> <p>If applicable, why did some libraries not opt into this resource/service/program: Libraries have a choice from a menu of options that include other services.</p>
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INFORMATION REQUESTED	GUIDE TO PROVIDING THE REQUESTED INFORMATION
Demographics of System Service Area	<ul style="list-style-type: none"> • Total population of System service area 7,102,693 • Economically Disadvantaged (below poverty level) population 493,057 • Institutionalized population 50,358 • Population aged 65+ 1,107,992 • Children and youth population <ul style="list-style-type: none"> • Under 5 years of age 371,546 • 5 to 9 387,708 • 10 to 14 417,817 • 15 to 19 423,410 • Persons with disabilities 694,122 • Speakers of limited English or English as a Second language population 1,190,135 • Non-English speaking population 3,122,993 • Ethnicity <ul style="list-style-type: none"> • Black 379,372 • Hispanic 1,897,967 • Asian 2,061,194 • Native American 60,176 • Other 39,894 • Geographically isolated population (Rural) 171,667 • Functionally illiterate population 1,483,615 • Homebound population 288,039

ACTIVITIES

Describe the activities you will support with your California Library Services Act funds.

<p>Activity 1: Electronic Materials (Resource Sharing)</p> <p>If funds will be used to purchase (acquire), on behalf of libraries, content such as eBooks and AudioBooks, the activity categories should be:</p> <p>Categories: Activity: Content</p>	<p>It is estimated that 21 libraries will choose from the menu of services to use CLSA funds to purchase shared eResources. Materials will be purchased through OverDrive, OCLC Cloud Library, and Palace eBooks for All (if available in FY 2025-26). It is estimated that 1,700 titles will be purchased.</p> <p>Beneficiaries (general population):</p>
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Mode: Acquisition Format: Digital	<ul style="list-style-type: none"> • General Population Categories: Activity: Content Mode: Acquisition Format: Digital
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Activity 2: Learning Platforms (Resource sharing)	N/A
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Activity 3: Inter Library Loan (Delivery) If funds will be used to support inter library loan activities, for example, subscriptions or memberships to OCLC and Link+, the activity categories should be: Categories: Activity: Content Mode: Lending Format: Digital or physical or combined digital and physical Please note systems will be asked to report in the system annual report on the number of items loaned and borrowed through the inter library loan delivery system and, for each service, the number and names of participating libraries	It is estimated that 11 libraries will choose from the menu of services to use CLSA funds to support Link+ services at their libraries. Link+ is a resource sharing system used by libraries to expand their users' local access to materials and collections not available at their local library. Requested materials are delivered by courier between participating Link+ libraries. Estimated items loaned will be 117,000. It is expected over 95,000 items will be borrowed. Beneficiaries: <ul style="list-style-type: none"> • General Population Activity: Content Mode: Lending Format: Physical
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Activity 4: Intra System Lending (Delivery) If funds will be used to support intra system lending, including contractor vans, courier delivery, and postage, the activity categories should be: Categories: Activity: Content Mode: Lending Format: Digital or physical or combined digital and physical	CLSA funds will be used to support delivery services to all PLP libraries. PLP supports four separate delivery services throughout the PLP service area, and each region's cost for delivery is covered either partially or fully, based on a baseline of delivery service. There are no system-owned delivery vehicles. Across the four regions, there are 7 contracted delivery vehicles that physically move materials. Frequency of delivery depends on the region and varies from 1 to 6 days a week.
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Activity 5: Programming (Resource Sharing)	N/A
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Activity 6: Library Management and Operations (Resource Sharing)	N/A
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<p>Activity 7: Library Broadband (Communications and Delivery) If funds will be used to procure services that help libraries provide high-speed broadband, including broadband service charges, hardware, and networking equipment, the activity categories should be:</p> <p>Categories: Activity: Procurement</p>	<p>Please note systems will be asked to report in the system annual report the number and names of participating libraries.</p> <p>It is estimated that one PLP library will choose from a menu of services to allocate funds to support broadband needs (CENIC costs).</p>
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<p>Activity 8: System Operations (Resource Sharing, Communications and Delivery) If funds will be used to procure services and items that support cooperative system operations in support of the CLSA program, for example, audit services, website maintenance, Zoom, telephone, content management software, survey system, internet services etc., the activity categories should be:</p> <p>Beneficiaries: Library Workforce</p> <p>Categories: Activity: Procurement</p>	<p>CLSA funds will be used to support system operation function. PLP purchases subscriptions from Zoom for teleconferencing, Doodle for meeting scheduling, and Survey Monkey for surveying membership. PLP purchases services to host and maintain two websites and a VOIP phone system. PLP also utilizes CLSA funds for delivery related office supplies such as postage and mailing materials.</p>
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TIMELINE

List your major activities and when they will occur

Activity	Month Started	Month Ended
Contracted courier service for Intra System Lending	July	June
Zoom, Doodle, Survey Monkey Subscription	July	June
Libraries purchase shared eResources	January	June
Libraries purchase broadband hardware and services	January	June
Review Menu of Services	August	January
Issue the CLSA Claim Form to PLP libraries for selection of menu options	January	April
Gather statistics for annual reporting	April	June

System Name: Pacific Library Partnership

Fiscal Year 2025-2026	Response:
If it will take you longer than one year to spend your 2025-2026 funds, specify why.	All funds are anticipated to be expended.

Fiscal year 2025-2026: System Administration**Salaries/Wages/Benefits: System Administration**

Include each position on a separate line. Position title(s) and full time equivalent (FTE) must be included for each line item including positions funded with CLSA funds and positions funded with Match funds. The FTE calculation and narrative should include the position's contribution to the activities described in the Plan of Service and the source of the local match (if appropriate). The FTE calculation and narrative should NOT include activities outside of those described in the Plan of Service. Match funds should include all local contributions to the activities described in the Plan of Service. If staff work on activities that are not part of the Plan of Service, that time and those activities should NOT be included here.

Position Title and FTE (Activities contributing to activities described in the Plan of Service only.)	CLSA Funds	Local Match			
1) CEO (.35 FTE)	\$51,673	\$51,805			
2) Assistant Director (.06 FTE)	\$6,948	\$6,948			
3) Controller (.07 FTE)	\$8,322	\$8,322			
4) Office Manager (.04 FTE)	\$3,023	\$3,023			
5) Accounting Assistant II (.04 FTE)	\$2,085	\$2,085			
6) Administrative Assistant II (.04 FTE)	\$1,456	\$1,456			
Total Salaries/Wages/Benefits	\$73,507	\$73,639			

- 1) CEO: Provides oversight of CLSA activities for PLP. The CEO works with the PLP Executive Committee for priorities and ensures the overall fiscal and operational activities regarding CLSA reporting and activities are compliant with California law and are successfully completed. Writes and presents reports to the PLP Council and PLP regional Councils, and attends PLP and CLSB meetings.
- 2) Assistant Director: creates agendas and takes minutes for the regions of PLP (Bay Area Library and Information Services (BALIS), Silicon Valley Library System (SVLS), Peninsula Library System (PLS), and Monterey Bay Area Cooperative (MOBAC)), as well as for the PLP Executive Committee and PLP Administrative Council. Acts as lead in negotiating with courier vendors, assists in budgeting, reporting and purchases required for the systems.
- 3) Controller: prepares and monitors the PLP CLSA budget and ensures all contracts with vendors for CLSA related services are completed. Prepares the fiscal CLSA reports for PLP and ensures compliance.
- 4) Operations Manager: manages the PLP website to ensure effective communication; ensuring all agendas and minutes are posted in adherence to the Brown Act. Assist with the coordination of all PLP and regions of PLP in their meeting set-ups and issues all agenda packets. Handles communication contracts for PLP, including purchasing of Zoom, Doodle, telecommunications, etc. She works with the NLS Coordinator to prepare and distribute agenda packets for NLS and the legacy systems where CLSA activities are discussed, and ensures adherence to the Brown Act.
- 5) Accounting Assistant II: processes payables weekly, prepares invoices, prepares deposits. This includes activity related to library CLSA claim forms, and goods and services related to CLSA.
- 6) Administrative Assistant II: creates contracts for the various PLP CLSA services (e.g. contracts with contract workers, delivery, etc.) Assists in coordination of sending CLSA claim forms to each library.

Supplies/Materials: System Administration

Include the types and quantities of supplies/materials purchased specifically for the activities described in the Plan of Service.

Supplies/Materials	CLSA Funds	Local Match			
Total Supplies/Materials	\$0	\$0			

Equipment: System Administration					
This category should only be used for single items/units costing \$5,000 or more. Include the types and quantities of equipment purchased specifically for the activities described in the Plan of Service. Include each item of equipment on a separate line.					
Equipment	CLSA Funds	Local Match			
Total Equipment	\$0	\$0			

Services: System Administration					
Include each service on a separate line. Services includes subscriptions, licenses, and contracts. The description should include information demonstrating how the service contributes to the activities included in the Plan of Service.					
Services	CLSA Funds	Local Match			
Total Services	\$0	\$0			

Total expenses: system administration	\$73,507	\$73,639			
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Total income: fiscal year 2025-2026	\$73,507				
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Total remaining: fiscal year 2025-2026	\$0				
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Fiscal year 2025-2026: Baseline Funds

Consultant Fees					
Include consultant on a separate line. Include all consultants that contribute to the activities described in the Plan of Service. Narrative should include the consultant's contribution to the activities described in the narrative report and the source of the local match (if appropriate).					
Name(s) of consultant(s) or consulting firm(s) and expertise.	CLSA Funds	Local Match	Activity(ies) these funds are supporting	Previous Budget Categories	Description
Total Consultants	\$0	\$0			

Supplies/Materials					
Include the types and quantities of supplies/materials purchased specifically for the activities described in the Plan of Service.					
Supplies/Materials	CLSA Funds	Local Match	Activity(ies) these funds are supporting	Previous Budget Categories	Description
Office Supplies	\$1,066		Activity 8: System Operations		Postage and general supplies for effective resource sharing
Total Supplies/Materials	\$1,066	\$0			

Equipment					
This category should only be used for single items/units costing \$5,000 or more. Include the types and quantities of equipment purchased specifically for the activities described in the Plan of Service. Include each item of equipment on a separate line.					
Equipment	CLSA Funds	Local Match	Activity(ies) these funds are supporting	Previous Budget Categories	Description
Total Equipment	\$0	\$0			

