



AGENDA

Board of Library Trustees | Altadena Library District
Virtual – Zoom – January 24, 2022 – 5:00 p.m.

IMPORTANT NOTICE REGARDING JANUARY 24, 2022 MEETING

This meeting will be conducted utilizing teleconference and electronic means consistent with the **State of California Executive Order N-29-20** dated March 17, 2020, regarding the COVID-19 pandemic and Altadena Library District Board of Trustees' Resolution 2021-05. The live stream of the meeting may be viewed by visiting the Altadena Library District's YouTube channel at the following URL <https://www.youtube.com/c/AltadenaLibrary>

SUBMISSION OF PUBLIC COMMENT: For those wishing to make Public Comments at the January 24, 2022 Meeting, please submit your comments by email to be read aloud at the meeting. If multiple comments are submitted, only the first comment will be read aloud during the meeting. Email and Electronic Comments submitted online will be accepted up to two (2) hours prior to the start of the meeting. Email comments can be submitted to hello@altadenalibrary.org with the subject line: "Public Comment". Electronic Comments may also be submitted online at www.altadenalibrary.org/publiccomment. If you wish to make your public comment during the live meeting, please state so in your email or select "Yes – I want to provide this comment in real-time and need the Zoom link" in the online form.

Email and Electronic Comments will be submitted to the legislative body and shall become part of the record of the meeting.

If you are unable to submit via email or the online, you can call in to (626) 798-0833 ext. 118, during the corresponding item of the agenda. For public comment on any non-agenda item, please plan to call at 5:00 pm.

PUBLIC REQUESTS FOR DOCUMENTS: The District provides a public inspection copy of all materials included in the agenda packet distributed to the Board members. Members of the public who wish to obtain a copy of any document may do so by completing a Request for Public Document form and submitting it to Administration who will arrange for the documents to be copied at a charge of 15¢ per page. Request forms are available at the District Administration offices.

In compliance with the Americans with Disability Act, if you need special assistance to participate in the meeting, please contact Library Administration at (626) 798-0833 x118 at least 48 hours prior to the meeting so the Altadena Library District may make reasonable arrangements to ensure accessibility to the meeting.

I. Call to order

II. Open Session

- a. Roll Call
- b. Approval/Reordering of Agenda Items
- a. Adoption of Agenda
- b. Public Comment on Non-Agenda Items

III. Consent Calendar

The Board of Library Trustees hereby approves the items and recommended actions

in the Consent Calendar listed below:

- a. Approval of Minutes – Regular Meeting held December 20, 2021 [Pages 3-7](#)
- b. Approval of Minutes – Special Meeting held January 7, 2022 [Pages 8-9](#)

IV. Consideration of Items Removed from the Consent Calendar

Items removed from the Consent Calendar discussed individually at this time.

V. Department Updates & Special Presentations (Informational)

- a. Special Presentation – Altadena Library District Annual Financial Report for Fiscal Year 2020/21, conducted by Nigro & Nigro **(Action)** [Pages 10-64](#)
- b. Department Update Reports – December 2021 [Pages 65-72](#)

VI. Reports (Informational)

- a. Support Groups
 - 1. Altadena Library Foundation [Pages 73-80](#)
 - 2. Friends of the Altadena Library
- b. District Director's Report [Pages 81-84](#)
- c. Financial Reports – November 2021 [Pages 85-91](#)
- d. Board of Trustees Standing Committee Reports
 - 1. Budget Committee
 - 2. CFD Committee
- e. Board of Trustees Ad Hoc Committee Reports
 - 1. Facilities Committee [Page 92](#)
 - 2. Redistricting Committee
- f. Liaison Reports [Pages 93-95](#)
- g. Trustee Reports

VII. Unfinished Business

VIII. New Business

- a. Review of ALD's 2021 Operational Plan **(Informational)** [Pages 96-129](#)
- b. Review and Approval of ALD's Updated Telework Policy **(Action)** [Pages 130-134](#)
- c. Review and Approval of Resolution 2022-01 to Extend the Provisions of Resolution 2021-05 Authorizing Remote Teleconference Meetings of the Legislative Bodies of the Altadena Library District for the Period of January 31, 2022 – February 28, 2022 **(Action)** [Pages 135-139](#)

IX. Governance

X. Announcements & Planning

- a. Correspondence
- b. Proposed Future Agenda Items

XI. Adjournment

- a. Adjourn Meeting



MINUTES

Regular Meeting Board of Library Trustees | Altadena Library District
Virtual – Zoom – December 20, 2021 – 5:00 p.m.

IMPORTANT NOTICE REGARDING DECEMBER 20, 2021 MEETING

This meeting was conducted utilizing teleconference and electronic means consistent with the **State of California Executive Order N-29-20** dated March 17, 2020, regarding the COVID-19 pandemic and Altadena Library District Board of Trustees' Resolution 2021-05. The live stream of the meeting may be viewed by visiting the Altadena Library District's YouTube channel at the following URL <https://www.youtube.com/c/AltadenaLibrary>

SUBMISSION OF PUBLIC COMMENT: For those wishing to make Public Comments at the December 20, 2021 Meeting, please submit your comments by email to be read aloud at the meeting. If multiple comments are submitted, only the first comment will be read aloud during the meeting. Email and Electronic Comments submitted online will be accepted up to two (2) hours prior to the start of the meeting. Email comments can be submitted to hello@altadenalibrary.org with the subject line: "Public Comment". Electronic Comments may also be submitted online at www.altadenalibrary.org/publiccomment. If you wish to make your public comment during the live meeting, please state so in your email or select "*Yes – I want to provide this comment in real-time and need the Zoom link*" in the online form.

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I. Call to order

The meeting was called to order by Trustee Katie Clark at 5:05 pm.

II. Open Session

a. Roll Call

Trustee Clark called roll. Trustee Andruess, Trustee Capell, Trustee Cervantes and Trustee Wilkerson responded as present. Quorum confirmed

b. Approval/Reordering of Agenda Items

No adjustments were made.

- c. Adoption of Agenda
Moved by Trustee Cervantes to adopt the Agenda.
Seconded by Trustee Andruess.
Roll Call Vote:
Trustee Andruess: Aye
Trustee Capell: Aye
Trustee Cervantes: Aye
Trustee Wilkerson: Aye
Trustee Clark: Aye
Motion passed

- d. Public Comment on Non-Agenda Items
No public comment made.

III. Consent Calendar

- Moved by Trustee Wilkerson to adopt the Consent Calendar.**
Seconded by Trustee Cervantes. Trustee Clark opened the floor for discussion.
No discussion followed.
Roll Call Vote:
Trustee Andruess: Aye
Trustee Capell: Aye
Trustee Cervantes: Aye
Trustee Wilkerson: Aye
Trustee Clark: Aye
Motion passed.

The Board of Library Trustees hereby approves the items and recommended actions in the Consent Calendar listed below:

- a. Approval of Minutes – Regular Meeting held November 22, 2021
- b. Approval of Minutes – Special Meeting held December 8, 2021

IV. Consideration of Items Removed from the Consent Calendar

Items removed from the Consent Calendar discussed individually at this time.

V. Department Updates & Special Presentations (Informational)

- a. Special presentation – Service Awards
District Director Nikki Winslow presented the Service Award for calendar year 2021.
- b. Department Update Reports – November 2021
Multiple Trustees provided kudos and comments of appreciation for Altadena Library staff's work.

VI. Reports (Informational)

- a. Support Groups
 - 1. Altadena Library Foundation
President Bridget Brewster provided report.
 - 2. Friends of the Altadena Library
President Sallie Cruise provided report.
- b. District Director's Report
District Director Nikki Winslow provided report.
- c. Financial Reports – October 2021

District Director provided the financial reports.

- d. Board of Trustees Standing Committee Reports
 - 1. Budget Committee
No report.
 - 2. CFD Committee
No report.
- e. Board of Trustees Ad Hoc Committee Reports
 - 1. Facilities Committee
Trustee Capell provided report.
 - 2. Redistricting Committee
No report.
- f. Liaison Reports
Trustee Andruess provided the Government Relations Liaisons report.
- g. Trustee Reports
No reports.

VII. Unfinished Business

VIII. New Business

- a. Review and Approval of ALD's 2022 Operational Plan (**Action**)
District Director Nikki Winslow introduced the agenda item. The Board discussed and asked questions.
Moved by Trustee Wilkerson to approve ALD's 2022 Operational Plan. Seconded by Trustee Cervantes. Trustee Katie Clark opened floor for discussion. No discussion followed.
Roll Call Vote:
 - Trustee Andruess: Aye**
 - Trustee Capell: Aye**
 - Trustee Cervantes: Aye**
 - Trustee Wilkerson: Aye**
 - Trustee Clark: Aye****Motion passed.**
- b. Review and Approval of ALD's Bond Issuance Documents (**Action**)
 - 1. Resolution of Issuance
 - 2. Fiscal Agent Agreement
 - 3. Preliminary Official Statement with Continuing Disclosure Agreement
 - 4. Bonds Purchase Agreement

Trustee Katie Clark introduced the agenda item. The Board discussed and asked questions.

Moved by Trustee Capell to approve Resolution 2021-11. Seconded by Trustee Cervantes. Trustee Katie Clark opened floor for discussion. No discussion followed.

Roll Call Vote:

- Trustee Andruess: Aye**
- Trustee Capell: Aye**
- Trustee Cervantes: Aye**
- Trustee Wilkerson: Aye**

Trustee Clark: Aye
Motion passed.

- c. Review and Approval of Resolution 2021-12 to Extend the Provisions of Resolution 2021-05 Authorizing Remote Teleconference Meetings of the Legislative Bodies of the Altadena Library District for the Period of December 30, 2021 – January 30, 2022
(Action)

Trustee Katie Clark introduced the agenda item.

Moved by Trustee Andruess to approve Resolution 2021-12. Seconded by Trustee Capell. Trustee Katie Clark opened floor for discussion. No discussion followed.

Roll Call Vote:

Trustee Andruess: Aye
Trustee Capell: Aye
Trustee Cervantes: Aye
Trustee Wilkerson: Aye
Trustee Clark: Aye

Motion passed.

IX. Governance

- a. Election of Board Officers **(Action)**

Trustee Katie Clark opened the floor for nominations for Board Chair and Board Secretary.

Trustee Capell nominated Trustee Cervantes with support from other Trustees for Board Chair. Trustee Cervantes accepted the nomination. Trustee Clark confirms that there are no more nominations on the floor and calls to vote Trustee Cervantes as Board Chair for calendar year 2022.

Roll Call Vote:

Trustee Andruess: Aye
Trustee Capell: Aye
Trustee Cervantes: Abstained
Trustee Wilkerson: Aye
Trustee Clark: Aye

Motion passed.

Trustee Andruess nominated Trustee Wilkerson with support from other Trustees for Board Secretary. Trustee Wilkerson accepted the nomination. Trustee Clark confirms that there are no more nominations on the floor and calls to vote Trustee Wilkerson as Board Secretary for calendar year 2022.

Roll Call Vote:

Trustee Andruess: Aye
Trustee Capell: Aye
Trustee Cervantes: Aye
Trustee Wilkerson: Abstained
Trustee Clark: Aye

Motion passed.

- b. Appointment of 2022 Board Committees

Trustee Cervantes re-establishes ad-hoc committees and appointed members as follows:

- Ad-hoc Facilities Committee
 - Trustee Capell – Chair, Trustee Clark – Member

- Ad-hoc Redistricting Committee
 - Trustee Wilkerson – Chair, Trustee Clark – Member
 - Standing Committee – Budget Committee
 - Trustee Clark – Chair, Trustee Wilkerson – Member
 - Standing Committee – Community Facilities District Committee
 - Trustee Andrues – Chair, Trustee Cervantes – Member
- c. Appointment of 2022 Board Liaisons
Trustee Cervantes appointed Board Liaisons as follows:
- Friends of the Altadena Library – Trustee Wilkerson
 - Altadena Library Foundation – Trustee Clark
 - Government Relations Liaison – Trustee Andrues
- d. Board Orientation and Retreat
1. Friday, January 7, 2021 from 9:00 am to 1:00 pm

X. Announcements & Planning

- a. Correspondence
- b. Proposed Future Agenda Items

XI. Adjournment

- a. Adjourn Meeting
Trustee Clark adjourned the meeting at 6:59 pm.



MINUTES – BOARD RETREAT

Special Meeting Board of Library Trustees | Altadena Library District
Virtual – Zoom – January 7, 2022 – 9:00 a.m.

IMPORTANT NOTICE REGARDING JANUARY 7, 2022 SPECIAL MEETING

This meeting was conducted utilizing teleconference and electronic means consistent with the **State of California Executive Order N-29-20** dated March 17, 2020, regarding the COVID-19 pandemic and Altadena Library District Board of Trustees' Resolution 2021-05. The live stream of the meeting may be viewed by visiting the Altadena Library District's YouTube channel at the following URL <https://www.youtube.com/c/AltadenaLibrary>

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I. Call to order

The meeting was called to order by Trustee Rushmore Cervantes at 9:02 am.

II. Open Session

a. Roll Call

Trustee Cervantes called roll. Trustee Andruess, Trustee Capell, Trustee Clark and Trustee Wilkerson responded as present. Quorum confirmed

b. Approval/Reordering of Agenda Items

No adjustments were made.

- a. Adoption of Agenda
Moved by Trustee Clark to adopt the Agenda.
Seconded by Trustee Andrues.
Roll Call Vote:
Trustee Andrues: Aye
Trustee Capell: Aye
Trustee Clark: Aye
Trustee Wilkerson: Aye
Trustee Cervantes: Aye
Motion passed

- b. Public Comment on Non-Agenda Items
No public comment made.

III. Welcome & Opening Activity

Board Retreat Facilitator Jennifer Coyle from North Star Consulting welcomed everyone and led an opening activity and introductions.

IV. Mission of the Board

- a. Purpose and norms
- b. Future needs
- c. Goals

The Board discussed their expectations, purpose and goals. The facilitator led the Board through a SWOT analysis to identify areas for improvement and guide the discussion of Board goals for 2022.

The Board took a break around 11:00 am and reconvened at 11:23 am.

V. Action Planning

- a. Identify action to support goals
- b. Accountability
 - 1. Roles and responsibilities
 - 2. Timeframes
 - 3. Communication

The Board used the SWOT analysis to brainstorm goals.

VI. Takeaways

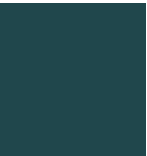

The Board discussed next steps to ensure continued work and accountability after the retreat.

VII. Announcements & Planning

- a. Correspondence
- b. Proposed Future Agenda Items

VIII. Adjournment

- a. Adjourn Meeting
Trustee Wilkerson adjourned the meeting at 1:03 pm.



**ALTADENA LIBRARY DISTRICT
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT**
**For the Fiscal Year Ended
June 30, 2021**
(With Comparative Amounts as of June 30, 2020)

NIGRO & NIGRO^{PC}

ALTADENA LIBRARY DISTRICT
For the Fiscal Year Ended June 30, 2021
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Financial Section



NIGRO & NIGRO^{PC}

A Professional Accountancy Corporation

INDEPENDENT AUDITORS' REPORT

Board of Trustees
Altadena Library District
Altadena, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and general fund of Altadena Library District as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of Altadena Library District, as of June 30, 2021, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

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

Prior-Year Comparative Information

The financial statements include partial prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2020, from which such partial information was derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a separate report dated December 15, 2021, on our consideration of the District'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 the effectiveness of the District's 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 District's internal control over financial reporting and compliance.



Murrieta, California
December 15, 2021

ALTADENA LIBRARY DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2021

Management's Discussion and Analysis (MD&A) offers readers of Altadena Library District's financial statements a narrative overview of the District's financial activities for the fiscal year ended June 30, 2021. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

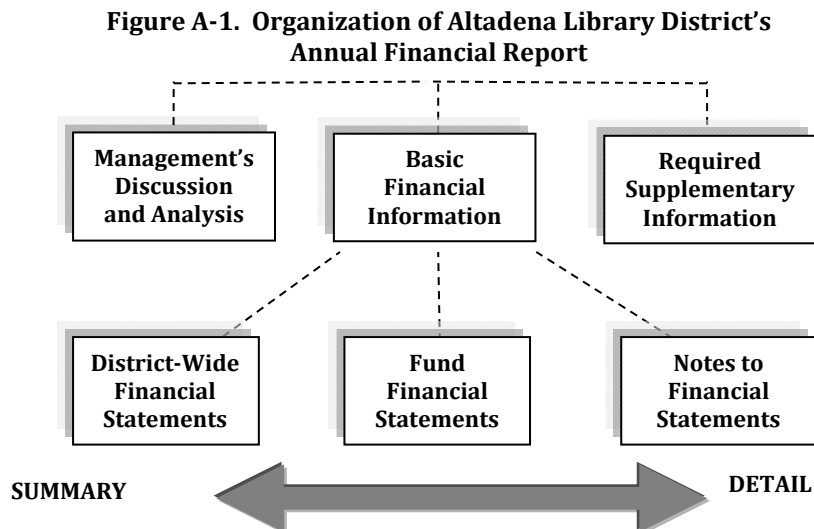
- The District's net position increased 27.67%, or \$311,210 from the prior year's net position of \$1,124,703 as a result of this year's operations.
- Total revenues from all sources increased by 10.81%, or \$423,314 from \$3,915,077 to \$4,338,391, from the prior year, primarily due to increased property tax, special assessment revenues, and operating grants and contributions.
- Total expenses for the District's operations increased by 3.54% or \$137,851 from \$3,889,330 to \$4,027,181, from the prior year, primarily due to an increase in salaries and wages costs of \$183,871 while benefits decreased by (\$92,466).

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- *District-wide financial statements* provide both short-term and long-term information about the District's overall financial status.
- *Fund financial statements* focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
 - The *governmental funds* statements tell how basic services were financed in the short term as well as what remains for future spending.

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.