Services					
Include each service on a separate line. Services includes subscriptions, licenses, and contracts. The description should include information demonstrating how the service contributes to the activities included in the Plan of Service.					
Services	CLSA Funds	Local Match	Activity(ies) these funds are supporting	Previous Budget Categories	Description
System Delivery Contracts	\$197,021		Activity 4: Intra System Lending		Systemwide contract: Courier service for four regional systems for effective resource sharing
Innovative Link+ Resource Sharing Subscription	\$40,100		Activity 3: InterLibrary Loan (Delivery)		Allocation to libraries for effective resource sharing; estimate some libraries may allocate CLSA funds towards shared Link+ contract
Shared eResources Collections	\$35,000		Activity 1: Shared eResources		Allocation to libraries, estimate some libraries may allocate CLSA funds towards other shared eCollections, such as OverDrive (\$31,000) or OCLC CloudLibrary (\$4,000).
Broadband Telecommunication Costs	\$59		Activity 7: Library Broadband		Allocation to libraries for effective resource sharing; estimate some libraries may allocate CLSA funds to support broadband telecommunication costs
Zoom	\$800		Activity 8: System Operations		Subscription to hold virtual regional committee meetings for effective resource sharing
Basecamp	\$1,200		Activity 8: System Operations		Resource sharing and communication tool for effective resource sharing

Telecommunications	\$3,900		Activity 8: System Operations		Office telephones; cell phone for CEO and Assistant Director
Webhosting and domain names	\$2,897		Activity 8: System Operations		Webhosting services for PLP websites, communication tool for effective resource sharing; Brown Act compliance. Domain names for associated websites.
Software Licenses	\$985		Activity 8: System Operations		Licenses for Doodle (\$85) and SurveyMonkey (\$900), communication tools to assist in arranging meetings and surveying members for effective resource sharing.
System Audit	\$11,000		Activity 8: System Operations		System annual audit to maintain compliance with State of California requirements.
Total Services	\$292,962	\$0			

Total expenses: baseline	\$294,028	\$0			
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Total income: fiscal year 2025-2026	\$294,028				
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Total remaining: fiscal year 2025-2026	\$0				
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Total expenses administration and baseline	\$367,535	\$73,639			
Total income: fiscal year 2025-2026	\$ 367,535				
Total remaining: fiscal year 2025-2026	\$0				

☐ I do not have 2043-2025 roll over funds

System Name: Pacific Library Partnership

Fiscal Year 2024-2025	Response:
If it will take you longer than one year to spend your remaining 2024-2025 funds, specify why.	The FY2024-25 roll-over funds will be expended by June 30, 2026.

Fiscal year 2024-2025: System Administration

Salaries/Wages/Benefits: System Administration					
Include each position on a separate line. Position title(s) and full time equivalent (FTE) must be included for each line item including positions funded with CLSA funds and positions funded with Match funds. The FTE calculation and narrative should include the position's contribution to the activities described in the Plan of Service and the source of the local match (if appropriate). The FTE calculation and narrative should NOT include activities outside of those described in the Plan of Service. Match funds should include all local contributions to the activities described in the Plan of Service. If staff work on activities that are not part of the Plan of Service, that time and those activities should NOT be included here.					
Position Title and FTE (Activities contributing to activities described in the Plan of Service only.)	CLSA Funds	Local Match			
Total Salaries/Wages/Benefits	\$0	\$0			

Supplies/Materials: System Administration					
Include the types and quantities of supplies/materials purchased specifically for the activities described in the Plan of Service.					
Supplies/Materials	CLSA Funds	Local Match			
Total Supplies/Materials	\$0	\$0			

Equipment: System Administration					
This category should only be used for single items/units costing \$5,000 or more. Include the types and quantities of of equipment purchased specifically for the activities described in the Plan of Service. Include each item of equipment on a separate line.					
Equipment	CLSA Funds	Local Match			

Total Equipment	\$0	\$0			

Services: System Administration

Include each service on a separate line. Services includes subscriptions, licenses, and contracts. The description should include information demonstrating how the service contributes to the activities included in the Plan of Service.

Services	CLSA Funds	Local Match			
Total Services	\$0	\$0			

Total expenses: system administration	\$0	\$0			
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Total income: fiscal year 2024-2025			Do not include your full original 2023-2024 funds. Include only those funds that are remaining from the 2023-2024 fiscal year		
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Total remaining: fiscal year 2024-2025	\$0				
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Fiscal year 2024-2025: Baseline Funds

Consultant Fees

Include consultant on a separate line. Include all consultants that contribute to the activities described in the Plan of Service. Narrative should include the consultant's contribution to the activities described in the narrative report and the source of the local match (if appropriate).

Name(s) of consultant(s) or consulting firm(s) and expertise.	CLSA Funds	Local Match	Activity(ies) these funds are supporting	Previous Budget Categories	Description
Total Consultants	\$0	\$0			

Supplies/Materials

Include the types and quantities of supplies/materials purchased specifically for the activities described in the Plan of Service.

Supplies/Materials	CLSA Funds	Local Match	Activity(ies) these funds are supporting	Previous Budget Categories	Description
Office Supplies	\$ 384				Unexpended funds from FY 2024-25 System Administration funds. General supplies for effective resource sharing

Total Supplies/Materials	\$384	\$0			

Equipment

This category should only be used for single items/units costing \$5,000 or more. Include the types and quantities of of equipment purchased specifically for the activities described in the Plan of Service. Include each item of equipment on a separate line.

Equipment	CLSA Funds	Local Match	Activity(ies) these funds are supporting	Previous Budget Categories	Description
Total Equipment	\$0	\$0			

Services

Include each service on a separate line. Services includes subscriptions, licenses, and contracts. The description should include information demonstrating how the service contributes to the activities included in the Plan of Service.

Services	CLSA Funds	Local Match	Activity(ies) these funds are supporting	Previous Budget Categories	Description
System Delivery Contracts	\$22,979				Unexpected unexpended funds from FY 2024-25 for Systemwide contract: Courier service for four regional systems for effective resource sharing. Funds will be allocated again to Courier Services.
Shared eResources Collections	\$18,368				Funds from FY 2024-25 held in reserve for mid-year purchases, but remained unallocated in anticipation of continued cuts to CLSA funds in FY 2025-26. Allocation to libraries, estimate some libraries may allocate CLSA funds towards their OverDrive shared eResources collection.
Total Services	\$41,347	\$0			

Total expenses: baseline	\$41,731	\$0			
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Total income: fiscal year 2024-2025	\$41,731				
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Total remaining: fiscal year 2024-2025	\$0				
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Total expenses administration and baseline	\$41,731	\$0			
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Total income: fiscal year 2024-2025	\$41,731				
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Total remaining: fiscal year 2024-2025	\$0				
--	-----	--	--	--	--

☒ I do not have 2023-2024 roll over funds

System Name:

Fiscal Year 2023-2024	Response:
2023-2024 fiscal year funds, must be expended by June 30, 2026.	

Fiscal year 2023-2024: System Administration

Salaries/Wages/Benefits: System Administration

Include each position on a separate line. Position title(s) and full time equivalent (FTE) must be included for each line item including positions funded with CLSA funds and positions funded with Match funds. The FTE calculation and narrative

Position Title and FTE (Activities contributing to activities described in the Plan of Service only.)	CLSA Funds	Local Match			
Total Salaries/Wages/Benefits	\$0	\$0			

Supplies/Materials: System Administration

Include the types and quantities of supplies/materials purchased specifically for the activities described in the Plan of Service.

Supplies/Materials	CLSA Funds	Local Match			
Total Supplies/Materials	\$0	\$0			

Equipment: System Administration

This category should only be used for single items/units costing \$5,000 or more. Include the types and quantities of of equipment purchased specifically for the activities described in the Plan of Service. Include each item of equipment on a

Equipment	CLSA Funds	Local Match			
Total Equipment	\$0	\$0			

Services: System Administration

Include each service on a separate line. Services includes subscriptions, licenses, and contracts. The description should include information demonstrating how the service contributes to the activities included in the Plan of Service.

Services	CLSA Funds	Local Match			

Total Services	\$0	\$0			

Total expenses: system administration	\$0	\$0			
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Total income: fiscal year 2023-2024	500		Do not include your full original 2022-2023 funds. Include only those funds that are remaining from the 2022-2023 fiscal year		
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Total remaining: fiscal year 2023-2024	\$500				
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Fiscal year 2023-2024: Baseline Funds

Consultant Fees					
Include consultant on a separate line. Include all consultants that contribute to the activities described in the Plan of Service. Narrative should include the consultant's contribution to the activities described in the narrative report and the					
Name(s) of consultant(s) or consulting firm(s) and expertise.	CLSA Funds	Local Match	Activity(ies) these funds are supporting	Previous Budget Categories	Description
Total Consultants	\$0	\$0			

Supplies/Materials					
Include the types and quantities of supplies/materials purchased specifically for the activities described in the Plan of Service.					
Supplies/Materials	CLSA Funds	Local Match	Activity(ies) these funds are supporting	Previous Budget Categories	Description
Total Supplies/Materials	\$0	\$0			

Equipment					
This category should only be used for single items/units costing \$5,000 or more. Include the types and quantities of of equipment purchased specifically for the activities described in the Plan of Service. Include each item of equipment on a					
Equipment	CLSA Funds	Local Match	Activity(ies) these funds are supporting	Previous Budget Categories	Description

To: PLP Executive Committee
From: Andrew Yon, Controller
Subject: Review of PLP FY 2025-26 Draft Budget
Date: May 16, 2025

Background

The purpose of this memo is to provide a preview of the PLP FY 2025-26 budget for consideration.

LSTA Funding

On April 25, 2025, PLP received notification from the California State Library that no LSTA funding would be available for FY 2025-26. In 2023, PLP was awarded a five-year partnership with the State Library for three statewide LSTA grants, dependent upon funding.

The State Library has committed to fully completing the work of the FY 2024-25 grants through their end date of September 2025, and PLP has received the funds in full. In light of this, revenue in the Administration budget reflects indirect and staffing costs related to the existing LSTA grants through Q1. In comparison to the revenue received in FY 2024-25, the loss of additional LSTA grant work after Q1 in FY 2025-26 is expected to result in a loss of revenue of \$118,008, of which \$56,729 would have been from Indirect and \$61,279 would have been related to staffing.

	FY 2024-25 LSTA Revenue	FY 2025-26 LSTA Revenue (for ongoing grant ending in September 2025)	Expected Loss of LSTA Grant Revenue in FY 2025-26
LSTA Grants – Indirect	\$82,699	\$25,970	(\$56,729)
LSTA Grants – Staffing	\$85,292	\$24,013	(\$61,279)
TOTAL	\$167,991	\$49,983	(\$118,008)

The PLP/PLS baseline contract has been modified to account for the reduction of grant-related activity. The original FY 2025-26 PLP/PLS contract that assumed full funding for LSTA grants was budgeted as \$1,077,585. The revised contract reduces the total FTE from 5.47 to 4.96 and results in a total contract of \$1,016,308. This reduction offsets some, but not all, of the impact the loss of revenue would have on PLP activities and programs.

The revised contract cost and loss of grant activity will have an impact on PLS operations. To address both the reduction in grant activities as well as the loss of revenue, PLS is planning to enact voluntary furloughs for some management staff and to reduce the FTE of some positions involved in supporting grants. As PLS provides staffing for PLP, this may have some effect on

PLP operations as well. Should additional opportunities for grant funding or LSTA grant partnerships with the State Library become available, a modification of the contract would be needed to restore staff time.

PLP Activities and Programs

Staff have worked to create a lean budget in FY 2025-26 without removing all the value-added services PLP provides its members.

In the draft budget, \$10,000 has been allocated in the Administration budget to continue providing the popular Staff Development Initiative grants. In FY 2024-25, \$14,250 was awarded for these grants. It is expected some of the grants may be underspent by the end of the year. Staff development remains a priority in PLP's strategic activities. The Executive Committee may determine whether those should be funded in FY2025-26.

There are some proposed reductions related to the PLP GOLD program. Luis Herrera has indicated that he would be willing to continue to lead the program in FY 2025-26. Herrera's contract costs will be slightly reduced from \$27,000 to \$24,960, due to lowering the number of sessions from nine to eight. In FY 2025-26, the budget includes a total allocation of \$27,660 towards PLP GOLD. For comparison, \$43,650 was allocated towards the program in FY 2024-25.

In FY 2024-25, \$9,450 was allocated for travel costs for PLP GOLD participants. As of the writing of this memo, no expenses have been made in that category, so it proposed that this not be offered in FY 2025-26 in order to reduce costs. Similarly, there was an allocation of \$4,500 for honorariums that was significantly underspent. The proposed budget does not include funds for honorariums, but the facilitator has requested that some level of funding be maintained. The Committee is asked to determine an appropriate level of funding for honorariums in FY 2025-26. There will continue to be a budget of \$2,7000 for meeting refreshments.

While libraries pay \$900 to participate in PLP GOLD, that revenue received does not recoup all costs of the program. In FY 2024-25, with 13 participants, the revenue for the program was \$11,700. PLP underwrites the difference between the revenue and the program cost with the use of membership fees. For FY 2025-26, it should be considered whether changes should be made to the participation costs (i.e. a cost increase, a sliding scale depending on library budget, etc.) or if PLP's underwriting of the program through membership fees is still acceptable.

For Innovation and Technology grants, the draft budget includes \$70,000 for these grants, which is a \$40,000 reduction from FY 2024-25. Reducing this allocation was necessary to allow for other programs to be continued. In FY 2025-26, it should be considered if this funding is sufficient and what the funding cap for individual grants should be. In FY 2024-25, grants were awarded up to \$12,000.

Budget Summary

Below are highlights of the PLP FY 2025-26 draft budget. The overall budget is \$1,675,188, which is 9.6% decrease from last year's budget of \$1,853,635.

Administration

Revenues:

- LAIF reflects \$168,500 in interest income, increased due to higher interest rates.
- Other Agency revenue from administering the NorthNet Library System (NLS) Baseline contract is \$194,013, an increase of 1.9% over last fiscal year.
- Membership fees are based on the FY 2023/24 Operating Expenditures reported by libraries to the State Library, using the adopted formula. Total membership revenue is \$731,544, which is 3.5% higher than the prior fiscal year.
- The LSTA grant revenue has been pro-rated to account for the Q1 revenue of FY 2024-25 grants that will continue through September 2025.

Expenditures:

- Contractual Services includes the FY 2025-26 PLP/PLS contract for \$1,016,308.
- Subscription costs have increased due to the addition of DocuSign and Adobe Acrobat.

Communications and Delivery

- The budget reflects \$41,731 of roll-over of prior year unspent CLSA funds, including \$18,368 for future purchases and \$23,363 of unspent delivery and supplies funds.
- PLP is currently executing an RFP for delivery services to SVLS libraries which may result in a variation in Delivery costs, which will be reflected in the updated June budget.
- The \$11,000 cost of the annual PLP audit has been moved from the Administration budget to the Communication and Delivery budget's Contractual Services. This is an allowable use for CLSA funding.
- The budget reflects \$93,526 of CLSA C&D funds which may be allocated to libraries or initiatives, or an allocation to future use. This will be updated based on the conversation on the CLSA agenda item and reflected in the updated June budget.

System Operations

- The expected revenue from the in-person Future of Libraries Conference is \$5,000, and \$5,000 has been budgeted for speakers and refreshments.
- BALIS has allocated \$70,000 of their reserve funds to support local initiatives. An additional \$15,000 of BALIS reserve funds has been allocated for the use towards a regional eResources marketing campaign. It is expected that SVLS will once again allocate \$5,000 of their reserve funds to support the Silicon Valley Reads program. In December 2025, the MOBAC Council will be evaluating their subscription to dPlan and

determining whether to renew their subscription using their reserve funds. \$1,871 has been allocated for this purpose.

Fund Balance

- The budget presented does not utilize any fund balance and reflects \$806 in unallocated revenue. These funds will be going to the fund balance if not allocated.
- The PLP FY2024-25 Ending Fund Balance is estimated to be \$2,568,655. It should be noted that this includes roll-over CLSA funds (if any).

Operating Reserve

- The Operating Reserve Fund is equal to three months of the administrative costs. For FY 2025-26, three months of Operating Reserve is \$313,383.

Recommendation

Based on the directions provided by the Committee, the budget will be updated and presented at the June meeting for approval.

FY 2025-26 PLP Membership Fees

Library	Amount
Alameda County Library	\$35,641
Alameda Free Library	\$15,641
Berkeley Public Library	\$30,641
Burlingame Public Library	\$16,641
Cabrillo College Library	\$2,000
Contra Costa County Library	\$35,641
CSU Monterey Bay Library	\$2,000
Daly City Public Library	\$11,641
Gavilan College Library	\$1,500
Harrison Memorial Library - Carmel	\$8,641
Hartnell College Library	\$1,500
Hayward Public Library	\$18,641
Livermore Public Library	\$16,641
Los Gatos Public Library	\$10,641
Menlo Park Public Library	\$10,641
Middlebury Institute of International Studies	\$1,500
Monterey County Free Libraries	\$25,641
Monterey Peninsula College Library	\$1,500
Monterey Public Library	\$9,641
Mountain View Public Library	\$17,641
Naval Post Graduate School Library	\$5,000
Oakland Public Library	\$35,641
Pacific Grove Public Library	\$8,641
Palo Alto City Library	\$25,641
Pleasanton Public Library	\$15,641
Redwood City Public Library	\$25,641
Richmond Public Library	\$16,641
Salinas Public Library	\$15,641
San Benito County Library	\$7,641
San Bruno Public Library	\$9,641
San Francisco Public Library	\$35,641
San Jose Public Library	\$35,641
San Juan Bautista Public Library	\$750
San Leandro Public Library	\$18,641
San Mateo County Community College District	\$3,000
San Mateo County Library	\$35,641
San Mateo Public Library	\$17,641
Santa Clara City Library	\$25,641
Santa Clara County Library	\$35,641
Santa Cruz Public Libraries	\$27,641
South San Francisco Public Library	\$18,641
Sunnyvale Public Library	\$25,641
Watsonville Public Library	\$11,641
TOTAL	\$731,544

FY 2025-26 PLP PROPOSED BUDGET SUMMARY
(50% CLSA Funding Reduction)

	(920)	(924)	(928)	
	Admin	Comm. & Delivery	System Operation	TOTAL
<u>Revenue</u>				
Interest Income	\$ 168,500	\$ -	\$	\$ 168,500
Other Agencies	\$ 201,046	\$ 7,984	\$	\$ 209,030
Member Fees	\$ 629,154		\$ 102,390	\$ 731,544
Workshop Fees			\$ 15,800	\$ 15,800
State Grant-CLSA	\$ 73,507	\$ 312,396		\$ 385,903
State Grant-LSTA	\$ 49,983			\$ 49,983
Reimbursable Costs			\$ 91,871	\$ 91,871
Fund Balance	\$ (806)	\$ 23,363	\$ -	\$ 22,557
Total Revenue	\$ 1,121,384	\$ 343,743	\$ 210,061	\$ 1,675,188
<u>Expenditure</u>				
Communications	\$ -	\$ 5,900	\$ -	\$ 5,900
Mileage	\$ 100			\$ 100
Equipment Maintenance	\$ 9,063			\$ 9,063
Printing	\$ 650			\$ 650
Professional Services	\$ 55,700		\$ 24,960	\$ 80,660
Contractual Services	\$ 1,016,308	\$ 241,881		\$ 1,258,189
Office Expense	\$ 1,000	\$ 550		\$ 1,550
Postage		\$ 900		\$ 900
Special Departmental		\$ 93,526	\$ 70,000	\$ 163,526
General Insurance	\$ 3,500			\$ 3,500
Membership Fees/Dues	\$ 4,320		\$ 15,030	\$ 19,350
Travel & Meetings	\$ 6,500		\$ 500	\$ 7,000
Education & Training	\$ 175			\$ 175
Subscriptions	\$ 3,885		\$ -	\$ 3,885
Software License Fee		\$ 985		\$ 985
Service Fees	\$ 2,670			\$ 2,670
Workshop Expenses	\$ 10,000		\$ 7,700	\$ 17,700
Reimbursable - Legacy System EXP	\$ 7,033		\$ 91,871	\$ 98,904
Lease Equipment	\$ 480			\$ 480
Total Expenditure	\$ 1,121,384	\$ 343,743	\$ 210,061	\$ 1,675,188

Fund Balance	FY24/25	FY25/26 Estimate
Beginning Fund Balance	\$ 2,233,155	\$ 2,569,461
Adjustment	\$ 335,500	
Estimated Ending Fund Balance	\$ 2,568,655	
<u>Reserve</u>		
Operating Reserve	\$ 313,383	

**PACIFIC LIBRARY PARTNERSHIP
FY 2025-26 PROPOSED BUDGET**

ADMINISTRATION (920)