ALTADENA LIBRARY DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2021

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain.

Figure A-2. Major Features of the District-Wide and Fund Financial Statements

Type of Statements	District-Wide	Governmental Fund
<i>Scope</i>	Entire District	The activities of the District that are not proprietary or fiduciary, such as donations and library programs
<i>Required financial statements</i>	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures & Changes in Fund Balances
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

ALTADENA LIBRARY DISTRICT

*Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2021*

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

District-Wide Statements

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how it has changed. Net position – the difference between the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the District's financial health, or *position*.

- Over time, increases and decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's demographics and the condition of buildings and other facilities.
- In the district-wide financial statements, the District's activities are categorized as *Governmental Activities*. Most of the District's basic services are included here, such as library services and administration. State and local programs finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law and by grantor requirements.

The District has one fund, the General Fund.

ALTADENA LIBRARY DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2021

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION

Analysis of Net Position

Table A-1: Condensed Statement of Net Position

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Change</u>
Assets:			
Current assets	\$ 4,013,795	\$ 3,815,072	\$ 198,723
Capital assets, net	<u>1,148,586</u>	<u>831,237</u>	<u>317,349</u>
Total assets	<u>5,162,381</u>	<u>4,646,309</u>	<u>516,072</u>
Deferred outflows of resources	<u>775,707</u>	<u>862,773</u>	<u>(87,066)</u>
Liabilities:			
Current liabilities	284,277	212,208	72,069
Non-current liabilities	<u>3,799,713</u>	<u>3,614,567</u>	<u>185,146</u>
Total liabilities	<u>4,083,990</u>	<u>3,826,775</u>	<u>257,215</u>
Deferred inflows of resources	<u>418,185</u>	<u>557,604</u>	<u>(139,419)</u>
Net position:			
Investment in capital assets	1,148,586	831,237	317,349
Unrestricted	<u>287,327</u>	<u>293,466</u>	<u>(6,139)</u>
Total net position	<u>\$ 1,435,913</u>	<u>\$ 1,124,703</u>	<u>\$ 311,210</u>

At the end of fiscal year 2021, the District shows a positive balance in its unrestricted net position of \$287,327 that may be utilized in future years.

ALTADENA LIBRARY DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2021

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (Continued)

Analysis of Revenues and Expenses

Table A-2: Condensed Statement of Activities

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Change</u>
Program revenues	\$ 1,398,004	\$ 1,055,026	\$ 342,978
Expenses	<u>(4,027,181)</u>	<u>(3,889,330)</u>	<u>(137,851)</u>
Net program expense	(2,629,177)	(2,834,304)	205,127
General revenues	<u>2,940,387</u>	<u>2,860,051</u>	<u>80,336</u>
Change in net position	311,210	25,747	285,463
Net position:			
Beginning of year	<u>1,124,703</u>	<u>1,098,956</u>	<u>25,747</u>
End of year	<u>\$ 1,435,913</u>	<u>\$ 1,124,703</u>	<u>\$ 311,210</u>

The statement of activities shows how the government's net position changed during the fiscal year. In the case of the District, the net position of the District increased by \$311,210 during the fiscal year ended June 30, 2021.

Table A-3: Total Revenues

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Increase (Decrease)</u>
Program revenues:			
Special assessments	\$ 880,024	\$ 849,727	\$ 30,297
Charges for services	19,429	98,789	(79,360)
Operating grants and contributions	<u>498,551</u>	<u>106,510</u>	<u>392,041</u>
Total program revenues	<u>1,398,004</u>	<u>1,055,026</u>	<u>342,978</u>
General revenues:			
Property taxes	2,880,202	2,742,000	138,202
Property taxes - redevelopment increment	51,723	47,029	4,694
Investment earnings and change in fair-value	(8,995)	53,883	(62,878)
Other revenues	<u>17,457</u>	<u>17,139</u>	<u>318</u>
Total general revenues	<u>2,940,387</u>	<u>2,860,051</u>	<u>80,336</u>
Total revenues	<u>\$ 4,338,391</u>	<u>\$ 3,915,077</u>	<u>\$ 423,314</u>

- Total revenues from all sources increased by 10.81%, or \$423,314 from \$3,915,077 to \$4,338,391, from the prior year, primarily due to increased property tax, special assessment revenues, and operating grants and contributions.

ALTADENA LIBRARY DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2021

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (Continued)

Analysis of Revenues and Expenses (Continued)

Table A-4: Total Expenses

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>(Decrease)</u>
Expenses:			
Salaries and benefits	\$ 2,071,237	\$ 1,887,366	\$ 183,871
Employee benefits	695,661	788,127	(92,466)
Materials and services	1,148,234	1,145,619	2,615
Depreciation expense	84,549	68,218	16,331
Loss on impairment of capital asset	27,500	-	27,500
Total expenses	<u>\$ 4,027,181</u>	<u>\$ 3,889,330</u>	<u>\$ 137,851</u>

Total expenses for the District's operations increased by 3.54% or \$137,851 from \$3,889,330 to \$4,027,181, from the prior year, primarily due to an increase in salaries and wages costs of \$183,871 while employee benefits expenses decreased by (\$92,466).

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The focus of the District's *governmental funds* is to provide information on current inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, the *unreserved fund balance* may serve as a useful measure of the government's net resources for spending at the end of the fiscal year.

As of June 30, 2021, the District reported a total fund balance of \$3,745,491. An amount of \$3,637,872 constitutes the District's *unassigned fund balance*, which is available for future expenditures.

GENERAL FUND BUDGETARY HIGHLIGHTS

The final budgeted expenditures for the District at year-end were \$14,175 more than actual. The variance is principally due to over budgeting capital outlay. Actual revenues were more than the anticipated budget by \$132,791, mostly due to excess property tax and operating grants and contributions revenue.

ALTADENA LIBRARY DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2021

CAPITAL ASSET ADMINISTRATION

Table A-5: Capital Assets at Year End, Net of Depreciation

	<u>Balance</u> <u>June 30, 2021</u>	<u>Balance</u> <u>June 30, 2020</u>	<u>Increase</u> <u>(Decrease)</u>
Capital assets:			
Non-depreciable assets	\$ 152,280	\$ 179,780	\$ (27,500)
Depreciable assets	2,347,773	1,924,976	422,797
Accumulated depreciation	<u>(1,351,467)</u>	<u>(1,273,519)</u>	<u>(77,948)</u>
Total capital assets, net	<u><u>\$ 1,148,586</u></u>	<u><u>\$ 831,237</u></u>	<u><u>\$ 317,349</u></u>

At the end of fiscal year 2021, the District's investment in capital assets amounted to \$1,148,586 (net of accumulated depreciation). This investment in capital assets includes structures, improvements and equipment. Major capital asset additions during the year include various ongoing structural improvements of \$42,244 and furniture and equipment totaling \$387,154.

See Note 3 for further information on the District's capital assets.

FACTORS AFFECTING CURRENT FINANCIAL POSITION

Management is unaware of any item that would affect the District's current financial position.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

The District's basic financial statements are designed to present users with a general overview of the District's finances and to demonstrate the District's accountability. If you have any questions about the report or need additional information, please contact the Library Director at (626) 798-0833.

ALTADENA LIBRARY DISTRICT*Statement of Net Position**June 30, 2021**(With Comparative Amounts as of June 30, 2020)*

	<u>ASSETS</u>	<u>2021</u>	<u>2020</u>
Current assets:			
Cash and investments (Note 2)		\$ 3,764,816	\$ 3,571,503
Accrued interest receivable		5,281	9,114
Property taxes and assessments receivable		193,879	189,990
Accounts receivable – other		38,037	40,026
Prepaid items		11,782	4,439
Total current assets		<u>4,013,795</u>	<u>3,815,072</u>
Non-current assets:			
Capital assets – not being depreciated (Note 3)		152,280	179,780
Capital assets – being depreciated, net (Note 3)		996,306	651,457
Total non-current assets		<u>1,148,586</u>	<u>831,237</u>
Total assets		<u>5,162,381</u>	<u>4,646,309</u>
	<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred amounts related to net pension liability (Note 5)		606,616	615,732
Deferred amounts related to net OPEB liability (Note 6)		169,091	247,041
Total deferred outflows of resources		<u>775,707</u>	<u>862,773</u>
	<u>LIABILITIES</u>		
Current liabilities:			
Accounts payable and accrued expenses		162,438	177,060
Accrued salaries and benefits		105,866	13,537
Long-term liabilities – due in one year:			
Compensated absences (Note 4)		15,973	21,611
Total current liabilities		<u>284,277</u>	<u>212,208</u>
Non-current liabilities:			
Long-term liabilities – due in more than one year:			
Compensated absences (Note 4)		79,864	86,446
Net pension liability (Note 5)		2,718,477	2,504,038
Net other post-employment benefits obligations (Note 6)		1,001,372	1,024,083
Total non-current liabilities		<u>3,799,713</u>	<u>3,614,567</u>
Total liabilities		<u>4,083,990</u>	<u>3,826,775</u>
	<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred amounts related to net pension liability (Note 5)		111,504	216,988
Deferred amounts related to net OPEB liability (Note 6)		306,681	340,616
Total deferred inflows of resources		<u>418,185</u>	<u>557,604</u>
	<u>NET POSITION</u>		
Investment in capital assets		1,148,586	831,237
Unrestricted		287,327	293,466
Total net position		<u>\$ 1,435,913</u>	<u>\$ 1,124,703</u>

The notes to financial statements are an integral part of this statement.

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ALTADENA LIBRARY DISTRICT*Statement of Activities**For the Fiscal Year Ended June 30, 2021**(With Comparative Amounts for the Fiscal Year Ended June 30, 2020)*

	Governmental Activities	
	2021	2020
Expenses:		
Library operations:		
Salaries and wages	\$ 2,071,237	\$ 1,887,366
Employee benefits	695,661	788,127
Materials and services	1,148,234	1,145,619
Depreciation expense (Note 3)	84,549	68,218
Loss on impairment of capital asset (Note 3)	27,500	-
Total expenses	4,027,181	3,889,330
Program revenues:		
Charges for services:		
Special assessments	880,024	849,727
Charges for services	19,429	98,789
Operating/capital grants and contributions	498,551	106,510
Total program revenues	1,398,004	1,055,026
Net program expense	(2,629,177)	(2,834,304)
General revenues:		
Property taxes	2,880,202	2,742,000
Property taxes – redevelopment increment	51,723	47,029
Investment earnings and change in fair-value	(8,995)	53,883
Other revenues	17,457	17,139
Total general revenues	2,940,387	2,860,051
Change in net position	311,210	25,747
Net position:		
Beginning of year	1,124,703	1,098,956
End of year	\$ 1,435,913	\$ 1,124,703

ALTADENA LIBRARY DISTRICT
Balance Sheet – Governmental Funds
June 30, 2021
(With Comparative Amounts as of June 30, 2020)

	<u>General Fund</u>	
	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Assets:		
Cash and investments	\$ 3,764,816	\$ 3,571,503
Accrued interest receivable	5,281	9,114
Property taxes and assessments receivable	193,879	189,990
Accounts receivable – other	38,037	40,026
Prepaid items	11,782	4,439
Total assets	\$ 4,013,795	\$ 3,815,072
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts payable and accrued expenses	\$ 162,438	\$ 177,060
Accrued salaries and benefits	105,866	13,537
Total liabilities	268,304	190,597
Fund balance: (Note 7)		
Nonspendable	11,782	4,439
Assigned	95,837	108,057
Unassigned	3,637,872	3,511,979
Total fund balance	3,745,491	3,624,475
Total liabilities and fund balance	\$ 4,013,795	\$ 3,815,072

ALTADENA LIBRARY DISTRICT*Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position**June 30, 2021**(With Comparative Amounts as of June 30, 2020)*

	<u>2021</u>	<u>2020</u>
Fund Balances – Governmental Funds	\$ 3,745,491	\$ 3,624,475
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those assets as capital assets. The net book value of capital assets is:	1,148,586	831,237
Deferred outflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred outflows of resources.	775,707	862,773
Long-term liabilities applicable to the District are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities' both current and long-term, are reported in the statement of net position as follows:		
Compensated absences	(95,837)	(108,057)
Net other post-employment benefits obligations	(1,001,372)	(1,024,083)
Net pension liability	(2,718,477)	(2,504,038)
Deferred inflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred inflows of resources.	(418,185)	(557,604)
Total adjustments	<u>(2,309,578)</u>	<u>(2,499,772)</u>
Net Position of Governmental Activities	<u><u>\$ 1,435,913</u></u>	<u><u>\$ 1,124,703</u></u>

ALTADENA LIBRARY DISTRICT*Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
For the Fiscal Year Ended June 30, 2021**(With Comparative Amounts for the Fiscal Year Ended June 30, 2020)*

	General Fund	
	2021	2020
Revenues:		
Property taxes	\$ 2,880,202	\$ 2,742,000
Property taxes – redevelopment increment	51,723	47,029
Special assessments	880,024	849,727
Charges for services	19,429	98,789
Operating/capital grants and contributions	498,551	106,510
Investment earnings and change in fair-value	(8,995)	53,883
Other revenues	17,457	17,139
Total revenues	4,338,391	3,915,077
Expenditures:		
Current:		
Salaries and wages	2,083,457	1,841,432
Employee benefits	556,286	551,804
Materials and services	1,148,234	1,145,619
Capital outlay	429,398	50,755
Total expenditures	4,217,375	3,589,610
Net change in fund balance	121,016	325,467
Fund balance:		
Beginning of year	3,624,475	3,299,008
End of year	\$ 3,745,491	\$ 3,624,475

ALTADENA LIBRARY DISTRICT*Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities**For the Fiscal Year Ended June 30, 2021**(With Comparative Amounts for the Fiscal Year Ended June 30, 2020)*

	<u>2021</u>	<u>2020</u>
Net Change in Fund Balances – Governmental Funds	\$ 121,016	\$ 325,467
Amounts reported for governmental activities in the statement of activities is different because:		
Some expenses reported in the statement of activities do not require the use of current financial resources. Therefore, those expenses are not reported as expenditures in governmental funds as follows:		
Change in compensated absences	12,220	(45,934)
Change in net pension liability	(118,071)	(226,538)
Change in net other post-employment benefits obligations	(21,304)	(9,785)
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those capitalized assets is allocated over their		
Capital outlay	429,398	50,755
Depreciation expense	(84,549)	(68,218)
Loss on impairment of capital asset	(27,500)	-
Total adjustments	190,194	(299,720)
Change in Net Position of Governmental Activities	\$ 311,210	\$ 25,747

ALTADENA LIBRARY DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

A. Description of Organization

The Altadena Library District (District) was formed on December 8, 1926, and operates under sections 19600 et seq., of the California Education Code. The main library is located at 600 E. Mariposa Street in Altadena. The branch library is located at 2659 Lincoln Avenue in Altadena and was re-opened in 1991. The District is administered by a five-member Board of Trustees.

The criteria used in determining the scope of the financial reporting entity is based on the provisions of Governmental Accounting Statements No. 61, The Financial Reporting Entity. The District is the primary governmental unit based on the foundation of a separately elected governing board that is elected by the citizens in a general popular election. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The District is financially accountable if it appoints a voting majority of the organization's governing body and: 1) It is able to impose its will on that organization, or 2) There is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. The District has no component units as of year-end.

B. Basis of Presentation, Basis of Accounting

1. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, charges for services, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The fund financial statements provide information about the District's funds. The District reports only the following governmental fund:

General Fund: This fund is used to account for all financial resources of the District.

ALTADENA LIBRARY DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation, Basis of Accounting (Continued)

2. Measurement Focus, Basis of Accounting

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

3. Revenues - Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

1. Cash and Cash Equivalents

For purposes of the statement of cash flows, the District considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents. Cash deposits are reported at carrying amount, which reasonably estimates fair value.

2. Prepaid Items

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

ALTADENA LIBRARY DISTRICT
Notes to Financial Statements
 June 30, 2021

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (Continued)

3. Capital Assets

Capital assets are stated at cost or at their estimated fair value at date of donation. It is the District’s policy to capitalize assets costing over \$5,000. The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets. The District considers library books and other media resources as a current period expense rather than a composite capital asset.

Estimated service lives for the District’s classes of assets are as follows:

Description	Estimated Lives
Buildings	50 years
Building Improvements	20 years
Furniture and Equipment	5-7 years

4. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

5. Compensated Absences

The District’s policy is to permit employees to accumulate earned but unused vacation pay benefits. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

6. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District’s California Public Employees’ Retirement System (CalPERS) plans and addition to/deductions from the Plans’ fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at the CalPERS’s website. Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (Continued)

7. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's Other Post-Employment Retiree Benefits Plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost. Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020

8. Net Position

Net position is classified into two components: investment in capital assets and unrestricted. These classifications are defined as follows:

- **Investment in capital assets** - This component of net position consists of capital assets net of accumulated depreciation.
- **Unrestricted net position** - This component of net position consists of net position that does not meet the definition of investment in capital assets.

9. Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Nonspendable: Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

Assigned: Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

Unassigned: Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

ALTADENA LIBRARY DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (Continued)

10. Fund Balance Policy

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain an unrestricted fund balance in its funds sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed, assigned and unassigned fund balances are considered unrestricted.

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels or raising assessments and fees because of temporary revenue shortfalls or unpredicted onetime expenditures.

D. Use of Estimates

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

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1, each year. Secured property taxes are levied on July 1 and are payable in two installments, on December 10 and April 10. The County of Los Angeles Assessor's Office assesses all real and personal property within the County each year.

Property tax in California is levied in accordance with Article 13A of the State Constitution at one (1%) of countywide assessed valuations. The County of Los Angeles Treasurer's Office remits an undisclosed portion of the one (1%) current and delinquent property tax collections to the District throughout the year.

F. Budgetary Accounting

An annual unappropriated budget, which establishes the total spending authority for the General Fund, is adopted by the Board of Directors just prior to the beginning of the District's fiscal year. Estimated revenue is the original estimate with modifications for new programs which are anticipated to be received during the fiscal year. Expenditures cannot legally exceed appropriations at the fund level. Appropriations for the General Fund lapse at the end of the fiscal year. The Board of Directors may authorize amendments to the budget during the year as deemed necessary. Budgeted amounts were not amended for the fiscal year ended June 30, 2021.

ALTADENA LIBRARY DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2021, consist of the following:

Description	Balance
Cash on hand	\$ 850
Deposits held with financial institutions	1,024,831
Los Angeles County Pooled Investment Fund	2,739,135
Total cash and cash equivalents	\$ 3,764,816

Demand Deposits

At June 30 2021, the carrying amount of the District's demand deposits were \$1,024,831, and the financial institution's balance was \$1,047,518. The net difference of \$22,687 represents outstanding checks, deposits-in-transit and/or other reconciling items between the financial institution's balance and the District's balance.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

Los Angeles County Pooled Investment Fund (LACPIF)

The District is a voluntary participant in the Los Angeles County Pooled Investment Fund (LACPIF) pursuant to Government Code Section 53694. The cash flow needs of participants are monitored daily to ensure that sufficient liquidity is maintained to meet the needs of those participants. At the time deposits are made, the Los Angeles County Treasurer may require the depositing entity to provide annual cash flow projections or an anticipated withdrawal schedule for deposits in excess of \$1 million. Projections are performed no less than semi-annually. In accordance with Government Code Section 27136, all request for withdrawal of funds for the purpose of investing or deposits the funds elsewhere shall be evaluated to ensure the proposed withdrawal will not adversely affect the principal deposits of the other participants. Pool detail may be obtained from the County of Los Angeles Treasurer's Office – 225 N. Hill Street – Los Angeles, CA 90012 or the Treasurer and Tax Collector's office website at www.ttc.lacounty.gov.

LACPIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers the LACPIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2021, the District held \$2,739,135 in LACPIF.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. As of June 30, 2021, the District's investment in the LACPIF was rated by Standard & Poor's as AAf/S1.

ALTADENA LIBRARY DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 2 – CASH AND INVESTMENTS (Continued)

Concentration of Credit Risk

The District's investment policy contains no limitations on the amount that can be invested in any one governmental agency or non-governmental issuer beyond that stipulated by the California Government Code. There were no investments in any one governmental or non-governmental issuer that represented 5% or more of the District's total investments except for those in the LACPIF.

NOTE 3 – CAPITAL ASSETS

Changes in capital assets for the year were as follows:

Description	Balance July 1, 2020	Additions	Deletions/ Transfers	Balance June 30, 2021
Non-depreciable assets:				
Land	\$ 77,280	\$ -	\$ -	\$ 77,280
Artwork	102,500	-	(27,500)	75,000
Total non-depreciable assets	179,780	-	(27,500)	152,280
Depreciable assets:				
Library building	1,644,544	42,244	-	1,686,788
Branch building	77,933	-	-	77,933
Furniture and equipment	202,499	387,154	(6,601)	583,052
Total depreciable assets	1,924,976	429,398	(6,601)	2,347,773
Accumulated depreciation:				
Library building	(1,085,748)	(53,075)	-	(1,138,823)
Branch building	(77,933)	-	-	(77,933)
Furniture and equipment	(109,838)	(31,474)	6,601	(134,711)
Total accumulated depreciation	(1,273,519)	(84,549)	6,601	(1,351,467)
Total depreciable assets, net	651,457	344,849	-	996,306
Total capital assets, net	\$ 831,237	\$ 344,849	\$ (27,500)	\$ 1,148,586

In 2021, the District's artwork was appraised at \$75,000 and the accounted for the valuation as a loss on impairment of capital assets of \$27,500.

NOTE 4 – COMPENSATED ABSENCES

Compensated absences comprise unpaid vacation leave which is accrued as earned. The District's liability for compensated absences is determined annually. The changes to the compensated absences balance at June 30, 2021 were as follows:

Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due Within One Year	Due in More Than One Year
\$ 108,057	\$ 147,140	\$ (159,360)	\$ 95,837	\$ 15,973	\$ 79,864

ALTADENA LIBRARY DISTRICT
Notes to Financial Statements
 June 30, 2021

NOTE 5 – PENSION PLAN

Summary

A summary of the District’s pension plan deferred outflows/inflows and net pension liability account balances for the fiscal year ending June 30, 2021 is as follows:

<u>Description</u>	<u>2021</u>
Pension related deferred outflows	\$ 606,616
Net pension liability	2,718,477
Pension related deferred inflows	111,504

A. General Information about the Pension Plans

The Plans Description Schedule

The District has engaged with CalPERS to administer the following pension plans for its employees (members):

	<u>Miscellaneous Plans</u>		
	<u>Classic Tier 1</u>	<u>Classic Tier 2</u>	<u>PEPRA Tier 2</u>
	Prior to <u>December 24, 2012</u>	On or after <u>December 24, 2012</u>	On or after <u>January 1, 2013</u>
Hire date			
Benefit formula	2.0% @ 55	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5-years of service	5-years of service	5-years of service
Benefits payments	monthly for life	monthly for life	monthly for life
Retirement age	50 - 67 & up	50 - 67 & up	52 - 67 & up
Monthly benefits, as a % of eligible compensation	1.0% to 2.0%	1.0% to 2.0%	1.0% to 2.0%
Required member contribution rates	7.000%	6.915%	7.250%
Required employer contribution rates – FY 2020	10.868%	9.150%	7.072%

Plan Description

The District contributes to the California Public Employees’ Retirement System (CalPERS), a cost-sharing multiple-employer defined benefit pension plan. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. A full description of the pension plan, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the June 30, 2019 Annual Actuarial Valuation Report. This report and CalPERS’ audited financial statements are publicly available reports that can be obtained at CalPERS’ website under Forms and Publications.

Members Covered by Benefit Terms

At June 30, 2020 (Measurement Date), the following members were covered by the benefit terms:

<u>Plan Members</u>	<u>Miscellaneous Plans</u>		<u>Total</u>
	<u>Classic Tier 1 & 2</u>	<u>PEPRA Tier 3</u>	
Active members	3	18	21
Transferred and terminated members	14	10	24
Retired members and beneficiaries	26	-	26
Total plan members	43	28	71

ALTADENA LIBRARY DISTRICT
Notes to Financial Statements
June 30, 2021

NOTE 5 – PENSION PLAN (Continued)

A. General Information about the Pension Plans (Continued)

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to Plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for nonindustrial disability benefits after five years of service. The death benefit is one of the following the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each Plan are applied as specified by the Public Employees’ Retirement Law.

Contributions

Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Contributions for the year ended June 30, 2021, were as follows:

Contribution Type	Miscellaneous Plans		Total
	Classic	PEPRA	
	Tier 1 & 2	Tier 3	
Contributions – employer	\$ 192,322	\$ 102,654	\$ 294,976

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Proportionate Share of Net Pension Liability and Pension Expense

The District’s net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2019, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019, rolled forward to June 30, 2020, using standard update procedures. The District’s proportionate share of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

ALTADENA LIBRARY DISTRICT
Notes to Financial Statements
June 30, 2021

NOTE 5 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

The following table shows the District’s proportionate share of the risk pool collective net pension liability over the measurement period for the Miscellaneous Plan for the fiscal year ended June 30, 2021:

<u>Plan Type and Balance Descriptions</u>	<u>Plan Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Change in Plan Net Pension Liability</u>
CalPERS – Miscellaneous Plan:			
Balance as of June 30, 2019 (Measurement Date)	\$ 9,544,209	\$ 7,040,171	\$ 2,504,038
Balance as of June 30, 2020 (Measurement Date)	\$ 9,602,122	\$ 6,883,646	\$ 2,718,476
Change in Plan Net Pension Liability	\$ 57,913	\$ (156,525)	\$ 214,438

The District’s proportionate share percentage of the net pension liability for the June 30, 2020, measurement date was as follows:

	<u>Percentage Share of Risk Pool</u>		<u>Change Increase/ (Decrease)</u>
	<u>Fiscal Year Ending June 30, 2021</u>	<u>Fiscal Year Ending June 30, 2020</u>	
Measurement Date	June 30, 2019	June 30, 2019	
Percentage of Risk Pool Net Pension Liability	0.064448%	0.062531%	0.001917%
Percentage of Plan (PERF C) Net Pension Liability	0.024985%	0.024437%	0.000548%

For the fiscal year ended June 30, 2021, the District recognized pension expense of \$413,045. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions made after the measurement date	\$ 294,976	\$ -
Difference between actual and proportionate share of employer contributions	-	(92,114)
Adjustment due to differences in proportions	90,792	-
Differences between expected and actual experience	140,091	-
Differences between projected and actual earnings on pension plan investments	80,757	-
Changes in assumptions	-	(19,389)
Total Deferred Outflows/(Inflows) of Resources	\$ 606,616	\$ (111,503)

ALTADENA LIBRARY DISTRICT
Notes to Financial Statements
June 30, 2021

NOTE 5 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.8 years.

An amount of \$570,560 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as a reduction to pension expense as follows:

<u>Amortization Period</u> <u>Fiscal Year Ended June 30</u>	<u>Deferred</u> <u>Outflows/(Inflows)</u> <u>of Resources</u>
2022	\$ 23,096
2023	75,777
2024	62,529
2025	38,735
Total	<u>\$ 200,137</u>

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ending June 30, 2020 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2019, total pension liability. The June 30, 2020, total pension liability was based on the following actuarial methods and assumptions:

<p>Actuarial Cost Method</p> <p>Actuarial Assumptions:</p> <p>Discount Rate</p> <p>Inflation</p> <p>Salary Increases</p> <p>Mortality Rate Table</p> <p>Post Retirement Benefit Increase</p>	<p>Entry Age Normal in accordance with the requirement of GASB Statement No. 68</p> <p>7.15%</p> <p>2.50%</p> <p>Varies by Entry Age and Service</p> <p>Derived using CalPERS' Membership Data for all Funds.</p> <p>Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter</p>
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NOTE 5 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects long-term expected real rate of return by asset class.

Investment Type ¹	New Strategic Allocation	Real Return Years 1 - 10 ²	Real Return Years 11+ ³
Global equity	50.0%	4.80%	5.98%
Fixed income	28.0%	1.00%	2.62%
Inflation assets	0.0%	0.77%	1.81%
Private equity	8.0%	6.30%	7.23%
Real assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
	100.0%		

¹ In the CalPERS's ACFR, fixed income is included in global debt securities; liquidity is included in short-term investments; inflation assets are included in both global equity securities and global debt securities.

² An expected inflation rate-of-return of 2.5% is used for years 1-10.

³ An expected inflation rate-of-return of 2.9% is used for years 11+.

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 5 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Subsequent Events

There were no subsequent events that would materially affect the results in this disclosure.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability/(asset) of the Plan as of the measurement date, calculated using the discount rate of 7.15%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15%) or 1 percentage-point higher (8.15%) than the current rate:

Plan's Net Pension Liability/(Asset)		
Discount Rate -	Current Discount	Discount Rate +
1%	Rate 7.15%	1%
6.15%		8.15%
3,996,285	\$ 2,718,476	\$ 1,662,664

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report and can be obtained from CalPERS' website under Forms and Publications.

C. Payable to the Pension Plans

At June 30, 2021, the District reported no payables for outstanding contributions to the CalPERS pension plan required for the year ended June 30, 2021.

ALTADENA LIBRARY DISTRICT
Notes to Financial Statements
June 30, 2021

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS

A. General Information about the OPEB Plan

Summary

A summary of the District’s OPEB plan deferred outflows/inflows and net pension liability account balances for the fiscal year ending June 30, 2021 is as follows:

<u>Description</u>	<u>2021</u>
OPEB related deferred outflows	\$ 169,091
Net other post-employment benefits obligation	1,001,372
OPEB related deferred inflows	306,681

Plan description

The District provides Other Post-Employment Benefits (OPEB) to employees who retire from the District and meet certain eligibility requirements. The plan is considered a single-employer plan for purposes of GASB 75. Spouses and surviving spouses are also eligible to receive benefits. Retirees may enroll in any plan available through the District’s CalPERS medical. The contribution requirements of Plan members and the District are established and may be amended by the District’s Board of Trustees.

Benefits provided

Medical coverage is currently provided through CalPERS as permitted under the Public Employees’ Medical and Hospital Care Act (PEMHCA). This coverage requires the employee to satisfy the requirements for retirement under CalPERS: either (a) attainment of age 50 (age 52, if a miscellaneous employee new to PERS on or after January 1, 2013) with 5 years of State or public agency service or (b) an approved disability retirement.

The employee must begin his or her retirement benefit within 120 days of terminating employment with the District to be eligible to continue medical coverage through the District and be entitled to the benefits described below. If an eligible employee is not already enrolled in the medical plan, he or she may enroll within 60 days of retirement, during any future open enrollment period or with a qualifying life event. In other words, it is the timing of initiating retirement benefits and not timing of enrollment in the medical program which determines whether or not the retiree qualifies for lifetime medical coverage and any benefits defined in the PEMHCA resolution. Once eligible, coverage may be Continued at the retiree’s option for his or her lifetime. A surviving spouse and other eligible dependents may also continue coverage.

As a PEMHCA employer, the District is obligated to contribute toward the cost of retiree medical coverage for the retiree’s lifetime or until coverage is discontinued. The current PEMHCA resolution provides for the District to contribute up to \$500 per month toward medical premiums for active employees or retirees and/or their eligible dependents. If the retiree’s spouse has coverage and survives the retiree, the contribution continues to the surviving spouse provided he or she is entitled to survivor benefits under the retirement plan.

ALTADENA LIBRARY DISTRICT
Notes to Financial Statements
June 30, 2021

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS (Continued)

A. General Information about the OPEB Plan (Continued)

Employees covered by benefit terms

At June 30, 2020 (Measurement Date), the following employees were covered by the benefit terms:

	<u>2020</u>
Inactive plan members or beneficiaries currently receiving benefit payments	14
Inactive plan members entitled to but not yet receiving benefit payments	1
Active plan members	<u>19</u>
Total	<u><u>34</u></u>

B. Total OPEB Liability

The District’s total OPEB liability of \$1,001,372 for the District Plan as measured as of June 30, 2020 and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs

The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry age normal, level percentage of payroll
Asset Valuation Method	Market value of assets as of the measurement date
Actuarial Assumptions:	
Discount Rate	
Long-Term Expected	
Rate of Return on Investments	5.70%
Inflation	2.50%
Payroll increases	3.00%
Healthcare Trend Rates	5.40% to 4.00%
Morbidity	CalPERS 2017 Study
Mortality	CalPERS 2017 Study
Disability	Not valued
Retirement	CalPERS Public Agency Miscellaneous
	2.0% @55, 2.0%@60 and 2.0% @62
Percent Married	25% of participants are married

ALTADENA LIBRARY DISTRICT
Notes to Financial Statements
 June 30, 2021

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS (Continued)

B. Total OPEB Liability (Continued)

District Plan

The discount rate is 5.70 percent based upon the expected return on assets.

At the time the June 2019 valuation was prepared, CalPERS determined and published expected returns shown below for CERBT Asset Allocation Strategy 3 using a building-block method and best-estimate ranges of expected future real rates of return for each major asset class (expected returns, net of OPEB plan investment expense and inflation). These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Using the District’s projected benefit cash flows and the rates of return shown below, a long-term expected return of 6.3% was determined; however, the District must use the 5.7% for the assumed trust rate of return and discount rate for the actuarial study. Expected asset returns were updated and published by CalPERS for October 1, 2019 and beyond and the expected allocation were as follows:

Asset Class	Target Allocation	LTER
Global Equities	22%	6.80%
Fixed Income	49%	3.10%
REITs	8%	5.50%
TIPS	16%	2.25%
Commodities	5%	3.50%
Total	100%	

C. Changes in the Total OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at July 1, 2020 (Measurement date July 1, 2019)	\$ 1,603,724	\$ 579,641	\$ 1,024,083
Changes for the year:			
Service cost	79,654	-	79,654
Interest	91,867	-	91,867
Change in assumptions	(29,561)	-	(29,561)
Net investment income	-	36,839	(36,839)
Employer contributions	-	128,120	(128,120)
Benefit payments	(68,120)	(68,120)	-
Administrative expense	-	(288)	288
Net changes	73,840	96,551	(22,711)
Balance at June 30, 2021 (Measurement date June 30, 2020)	\$ 1,677,564	\$ 676,192	\$ 1,001,372

ALTADENA LIBRARY DISTRICT*Notes to Financial Statements**June 30, 2021***NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS (Continued)****C. Changes in the Total OPEB Liability (Continued)****Sensitivity of the total OPEB liability to changes in the discount rate**

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

1% Decrease 4.70%	Discount Rate 5.70%	1% Increase 6.70%
\$ 1,246,570	\$ 1,001,372	\$ 804,022

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

1% Decrease 4.4%	Healthcare Cost Trend Rates 5.4%	1% Increase 6.4%
\$ 773,326	\$ 1,001,371	\$ 1,291,754

D. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2021, the District recognized OPEB expense of \$100,006. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Account Description	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions made after the measurement date	\$ 78,701	\$ -
Changes in assumptions	89,611	(24,999)
Differences between expected and actual experience	-	(281,682)
Differences between projected and actual earnings on OPEB plan investments	778	-
Total Deferred Outflows/(Inflows) of Resources	\$ 169,090	\$ (306,681)

ALTADENA LIBRARY DISTRICT
Notes to Financial Statements
June 30, 2020

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS (Continued)

D. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2021, the District reported \$78,701 of deferred outflows of resources for employer contributions made subsequent to the measurement date which will be used to reduce the net OPEB liability balance in the coming year. Amortization of the (\$216,292) of remaining deferred outflows/(inflows) of resources, net related to the net OPEB obligation is as follows:

<u>Amortization Period</u> <u>Fiscal Year Ended June 30</u>	<u>Deferred</u> <u>Outflows/(Inflows)</u> <u>of Resources</u>
2022	\$ (37,064)
2023	(38,892)
2024	(41,053)
2025	(43,877)
2026	(51,299)
Thereafter	<u>(4,107)</u>
Total	<u><u>\$ (216,292)</u></u>

NOTE 7 – FUND BALANCES

At June 30, 2021, fund balances of the District’s governmental funds were classified as follows:

<u>Description</u>	<u>Balance</u>
Nonspendable:	
Prepaid items	\$ 11,782
Assigned:	
Compensated absences	95,837
Unassigned:	
Unassigned	<u>3,637,872</u>
Total net investment in capital assets	<u><u>\$ 3,745,491</u></u>

NOTE 8 – DEFERRED COMPENSATION SAVINGS PLAN

For the benefit of its employees, the District participates in a 457 Deferred Compensation Program. The purpose of this Program is to provide deferred compensation for public employees that elect to participate in the Program. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the District is in compliance with this legislation. Therefore, these assets are not the legal property of the District, and are not subject to claims of the District’s general creditors.