				50% CLSA Proposed FY 25/26	Note
<u>GL Acct</u>	<u>Revenues</u>	Adopted FY 24/25			
3510	Interest Income	\$ 155,000	\$ 168,500		Interest Income (LAIF)
3601	Other Agencies	9,500	7,033		BALIS Retirees Medical -BALIS Reserve
3601	Other Agencies	190,187	194,013		NorthNet Contract
3661	Member Fees	547,164	629,154		PLP Membership Fees (Prorated- System Oper.)
3667*	State Grant-CLSA	73,561	73,507		CLSA System Admin Funds (50% reduction)
3668	Federal Grant	82,699	25,970		FY24-25 4th Qtr LSTA Grants-Indirect Costs (Pro-rated)
3668	Federal Grant	85,292	24,013		FY24-25 4th Qtr LSTA Grants- PLP Staffing Costs Recovery (Pro-rated)
3000	Fund Balance	19,344	(806)		Use of Fund Balance (Credit)
Total Revenues		\$ 1,162,747	\$ 1,121,384	(3.56%)	
	<u>Expenditures</u>				
4216	Mileage	\$ 176	\$ 100		Travel
4217	Equipment Maintenance	7,400	9,063		MIP Acctg Software Maint. & Support
4218	Printing	760	650		Envelopes (\$150); Reorder Checks (\$500)
4219	Professional services	55,700	55,700		NLS Sys. Coord. (\$50.7K); Consultants (\$5K)
4220	Contractual Services	1,056,616	1,016,308		PLS Contract \$1,016,308; (Audit moved to CLSA budget)
4230	Office Expense	1,000	1,000		Office Supplies
4301	General Insurance	3,000	3,500		Professional Liability Insur-PLP Board Members
4302	Membership Fees	4,680	4,320		CLA, ALA , Urban Libraries
4303	Travel/Meetings	6,500	6,500		Annual Conferences, In-Person PLP Annual Mtg.
4304	Education & Training	200	175		
4305	Subscriptions	1,215	3,885		Library Journal (\$180); DocuSign (\$3,265); Formsit (\$440)
4373	Service Fees	3,500	2,670		Banking fees and IRS 1099 eFile Fee
4434	Workshop Expenses	12,000	10,000		System-wide Staff Development Trainings
4448	Reimbursable - Legacy System Expenses	9,500	7,033		BALIS Retirees Medical Cost -BALIS Reserve
4585	Lease Equipment	500	480		Postage meter
Total Expenditure		\$ 1,162,747	\$ 1,121,384	(3.56%)	

*Note - pending State Library approval of CSL FY25/26 CLSA funds allocation

**PACIFIC LIBRARY PARTNERSHIP
FY 2025-26 PROPOSED BUDGET**

CLSA COMMUNICATIONS & DELIVERY (924)

				50% CLSA	
		Adopted	Proposed		Note
		FY 24/25	FY 25/26		
<u>GL Acct</u>	<u>Revenues</u>				
3601	Other Agencies	\$ 7,751	\$ 7,984		MOBAC Add'l Delivery Service
3667*	State Library-CLSA	294,242	294,028		CLSA Communications and Delivery Allocation (50% funding reduction)
3667	State Library	57,323	18,368		Roll-over (\$18,368 redirected CLSA funds)
3000	Fund Balance		23,363		Roll-over unexpended courier and supplies funds
Total Revenues		\$ 359,316	\$ 343,743	(4.33%)	
<u>EXPENDITURES</u>					
4212	Communication	\$ 5,710	\$ 5,900		ZOOM (\$800); Basecamp (\$1.2K); VOIP Phones (\$2,560); Cellphones (\$1,340)
4220	Contractual Services	227,317	227,984		Systems delivery contracts (\$220,000); MPL/PGPL Delivery (\$7,984)
4220	Contractual Services		11,000		PLP Audit
4220	Contractual Services	3,600	2,897		Website Hosting PLP & MOBAC Websites (\$2,760); Website Domain Names (\$137)
Systems Delivery		3% CPI Adj.			
BALIS (CLSA Fund)		\$57,738			
MOBAC (CLSA Fund)		\$61,697			
MOBAC (Local Funds)		\$7,984			
PLS (CLSA Fund)		\$73,080			
SVLS (CLSA Fund)		\$27,486			
Total Systems Delivery		\$ 227,984			
4230	Office Expenses	750	550		Delivery Supplies (tags, labels, etc)
4233	Postage	900	900		US Postal, UPS & FEDEX
4310	Software License Fee	710	985		Doodle (\$85); SurveyMonkey (\$900)
4234*	Special Departmental -CLSA	120,329	93,526		CLSA Allocation to Libraries
4234*	Special Departmental -CLSA				Future Use
Total Expenditure		\$ 359,316	\$ 343,743	(4.33%)	

*Note - pending State Library approval of CSL FY25/26 CLSA funds allocation

**PACIFIC LIBRARY PARTNERSHIP
FY 2025-26 PROPOSED BUDGET**

SYSTEM OPERATION (928)

		Adopted FY 24/25	Proposed FY 25/26	Note
<u>GL Acct</u>	<u>Revenues</u>			
3661	Member Fees	\$ 158,380	\$ 102,390	PLP Membership Fees (Prorated)
3663	Workshop Fees	15,800	15,800	Future of Libraries Conference (\$5,000), Middle Management Training (\$10,800)
3674	Reimbursable Costs	85,000	85,000	Initiatives from BALIS Reserve
3674	Reimbursable Costs	5,000	5,000	SVLS Silicon Valley Reads (SVLS) (pending approval)
3674	Reimbursable Costs	2,000	1,871	MOBAC dPlan Subscription (pending approval)
3000	Fund Balance	47,880	\$ -	Flipster Subscription
Total Revenues		\$ 266,180	\$ 210,061	(21.08%)
<u>EXPENDITURES</u>				
4219	Professional Services	\$ 27,000	\$ 24,960	Consultant - Middle Management Training
4234	<i>Special Departmental</i>	110,000	70,000	Innovation Grants
4302	Membership Fees	15,030	15,030	Califa membership for members
4303	Travel & Meetings	9,950	500	Mileage (remove lodging reimbursement for GOLD)
4305	Subscriptions	47,880	0	Flipster Subscription (Discontinued)
4434	Workshop Expenses	12,200	7,700	Future of Libraries Speakers refreshments (\$5K); middle management: training refreshments and supplies (\$2.7K), honorarium discontinued
4448	Reimb. -Legacy System Expenses	92,000	91,871	BALIS Initiatives (\$70K) & Marketing Campaign (\$15K); SVLS Silicon Valley Reads (\$5K); MOBAC dPlan Subscription (\$1,871)
Total Expenditure		\$ 314,060	\$ 210,061	(33.11%)

PACIFIC LIBRARY PARTNERSHIP
BASIC FINANCIAL STATEMENTS
AND SINGLE AUDIT REPORTS
FOR THE YEAR ENDED JUNE 30, 2024

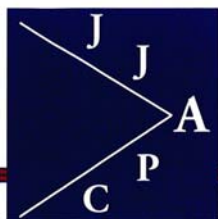
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Pacific Library Partnership
Basic Financial Statements and Single Audit Reports
For the year ended June 30, 2024

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JJACPA, Inc.

A Professional Accounting Services Corp.

INDEPENDENT AUDITOR'S REPORT

To the Administrative Council of the
Pacific Library Partnership
San Mateo, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of the Pacific Library Partnership (PLP), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the PLP's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of PLP, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise PLP's basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 26, 2025 on our consideration of PLP's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the PLP's internal control over financial reporting and compliance.

March 26, 2025

JJACPA, Inc.
JJACPA, Inc.
Dublin, CA

**Pacific Library Partnership
Management's Discussion and Analysis
For the year ended June 30, 2024**

Management's Discussion and Analysis

This section of the Pacific Library Partnership's (PLP) basic financial statements presents management's discussion and analysis of PLP's financial performance during the fiscal year ended June 30, 2024. Since this management's discussion and analysis is designed to focus on current activities, resulting change, and current known facts, please read it in conjunction with PLP's basic financial statements (pages 12 and 13) as well as the footnotes to the financial statements (pages 15 - 23).

Financial Highlights

At June 30, 2024, PLP ended the year with a net position of \$2,807,234.

Using This Report

In June 1999, the Governmental Accounting Standards Board (GASB) released Statement No. 34, *Basic Financial Statements -- and Management's Discussion and Analysis -- for State and Local Governments*. Changes in Statement No. 34 require a comprehensive one-line look at the entity as a whole and capitalization of assets and depreciation. The major reconciling items necessary were capitalization and depreciation of capital assets and inclusion of long-term liabilities. PLP has selected the single governmental fund (General Fund) presentation since this reflects the most concise and easily readable presentation for PLP's operations.

The annual financial statements include the Independent Auditor's Report, this management's discussion and analysis, the basic financial statements, and notes to basic financial statements and required supplementary information.

Pacific Library Partnership
Management's Discussion and Analysis, Continued
For the year ended June 30, 2024

Financial Analysis of PLP as a Whole

	Net Position			
	As of June 30, 2024 and 2023			
	2024	2023	Increase (Decrease)	Percent Change
Assets:				
Current Assets	\$ 4,084,262	\$ 10,553,403	\$(6,469,141)	-61.3%
Non-current Assets	-	-	-	0.0%
Total Assets	\$ 4,084,262	\$ 10,553,403	\$(6,469,141)	-61.3%
Liabilities:				
Current Liabilities	\$ 1,227,028	\$ 8,099,429	\$(6,872,401)	-84.9%
Total Liabilities	1,227,028	8,099,429	(6,872,401)	-84.9%
Net Position:				
Net Investment in Capital Assets	-	-	-	
Restricted	313,384	313,384	-	
Unrestricted	2,493,850	2,140,590	353,260	16.5%
Total Net Position	2,807,234	2,453,974	353,260	14.4%
Total Liabilities and Net Position	\$ 4,034,262	\$ 10,553,403	\$(6,519,141)	-61.8%

This schedule is prepared from PLP's Statement of Net Position, which is presented on an accrual basis of accounting whereby assets are capitalized and depreciated.

Net position of \$2,807,234 at June 30, 2024 consisted of \$2,493,850 unrestricted amount available for operations, \$313,384 of restricted reserve.

Pacific Library Partnership
Management's Discussion and Analysis, Continued
For the year ended June 30, 2024

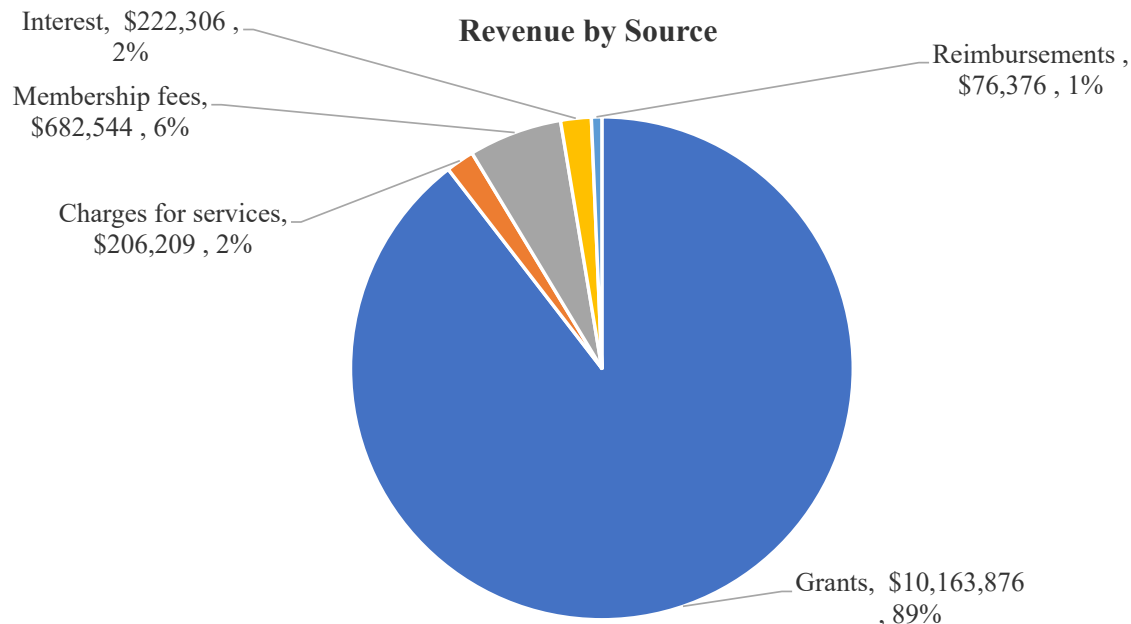
Financial Analysis of PLP as a Whole, Continued

Operating Results
For the year ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Operating Expenses:	\$ 10,998,051	\$ 12,944,664	\$ (1,946,613)	-15.0%
Program Revenue:				
Grants	10,163,876	11,629,820	(1,465,944)	-12.6%
Charges for services	206,209	203,137	3,072	1.5%
Total program revenue	<u>10,370,085</u>	<u>11,832,957</u>	<u>(1,462,872)</u>	-12.4%
Net Operating Expenses	<u>627,966</u>	<u>1,111,707</u>	<u>(483,741)</u>	-43.5%
General Revenue:				
Membership fees	682,544	651,902	30,642	4.7%
Interest	222,306	212,784	9,522	4.5%
Reimbursements	76,376	48,174	28,202	100.0%
Total general revenue	<u>981,226</u>	<u>912,860</u>	<u>68,366</u>	7.5%
Increase (decrease) in net position	353,260	(198,847)	552,107	-277.7%
Net Position:				
Beginning of year	2,453,974	2,652,821	(198,847)	-7.5%
End of year	<u>\$ 2,807,234</u>	<u>\$ 2,453,974</u>	<u>\$ 353,260</u>	14.4%

In FY2023-24, program revenues were primarily from State Library grants, which consisted of \$10,163,876. General revenues were primarily membership fees, interest income and reimbursements from services provided to members.

The following is a graphic illustration of revenues by source for the year ended June 30, 2024:



Pacific Library Partnership
Management's Discussion and Analysis, Continued
For the year ended June 30, 2024

Financial Analysis of PLP as a Whole, Continued

Operating Expenses
For the year ended June 30, 2024 and 2023

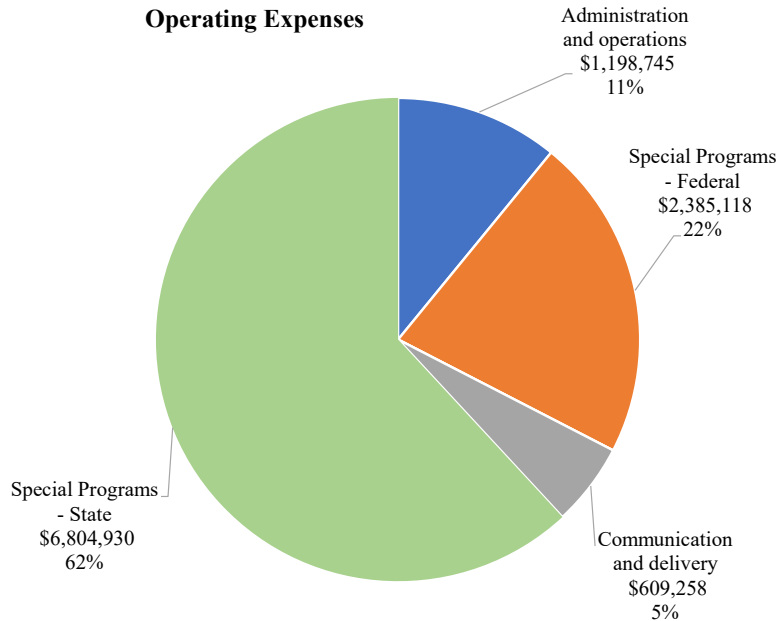
	2024	2023	Increase (Decrease)	Percent Change
Operating Expenses:				
Administration	\$ 992,181	\$ 1,036,574	\$ (44,393)	-4.3%
Delivery	609,258	608,872	386	0.1%
System Operation	206,564	175,247	31,317	17.9%
Public Library Staff ED 22/23	73,533	60,887	12,646	20.8%
CA Volunteers AmeriCorps	355,379	231,510	123,869	53.5%
Online Tutoring Program F22-FY24	3,278,055	3,057,821	220,234	7.2%
Workforce Development Career Pathways	3,526,875	6,575,542	(3,048,667)	-46.4%
Literacy Initiatives FY22/23	124,977	297,189	(172,213)	-57.9%
CA Library Metrics FY 22/23	10,965	244,113	(233,149)	-95.5%
Reimagining Scholl Readiness FY19/22	-	17,149	(17,149)	-100.0%
Economic Mobility and California Libraries FY22/23	3,512	-	3,512	0.0%
Networking CA Library FY21/22	-	166,080	(166,080)	-100.0%
Networking CA Library FY22/23	115,214	195,786	(80,572)	-41.2%
Literacy Initiatives FY21/22	-	102,898	(102,898)	-100.0%
Equity-based Data-Driven Decision Making FY23/24	247,929	-	247,929	0.0%
CA Library Metrics FY 21/22	-	9,745	(9,745)	-100.0%
Economic Mobility & CA Libraries FY20/21	-	-	-	#DIV/0!
Economic Mobility & CA Libraries FY21/22	-	1,769	(1,769)	-100.0%
Economic Mobility & CA Libraries FY22/23	-	82,262	(82,262)	-100.0%
Literacy Initiatives FY23/24	508,090	-	508,090	0.0%
Networking CA Library FY23/24	945,520	-	945,520	0.0%
PLSEP FY21/22	-	31,065	(31,065)	-100.0%
Workforce Dev & Supp FY 21/22	-	788	(788)	-100.0%
ARPA Statewide Workforce Dev & Supp FY 21/22	-	49,457	(49,457)	100.0%
	<u>\$ 10,998,051</u>	<u>\$ 12,944,664</u>	<u>\$ (1,946,703)</u>	<u>-15.04%</u>

Operating expenses in the amount of \$10,998,051 were split amongst three major categories; administration and delivery operations, grants, and depreciation. The change in operating expenses of \$1,946,703 over the previous year-end was the result of deadline extension of several FY22-23 LSTA grants expenditures through FY23-24.

Pacific Library Partnership
Management's Discussion and Analysis, Continued
For the year ended June 30, 2024

Financial Analysis of PLP as a Whole, Continued

The following is a graphic illustration of operating expenses for the year ended June 30, 2024:

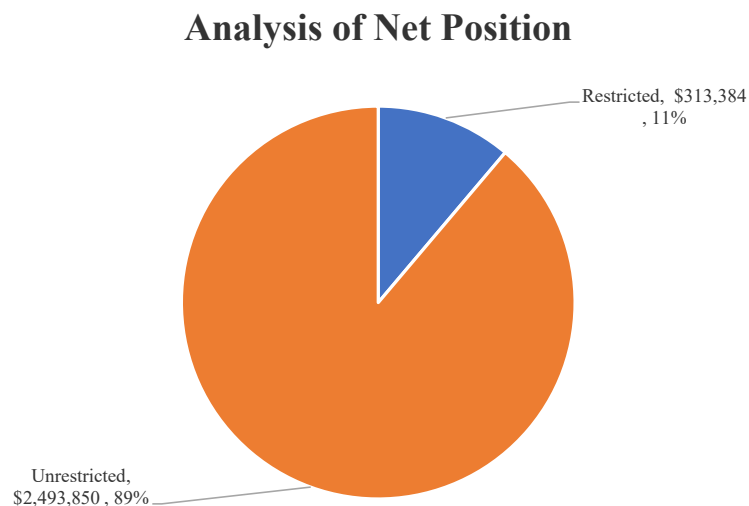


Analysis of Net Position
For the year ended June 30, 2024 and 2023

	2024	2023	Increase (Decrease)	Percent Change
Net Position				
Restricted	\$ 313,384	\$ 313,384	-	0.0%
Unrestricted	2,493,850	2,140,590	353,260	16.5%
Total Net Position	<u>\$ 2,807,234</u>	<u>\$ 2,453,974</u>	<u>\$ 353,260</u>	14.4%

The change in net position of \$353,260 is primarily due to an increase in the net program expense at fiscal year-end as compared to the previous fiscal year-end.

The following is a graphic illustration of net position for June 30, 2024:



Pacific Library Partnership
Management's Discussion and Analysis, Continued
For the year ended June 30, 2024

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In considering PLP's Budget for FY 2024-25, the Administrative Council and management used the following criteria:

The key assumptions in our revenue forecast were:

1. Interest earnings are rising steadily.
2. State Library's California Library Services Act (CLSA) funding to be reduced by 50%.
3. Membership fees will increase gradually in accordance with library member budget increases.

Continuing items specifically addressed in the budget were:

1. Concern over possible further State budget reductions, especially in the CLSA and LSTA fund.
2. Reduce operating expenses to address reduction in State Library funding.