ALTADENA LIBRARY DISTRICT
Notes to Financial Statements
June 30, 2021

NOTE 9 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is a member of the Special District Risk Management Authority (SDRMA), an intergovernmental risk sharing joint powers authority created to provide self-insurance programs for California special districts. The purpose of the SDRMA is to arrange and administer programs of self-insured losses and to purchase excess insurance coverage.

A. Entity	SDRMA	
B. Purpose	To pool member contributions and realize the advantages of self-insurance	
C. Participants	As of June 30, 2020 – 505 member agencies	
D. Governing board	Seven representatives employed by members	
E. District payments for FY 2021:		
Property/Liability policy	\$48,794	
F. Condensed financial information	June 30, 2020	
Statement of net position:		June 30, 2020
Total assets		<u>\$ 130,676,871</u>
Deferred outflows		<u>595,599</u>
Total liabilities		<u>70,083,643</u>
Deferred inflows		<u>246,193</u>
Net position		<u><u>\$ 60,942,634</u></u>
Statement of revenues, expenses and changes in net position:		
Total revenues		\$ 82,459,850
Total expenses		<u>(77,881,779)</u>
Change in net position		4,578,071
Beginning – net position		<u>56,364,563</u>
Ending – net position		<u><u>\$ 60,942,634</u></u>
G. Member agencies share of year-end financial position		Not Calculated

At June 30, 2021, the District participated in the liability and property programs of the SDRMA as follows:

- General and auto liability, public officials and employees’ errors and omissions: Total risk financing self-insurance limits of \$2,500,000, combined single limit at \$2,500,000 per occurrence.

ALTADENA LIBRARY DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 9 – RISK MANAGEMENT (Continued)

In addition to the above, the District also has the following insurance coverage:

- Employee dishonesty coverage up to \$1,000,000 per loss includes public employee dishonesty, forgery or alteration and theft, disappearance and destruction coverage.
- Property loss is paid at the replacement cost for property on file, if replaced within three years after the loss, otherwise paid on an actual cash value basis, to a combined total of \$800 million per occurrence, subject to a \$2,000 deductible per occurrence.
- Boiler and machinery coverage for the replacement cost up to \$100 million per occurrence, subject to a \$1,000 deductible per occurrence.
- Public official's personal liability up to \$500,000 each occurrence, with an annual aggregate of \$500,000 per each elected/appointed official to which this coverage applies, subject to the terms, with a deductible of \$500 per claim.

The District maintains workers' compensation coverage and employer's liability coverage in accordance with the statutory requirements of the State of California.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years. There were no reductions in insurance coverage in fiscal year 2021, 2020, and 2019. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2021, 2020, and 2019.

NOTE 10 – COMMITMENTS AND CONTINGENCIES

Grant Awards

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

Litigation

The District is involved in routine litigation incidental to its business and may be subject to claims and litigation from outside parties.

NOTE 11 – SUBSEQUENT EVENTS

The District has evaluated subsequent events through December 15, 2021, the date which the financial statements were available to be issued.

Required Supplementary Information

ALTADENA LIBRARY DISTRICT
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2021

	Adopted Original Budget	Revised Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property taxes	\$ 2,688,200	\$ 2,816,200	\$ 2,931,925	\$ 115,725
Special assessments	846,400	875,400	880,024	4,624
Charges for services	103,500	28,000	19,429	(8,571)
Operating grants and contributions	53,000	427,000	498,551	71,551
Investment earnings and change in fair-value	21,400	6,000	(8,995)	(14,995)
Other revenues	47,000	53,000	17,457	(35,543)
Total revenues	3,759,500	4,205,600	4,338,391	132,791
Expenditures:				
Current:				
Salaries and wages	2,038,000	2,098,000	2,083,457	14,543
Employee benefits	622,550	565,350	556,286	9,064
Materials and services	1,173,500	1,107,200	1,148,234	(41,034)
Capital outlay	120,000	461,000	429,398	31,602
Total expenditures	3,954,050	4,231,550	4,217,375	14,175
Net change in fund balance	\$ (194,550)	\$ (25,950)	121,016	\$ 146,966
Fund balance:				
Beginning of year			3,624,475	
End of year			\$ 3,745,491	

ALTADENA LIBRARY DISTRICT

*Schedule of Proportionate Share of the Net Pension Liability
For the Fiscal Year Ended June 30, 2021*

Last Ten Fiscal Years*

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Measurement Date	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability
June 30, 2014	0.022681%	\$ 1,411,297	\$ 1,173,208	120.29%	83.03%
June 30, 2015	0.021385%	1,467,863	1,025,728	143.10%	82.04%
June 30, 2016	0.022722%	2,866,172	1,186,696	241.53%	66.27%
June 30, 2017	0.023216%	2,302,407	1,126,039	204.47%	75.05%
June 30, 2018	0.023696%	2,283,423	1,164,987	196.00%	75.24%
June 30, 2019	0.024437%	2,504,038	1,089,459	229.84%	73.76%
June 30, 2020	0.024985%	2,718,476	1,359,171	200.01%	71.69%

Notes to Schedule:

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions:

From fiscal year June 30, 2015 and June 30, 2016:

GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate of 7.50% used for the June 30, 2014, measurement date was net of administrative expenses. The discount rate of 7.65% used for the June 30, 2015, measurement date is without reduction of pension plan administrative expense.

From fiscal year June 30, 2016 to June 30, 2017:

There were no changes in assumptions.

From fiscal year June 30, 2017 to June 30, 2018:

The discount rate was reduced from 7.65% to 7.15%.

From fiscal year June 30, 2018 to June 30, 2019:

There were no significant changes in assumptions.

From fiscal year June 30, 2019 to June 30, 2020:

There were no significant changes in assumptions.

From fiscal year June 30, 2020 to June 30, 2021:

There were no significant changes in assumptions.

*Fiscal year 2014 was the first measurement date year of implementation; therefore, only seven years are shown.

ALTADENA LIBRARY DISTRICT
Schedule of Pension Contributions
For the Fiscal Year Ended June 30, 2021

Last Ten Fiscal Years*

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2015	\$ 178,455	\$ (178,455)	\$ -	\$ 1,025,728	17.40%
June 30, 2016	205,245	(205,245)	-	1,186,696	17.30%
June 30, 2017	231,319	(231,319)	-	1,126,039	20.54%
June 30, 2018	248,384	(248,384)	-	1,164,987	21.32%
June 30, 2019	277,852	(277,852)	-	1,089,459	25.50%
June 30, 2020	307,552	(307,552)	-	1,359,171	22.63%
June 30, 2021	393,129	(393,129)	-	1,508,292	26.06%

Notes to Schedule:

Fiscal Year	Valuation Date	Actuarial Cost Method	Asset Valuation Method	Inflation	Investment Rate of Return
June 30, 2015	June 30, 2013	Entry Age	Market Value	2.75%	7.65%
June 30, 2016	June 30, 2014	Entry Age	Market Value	2.75%	7.65%
June 30, 2017	June 30, 2015	Entry Age	Market Value	2.75%	7.65%
June 30, 2018	June 30, 2016	Entry Age	Market Value	2.75%	7.15%
June 30, 2019	June 30, 2017	Entry Age	Market Value	2.50%	7.15%
June 30, 2020	June 30, 2018	Entry Age	Market Value	2.50%	7.15%
June 30, 2021	June 30, 2019	Entry Age	Market Value	2.50%	7.15%

Amortization Method	Level percentage of payroll, closed
Salary Increases	Depending on age, service, and type of employment
Investment Rate of Return	Net of pension plan investment expense, including inflation
Retirement Age	50 years (2.0%@55 and 2.0%@60), 52 years (2.0%@62)
Mortality	Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

*Fiscal year 2015 was the first implementation year; therefore, only seven years are shown.

ALTADENA LIBRARY DISTRICT

Schedule of Changes in the District's Net OPEB Liability and Related Ratios For the Fiscal Year Ended June 30, 2021

Fiscal Year Ended Measurement Date	Last Ten Fiscal Years*			
	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB liability:				
Service cost	\$ 79,654	\$ 93,540	\$ 85,458	\$ 82,767
Interest	91,687	108,531	104,602	97,819
Changes in assumptions	(29,561)	(282,036)	25,309	-
Differences between expected and actual experience	-	-	-	-
Benefit payments	(68,120)	(82,905)	(73,922)	(75,542)
Net change in total OPEB liability	73,660	(162,870)	141,447	105,044
Total OPEB liability - beginning	1,603,724	1,766,594	1,625,147	1,520,103
Total OPEB liability - ending	1,677,384	1,603,724	1,766,594	1,625,147
Plan fiduciary net position:				
Contributions - employer	128,120	141,905	-	215,546
Net investment income	36,839	35,124	25,154	18,767
Administrative expense	(288)	(105)	(987)	(224)
Benefit payments	(68,120)	(82,905)	(73,922)	(75,542)
Net change in plan fiduciary net position	96,551	94,019	(49,755)	158,547
Plan fiduciary net position - beginning	579,641	485,622	535,377	376,830
Plan fiduciary net position - ending	676,192	579,641	485,622	535,377
District's net OPEB liability	\$ 1,001,192	\$ 1,024,083	\$ 1,280,972	\$ 1,089,770
Plan fiduciary net position as a percentage of the total OPEB liability	40.31%	36.14%	27.49%	32.94%
Covered-employee payroll	\$ 1,492,733	\$ 1,268,278	\$ 1,387,550	\$ 1,164,987
District's net OPEB liability as a percentage of covered-employee payroll	67.07%	80.75%	92.32%	93.54%

Notes to Schedule:

Benefit Changes:

Measurement Date June 30, 2017 – There were no changes of benefits terms
Measurement Date June 30, 2018 – There were no changes of benefits terms
Measurement Date June 30, 2019 – There were no changes of benefits terms
Measurement Date June 30, 2020 – There were no changes of benefits terms

Changes in Assumptions:

Measurement Date June 30, 2017 – There were no changes in assumptions
Measurement Date June 30, 2018 – There were no changes in assumptions
Measurement Date June 30, 2019 – There were no changes in assumptions except change in discount rate
Measurement Date June 30, 2020 – There were no changes in assumptions

* Fiscal year 2018 was the first year of implementation; therefore, only four years are shown.

ALTADENA LIBRARY DISTRICT
Schedule of OPEB Contributions
For the Fiscal Year Ended June 30, 2021

Fiscal Year Ended	Last Ten Fiscal Years*			
	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Actuarially determined contribution	\$ 151,196	\$ 146,104	\$ 167,539	\$ 102,875
Contributions in relation to the actuarially determined contributions	(78,701)	(128,120)	(141,905)	-
Contribution deficiency (excess)	\$ 72,495	\$ 17,984	\$ 25,634	\$ 102,875
Covered payroll	\$ 1,537,515	\$ 1,492,733	\$ 1,268,278	\$ 1,387,550
Contributions as a percentage of covered payroll	5.12%	8.58%	11.19%	0.00%

Notes to Schedule:

Valuation Date	June 30, 2019	June 30, 2019	June 30, 2017	June 30, 2017
Methods and Assumptions Used to Determine Contribution Rates:				
Actuarial cost method	Entry Age	Entry Age	Entry Age	Entry Age
Amortization method	(1)	(1)	(1)	(1)
Amortization period	30-years	30-years	30-years	30-years
Asset valuation method	Market Value	Market Value	Market Value	Market Value
Investment rate of return	5.70%	5.70%	6.25%	6.25%
Inflation	2.50%	2.50%	2.75%	2.75%
Payroll increases	3.00%	3.00%	3.25%	3.25%
Mortality	(2)	(2)	(3)	(3)
Morbidity	Not Valued	Not Valued	Not Valued	Not Valued
Disability	Not Valued	Not Valued	Not Valued	Not Valued
Retirement	(4)	(4)	(4)	(4)
Percent Married - Spouse Support	25%	25%	25%	25%
Healthcare trend rates	5.4% to 4.0%	5.4% to 4.0%	4.00%	4.00%

- (1) Closed period, level percent of pay
- (3) CalPERS 2017 Experience Study
- (3) CalPERS 2014 Experience Study
- (4) CalPERS Public Agency Miscellaneous 2.0% @55, 2.0% @60 and 2.0% @62

* Fiscal year 2018 was the first year of implementation; therefore, only four years are shown.

Other Independent Auditors' Report



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

Board of Trustees
Altadena Library District
Altadena, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and general fund of Altadena Library District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Altadena Library District's basic financial statements, and have issued our report thereon dated December 15, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Altadena Library District's internal control over financial reporting (internal control) as a basis for designing audit procedures to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Altadena Library District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Altadena Library District'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 District's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

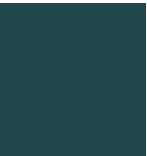

As part of obtaining reasonable assurance about whether Altadena Library District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct 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 results of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Murrieta, California
December 15, 2021



ALTADENA LIBRARY DISTRICT
Report to the Board of Trustees
For the Fiscal Year Ended
June 30, 2021

NIGRO & NIGRO^{PC}

ALTADENA LIBRARY DISTRICT
Table of Contents
For the Fiscal Year Ended June 30, 2021

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Board of Trustees
Altadena Library District
Altadena, California

We are pleased to present this report related to our audit of the financial statements of the Altadena Library District (District) as of and for the year ended June 30, 2021. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process.

This report is intended solely for the information and use of the Board of Trustees and management and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the District.

Very truly yours,

Murrieta, California
December 15, 2021

Required Communications

ALTADENA LIBRARY DISTRICT
Required Communications
For the Fiscal Year Ended June 30, 2021

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area	Comments
Our Responsibilities with Regard to the Financial Statement Audit	Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated June 1, 2021. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
Overview of the Planned Scope and Timing of the Financial Statement Audit	An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions and the account-type of areas tested. There were no changes to the planned scope and timing of our audit testwork.
Accounting Policies and Practices	<p>Accounting Policies and Practices Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. During our audit, no such circumstances were noted.</p> <p>Adoption of, or Change in, Significant Accounting Policies or Their Application Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. The District did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period.</p> <p>Significant or Unusual Transactions We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p> <p>Management's Judgments and Accounting Estimates Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgement. No such significant accounting estimates were noted or estimate applications were changed from the previous year.</p>
Audit Adjustments	Audit adjustments are summarized in the attached Summary of Adjusting Journal Entries .
Uncorrected Misstatements	We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

ALTADENA LIBRARY DISTRICT
Required Communications
For the Fiscal Year Ended June 30, 2021

Area	Comments
Discussions With Management	We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.
Disagreements With Management	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
Consultations With Other Accountants	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
Significant Issues Discussed With Management	No significant issues arising from the audit were discussed or the subject of correspondence with management.
Significant Difficulties Encountered in Performing the Audit	No significant difficulties were encountered in performing our audit.
Required Supplementary Information	<p>We applied certain limited procedures to the:</p> <ol style="list-style-type: none"> 1. Management's Discussion and Analysis 2. Budget to Actual Comparison 3. Required Pension Plan Disclosures 4. Required OPEB Plan Disclosures <p>Which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.</p>

This information is intended solely for the information and use of Board of Trustees and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Summary of Adjusting Journal Entries

ALTADENA LIBRARY DISTRICT
Summary of Adjusting Journal Entries
For the Fiscal Year Ended June 30, 2021

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 1			
To reclass RDV revenue			
4010	Current Secured	51,722.68	
4010.01	Revenue Residual		51,722.68
Total		51,722.68	51,722.68
Adjusting Journal Entries JE # 2			
To gross up payroll payable and cash			
1001	Pacific West - Checking	81,890.91	
2102	Salaries & Benefits Payable		81,890.91
Total		81,890.91	81,890.91
Adjusting Journal Entries JE # 3			
To reclass loss on disposal to depreciation expense			
7700	Depreciation Expense	2,020.43	
4925	Gain/Loss on Disposal of Asset		2,020.43
Total		2,020.43	2,020.43
	Total Adjusting Journal Entries	135,634.02	135,634.02
	Total All Journal Entries	135,634.02	135,634.02



**BOARD OF LIBRARY TRUSTEES
ADULT SERVICES REPORT FOR DECEMBER 2021**

DEPARTMENT: Adult Services

MEETING DATE: January 24, 2021

PREPARED BY: Margaret Hatanaka

LOCATION: Virtual Meeting

Art Exhibition

San Gabriel Valley native, Alice Beam, will have her photography on exhibit from December 21st - January 26th. The exhibition, *Two Valleys and Chinatown: Photos* will take you around LA and reconnect you to the intimacy of the storefronts, signage, murals, and ads that make LA feel like home.



**Meet Us at the Market
50+ visitors**

The second Wednesday of every month the Adult Services department can be found at the Altadena Farmer's Market. Seed Library of Los Angeles (SLOLA) joined us as we handed out California wildflower seed bombs. We love supporting the Altadena's Farmer's Market and are grateful to be included in this weekly family friendly gathering. Each visit allows us to make library cards for new neighbors while getting to showcase all the unique things that makes the Altadena Library District so unique, like the Curiosity Connection, the Library of Things, & our Seed Library.

Art @ the Library

December has been a busy month for Art @ the Library. We exhibited the wonderful art of Elliott Middle School & Altadena Elementary School and held their end of year Room 13 Artist Reception in the Library meadow area. The artist-in-residence, Liane Shih, put together a beautiful reception with over 60+ people in attendance.

We also have an exhibition of incredible dollhouses created by local artist Beth Fernandez. Each dollhouse is a unique and whimsical work of art. It has been pleasurable to see folks come in and become immediately enthralled in the miniature world of each handcrafted house. We are so lucky to have so many incredibly talented artists in Altadena who generously love to share their art with the community at our library.





Recurring Programs

- Crochet Club – December 18th – 3 new attendees came to the monthly Crochet Club. Staff are considering a name change for the program because some attendees are working on other needlework techniques.
- No Guilt Book club met to discuss How the One Armed Sister Sweeps Her House by Cherie Jones and Chasing the Thrill: Obsession, Death, and Glory in America's Most Extraordinary Treasure Hunt by Daniel Barbarisi.





**BOARD OF LIBRARY TRUSTEES
CHILDREN'S SERVICES REPORT FOR DECEMBER 2021**

DEPARTMENT: Youth and Family Services

MEETING DATE: January 24, 2021

PREPARED BY: Mylinh Hamlington

LOCATION: Virtual Meeting

CHILDREN'S SERVICES - Yvette Casillas, YFS Librarian

General Updates

- Youth and Family Services Librarian, Yvette Casillas has been with the library district for one year!

Programs and Services

- This month was a programming break. The team is preparing for Winter/Spring programming 2022.

Outreach

- Yvette and Aaron Kimbrell, our Innovations Librarian, brought the Curiosity Connection to Firehouse Preschool and held a mobile storytime. They read to four classes and gifted all the children Altadena Owls.

Training

- Yvette and Mylinh will be starting a training course sponsored by California Libraries Learn called "Creating Inclusive Storytime Programs." This training starts us off towards our goal of getting all public services staff trained in providing inclusive programming.
- Fin attended a two-day webinar with their Emerging California Library Leaders 2021-2022 cohort.

Children's Area and Collection

- We have completed our diversity audit of the entire children's collection. Mylinh is starting work on compiling and analyzing the results of this audit.
- Our Read with Me kits have been moved to a new location with a better organization system under the board book collection.

TEEN SERVICES – Isabelle Briggs, Teen Librarian

Programming

- Teen Services continued holding Teen Leadership Council meetings during the district wide programming break. The TLC started its new schedule of meetings every other Saturday, based on feedback from teen participants that weeknight events were harder to attend given school and homework schedules. Our meetings were focused on discussions around the “Shared Landscapes” project and favorite places in Altadena, programming updates for 2022, and ideas around redecorating and reimagining the function of the Teen Space. Seven teens participated across two meetings, including new and returning members.

Outreach

- The Teen Services Librarian took meetings with local and professional community members this month, primarily in discussion about the Teen Volunteer Program. Nic Arnzen from the Altadena Town Council came by the library to discuss a collaboration between the teen internship program he is running with the Town Council and the Teen Leadership Council at the library. Erin Tonnemacher, the Youth Services Coordinator for the East Bonner Public Library in Sandpoint, Idaho, also reached out about teen advisory groups and she and Isabelle were able to meet via Zoom to chat about teen engagement.
- The second “Shared Landscapes” pop-up event at the Altadena Farmer’s Market this month was a huge success! We had at least 50 visitors to the mobile library and received 12 submissions for the project. Most people we spoke with were actually teens and as an outreach event for this age range it was incredibly productive.

Volunteers

- Due to the programming break, there were no volunteer opportunities for teens this month outside of Teen Leadership Council meetings. A total of seven volunteer hours were logged this month. Also communicated with volunteers about upcoming program plans and got feedback on craft activities and book club recommendations.



**BOARD OF LIBRARY TRUSTEES
BOB LUCAS BRANCH REPORT FOR DECEMBER 2021**

DEPARTMENT: Bob Lucas Branch

MEETING DATE: January 24, 2022

PREPARED BY: Diana Wong

LOCATION: Virtual Meeting

BOB LUCAS LIBRARY PROGRAMS & OUTREACH

December was quiet as we were on programming hiatus and spent time the majority of the month preparing for 2022 programming. It is worth mentioning that every year around the holidays, BL staff receive gifts and sweets from patrons, the library support groups and board members. This year was no different, as we were up to our ears in chocolates, cookies, and cards filled with warm wishes.

December Highlights & Updates

- We are getting a great response to the **Community Compost Hub** with almost 60 signups from neighbors who registered to be part of the Bob Lucas Co-op. Our compost bin is seeing folks on a daily basis who are dropping off their food scraps. We have a Compost 101 event planned for early next year that the public are invited to attend to learn about composting and soil health.
- What an honor! CT 4603.02 members Chris O'Malley and Dr. Sandra Thomas recognized the Bob Lucas library and staff as *Local Heroes* at their monthly ATC meeting, commending our work related to adult literacy, the native garden and becoming a compost hub!
- I had the opportunity to facilitate a Project Ready discussion with the Adult Services team this month. It was a great opportunity for me to listen and learn about their views and thoughts on the topic of cultural humility and cultural competence.
- Our Adult Services Librarian, Margaret will be leading the Crafting group in Loma Alta Park beginning next March through June.
- The Curiosity Connection Outings--Aaron and Diana started off the month with a visit to the Farmers' Market to promote the new Community Compost hub. It was a slow evening, but we got to speak with some folks about the compost hub and signed up a family for library cards! A few days later, Aaron and our Community Partnerships Librarian, Ashley Kilian represented the Library District at the Sip & Shop event hosted by the Altadena Chamber of Commerce on December 4th! They met and engaged with tons of people at the event and talked about library happenings.



**BOARD OF LIBRARY TRUSTEES
I.T. & TECHNICAL SERVICES REPORT FOR DECEMBER 2021**

DEPARTMENT: Technical Services

MEETING DATE: January 24, 2022

PREPARED BY: David Zearbaugh

LOCATION: Virtual Meeting

- Training with Christopher has been completed. David will continue to review training materials and documentation and meet with vendors to get a deeper understanding of the ALD environment.
- IT Manager will create a schedule of regular software and hardware review in order to ensure updates and maintenance continues. Many library vendors release quarterly software updates with new features that may prove helpful to workflow. First scheduled review and update is slated for March or April.
- T.S. continues to meet with primary print materials vendor Baker and Taylor to improve processing issues and delivery delays. A test rush order has been submitted to Baker and Taylor to review order to delivery timeline. T.S is in communication with other vendors in an attempt to expedite high demand and rush order items, especially if delays continue.
- T.S. will continue cross training in February to ensure operations can continue in the event of staff taking leave or an unanticipated absence.



**BOARD OF LIBRARY TRUSTEES
FACILITIES REPORT FOR DECEMBER 2021**

DEPARTMENT: Facilities
PREPARED BY: Jonathan Arevalo

MEETING DATE: January 24, 2022
LOCATION: Virtual Meeting

Facilities Highlights for the Month of December:

- Landscape lighting was added to the east side of the main library for staff and patron safety.
- Bob Lucas Library had a Yearly Fire inspection done by L.A. County Fire Department. The Library passed inspection.
- Updating facilities standards for upcoming ALD renovations.
- Continued general maintenance of both facilities.



**BOARD OF LIBRARY TRUSTEES
ALTADENA LIBRARY FOUNDATION REPORT FOR JANUARY 2022**

REPORT: Altadena Library Foundation

MEETING DATE: January 24, 2022

PREPARED BY: Bridget Brewster, *President*

LOCATION: Virtual Meeting

Our meeting this month was primarily focused on reviewing and approving our first Operational Plan (attached). While ambitious, our plan of action is the tool we have needed to clearly identify the work we need to do as well as how we can get it done.

We reviewed a comprehensive look at our financial assets and our donor data. This is the first time we have had this comprehensive overview, which is enormously helpful as we plan another successful year supporting the library district.

Altadena resident, Ann Donahue, attended our meeting as a guest following an interview and recommendation from the Board Affairs Committee. The Board voted unanimously to invite her to serve as a Director for a 2-year term and she has accepted. She has lived in the Altadena area for more than 8 years and currently works as Media Relations Manager for Western Growers. Ann is passionate about our libraries and particularly enjoys the Bob Lucas branch, which is close to her home. An important skill-set she brings is grant research and writing. We are excited for her to join our team.

We will be looking for opportunities to host small informative gatherings in backyards, local coffee shops and restaurants to talk about what the role the Foundation plays and the important contributions of the library to our community.

I'm enormously pleased to participate on the Community Focus Group. It is so exciting to listen and share with others in the community who bring such energy and passion for this project. I'm especially impressed and grateful for the tremendous expertise of the architectural firm and the project management team . . . Altadena Library District and the community are in very good hands.



2022 GOALS

- **GOAL #1: WE GIVE – Support the Altadena Library District with a gift of \$35,000 to fund the Curiosity Connection, literacy, and community programs.**
 - Host another successful Taste of 'Dena event
 - Implement targeted campaigns to optimize existing and new donor giving
 - Pursue grants to support ALD giving goals
- **GOAL #2: WE KNOW ALTADENA – Expand the Foundation's presence in the community**
 - Establish stronger Foundation presence in Library programming
 - Engage in strategic networking to expand awareness of Foundation
 - Strengthen the Foundation's narrative in local media and marketing efforts
- **GOAL #3: WE ENGAGE OUR DONORS – Deepen the Foundation's relationship with its donors**
 - Nurture relationships with existing donors
 - Establish donor recognition and appreciation opportunities
 - Communicate regularly with donors about our work and the difference their gifts make
- **GOAL #4: WE ARE SUSTAINABLE – Focus on the long-term fiscal health and governance of the Foundation**
 - Establish procedures for giving among Board of Directors
 - Pursue grants to cover operational costs
 - Optimize investment and banking practices
 - Develop a 3-year Strategic Plan for the Foundation
 - Strengthen Board of Directors recruitment efforts and succession planning
- **GOAL #5: WE ARE ACTIVE – Equip the Foundation Board of Directors for engagement and success**
 - Promote Board education opportunities
 - Strengthen Board of Directors relationship Altadena Library District and entire supportive network
 - Map strengths of Directors to guide meaningful engagement in Foundation mission

GOAL #1: WE GIVE – Support the Altadena Library District with a gift of \$35,000 to fund the *Curiosity Connection*, literacy, and community programs.

OBJECTIVES	TACTICS	WHO IS RESPONSIBLE?	RESOURCES REQUIRED	TIMELINE	PERFORMANCE INDICATORS
Host another successful Taste of 'Dena event	Take stronger lead in event coordination and logistics	Taste of 'Dena Committee	\$5,000 unofficially budgeted for TOD implementation? (based on prior spending), community volunteers	Event Date: September 24, 2022	... Net \$28,000 from Taste of 'Dena efforts (sponsorships, tickets, silent auction, wine pull)
	Solicit at least 150 registrations		Network for Good email blasts, printed collateral	Registration opens in July	
	Implement a robust silent auction with a return exceeding \$8,000		Mailing, Network for Good auction software, space for storage of gifts	Mailing in February, followup and pickup through spring and summer	
	Solicit sponsorships exceeding \$10,000		Mailing, personal outreach time	Mailing in April, outreach through spring and summer	
	Sell \$2,000 in Wine Pull		At least 100 bottles of donated wine, time to wrap wine	Reach out to John Merriam in early spring, solicitations as needed throughout spring and summer	
Implement targeted campaigns to optimize existing and new donor giving	Implement at least two appeals (direct mail and email) throughout the year	Development, Foundation Manager	\$200 Postage, \$100 mailing supplies,	First: April 2022 Second: Year-End (to LYBUNT)	... 2022 Gifts/Donations total at least \$10,000
	Launch campaign to introduce Endowment	Development, Foundation Manager	TBD	Ongoing	
	Develop new ways to capture donations (i.e. at Library programs)	Development, Foundation Manager	TBD	Ongoing	
	Launch first peer-to-peer campaign	Development, Foundation Manager	Network for Good fundraising pages, email blasts, networking time	Introduce: March 2022 Checkpoints: Quarterly newsletters	... Sign up at least 10 Community Fundraisers ... Introduction of at least 50 new donors
Pursue grants to support ALD giving goals	Develop Case for Support	Development, Foundation Manager	Writing skills	Done by end of January 2022	... Case for Support embedded in Board Handbook and on Board portal for regular use
	Research grant opportunities and regularly present findings to Development Committee	Foundation Manager	Time for research	Ongoing	... Increased awareness of relevant grantmakers in area
	Apply for grants as appropriate	Development, Foundation Manager	Grantwriting skills, research	Ongoing	... Raise at least \$5,000 in grants to support ALD goals

GOAL #2: WE KNOW ALTADENA – Expand the Foundation's presence in the community.

OBJECTIVES	TACTICS	WHO IS RESPONSIBLE?	RESOURCES	TIMELINE	PERFORMANCE INDICATORS
<i>Establish stronger Foundation presence in Library programming</i>	Work with library staff to identify opportunities for engagement throughout the year and to share with Board of Directors	Foundation Manager	Time	Begins January 2022 Ongoing	... Board of Directors is aware of opportunities throughout the year
	Directors attend library community pop-up events with Curiosity Connection	All Board	Time, training	Ongoing	... Directors attend library events in official Foundation capacity
	Support Library of Community Experts and asset mapping	Board President	Time, networking	Ongoing	... Directors make introductions to experts in their network to library staff
<i>Engage in strategic networking to expand awareness of Foundation</i>	Host quarterly backyard conversations for small groups of potential and existing donors	Development	Time, venue, \$3,000 line item in budget for Special Events	February, May, August, November?	... Introduction of at least 3-5 potential donors per event
	Directors attend local community meetings on behalf of Foundation	All Board	Time	Monthly	... Directors engaged in/members of at least 5 community organizations
	Introduce 5 new people per Director to the Foundation	All Board	Time, Network for Good	Ongoing Basis, Deadline: End of Year	... At least 60 new Altadenans entered in Foundation database
<i>Strengthen the Foundation's narrative in local media and marketing efforts</i>	Collect donor stories and stories of effectiveness	Foundation Manager	Time, networking	Highlighted in quarterly e-blasts (January, April, July, November)	... Collection of at least 12 donor stories throughout the year for use in marketing efforts
	Engage in targeted outreach to local media outlets to tell Foundation story throughout the year	Development	Writing skills, media contacts, Foundation Manager	Ongoing	... At least 2-4 stories shared about Foundation efforts (outside of Taste of 'Dena promo)

GOAL #3: WE ENGAGE OUR DONORS – Deepen the Foundation's relationship with its donors.

OBJECTIVES	TACTICS	WHO IS RESPONSIBLE?	RESOURCES	TIMELINE	PERFORMANCE INDICATORS
	One-on-one "coffees" with Directors and existing donors (10 donors per Director throughout the year)	All Board	Time, finances, identifying reports from Network for Good	Ongoing	... Donors feel more connected to Foundation mission ... Lapsed donors start giving again ... Active donors sign up for recurring giving

<i>Nurture relationships with existing donors</i>	Phone call acknowledgements and invitations from Board of Directors	All Board	Time, reports from Network for Good	Within 48 hours of gift for acknowledgment; Within 2 months prior to event for invitations	... All donors receive personal call after giving ... Engagement is tracked in Network for Good
	Processing donor acknowledgement letters promptly	Foundation Manager	Mailing supplies, Network for Good	Mailed within 48 hours of gift	... All donors thanked promptly
	Incorporate better donation reporting into regular communication with Board	Foundation Manager	Network for Good	Regular Board of Directors Meetings	... Fundraising report incorporated into every Board of Directors meeting by Foundation Manager
<i>Establish donor recognition and appreciation opportunities</i>	Host donor appreciation event	Development	Time, venue, \$3,000 line item in budget for Special Events	Done in May 2022	TBD
	Research and implement promotional giveaways into acknowledgments (yard signs, bumper stickers, etc.)	Foundation Manager	Budget	Ongoing	... Donors of certain levels participate in passive promotion of ALD/ALF after giving
	Establish and implement opportunities for more in-depth donor recognition	Development	TBD	TBD	TBD
<i>Communicate regularly with donors about our work and the difference their gifts make</i>	Publish quarterly newsletters to donors about Foundation updates and stories	Foundation Manager	Development Committee, writing skills, photos	Highlighted in quarterly e-blasts (January, April, July, November)	... Increase donor retention (need statistics to make measurable)

GOAL #4: WE ARE SUSTAINABLE – Focus on the long-term fiscal health and governance of the Foundation.					
OBJECTIVES	TACTICS	WHO IS RESPONSIBLE?	RESOURCES	TIMELINE	PERFORMANCE INDICATORS
<i>Establish procedures for giving among Board of Directors</i>	Codify Board of Directors "Give AND Get" policy for Board handbook	Executive Committee, Board Affairs, Finance	Time, policy writing, approval of Board	Done by February 2022	... Give and Get Policy approved by Board and incorporated into Board Handbook and orientation
	Directors each "Give AND Get" an annual total of \$1,000	Finance	Personal finances, networking to solicit gifts	Due by end of December 2022	... Budgeted income of \$7,000 for Board Giving is exceeded
	Track "Give and Get" for Board of Directors and provide quarterly updates on progress	Foundation Manager	Network for Good	Quarterly	... Directors are aware of their Give and Get status throughout the year
	Research grant opportunities and regularly present findings to Finance Committee	Finance	Time for research	Ongoing	... Increased awareness of relevant grantmakers in area