The adopted budget for the new FY 2024-25 was \$1,836,123 and is summarized as follows:

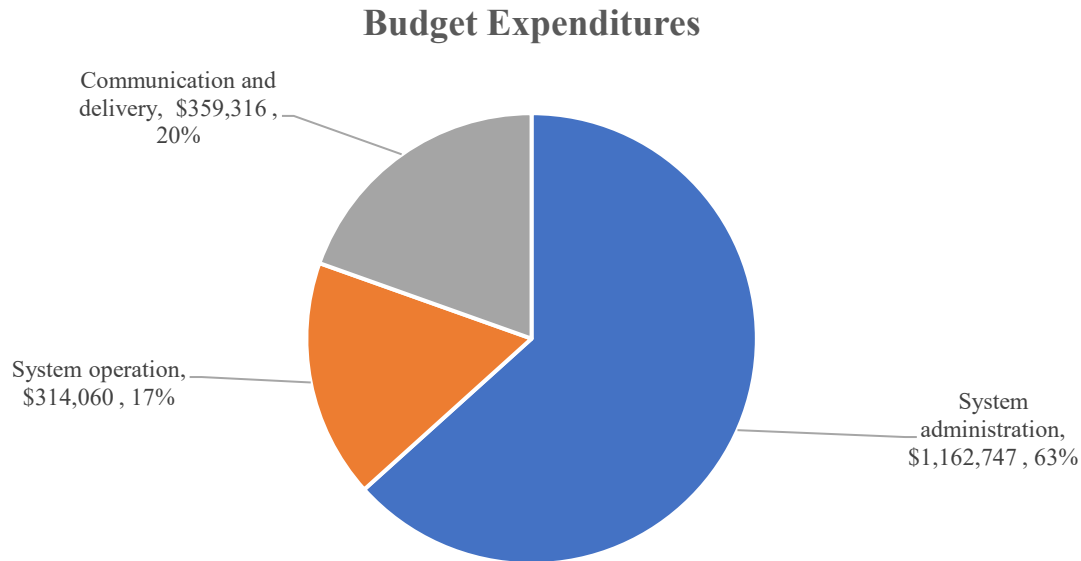
	<u>FY 2024-25</u>	<u>FY 2023-24</u>	<u>Percentage Change</u>
Administration			
System administration	\$ 1,162,747	\$ 1,154,513	0.71%
System operations	314,060	227,530	38.03%
Total Administration	<u>1,476,807</u>	<u>1,382,043</u>	6.86%
Membership services			
Communications and delivery	359,316	673,941	-46.68%
Total Membership Services	<u>359,316</u>	<u>673,941</u>	-46.68%
Total Budget	<u>\$ 1,836,123</u>	<u>\$ 2,055,984</u>	-10.69%

1. Administration - Shows a combined increase of approximately 0.71%, which is mainly due to an increase in administrative expenses.
2. Membership services – Shows a decrease of approximately 47% due to a decrease in the CLSA funds.

**Pacific Library Partnership
Management's Discussion and Analysis, Continued
For the year ended June 30, 2024**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES, CONTINUED

The following is a graphic illustration of appropriations for FY 2024-25.



Contacting PLP

This financial report is designed to provide our customers and creditors with a general overview of PLP's finances and to demonstrate PLP's accountability for the money it receives and is allocated to it. If you have questions about this report, contact the Pacific Library Partnership, 32W 25th Ave, Suite 201, San Mateo, CA 94403, telephone number (650) 349-5538.

BASIC FINANCIAL STATEMENTS

Pacific Library Partnership
Governmental Funds Balance Sheet/Statement of Net Position
June 30, 2024

	Governmental Funds	Adjustments (Note 9)	Statement of Net Position	2023
ASSETS				
<u>Current</u>				
Cash and investments:				
Available for operations	\$ 3,757,374	\$ -	\$ 3,757,374	\$ 10,215,423
Accounts receivable	282,952	-	282,952	255,397
Interest receivable	43,936	-	43,936	82,583
Total current assets	4,084,262	-	4,084,262	10,553,403
<u>Noncurrent</u>				
Capital assets, net of accumulated depreciation	-	-	-	-
Total assets	\$ 4,084,262	\$ -	\$ 4,084,262	\$ 10,553,403
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<u>Current</u>				
Accounts payable and accrued liabilities	\$ 390,980	\$ -	\$ 390,980	\$ 281,478
Deposit payable	2,711	-	2,711	4,268
Unearned revenue	-	883,337	883,337	7,813,683
Total current liabilities	393,691	883,337	1,277,028	8,099,429
Deferred Inflow:				
Unavailable revenue	883,337	(883,337)	-	-
Total liabilities and deferred inflows	1,277,028	-	1,277,028	8,099,429
Fund balances/Net position:				
Committed:				
Operating reserve	313,384	(313,384)		
Unassigned, reported in:				
General fund	2,493,850	(2,493,850)	-	-
Total fund balances	2,807,234	(2,807,234)	-	-
Total liabilities, deferred inflows and fund balances	\$ 4,084,262			
NET POSITION				
Net investment in capital assets		-	-	-
Restricted		313,384	313,384	313,384
Unrestricted		2,493,850	2,493,850	2,140,590
Total net position		\$ 2,807,234	2,807,234	2,453,974
Total liabilities and net position			\$ 4,084,262	\$ 10,553,403

The accompanying notes are an integral part of these basic financial statements

Pacific Library Partnership

Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balances/Statement of Activities For the year ended June 30, 2024

	Governmental Funds	Adjustments (Note 10)	Statement of Activities	2023
EXPENDITURES/EXPENSES:				
Administration and operations	\$ 1,808,002	\$ -	\$ 1,808,002	\$ 1,820,693
Special programs:				
Federal	2,385,118	-	2,385,118	1,490,699
State	6,804,931	-	6,804,931	9,633,272
Total expenditures/expenses	10,998,051	-	10,998,051	12,944,664
REVENUES:				
Program revenues:				
Grants	10,163,876	-	10,163,876	11,629,820
Charges for services	206,209	-	206,209	203,137
Total program revenues	10,370,085	-	10,370,085	11,832,957
Net program expense	627,966	-	627,966	1,111,707
General revenues:				
Membership fees	682,544	-	682,544	651,902
Interest	222,306	-	222,306	212,784
Reimbursements	76,376	-	76,376	48,174
Total general revenues	981,226	-	981,226	912,860
REVENUES OVER (UNDER) EXPENDITURES	353,260			
CHANGE IN NET POSITION		-	353,260	(198,847)
FUND BALANCES/NET POSITION:				
Beginning of the year	2,453,974	-	2,453,974	2,652,821
End of the year	\$ 2,807,234	\$ -	\$ 2,807,234	\$ 2,453,974

The accompanying notes are an integral part of these basic financial statements

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Pacific Library Partnership
Notes to Basic Financial Statements
For the year ended June 30, 2024

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Pacific Library Partnership (“PLP”) is a Joint Powers Agency under Government Code Section 6500 *et. seq.* established on January 9, 2009 which began operations on July 1, 2009 by the Bay Area Library and Information System, Silicon Valley Library System, Monterey Bay Area Cooperative Library System and the Peninsula Library System. PLP is a library services organization which has the powers necessary to establish, improve and extend library services held by its members and those powers designated in Government Code Section 6508. No single member controls PLP. PLP also delivers library materials to members, provides research services and general education workshops, and training seminars for its members.

PLP is governed by an Administrative Council composed of all of the library directors of library agencies therein. Oversight responsibility, the ability to conduct independent financial affairs, issue debt instruments, approve budgets, and otherwise influence operations and account for fiscal matters is exercised by PLP's Administrative Council. PLP is a separate reporting entity for financial reporting purposes and the accompanying basic financial statements reflect the assets, liabilities, fund balances/net position, revenues, and expenditures/expenses of PLP only.

The Peninsula Library System (PLS) acts as fiscal agent and Treasurer/Controller for PLP and acts as the depository and has custody of the money of PLP and performs those duties required by Government Code sections 6505 and 6505.5. More information regarding the contract with PLS is located in Note 5.

The financial statements of PLP have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies:

In June 1999, the GASB released Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. PLP has selected the single governmental fund (General Fund) presentation since this reflects the most concise and easily readable presentation for PLP’s operations.

A. Reporting Entity

As defined by GASB Statement No.39, *The Financial Reporting Entity*, PLP is not financially accountable for any other entity other than itself, nor are there any other entities for which the nature and significance of their relationship with PLP are such that exclusion would cause PLP’s financial statements to be misleading or incomplete.

In addition, based upon the above criteria, PLP is not aware of any entity which would be financially accountable for PLP which would result in PLP being considered a component of the entity.

Pacific Library Partnership
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES,
Continued

B. Basis of Accounting

The fund-based financial statement columns (Governmental Funds column) on Pages 12 and 13 are accounted for using the modified accrual basis of accounting and reflect balances for PLP's General Fund and Federal Grant Special Revenue Fund. These funds revenues are recognized when they become measurable and available as net current assets. Measurable means the amount of the transaction can be determined and available means the amount is collectible within the current period or soon enough thereafter (generally sixty days) to be used to pay liabilities of the current period. Amounts, which could not be measured or were not available, were not accrued as revenue in the current fiscal year. The Statements of Net Position and Activities columns on Pages 12 and 13 have been prepared on the accrual basis of accounting whereby all revenues are recorded when earned and all expenses are recorded when they have been reduced to a legal or contractual obligation to pay.

C. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

D. Budgets

Budgets are prepared on the modified accrual basis of accounting, in which capital assets acquired are recorded as expenditures and depreciation is not recorded.

PLP follows these procedures in establishing the budgetary data reflected in the financial statements:

- By June 30, the Finance Committee reviews and recommends to the Administrative Council a proposed operating budget for the year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
- The budget is legally enacted through passage of a motion during an Administrative Council meeting prior to year-end.
- The Finance Committee reviews all budget transfers and revisions, which are then approved by the Chair of the Administrative Council and the Chair of the Finance Committee.
- Formal budgeting is employed as a management control device during the year for the general and special revenue funds.

Pacific Library Partnership
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES,
Continued

D. Budgets, continued

- Budgets for the General and Special Revenue Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

The legal level of a budgetary control, the amount to which budget should not be exceeded, is the program level.

Budgeted amounts are as originally adopted or as amended by the Administrative Council. Individual amendments were not material in relation to the original appropriations.

E. Cash and Investments

PLP pools cash and investments from all funds for the purpose of increasing income through investment activities. Highly liquid money market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Market value is used as fair value for those securities for which market quotations are readily available.

PLP indirectly participates in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF) which has invested a portion of the pool funds in Structured Notes and Asset-Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to changes in interest rates.

F. Capital Assets

Capital assets are carried at cost or estimated cost if actual cost was not available. Donated assets are valued at their estimated fair value on the date donated.

Depreciation is calculated on a straight line basis using the following useful life schedule:

Furniture and fixtures	5 to 10 years
Automobiles	5 years
Office equipment	5 to 10 years
Computer equipment	5 to 10 years

Pacific Library Partnership
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

2. CASH AND INVESTMENTS

The System had the following cash and investments at June 30, 2024:

	Maturities (in years)			Deposits	Fair
	<1	1 to 3	3 to 5		Market Value
<u>Cash equivalents and investments pooled</u>					
Pooled cash, at fair value					
Cash in bank	\$ -	\$ -	\$ -	\$ 66,992	\$ 66,992
Petty cash	-	-	-	250	250
Total pooled items	-	-	-	67,242	67,242
<u>Pooled investments, at fair value</u>					
State of California Local Agency Investment Fund	3,690,132	-	-	-	3,690,132
Total pooled investments - interest obligations	3,690,132	-	-	-	3,690,132
Total cash equivalents and investments pooled	\$ 3,690,132	\$ -	\$ -	\$ 67,242	\$ 3,757,374

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity (Years)</u>
State of California Local Agency Investment Fund	\$ 3,690,132	-
Total fair value	\$ 3,690,132	
Portfolio weighted average maturity		-

A. Cash Deposits

The System pools cash from all sources. The System invests excess cash in LAIF. The System maintains a petty cash fund of \$250.