Pursue grants to cover operational costs	Apply for grants as appropriate	Finance, Development, Foundation Manager	Grantwriting skills, research	Ongoing	... Reduction in currently budgeted pull from reserves ... Little to no required reserves in future budgets to fund operations
Optimize investment and banking practices	Seek expert financial advice for accounting, tax, and investments	Finance	Fees, research	Done by May 2022	... Foundation has engaged a tax professional to process annual taxes ... Foundation has identified and formed a relationship with a financial advisor to guide best practices
Develop a 3-year Strategic Plan for the Foundation	Focus year-end planning retreat	Executive Committee, Board Affairs	4+ hours together as a Board, possible Consultant	Done by end of year	
Strengthen Board of Directors recruitment efforts and succession planning	Host quarterly Community Huddle for Board recruitment	Board Affairs	TBD	TBD	... Established network of interested individuals in Board service
	Intentionally recruit candidates with needed skillsets as determined to fill Board to full capacity, including business finance, investment, and accounting expertise as well as strong community relationships	Executive, Board Affairs	Time, community partnerships	TBD	... Board at full capacity (15 people) ... New individuals fulfill needed skillsets
	Creative effective Board orientation	Board Affairs	Board Handbook, Foundation Manager	Within first quarter	... Completion of standardized Board orientation procedures and documentation
	Establish Officer Succession plan	Board Affairs	TBD	TBD	... Board-approved Officer Succession plan in place

GOAL #5: WE ARE ACTIVE – Equip the Foundation Board of Directors for engagement and success.					
OBJECTIVES	TACTICS	WHO IS RESPONSIBLE?	RESOURCES	TIMELINE	PERFORMANCE INDICATORS
Promote Board education opportunities	Inform Directors of conferences, webinars, and local trainings	Board Affairs, Foundation Manager	Research time	Include in monthly Foundation report	... Each Director completes one educational opportunity per year
Strengthen Board of Director relationship with Alameda	Directors attend monthly ALD all-staff meeting on a rotating basis	All Board	Time	Monthly	... Directors know more of library staff
	Invite library staff to an informal, annual social opportunity with Foundation	Executive, Foundation Manager	Time, venue, \$3,000 line item in budget for Special Events	Done in early August 2022	... Stronger relationships with library staff

Relationship with Antiquarian Library District and entire supportive network	Implement an annual shared potluck for Foundation Board of Directors and Friends Board	Executive, Foundation Manager	Time, venue, \$3,000 line item in budget for Special Events	Done in end of May 2022	... Deeper social relationship with Friends
	Presence at quarterly Leadership meetings and monthly FOAL Board meetings	Board President	Time	Monthly	... Strengthened communication and relationship with ALD and Friends
Map strengths of Directors to guide meaningful engagement in Foundation mission	Implement annual planning retreat for Board of Directors (with a focus on long-term Strategic Planning)	Executive, Board Affairs	Time, venue, facilitator, \$3,000 line item in budget for Special Events	Done in November 2022	... High attendance at annual planning retreat with successful output (approved budget, updated officers, operational plan for the year)
	Quarterly assessments of directors' commitment and participation	Board Affairs	Time	Quarterly	... Strong commitment and confidence as demonstrated in year-end Board survey
	Host annual Board of Directors year-end gathering to honor outgoing directors and welcome new directors	Board Affairs	Time, venue, \$3,000 line item in budget for Special Events	Done in November 2022	... Event hosted in November

DEVELOPMENT REPORT	Prepared by Foundation Manager
REPORT DATE:	Wednesday, January 12, 2022
FISCAL YEAR:	January 1, 2021 - December 31, 2021

Summary:	
Annual Gift to ALD:	\$ 30,000.00
Operating Expenses:	\$ 20,010.00
Amount Raised to Date:	\$ 66,794.47
Balance to Be Raised:	\$ -

Gifts	2021 Budget	2021 Actual	% of Goal
Major Gifts (\$1,000+)	\$ 18,000.00	\$ 17,957.28	99.76%
Community (Under \$999)			
Special Events (net)	\$ 22,000.00	\$ 34,837.19	158.35%
Grants	\$ 5,000.00	\$ 14,000.00	280.00%
TOTAL	\$ 45,000.00	\$ 66,794.47	148.43%

Board Giving	2021 Budget	2021 Actual
Board Gifts*	\$ 8,000.00	\$ 10,512.83
Board Gifts (Cash donations)		\$ 5,702.83
<i>*Includes total value of donations, sponsorships, in-kind, TOD registrations, and wine purchases</i>		

Gifts by Giving Level**	Gift Amount	# of Gifts	Total Per Category
Major Gifts	\$25,000.00	0	\$ -
	\$10,000.00	0	\$ -
	\$5,000.00	0	\$ -
	\$2,500.00	0	\$ -
	\$1,000.00	4	\$ 5,750.00
Community Gifts	\$500 - \$999	9	\$ 4,587.28
	\$250 - \$499	5	\$ 1,550.00
	\$100 - \$249	40	\$ 4,655.00
	up to \$100	46	\$ 1,415.00
TOTAL		104	\$ 17,957.28
<i>**Excluding grants and special event revenue/sponsorships</i>			

Gifts by Month***	One-Time	Recurring	Total	Avg/Month
January, 2021	1	3	\$ 250.00	\$ 62.50
February, 2021	5	4	\$ 790.00	\$ 87.78
March, 2021	2	3	\$ 400.00	\$ 80.00
April, 2021	3	3	\$ 325.00	\$ 54.17
May, 2021	3	4	\$ 3,050.00	\$ 435.71
June, 2021	7	3	\$ 2,862.83	\$ 286.28
July, 2021	0	3	\$ 150.00	\$ 50.00
August, 2021	1	4	\$ 750.00	\$ 150.00
September, 2021	5	3	\$ 3,395.00	\$ 424.38
October, 2021	1	3	\$ 250.00	\$ 62.50
November, 2021	1	4	\$ 300.00	\$ 60.00
December, 2021	36	3	\$ 5,434.45	\$ 139.34
TOTAL			\$ 17,957.28	\$ 171.02
<i>***Excluding special event revenue and grants</i>				

Taste of 'Dena Revenue	2021 Goal	2021 Actual	% Raised
Registrations	\$11,000.00	\$ 7,710.00	70.09%
Sponsorships	\$10,000.00	\$ 23,500.00	235.00%
Wine Pull	\$ 2,000.00	\$ 2,320.00	116.00%
Donations	\$ -	\$ 200.00	
Silent Auction	\$10,000.00	\$ 7,198.00	71.98%
TOTAL	\$33,000.00	\$ 40,928.00	124.02%

Community of Supporters		
Active Donors	198	<i>Includes TOD registrants/bidders</i>
Donors (non-TOD)	18	
Recurring Donors	4	
Lapsed Donors	230	<i>SYBUNT ("Some Year But Unfortunately Not This Year")</i>
2021 Retention Rate	47%	<i>Industry average is approx. 40%</i>
2020 Retention Rate	47%	



**BOARD OF LIBRARY TRUSTEES
DIRECTOR'S REPORT for JANUARY 2022**

DEPARTMENT: Administration

MEETING DATE: January 24, 2022

PREPARED BY: Nikki Winslow

LOCATION: Virtual Zoom Meeting

Staffing Updates:

- a) Hires/Promotions: Ashley Watts – Assistant Library Director – January 4, 2022
- b) Appointments: None
- c) Transfers: None
- d) Resignations/Retirements/Terminations: Christopher Kellermeyer - IT & Technical Services Manager – January 14, 2022



Welcome to our new Assistant Library Director!

I am so excited to introduce Ashley Watts, our new Assistant Library Director. She helped us start off the new year on a great path with her first day on January 4th. I had the privilege of working with her in Glendale prior to coming to Altadena and know her positivity, enthusiasm and experience are going to be such a wonderful addition to both the staff and management teams!

Ashley has served as the Senior Library Supervisor of Children's Services for Glendale Library, Arts & Culture since November 2019. Prior to this position, she was the Library Supervisor of the Pacific Park Library, where she created a dedicated Teen Room and implemented programs for all ages. Before moving to California in 2018, Ashley served as a branch manager in New Orleans, where she managed the collection and programming for all ages as the only librarian on staff. Ashley was also a Children's Librarian for the New Orleans Public Library system for several years, where she assisted with the day-to-day operations of her regional branch, as well as system-wide Children's Services for the 14 branches throughout the system. She also handled all outreach efforts, including providing early literacy workshops for daycares and preschools.

Ashley enjoys binge-watching TV shows, partaking in self-care activities and enjoying California weather with her husband Wayne and their 3 boys, Wayne Jr. (age 10), Ayden (9), and Austin (2).

Please help me in welcoming Ashley to the ALD Team!

Hiring Update

- Office Manager: With a limited number of applicants by the end of December, I have worked with our accountant Cindy Byerrum to post the position on California Special District Association and the California Society of Municipal Finance Officers job boards to widen the

net of potential candidates to apply. I'm hopeful we'll have an interview process performed to report to the Board at your February meeting.

Weekly COVID Testing for Staff and Back to Curbside Services

Due to the rapid rise in COVID-19 cases from the omicron variant, Administration decided to close the library on Thursday, December 30th out of an abundance of caution. This only extended being closed for the New Year's holiday by one day and also allowed us to implement weekly testing for ALL staff, regardless of vaccination status.

Through our partnership with the Aveson School of Leaders, and especially their wonderful Principal Ian McFeat, I was able to secure enough tests to have all staff tested on Monday, January 3rd and had them work from home until they received a negative test result. Most staff received their results on Wednesday, January 5th and were able to return to the buildings.

While working from home those two days, staff worked to transition us back to offering Curbside Service, which officially launched on Thursday, January 6th. We had almost 40 appointments between both buildings on that first day – staff did an excellent job of making this transition quickly and smoothly.

Patrons can call the library Monday through Saturday from 10am-6pm to set up their Curbside appointment, which includes evening appointments on Mondays and Tuesdays. Right before publishing the Board Package, management has decided to open up the buildings to the public on January 24, 2022.

COMING SOON - New Service Hours in the New Year!

We have decided to open on **January 24th**. These new service hours will be as follows:

Main Library: Monday – Tuesday: 10am – 8pm
Wednesday – Friday: 10am – 6pm
Saturday: 10am – 4pm

Bob Lucas Library: Monday – Friday: 10am – 6pm

Passport Services: Monday – Saturday: 9am – 4pm **(by appointment only)**

****This office is located in the SW corner of the Main Library Building****

These hours are very close to what we maintained pre-pandemic and are based on feedback from the patrons and our staff. If anyone has feedback on these new hours, please don't hesitate to email us at hello@altadenalibrary.org.

****Just a reminder that both libraries are closed for the Presidents Day holiday on 2/21/22.****

Meeting with Standard & Poor's for ALD Credit Rating

Once the Board of Trustees voted to approve a \$21.125 million bond issuance at their meeting on December 20, 2021, the Bond Issuance Team has been working on finalizing all necessary documents and preparing for our meeting with Standard & Poor's to get the District a credit rating. The team is composed of:

- Doug Anderson, Municipal Advisor, Urban Futures
- Mike Cavanaugh, Bond Underwriter, HilltopSecurities
- Mrunal Shah, Bond & Disclosure Counsel, Best, Best & Kreiger
- Nick Dayhoff, Special Tax Consultant, NBS

Our meeting with Standard & Poor's took place on Wednesday, January 19. I led the Power Point presentation, with assistance from some of the team to explain certain sections of the presentation. Big thanks to Mike Cavanaugh and his team for putting the Power Point together and preparing all of us to present. We are supposed to be hearing back with our credit rating in about two weeks (early February). From there, the goal would be to price the bonds in mid-February, and complete the sale in late February or early March. More information to come on this process.

Partnerships & Programming Update:

Poets Laureate

I wanted to include information again this month about the application process to become one of our two Poets Laureate this year. It has been posted on the website at <https://www.altadenalibrary.org/seeking-applicants-for-poets-laureate-2022-2024/>. If you know anyone in the local area that may be interested, please refer them to the site for more information. The deadline to apply is **February 11, 2022**.

Again, we want to offer our thanks to both **Khadija Anderson** and **Jessica Abughattas** for all of their work these past two years, including the creation of an Altadena Literary Review website for virtual submissions and consistent virtual programming. We are excited to see who the next two will be!



**BOARD OF LIBRARY TRUSTEES
FINANCE REPORT for NOVEMBER 2021**

DEPARTMENT: Administration

MEETING DATE: January 24, 2022

PREPARED BY: Nikki Winslow

LOCATION: Virtual Meeting

TITLE: Summary Report of Financial Statements for November 2021

FINANCIAL SUMMARY

The following financial reports have been prepared for the month of November 2021, which marks 42% of the fiscal year. These financial statements are unaudited.

The Revenue & Expense report for the General Fund shows year-to-date revenues of \$70,905 and year-to-date expenses of \$1,960,739, reflecting current net expenses of \$(1,889,834). The District typically receives the first major installment of property tax revenue in December, which will reduce or reverse the current fiscal year deficit.

Total cash and investments of \$2,174,665 is reported on the balance sheet. District reserve policy requires six months (50%) of operating expenses on hand, or \$1,941,850 for the current fiscal year. Reserve policy requirements are satisfied with total cash and investments as of November 2021.

GENERAL FUND MONTHLY HIGHLIGHTS

- Line 2 Property Taxes & Assessments revenue of \$43,649 from LA County.
- Line 3 Fines & Fees revenue of \$3,829 mainly due to Passport Services.
- Line 31 Facilities, Grounds & Maintenance expense of \$10,241 mainly due to payment for two months of cleaning services through Verde Facilities.
- Line 61 Library Materials had \$38,998 in expenses for a variety of library collections and formats, reaching 36% of year-to-date budgeted expenditures for materials.

CAPITAL FUND MONTHLY HIGHLIGHTS

- Line 14 CFD Project Management had \$55,778 in expenses related to the building projects. This included payments to Holmes Structures and Rachlin Partners.

FUNDING FROM SUPPORT ORGANIZATIONS

None to report.



Revenue & Expense (Unaudited)

General Fund November 2021

	November 2021	YTD	FY 2021/22 Adopted Budget	YTD Target 42%
1 REVENUES				
2 Property Taxes & Assessments*	\$ 43,649	\$ 41,437	\$ 3,748,200	1%
3 Fines & Fees	3,829	23,662	97,000	24%
4 Interest Income*	1,216	486	4,400	11%
5 Other Revenues	180	5,320	62,000	9%
6 Transfer In from Capital	-	-	299,000	0%
7 TOTAL REVENUES	48,875	70,905	4,210,600	2%
8 EXPENSES				
9 Salaries & Benefits				
10 Wages				
11 Salaried	89,193	342,747	808,500	42%
12 Hourly	60,228	431,255	1,246,200	35%
13 Total Wages	149,421	774,002	2,054,700	38%
14 Benefits, Retirement & Taxes				
15 Health Insurance - Employee	14,238	54,292	158,400	34%
16 Health Insurance - Retiree	4,765	29,827	77,000	39%
17 Dental Insurance	2,716	5,679	14,500	39%
18 Vision Insurance	410	1,877	5,000	38%
19 Life Insurance	115	576	1,600	36%
20 Workers' Compensation	-	42,354	40,300	105%
21 CalPERS Retirement (Normal Costs)	8,907	57,191	150,600	38%
22 CalPERS UAL Minimum Payment	-	197,825	197,900	100%
23 Payroll Taxes (District-Paid)	10,014	53,475	164,200	33%
24 Total Benefits, Retirement & Taxes	41,165	443,095	809,500	55%
25 Total Salaries & Benefits	190,586	1,217,097	2,864,200	42%
26 Operating Expenses				
27 Insurance (Liability, Earthquake)	-	96,571	96,100	100%
28 Utilities	2,243	27,998	61,500	46%
29 Fees	1,811	10,184	54,200	19%
30 Other Operating	8,714	44,115	77,000	57%
31 Facilities, Grounds & Maintenance	10,241	33,474	53,000	63%
32 Structures & Improvements	7,509	7,509	25,000	30%
33 Equipment, Furniture & Fixtures	-	-	15,000	0%
34 Staff Development, Training & Travel	1,210	5,902	26,500	22%
35 Advertising & Marketing	633	3,455	9,000	38%
36 Miscellaneous Expense	1,250	1,250	-	0%
37 Total Operating Expenses	32,362	229,209	417,300	55%
38 Professional Services				
39 Audit and Financial Consulting	5,272	36,080	60,000	60%
40 Legal Fees	5,242	5,614	45,000	12%
41 Consultants - Other	-	6,225	30,000	21%
42 Total Professional Services	10,514	47,919	135,000	35%



Revenue & Expense (Unaudited)

General Fund November 2021

	November 2021	YTD	FY 2021/22 Adopted Budget	YTD Target 42%
43 Information Technology (IT)				
44 Internet Service / E-Rate	-	13,122	53,000	25%
45 Technology Equipment	52	18,013	35,000	51%
46 Technology Maintenance Fees	519	16,595	25,000	66%
47 Technology Consulting	-	-	17,000	0%
48 Telecommunications	699	3,669	9,500	39%
49 Website Development	791	843	500	169%
50 Total Information Technology (IT)	2,061	52,242	140,000	37%
51 Library Materials				
52 Books	24,013	52,230	130,000	40%
53 Downloadables	10,002	24,740	69,000	36%
54 DVD's & Videogames	2,991	4,028	33,000	12%
55 Electronic Databases / Subscriptions	-	9,173	17,000	54%
56 Periodicals	-	4,385	13,500	32%
57 Audio CD	904	4,633	8,000	58%
58 Purchase Suggestions	1,011	2,911	7,000	42%
59 Library of Things	77	1,850	6,000	31%
60 Mobile Library Collection	-	-	5,000	0%
61 Total Library Materials	38,998	103,950	288,500	36%
62 Programs				
63 Adult Services	-	-	15,000	0%
64 Mobile Library	-	-	-	0%
65 Summer Reading	-	-	-	0%
66 Youth Services	26	5,525	11,000	50%
67 Teen Services	511	1,553	6,000	26%
68 Bob Lucas Branch Services	456	2,785	5,700	49%
69 Literacy Services	-	-	-	0%
70 Volunteer Services	-	210	1,000	21%
71 Total Programs	994	10,072	38,700	26%
72 Transfer Out to Capital	-	299,000	299,000	100%
73 Addition to Reserves	-	-	27,900	0%
74 TOTAL EXPENSES	276,765	1,960,739	4,210,600	47%
75 NET REVENUES / (EXPENSES)	\$ (227,890)	\$ (1,889,834)	\$ -	