The California Government Code requires California banks and savings and loan associations to secure government cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral is considered to be held in the government's name.

According to California law, the market value of pledged securities with banking institutions must equal at least 110% of the government's cash deposits. California law also allows institutions to secure government deposits by pledging first trust deed mortgage notes having a value of 150% of the government's total cash deposits. The government can waive collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation.

B. Investments

PLP is authorized by State statutes and Administrative Council action to invest in the following:

- United States Treasury notes, bonds, bills or certificates of indebtedness.
- Registered state warrants or treasury notes or bonds of the State of California.
- Bonds, notes, warrants or other evidences of indebtedness of any local agency within the State of California.

Pacific Library Partnership
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

2. CASH AND INVESTMENTS, Continued

B. Investments, Continued

- Obligations issued by banks and guaranteed by federal agency or United States government-sponsored enterprise.
- Negotiable certificates of deposit or time deposits placed with commercial banks and/or savings and loan companies.
- Banker's acceptances.
- Commercial paper.
- California Local Agency Investment Fund (LAIF)

PLP invests in LAIF, an unrated pool, which limits the exposure of Partnership funds to interest rate and credit risk by treating all balances as current.

C. Investments in External Investment Pools

PLP's investments with LAIF at June 30, 2024, included a portion of the pool funds invested in structured notes and asset backed securities and similar transactions. These investments may include the following:

- Structured Notes are debt securities (other than asset-backed securities) whose cash-flow characteristics (coupon rate, redemption amount, or stated maturity) depends on one or more indices and/or that have embedded forwards or options.
- Asset-backed Securities, the bulk of which are mortgage-backed securities, entitle their purchaser to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as CMOs) or credit card receivables.

As of June 30, 2024, LAIF had invested 2.78% of its funds in structured notes and asset-backed securities and similar transactions.

3. CAPITAL ASSETS

Changes in capital assets were as follows:

	Balance July 1, 2023	Additions	Adjustments/ Deletions	Balance June 30, 2024
Computer equipment	\$ 8,771	\$ -	\$ -	\$ 8,771
Total capital assets	8,771	-	-	8,771
Accumulated depreciation	(8,771)	-	-	(8,771)
Net capital assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Pacific Library Partnership
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

4. UNEARNED REVENUE

PLP records payments for services not yet rendered as unearned revenue. PLP expects to recognize \$987,233 of unearned revenue as earned during FY2024-25.

5. RELATED PARTY TRANSACTIONS

PLP contracts with the Peninsula Library System (PLS), as its fiscal agent, for administrative services and/or materials. In compensation for services provided, PLP paid \$1,036,035 to PLS for the year ended June 30, 2024. These amounts were reported as administration expenses in the Statement of Activities.

6. FUND BALANCES/NET POSITION

Fund Balances consist of the following: nonspendable, restricted, committed, assigned and unassigned. Nonspendable fund balance consists of investments that will not convert to cash soon enough to affect the current period. Restricted fund balance consists of resources that are subject to externally enforceable legal restrictions imposed by parties altogether outside the government. Committed fund balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by a formal action of PLP's highest level of decision-making authority. Assigned fund balance consists of amounts where intent is expressed by the governing body itself or a body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. Unassigned amounts represent deficits in fund balance as reflected by the necessity to show nonspendable and restricted balances in an amount greater than total fund balance. Currently, the PLP uses only the committed and unassigned categories.

<u>Fund Balance</u>	<u>June 30, 2024</u>
Committed:	
Operating reserve	313,384
Unassigned	<u>\$ 2,493,850</u>
Total Fund Balance	<u><u>\$ 2,807,234</u></u>

Net position consists of restricted and unrestricted amounts. Restricted amounts reflect balances which cannot be influenced by PLP Administrative Council action, such as the investment in capital assets net of any related debt. Unrestricted amounts reflect balances available for current operations.

<u>Net Position</u>	<u>June 30, 2024</u>
Net Investment in Capital Assets	\$ -
Restricted:	
Operating reserve	313,384
Unrestricted	<u>2,493,850</u>
Total	<u><u>\$ 2,807,234</u></u>

Pacific Library Partnership
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

7. INSURANCE

PLP purchases several insurance policies to protect against catastrophic loss: (1) General Liability and Automobile Liability with \$1,000,000 limit per occurrence and a \$500 deductible. (2) A Master Property Insurance Policy covers PLP's real and personal property on a replacement cost basis with a \$3,705,500 limit and a \$500 deductible.

8. CONTINGENT LIABILITIES

PLP participates in several federal and state grant programs. These programs have been audited by PLP's independent auditor in accordance with the provisions of the federal Single Audit Act and applicable state requirements. No cost disallowances were proposed as a result of these audits. However, these programs are still subject to further examination by the grantors and the amount, if any, of expenditures, which may be disallowed by the granting agencies, cannot be determined at this time. PLP expects such amounts, if any, to be immaterial.

Pacific Library Partnership
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

9. EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND BALANCE SHEETS AND THE STATEMENTS OF NET POSITION

“Total fund balances” of PLP’s Governmental funds of \$2,807,234 differs from “net position” of governmental activities of \$2,807,234, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the statement of net position versus the current financial resources focus of the Governmental funds balance sheets. The effect of the difference is illustrated below:

Balance Sheet / Statement of Net Position

	Governmental Funds	Reclassifications and Eliminations¹	Statement of Net Position
Assets:			
Cash and investments:	\$ 3,757,374	\$ -	\$ 3,757,374
Accounts receivable	282,952	-	282,952
Interest receivable	43,936	-	43,936
Capital assets	-	-	-
Total assets	<u>4,084,262</u>	<u>-</u>	<u>4,084,262</u>
Liabilities:			
Accounts payable and accrued liabilities	390,980	-	390,980
Deposit payable	2,711	-	2,711
Unearned revenue	-	883,337	883,337
Total liabilities	<u>393,691</u>	<u>883,337</u>	<u>1,277,028</u>
Deferred inflows:			
Unavailable revenue	883,337	(883,337)	-
Total deferred inflows:	<u>883,337</u>	<u>(883,337)</u>	<u>-</u>
Fund balances/Net position:			
Total fund balances/net position	<u>2,807,234</u>	<u>-</u>	<u>2,807,234</u>
Total liabilities, deferred inflows and fund balances/net position	<u>\$ 4,084,262</u>	<u>\$ -</u>	<u>\$ 4,084,262</u>

¹ When capital assets (land, buildings, equipment) that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported in expenditures in governmental funds. However, the statement of net position includes these capital assets among the assets of PLP as a whole. Long-term liabilities such as compensated absences are not due and payable in the current period and therefore they are not reported in the government’s fund balance sheet.

Pacific Library Partnership
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

10. EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND OPERATING STATEMENTS AND THE STATEMENT OF ACTIVITIES

The “net change in fund balances” for Governmental funds \$2,807,234 does not differ from the “change in net position” for governmental activities of \$2,807,234 reported in the Statement of Activities. A difference may occur from PLP incurring any long-term liabilities or depreciation expense. As of June 30, 2024, there was no difference between the long-term economic focus of the statement of activities versus the current financial resources of the general fund. Any effects of the difference would be illustrated below:

**Statement of Revenues, Expenditures, and Changes in
Fund Balances/Statement of Activities**

	Governmental Funds	Reclassifications and Eliminations¹	Statement of Activities
EXPENDITURES/EXPENSES:			
Administration and operations	\$ 1,808,002	\$ -	\$ 1,808,002
Special programs:			
Federal	2,385,118	-	2,385,118
State	6,804,931	-	6,804,931
Total expenditures/expenses	10,998,051	-	10,998,051
REVENUES:			
Program revenues:			
Grants	10,163,876	-	10,163,876
Charges for services	206,209	-	206,209
Total program revenues	10,370,085	-	10,370,085
Net program expense	627,966	-	627,966
General revenues:			
Membership fees	682,544	-	682,544
Interest	222,306	-	222,306
Reimbursements	76,376	-	76,376
Total general revenues	981,226	-	981,226
REVENUES OVER (UNDER) EXPENDITURES	353,260		
CHANGE IN NET POSITION		-	353,260
FUND BALANCES/NET POSITION:			
Beginning of the year	2,453,974	-	2,453,974
End of the year	\$ 2,807,234	\$ -	\$ 2,807,234

¹ Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. The changes to other charges and gifts and donations reflect the capitalization of these assets. Additionally, governmental funds report compensated absences as expenditures while governmental activities recognize the long-term nature as a liability, the change to contracted salaries and benefits reflects the change in the long-term compensated absences liability from the prior year.

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REQUIRED SUPPLEMENTARY INFORMATION

Pacific Library Partnership
Statement of Revenues, Expenditures, and Changes in Fund Balances –
Budget to Actual – General Fund
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget Positive (Negative)
Budgetary Fund Balance, July 1, 2023	\$ 2,453,974	\$ 2,453,974	\$ 2,453,974	\$ -
Resources (inflows):				
Grants	3,255,325	3,255,325	10,163,876	6,908,551
Charges for services	201,175	201,175	206,209	5,034
Membership fees	682,544	682,544	682,544	-
Interest	46,500	46,500	222,306	175,806
Reimbursements	75,000	75,000	76,376	1,376
Total resources (inflows)	<u>4,185,544</u>	<u>4,185,544</u>	<u>11,351,311</u>	<u>7,089,391</u>
Amounts available for appropriation	<u>6,639,518</u>	<u>6,639,518</u>	<u>13,805,285</u>	<u>7,089,391</u>
Charges to appropriations (outflows):				
Administration and operation:				
System administration	959,008	959,008	992,180	(33,172)
System operations	819,867	819,867	206,564	613,303
Membership services:				
Communication and delivery	302,246	302,246	609,258	(307,012)
Special Programs:				
Federal	2,199,431	2,199,431	2,385,118	(185,687)
Local	-	-	6,804,931	(6,804,931)
Total charges to appropriations	<u>4,280,552</u>	<u>4,280,552</u>	<u>10,998,051</u>	<u>(6,717,499)</u>
Budgetary fund balance, June 30, 2024	<u>\$ 2,358,966</u>	<u>\$ 2,358,966</u>	<u>\$ 2,807,234</u>	<u>\$ 448,268</u>

FEDERAL SUPPLEMENTARY REPORTS

Pacific Library Partnership
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2024

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identification Number</u>	<u>Federal Expenditures</u>
National Foundation on the Arts and the Humanities			
<i>Pass-through programs from the California State Library - State Library Program:</i>			
Literacy Initiatives FY22/23	45.310	40-9326	\$ 124,977
CA Library Metrics FY 22/23	45.310	40-9324	10,965
Economic Mobility and California Libraries FY22/23	45.310	40-9325	3,512
Networking CA Library FY22/23	45.310	40-9327	115,214
Public Library Staff Education FY22/23	45.310	40-9396	73,533
Equity-based Data - Driven Decision Making FY23/24	45.310	LS-C-23-04	247,929
Literacy Initiatives FY23/24	45.310	LS-C-23-05	508,090
Networking CA Library FY23/24	45.310	LS-C-23-06	945,520
Total National Foundation on the Arts and the Humanities			<u>2,029,740</u>
U.S. Department of the Treasury			
<i>Pass-through programs from the California State Library - State Library Program:</i>			
ARPA Statewide Workforce Dev. & Supp. FY22/24	21.027	WDGP-22-01	<u>355,379</u>
Total U.S. Department of the Treasury			<u>355,379</u>
Total Federal Expenditures			<u><u>\$ 2,385,119</u></u>

The accompanying notes to the Schedule of Expenditures of Federal Awards
are an integral part of this supplementary information.