**As of November 2021, property taxes & assessments and interest revenues are at 1% due to the timing of receipts and year-end reporting for cash held with the County of Los Angeles.*



Revenue & Expense (Unaudited)

Capital Fund

November 2021

	November 2021	YTD	FY 2021/22 Adopted Budget	Over / (Under) Budget	YTD Target 42%
1 REVENUES					
2 Use of Capital Reserves	-	-	299,000	(299,000)	0%
3 Transfer In From General	-	299,000	299,000	-	100%
4 TOTAL REVENUES	-	299,000	598,000	(299,000)	50%
5 EXPENSES					
6 Professional Services					
7 Audit and Financial Consulting	2,014	2,014	15,000	(12,986)	13%
8 Legal Fees	-	-	-	-	0%
9 Total Professional Services	2,014	2,014	15,000	(12,986)	13%
10 CFD Bond					
11 CFD Bond Issuance Consulting	1,000	9,100	102,000	(92,900)	9%
12 CFD Administration	-	2,811	15,000	(12,189)	19%
13 CFD Banking Fees	-	-	7,000	(7,000)	0%
14 CFD Project Management	55,778	118,010	160,000	(41,990)	74%
15 Total CFD Bond	56,778	129,920	284,000	(154,080)	46%
16 Transfer Out to General	-	-	299,000	(299,000)	0%
17 TOTAL EXPENSES	58,791	131,934	598,000	(466,066)	22%
18 NET REVENUES / (EXPENSES)	\$ (58,791)	\$ 167,066	\$ -	\$ 167,066	



Revenue & Expense (Unaudited)

YTD Donations & Grants Fund

November 2021

	Altadena Library Foundation	Friends of Altadena Library	CA Library Literacy Services	Emergency Connectivity Fund	FY 2021/22 Adopted Budget	YTD Target 42%
1 REVENUES						
2 Donations & Grants						
3 Altadena Library Foundation	\$ 15,000	\$ -	\$ -	\$ -	\$ 30,000	50%
4 Friends of the Library	-	15,000	-	-	15,000	100%
5 CA Library Literacy Services	-	-	21,648	-	20,000	108%
6 Designated	-	-	-	25,712	-	0%
7 Total Donations & Grants	15,000	15,000	21,648	25,712	65,000	119%
8 TOTAL REVENUES	15,000	15,000	21,648	25,712	65,000	119%
9 EXPENSES						
10 Wages						
11 Salaried	-	-	-	-	15,000	0%
12 Total Wages	-	-	-	-	15,000	0%
13 Operating Expenses						
14 Staff Recognition	1,337	-	-	-	4,000	33%
16 Total Operating Expenses	1,337	-	-	-	4,000	33%
16 Programs						
17 Adult Services	8,757	-	-	-	10,000	88%
18 Mobile Library	4,664	-	-	-	16,000	29%
19 Summer Reading	-	2,211	-	-	15,000	15%
20 Literacy Services	-	-	3,283	-	5,000	66%
21 Total Programs	13,421	2,211	3,283	-	46,000	41%
22 Information Technology (IT)						
23 Technology Consulting	-	-	-	1,800	-	0%
24 Technology Equipment	-	-	-	19,628	-	0%
25 Technology Maintenance Fees	-	-	-	4,284	-	0%
26 Total Information Technology (IT)	-	-	-	25,712	-	0%
27 TOTAL EXPENSES	14,758	2,211	3,283	25,712	65,000	71%
28 NET REVENUES / (EXPENSES)	\$ 242	\$ 12,789	\$ 18,365	\$ -	\$ -	



Shared Expense (Unaudited)

District Total November 2021

	YTD General	YTD Donations & Grants	YTD Combined	FY 2021/22 Adopted Budget	YTD Target 42%
1 EXPENSES					
2 Wages					
3 Salaried	342,747	-	342,747	823,500	42%
4 Hourly	431,255	-	431,255	1,246,200	35%
5 Total Wages	774,002	-	774,002	2,069,700	37%
6 Operating Expenses					
7 Staff Recognition	-	1,337	1,337	4,000	33%
8 Other Operating	44,115	-	44,115	77,000	57%
9 Total Operating Expenses	44,115	1,337	45,452	81,000	56%
10 Library Materials					
11 Books	52,230	-	52,230	130,000	40%
12 Downloadables	24,740	-	24,740	69,000	36%
13 DVD's & Videogames	4,028	-	4,028	33,000	12%
14 Electronic Databases / Subscriptions	9,173	-	9,173	17,000	54%
15 Periodicals	4,385	-	4,385	13,500	32%
16 Audio CD	4,633	-	4,633	8,000	58%
17 Purchase Suggestions	2,911	-	2,911	7,000	42%
18 Library of Things	1,850	-	1,850	6,000	31%
19 Mobile Library Collection	-	-	-	5,000	0%
20 Total Library Materials	103,950	-	103,950	288,500	36%
21 Programs					
22 Adult Services	-	8,757	8,757	25,000	35%
23 Mobile Library	-	4,664	4,664	16,000	29%
24 Summer Reading	-	2,211	2,211	15,000	15%
25 Youth Services	5,525	-	5,525	11,000	50%
26 Teen Services	1,553	-	1,553	6,000	26%
27 Bob Lucas Branch Services	2,785	-	2,785	5,700	49%
28 Literacy Services	-	3,283	3,283	5,000	66%
29 Volunteer Services	210	-	210	1,000	21%
30 Total Programs	10,072	18,915	28,987	84,700	34%
31 Information Technology (IT)					
32 Internet Service / E-Rate	13,122	-	13,122	53,000	25%
33 Technology Equipment	18,013	19,628	37,641	35,000	108%
34 Technology Maintenance Fees	16,595	4,284	20,879	25,000	84%
35 Technology Consulting	-	1,800	1,800	17,000	11%
36 Telecommunications	3,669	-	3,669	9,500	39%
37 Website Development	843	-	843	500	169%
38 Total Information Technology (IT)	52,242	25,712	77,954	140,000	295,908
39 TOTAL EXPENSES	984,382	45,963	1,030,345	2,663,900	39%



Balance Sheet (Unaudited)

District Total
November 2021

1	ASSETS		
2	Cash & Investments		
3	Cash - LA County (Operating Reserve)	\$	1,941,850
4	Cash - LA County		(67,349)
5	Checking		283,020
6	Money Market		15,766
7	Paypal		778
8	Cash on Hand		600
9	Total Cash & Investments		2,174,665
10	Other Current Assets		
11	Prepaid Items & Deposits		5,236
12	Property Tax & Assessments Receivable		4,716
13	Miscellaneous Receivable		25,395
14	Interest Receivable		-
15	Total Other Current Assets		35,347
16	Long-Term Assets		
17	Fixed Assets (Net of Depreciation)		1,148,586
18	Deferred Outflows of Resources		775,707
19	Total Long-Term Assets		1,924,293
20	TOTAL ASSETS		4,134,305
21	LIABILITIES		
22	Current Liabilities		
23	Accounts Payable		119,622
24	Credit Card (UMB)		33,717
25	Payroll and Retirement Liabilities		2,553
26	Total Current Liabilities		155,891
27	Long-Term Liabilities		
28	Vacation Payable		95,837
29	Deferred Inflows of Resources		418,185
30	Net Pension Liability		2,718,477
31	Net OPEB Liability		1,001,372
32	Total Long-Term Liabilities		4,233,871
33	TOTAL LIABILITIES		4,389,762
34	FUND BALANCE		
35	Retained Earnings		1,435,914
36	Net Revenues / (Expenses)		(1,691,371)
37	TOTAL FUND BALANCE		(255,457)
38	TOTAL LIABILITIES & FUND BALANCE	\$	4,134,305



**BOARD OF LIBRARY TRUSTEES
AD-HOC FACILITIES COMMITTEE REPORT FOR DECEMBER 2021**

COMMITTEE: Ad-hoc Facilities Committee

MEETING DATE: January 24, 2022

PREPARED BY: Rachlin Partners

LOCATION: Virtual Meeting

Since our last board meeting the team has continued our weekly Monday meetings with a focus on the following:

1. Community Focus Group – On December 14, the Community Focus Group was introduced to Anderson-Brulé Architects (ABA) and updated on the project budget and schedule. Subsequent fact-finding meetings with ABA were held on January 5 (for the Bob Lucas Memorial Branch) and January 12 (for the Main Library). The next meeting is scheduled for January 19 to review ABA’s schematic design for the Bob Lucas Memorial Branch.
2. Tier 3 Seismic Evaluation – Holmes Structures has submitted their final report, including prioritization of retrofit measures.
3. HazMat evaluation and study – Hazmat studies have been completed for both libraries. No conditions requiring immediate mitigation have been identified.
4. Offsite Facilities – a meeting has been scheduled for January 21 with local realtor Doug Colliflower to begin exploring offsite facility options.
5. Architectural Services – Agreements with ABA have been executed, and schematic design is underway.
6. Coordination with County departments – Rachlin Partners has been working with the County to get feedback on potential street parking changes. Other coordination is on hold pending kickoff with ABA. When the design is sufficiently developed, Rachlin Partners will work with the ABA to arrange a “one-stop” coordination meeting with the appropriate departments.
7. Universal Design – The committee continues to reach out to academic institutions who may be able to share their Universal Design expertise as needed. However, the committee expects ABA to utilize their own expertise to incorporate inclusive design features in the projects.
8. Main Library as Emergency Shelter – Based on feedback from the Red Cross, it is unlikely that the library would be utilized as a shelter. However, it could serve as a support location for screening or other functions. Discussions around how best to accommodate these functions are ongoing.
9. Site surveys – Rachlin Partners is obtaining quotes for utility locating and title reports for both sites, as well as a topographic survey for the Bob Lucas site.



**BOARD OF LIBRARY TRUSTEES
LIAISON REPORT FOR JANUARY 2022**

REPORT: Government Liaison

MEETING DATE: January 24, 2022

PREPARED BY: Trustee Terry Andrues

LOCATION: Virtual Meeting

California Budget Report

Governor Gavin Newsom has unveiled his 2022 State Budget proposal called the **CA Blueprint**. It expands some areas of last year's **CA Comeback Plan** and proposes additional spending in several new areas. The budget will be negotiated over the next few months as it winds its way through the Capital for a vote at mid-year. A substantial revision of the plan may occur in May as the state looks at the latest spending and revenue projections.

Thanks to Proposition 25, the state's legislators are incentivized to pass the budget by June 15 to avoid going without pay until passage occurs. The state's fiscal year begins on July 1.

Newsome provided a detailed look CA Blueprint in a 90-minute presentation on January 10, 2022. Underlined items may be of specific interest to the Altadena area.

The CA Blueprint proposes a \$286.4 billion balanced budget with a general fund of \$213.1 billion and \$34.6B in reserves. These reserves will be set aside for:

- Schools
- Operating Reserves
- Schools
- Rainy day funds
- Operating reserves
- Safety Net Reserves

Newsom stated his pledge to improve the fiscal health of the state's retirement funds. He is proposing supplemental payments of \$3.9B in 2022 for Retirement Liabilities. An additional \$8.4B will be committed over the next 4 years. Newsome declared his commitment to responsible government spending and stated that all future payments were projected to be within balanced budgets for those years.

The state forecasts a surplus of \$45.7 billion, about 86% of which is proposed on spending in 5 areas of focus:

- 1, Fighting COVID with science**
- 2. Combating climate change**
- 3. Confronting homelessness**
- 4. Tacking cost of Living**
- 5. Keeping streets safe**

--**Fighting Covid with science** receives a \$2.7 billion investment. It includes funding for more testing and vaccinations, focusing on providing these services within a maximum 30-minute commute for all Californians.

--**Combating Climate Change** receives \$22.7 billion in funding (\$7 billion more than 2021). Newsom said that California is doing far more in this area than any other state.

New proposals for climate change include:

\$2.7 billion for forest health and fire protection (including \$1.2B in new spending)

-- \$44m in community Protection

-- New office of Wildfire Protection

-- \$38 million for remote detection sensors

-- \$648 million in firefighters and equipment, including planes and helicopters
-- \$62 million for emergency response, including earthquake preparedness (with early detection technology).

-- \$750 million for drought preparedness

-- A commitment to nature-based solutions such as

- Coastal protection
- Set-aside to preserve 30% of California land for conservation
- \$175 million to prepare for extreme heat events

-- Climate on the Move is a program for oil-free transportation, with \$10B in incentives for zero emission vehicles and a variety of other oil reduction programs.

-- Develop Lithium Valley, a world class natural resource ecosystem near the Salton Sea. Newsom called this area “the Saudi Arabia of lithium reserves.”

-- **Confronting Homelessness** receives \$14B including \$12B in proposed new spending. Newsom touted progress on this goal, citing the 58,000 homeless persons taken off the streets last year through the **Homekey** and **Roomkey** projects. He promised more results in this year with a plan that he calls “the largest homeless investment in CA history.” Highlights include:

- 44,000 new housing units planned, including \$3B in behavioral Health Housing
- \$-2.75B in Hotel/Motel conversion
- \$2B in flexible aid to local governments
- \$500M in reducing encampments
- \$1.5B in “Fast Solutions”

--Tackling Cost of Living

Areas of focus are:

Healthcare

-- A cornerstone of improved healthcare affordability is a proposal for universal healthcare for all low-income persons regardless of immigration status. The implementation goal is January 2024.
-- Newsom also proposes **CAL RX**, a state program to contract with drug makers and produce insulin.

Housing

-- \$12.3B is directed to affordable housing, including \$2B this year.
-- Emphasis on accountability in existing housing programs and audit of 17 existing housing reform laws
-- Addition funds for grants and tax credits
-- Eviction protection for renters, including additional rent payments for COVID

Small business/workforce development

- a wide variety of tax credits, loan guarantees and tax relief for small businesses are included in this plan
- \$2.3B in port infrastructure included to reduce supply chain bottlenecks
- **\$750M for bicycle improvements, pedestrian safety, connecting communities project**
- \$9.1B in transportation projects, including \$4.4B for highspeed rail
- \$1.7B to the Healthcare community workforce

Education and childcare

- \$4B for complete implementation of universal Pre-K (Pre-K to 12 establishes the addition of 1 grade to the primary education system). \$1B funding for the program in year 1.
- **\$937M for Arts and Music**
- Goal of 70% statewide degree completion in higher education

Final Rule on Coronavirus State and Local Fiscal Recovery Fund

From CSDA

The U.S. Department of the Treasury issued Thursday its final rule for the American Rescue Plan Act's (ARPA) \$350 billion Coronavirus State and Local Fiscal Recovery Fund (CSLFRF).

While special districts are not eligible for direct CSLFRF funds, ARPA definitively authorizes states, counties, and cities to transfer funds that they receive to special districts. CSDA believes it is important to keep special district members informed on the latest developments so that districts can understand eligible uses of funds and determine whether a transfer request is appropriate. Accordingly, CSDA encourages special districts to communicate their eligible needs to their city, county, and state governments and request CSLFRF transfers to accommodate unmet needs. Should districts receive transfers of funds, the transferring state, county, or city would be responsible for all regulatory reporting requirements on districts' use of funds to Treasury.

More information at:

www.treasury.gov/slfrp

www.treasury.gov/wunding



**BOARD OF LIBRARY TRUSTEES
AGENDA ITEM VIII.A. FOR JANUARY 2022**

REPORT: Agenda Item VIII.a

MEETING DATE: January 24, 2022

PREPARED BY: Nikki Winslow

LOCATION: Virtual Meeting

TITLE: ALD 2021 Operational Plan Final Report

BACKGROUND: ALD embarked on a Strategic Planning process in the middle of 2019. From this plan, three Strategic Priorities were identified, which were:

- We are Curious
- We are Connectors
- We are Neighbors

The Management Team presented our ALD 2021 Operational Plan Mid-Year Update to the Board for their review and feedback their July 26, 2021 meeting. It was organized to address all three of our Strategic Priorities with clear objectives and evaluation methods for each objective. We have updated the plan for the Board's review to reflect final status of each of these goals. As you can see in the following pages, the ALD staff have accomplished most of these objectives, with some being moved to 2022 for completion.

Please see the following pages for this updated information.