Pacific Library Partnership
Notes to Schedule of Expenditures of Federal Awards
For the year ended June 30, 2024

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Partnership and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the Basic financial statements.

2. DESCRIPTION OF MAJOR PROGRAMS

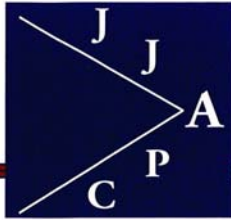
State Library Program – (CFDA #45.310)

As authorized by the Library Services and Technology Act; Museum and Library Services Act of 1996, Title II, Public Law 104-208, to consolidate Federal library services programs; to stimulate excellence and promote access to learning and information resources in all types of libraries for individuals of all ages; to promote library services that provide all users access to information through State, regional, and international electronic networks; to provide linkages among and between libraries; and to promote targeted library services to people of diverse geographic, cultural, and socioeconomic backgrounds, to individuals with disabilities, and to people with limited functional literacy or information skills.

3. INDIRECT COST ELECTION

The System is required to use the Modified Total Direct Cost (MTDC) indirect cost rate allowed under the OMB Uniform Guidance Part 200.414.

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JJACPA, Inc.

A Professional Accounting Services Corp.

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

INDEPENDENT AUDITOR'S REPORT

To the Administrative Council of the
Pacific Library Partnership
San Mateo, California

We have audited, in accordance with the auditing standard generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of governmental activities and each major fund of the Pacific Library Partnership (PLP) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise PLP's basic financial statements, and have issued our report thereon dated March 26, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

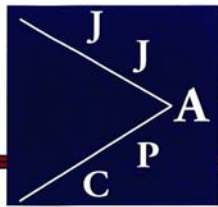
Purpose of this Report

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

March 26, 2025

JJACPA, Inc.

**JJACPA, Inc.
Dublin, CA**



JJACPA, Inc.

A Professional Accounting Services Corp.

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE**

INDEPENDENT AUDITOR'S REPORT

Administrative Council
Pacific Library Partnership
San Mateo, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Pacific Library Partnership (PLP)'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of PLP's major federal programs for the year ended June 30, 2024. PLP's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, PLP complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of PLP and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of PLP's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to PLP's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on PLP's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about PLP's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding PLP's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of PLP's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of PLP's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of

deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

March 26, 2025

JJACPA, Inc.
JJACPA, Inc.
Dublin, CA

Pacific Library Partnership
Schedule of Findings and Questioned Costs
For the year ended June 30, 2024

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) indentified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
45.310	State Library Program

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

Pacific Library Partnership
Schedule of Findings and Questioned Costs, continued
For the year ended June 30, 2024

Section II – Financial Statement Findings

No matters were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

Section IV – Status of Prior Year Audit Findings

There were no prior year audit findings.

PACIFIC LIBRARY PARTNERSHIP

**COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE AND
COMMUNICATION OF INTERNAL CONTROL RELATED MATTERS**

JUNE 30, 2024



March 26, 2025

To the Administrative Council of the
Pacific Library Partnership
San Mateo, California

We have audited the basic financial statements of the Pacific Library Partnership as of and for the year ended June 30, 2024, and have issued our report thereon dated March 26, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility under Generally Accepted Auditing Standards (and when applicable, *Government Auditing Standards*)

As communicated in our engagement letter dated August 26, 2024, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Pacific Library Partnership is included in Note 1 to the financial statements. During the year there were no new policies or procedures required to be disclosed in the current year's financial statements. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

The most sensitive accounting estimates affecting the financial statements are useful lives of capital assets ("useful lives").

Management's estimate of the useful lives is based on experience with and observation of capital assets, by category as well as industry standards, when applicable (i.e. buildings). We evaluated the key factors and assumptions used to develop the useful lives and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Pacific Library Partnership's financial statements relate to commitments and contingencies.

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in a separate letter dated March 26, 2025.

Management's Consultations with Other Accountants

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

Other Significant Findings or Issues

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

Communication of Internal Control Related Matters

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

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

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

This communication is intended solely for the information and use of the Administrative Council and management of PLP, others within the organization and Federal and State agencies and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Joseph J. Arch

JOSEPH J. ARCH, CPA
President/CEO
JJACPA, INC.

California State Library, Library Development Services
Cooperative Library System Liaison Report
Updated May 6, 2025

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State Library News

LDS Newsletter

Please be sure to sign up for the LDS Newsletter [LibrarytoLibrary](#). For those who receive this monthly email, please consider forwarding it to your staff and/or printing a copy for your break rooms.

Marketing Toolkits

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

California Freedom To Read Act

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

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

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

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

Networking and Training

Public Library Directors Networking Call

The next call will be on Wednesday, May 21, 2025 from 3:30 to 4:30 p.m. Registration information is sent through the directors' listserv.

Rural Libraries Community of Practice

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

Opportunities

Zip Books

The application period for our [2025-2026 Zip Books program](#) is currently open and will close on Wednesday, May 28 at 12:00 noon. [Register to attend](#) the Information Session on Tuesday, May 13 from 11:00 a.m. to noon. The information session will cover recent changes to the program and provide an overview of the opportunity and application process. The Information Session will be recorded and shared following its conclusion. All public libraries are welcome to apply, regardless of if they have run a Zip Books program previously.

Career Online High School

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

Groundwork Grants

Groundwork Grants requests applications from eligible California-based cultural institutions for support up to **\$20,000** towards emergency preparedness projects.

Funded by the state of California, through the California State Library, Groundwork Grants is distributing over \$1 million to institutions with collections in California to strengthen emergency preparedness. Maximum awards of \$20,000 are available to institutions with historically and culturally significant collections, prioritizing those that document underrepresented communities.

Apply Now at groundworkgrants.org

Submission Deadline: 11:59pm PT, Monday, June 2, 2025

Staff Contact: Joana Stillwell, Program Officer | joana@myriadconsultants.org

Grant Highlights:

- **Goals:** To provide funds and resources to institutions with historically and culturally significant collections, prioritizing those that document underrepresented and historically excluded communities.

- **Scope:** A California-wide initiative to strengthen emergency readiness for institutions with collections, including archives, museums, libraries, historical societies and sites, nonprofits, higher education institutions, local governments, and Native American Tribal governments. Applicants are strongly encouraged (but not required) to receive a [free Ready or Not consultation](#) before applying.
- **Awards:** Maximum award amount of \$20,000, with options for emergency preparedness support, including disaster planning development, recovery kits, staff training, environmental monitoring and alert equipment, fire mitigation, project mentorship, preservation supplies, and more.

Current Projects and Services

California Library Literacy Services – Ongoing

The application for continuing funds for current CLLS libraries opened April 17, 2025, and will close May 29, 2025. For links and a recording and slides from the information sessions, see the [Manage Your Grant](#) page. Regular drop-in help sessions via Zoom continue through May. Please see the training calendar link below.

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

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

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

LSTA-funded.

California Public Libraries Survey

California's 2023-2024 Public Libraries Survey data is being updated and will be available for use by the public and all libraries around May. For questions, contact LibraryStatistics@library.ca.gov

California Revealed

California Revealed is a statewide initiative that helps public libraries, archives, museums, historical societies, and other heritage groups digitize, preserve, and provide online access to

archival materials documenting the state's histories, arts, and cultures. The kaleidoscopic view of California cultures and histories represented by California Revealed collections offers countless opportunities for individuals and communities looking to integrate sources into their course of study as well as into their daily lives. To explore California histories, arts, and cultures, visit the collections available at [California Revealed](#). For questions, please contact CARevealed@library.ca.gov *LSTA-funded*.

[Community-Centered Libraries and PolicyMap access for all library workers](#)

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

- Creating data visualizations (such as infographics and report materials)
- Conducting culturally relevant needs assessments

Register for upcoming webinars and view recordings of previous sessions on the [Community-Centered Libraries Webinars page](#). The initiative also includes [free PolicyMap accounts](#) for all California public library staff. The online mapping tool, which includes library jurisdiction boundaries, enables public library staff to view rich data about the communities in your service areas. [Learn more about PolicyMap](#), register for upcoming trainings, view recordings of past trainings, and [request an account today!](#) *LSTA funded*.

[COMPASS Project: Resources and Information for Public libraries](#)

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

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

Timely COMPASS Resources and Information for Public Libraries

- [Slides from recent COMPASS for public libraries training](#)
- Need help setting up access to ALL COMPASS resources? [General program sign up form](#)
- Does your library currently offer Capstone's PebbleGo Science for your youngest patrons? More [information on this statewide resource](#) and [sign up to get PebbleGo Science for your library](#)

- Questions about the [Alexander Street content](#) or set up information? Watch this [recording of a July 2024 training](#) and accompanying [slide deck](#). Remember, the Alexander Street collections include [library performing rights too](#) (with the exception of the National Theatre collection) – a great addition for programming for all ages!
- Stay informed! [Sign up for the COMPASS newsletter](#). And please contact compass@library.ca.gov with any questions.

Parks Pass Program – Ongoing

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

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

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

Ready – Or Not: Cultural Heritage Disaster Preparedness Project

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

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

Student Success Cards for All

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

wants one.

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

The legislation asks the State Library to:

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

Projects marked “LSTA-funded” are supported in whole or in part by the U.S. Institute of Museum and Library Services under the provisions of the Library Services and Technology Act, administered in California by the State Librarian.

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