Operational Plan 2021 End of Year Update

 Nikki Winslow, District Director

*Bringing PEOPLE + IDEAS together for an Altadena
where all are learning, growing, and thriving together*

Administrative Services & Facilities

Key accomplishments:

- All staff studying the Project Ready modules, improving their knowledge about race, racism, and racial equity
- Collaborating with local Scout troop in building seven Little Free Libraries and installing them
- Went through 7 RFP processes this year in coordination with the Facilities and CFD Committees and BOT to hire all consultants, including a cleaning company



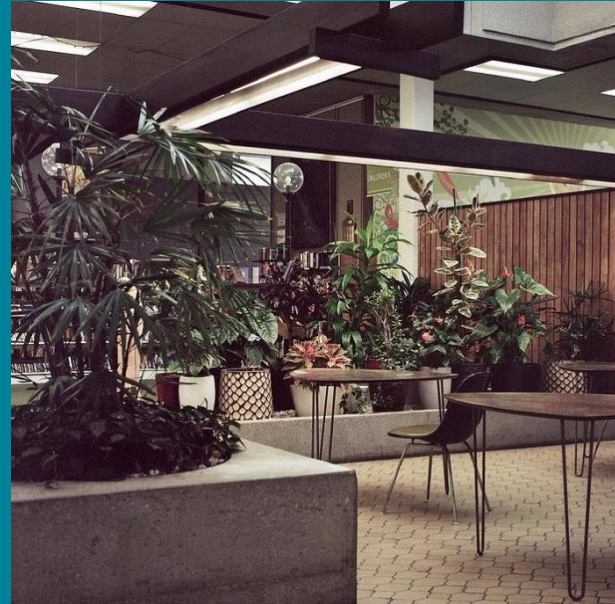
Administrative Services & Facilities

Other Key Accomplishments:

- Updated the Emergency Manual, implemented a new Collection Development Policy, and created a centralized hub for all of this information for staff

Goals to be continued in 2022:

- Updating the ALD Financial Policies
- Ongoing work related to the two building renovations



Adult Services

Key accomplishments:

- Led planning and execution of the three Inspire Harmony sessions in June
- Community Compost bin installation at Bob Lucas through grant from LA Compost
- Read Local, Shop Local: 24 active business partnerships
- Weeding of the adult collections completed



Adult Services

Goals to be completed in 2022:

- Diversity Audit: Staff has completed training and is currently developing the strategy for the audit
- Full revision and continuous updates to Information Desk Manual
- Building a community asset database



I.T. & Technical Services

Key accomplishments:

- Grant-funded \$350K I.T. infrastructure upgrade project completed at both library sites
- Received Emergency Connectivity Fund revenue to purchase 40 laptops and 16 5G Hot Spots and one year of Hot Spot Service
- Initiated partnership with myLIBRO to develop an ALD integrated app



I.T. & Technical Services

Goals to be completed in 2022:

- Collecting randomized surveys by census tract using volunteers – waiting for volunteer program to return
- Install Steelcase Thread Power to optimize library electrical infrastructure as part of the library renovations



Marketing & Community Engagement

Key accomplishments:

- Compiled report of Inspire Harmony conversations with 260 community members
- Streamlined onboarding & expanded evaluation of adult volunteers
- Acquired, wrapped and modified mobile library van. Vehicle attended 48 outings, had over 1,500 visitors & interactions, and delivered 300-400 books and zines to Little Free Libraries
- Implemented a more frequent social media schedule: IG posts tripled & FB doubled in 2021
FB engagement rose 22.5%; Youtube views and subscribers increased almost 300%



Marketing & Community Engagement

In progress/reconsidering:

- Reprioritized commitments due to staff turnover. As a result, the podcast is on hiatus, and no progress was made on the Library of Experts.
- The library has joined the ATC's Communication Committee and hopes to make Altadena Connections & calendar a stakeholder priority.
- Based on recent community feedback, we are drafting a consolidated landing page for the CFD, building projects, tax lien & Measure Z information.



Youth & Family Services

Key accomplishments:

- 13 unique Library of Things items added to the LOT collection.
- 35 Read with Me picture book kits created and circulating in English, Spanish, and French languages.
- Diversity audit of entire collection completed. Analysis and evaluation will be completed in 2022.
- Four new deposit libraries have been established in West Altadena and Pasadena with nearly 300 children's books deposited.



Youth & Family Services

Partnerships and Outreach in 2021

- Jackson Elementary School
- J3 Foundation
- Eliot Middle School
- Washington Middle School
- Pasadena Waldorf School
- Kidz Klub Pasadena
- Firehouse Preschool
- Aveson School of Leaders
- LGBTQ+ Club at John Muir High School



- Bourne Family Services
- Sycamores Child and Family Services
- Five Acres



THANK YOU!

We bring **PEOPLE + IDEAS** together for an Altadena where all are learning, growing, and thriving together





Altadena Library District Operational Plan 2021- Final Report

The following Operational Plan is reflective of the Altadena Library District’s mission, vision, and values as stated below. This document outlines a plan of action for achieving the three strategic priorities set forth in the District’s Strategic Plan so that the Altadena Libraries can continue to meet the present, future, and ever-evolving needs and interests of its diverse community.

MISSION: We bring people and ideas together

VISION: An Altadena where all are learning, growing, and thriving together

VALUES: Equity, Empathy, Innovation

STRATEGIC PRIORITIES:

*We are **CURIOUS***

We are teachers, learners, and seekers. We are interested in you, your life, your needs, and how we can help. We want to learn from and with our community, and we want to constantly develop, improve, and build our skills to serve you better. We value curiosity and are open to new ideas.

*We are **CONNECTORS***

We lead constructive collaborations and partnerships, break down barriers, connect groups of neighbors, and centralize communication to improve the quality of life for all of us.

*We are **NEIGHBORS***

We are more than eight square miles. We are neighbors helping neighbors, whether it’s on the next block or in the next city. We embody the best of our unique town and our diverse community.

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Administrative Services & Facilities – We are CURIOUS.

Objective #1: Continue professional development and coaching for all ALD Staff.				
GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Implement a monthly Staff Training Schedule including cross-training within departments.	January 2021	December 2021	Database of all training staff is completing, updated monthly.	Implemented Project READY in January 2021 as a monthly training. Cross training initiated and ongoing.
Integrate EDI concepts and training in workplans, evaluations, policy and procedure and recruitment practices.	Ongoing		Regular meetings and evaluation by the EDI Team on these processes	Management Team is working one module ahead and discussing the Project READY curriculum during individual and departmental meetings.
Maintain regular workplan meetings with supervisors and direct reports.	Ongoing		Supervisors will track staff progress using the template they prefer.	Managers have been meeting with direct reports on a weekly, monthly or bi-monthly schedule.
All staff evaluations will be completed in a timely and thorough manner.	Ongoing		ALD Evaluation Forms	Managers have been adhering to set deadlines and all evaluations have been reviewed by at least one other manager before being given to employee.
Identify staff technology knowledge gaps against common patron questions/needs to aide in development of a training plan and schedule for staff.	January 2021	Ongoing	Staff and managers will evaluate whether they were able to achieve their self-identified learning objectives.	Peer-led training for basic Excel, Word, Telephone/Chat, and E-book platforms completed in April 2021. Staff demonstrated interest in intermediate level training related to Word and Excel. Training will be offered in 2022.

Objective #2: Maintain updated Policies and Procedures.				
GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Establish a cohesive location for all Policy, Procedure, Manuals and centralized staff file management.	January 2021	May 2021	Task staff with trying to find policies or files.	Centralized file created in the intranet with all current manuals, policies, and procedures.
Complete the Emergency Policy Manual.	Started June 2020	March 2021	Review and updating done by the EAST.	Manual completed on time.
Update the Filming and Facilities Rental Policy and Fee Schedule.	January 2021	May 20201	Utilize existing policies and compare to similar facilities or organizations to create a competitive fee structure.	Updated and approved by the BOT in February 2021.

Update the ALD Financial Policies.	January 2021	June 2021	Take existing policy and compare to other Special Districts policies, sending all updates to BBK for legal compliance.	New Debt Policy established in 2021. Additional progress will continue in 2022.
Create new Collection Development Policy.	January 2021	April 2021	Aligning policy with current collection development practices, EDI principles and strategic priorities	Updated Collection Development Policy approved by Board of Trustees April 2021.
Continue updating and creation of all Library Operations policies.	Started June 2020	December 2021	Comparing our existing policies with other library systems and updating these.	The team has met their goal of presenting one policy per month for Board approval. 10 new or updated policies have been approved in 2021.
Continue to do a comparative review of similar libraries and districts to evaluate remaining policies needed at the ALD.	Ongoing		Using the policy audit provided by the previous Director, identify new policies to draft and implement.	Audit complete. All public services policies have been updated and added to.

Administrative Services & Facilities – We are CONNECTORS.

Objective #4: Prepare a plan to maintain service for the community during closure for construction.

GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Identify alternate sites to offer services and materials.	Once plans are finalized		Ongoing discussion with Management Team	In progress, dependent on renovation schedule.
Draft a plan for staff to work at alternate sites or telework during a closure.	Once plans are finalized		Ongoing discussion with Management Team	In progress, dependent on renovation schedule.

Objective #5: Continue to plan for expanded services due to COVID-19.

GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Work with Management Team to develop Telework Expectations & Remote Work Plans.	Now	Ongoing due to pandemic	Same as in-house evaluations with some minor adjustments	Completed, updating as needed.
Update our Internal Protocols and Service Model as current pandemic restrictions allow.	Now	Ongoing due to pandemic	Verify against State, County and CDC regulations and recommendations and implement accordingly.	COVID-19 Prevention Plan established with plans to update as needed.

Objective #6: Provide services outside of the existing library buildings to the community.

GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Build at least 3 little free libraries to be implemented in the community.	March 2021	December 2021	TBD	A total of seven Free Little Libraries (FLL) were built between a local Boy Scout troop and facilities. Two FLL's have been installed by the Boy Scout troop. Another FLL will be installed by a local family as a project. The final four will be installed between the L.A. County parks department, Boy Scout Troop, and facilities team.

Administrative Services & Facilities – We are NEIGHBORS

Objective #7: Establish the Community Facilities District.

GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Coordinate with a Board of Trustees Committee to establish a timeline and process for both building projects.	Once Committee established	Ongoing	Regular open meetings with the CFD Standing Committee and Adhoc Facilities Committee	Working with Capital Project Management Firm and architectural firm to renovate both libraries.
Work with our consultants to sell and cash our bonds to provide necessary funding.	January 2021	Ongoing	Include consultants in the CFD Standing Committee and Adhoc Facilities Meetings to inform the budget needed for the projects.	Bond documents approved in December 2021. Bonds will be cashed out in February/March 2022.

Objective #8: Build relationships with local organizations and businesses.

GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Identify local vendors or businesses from which we can purchase services and goods whenever possible.	Ongoing		Meet with Administrative Services Manager to evaluate which vendors currently used and identify local competitors.	Local business identified, ongoing local purchasing prioritized.
Strive to negotiate competitive pricing on all contracts or spending.	Ongoing		Less spending on goods and services	Ongoing
Partnerships with non-profit groups focused on sustainable practices.	January 2021	Ongoing	Monthly updates of program	Partnering with SLOLA and CA Master Gardeners to form a volunteer crew to help with on-going maintenance of gardens at both branches. Collaborating with Arlington Gardens to administer the Green Spaces grant. Composting program initiated November 2021.
Have facilities staff assist and lead outdoor how-to projects.	March 2021	Ongoing	Monthly updates	The facilities team assisted both the Bob Lucas and main library's gardening projects by demonstrating the proper use of power and manual tools to complete those projects.

Adult Services – We are CURIOUS.

Objective #1: Build a comprehensive Community Asset Map for Altadena.

GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Complete mapping of existing community connections and identify gaps in our current network.	Oct 2020	February 2021	Review and additions of content by all library staff	Mapping complete. Migration of Community asset data into Zoho complete. Next steps to be determined.

Objective #2: Achieve greater organizational clarity through improved internal information resource management.

GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Full revision and continuous updates to Information Desk Manual (Includes Circulation and Reference) The manual will be created with an anti-discriminatory lens, to ensure the services we provide are equitable.	January 2021	Ongoing (First evaluation in May 2021)	Practicing work from manual from start to finish Staff review of processes and procedures to solicit accurate and most current practices	Children's desk manual has been completed, work on district wide desk manual is ongoing.

Objective #3: Our role is in service to the interests, curiosity, and challenges of each patron.

GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Work with Marketing & Community Engagement Manager to develop content and opportunities for online engagement of diverse populations.	January 2021	Ongoing (Initial review in June 2021)	Social media and website analytics, patron feedback	Ongoing goal, upcoming planned community survey will contribute to this goal.
Complete weeding of the adult collections in anticipation of building closures.	January 2021	Ongoing	Koha reports, patron feedback	Ongoing as we move closer to building renovations.
Perform a diversity audit of the adult collection.	April 2021	October 2021	Discussions with EDI team collection development subcommittee throughout the process	Staff training is ongoing and are currently developing the strategy for the audit.
Enhance ESL instruction with a dedicated component to practice listening and speaking in English.	January 2021	Ongoing	Ongoing assessment with literacy staff and volunteers.	Beginning and Advanced Conversation Groups established in January 2021. Programs are scheduled to continue in 2022.

Adult Services – We are CONNECTORS.

Objective #4: Utilize Community Asset Map for a more connected Altadena.

GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Use Community Asset Map to connect neighbors (individuals, businesses and institutions), thereby helping them realize their aspirations.	February 2021	Ongoing (Progress to be evaluated every quarter)	Tracking requests for connections and evaluating the success rate of referrals through ongoing conversations	Work on this project is continuing into 2022.

Utilize Community Asset Map to grow Adult Literacy Program by recruiting learning and tutors.	March 2021	Ongoing	Ongoing communication with partner organization to assess partnership relevance for both parties	Increase in ESL participants directly related to the canvassing of flyers.
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Objective #5: Our partnerships with individual community members and local organizations work to enhance the user experience.

GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Implement customer service expectations that include organically learning about patron aspirations, needs, and obstacles. (Can be done via phone, chat and email during COVID-19).	January 2021	Ongoing	Thematic tracking of aspirations, concerns, issues and obstacles in weekly Adult Services meetings	Staff is more familiar with the Harwood approach and is discussing ways to solicit community input during day-to-day interactions.
In collaboration with the Marketing & Community Engagement Manager, staff will initiate (and be responsive to) community engagement opportunities.	January 2021	Ongoing (Progress to be evaluated every quarter)	Systematic documentation of staff experiences during engagement, including thematic tracking of the aspirations, concerns, issues and obstacles voiced by community	Staff participated in the three Inspire Harmony sessions in June. Report presented to the Board of Trustees August 2021.
Partner with Arlington Garden to establish community compost hub at the Bob Lucas Library.	Spring 2021	Ongoing	Monthly tracking of number of participants using compost bin	Community Compost Bin project initiated November 2021. Signups near maximum capacity as of January 2022. Library buildings are registered participants.

Adult Services – We are NEIGHBORS

Objective #6: Develop and grow Read Local, Shop Local!

GOALS	START	END	EVALUATION METHOD	FINAL REPORT
10 thriving business partnerships by June 2021.	December 2020	June 2021 (Evaluation)	Interactions with businesses Track how many library users are using the program.	24 active business partnerships. Surpassed initial goal by 140%.
Leverage the benefits of the rewards card to entice more people to sign up for library cards and convert digital cards to physical cards.	January 2021	June 2021	Koha statistics, possible survey	Analysis on hold. Survey of businesses needed.

<i>Read Local</i> by partnering with local publishers and writers. Establish an equitable and innovative way to engage the community around literacy, reading and self-expression.	Planning starts spring 2021	Fall/Winter 2021	Number of participants, qualitative assessment involving both partners and participants	Project currently on hold.
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Objective #7: Creative opportunities for neighbors to come together around a shared purpose.

GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Creation of a community zine, created by and for our community.	December 2020	March 2021	Participation level and popularity of final product. Qualitative assessment involving creators and readers.	Created and published September 2021. Over a dozen creators participated in the project.
Explore solutions for outdoor programming and other COVID-19 compatible opportunities.	January 2021	December 2021	Participation levels and qualitative assessment.	Outdoor programming initiated June 2021 and is ongoing.
Leverage Community Asset Map to identify and support existing community activities that align with the library's vision and strategic priorities.	February 2021	December 2021	Assessing experience of community partners and library staff.	Community Asset Map program and implementation will be re-assessed in 2022.
Continue building the Library of Things collection.	January 2021	December 2021	Circulation statistics, qualitative assessment through building relationships with user base	Added jigsaw puzzles, game consoles, graphing calculators, sensory resources and multimedia tools to the LoT collection. Collection relocated at Main branch to increase visibility and Bob Lucas branch began circulating a selection of items.
Introduce monthly hands-on learning experiences related to the Demonstration Garden at the Bob Lucas Library. <i>COVID Contingency - Offer virtual pre-recorded programs</i>	March 2021	June 2021	Attendance and qualitative assessment	Bob Lucas offered 5 outdoor, hands-on programs that explored topics on nutrition, health, native plants, seasonal gardening and soil health. From the Garden programs will continue into the next calendar year.

I.T. & Technical Services – We are CURIOUS

Objective #1: Acquire information about our community to guide operations and continue to implement novel technology.				
GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Work with Administrative Assistant to create a duplicable system of collecting randomized surveys by census tract using volunteers.	March 2021	September 2021	Quantities attained must be adequate to achieve 95% confidence interval or higher.	Census tracts have been identified. In a holding pattern until Volunteer Program reboots.
Acquire Makerbot Method via grant funding to support 3D printing services.	January 2021	December 2021	N/A	Further research required to identify innovative technology equipment.

I.T. & Technical Services – We are CONNECTORS.

Objective #2: Expand technology access for all and foster relationship building through shared technology resources.				
GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Implement Project All-In-One, facilitation of 5G as a public utility through library resources.	January 2021	December 2021	Correspondence between CSL, Crown Castle, ATC, ALD, and other players	Determined to not be feasible at this time due to price barriers to entry and inadequate vendor infrastructure.
Install Steelcase Thread Power to optimize library electrical infrastructure.	January 2021	September 2021	Planning, Funding, and Installation	On hold.
Integrate technology systems with community partners under single licensing umbrellas to reduce cost for all community organizations.	January 2021	December 2021	Quantity of Software Relationships	Determined to not be feasible at this time due to resource limitations.
Provide software on public systems to support local schools and organizations in coordination with the Youth & Family Services department.	January 2021	December 2021	Contact Organizations and Determine Feasibility	On hold due to COVID-19.

I.T. & Technical Services – We are NEIGHBORS.

Objective #3: Bolster operational efficiency and stewarding of taxpayer dollars.				
GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Explore drone delivery of materials and implement test flights to improve services to homebound community and increase accessibility to library resources.	January 2021	September 2021	Compare to existing distribution chains' operational efficiency and end user satisfaction.	New manager will review and assess.

Marketing & Community Engagement – We are CURIOUS.

Objective #1: Engage with Altadena to determine updated aspirations and needs of the community, post-COVID- 19, to guide both library operations and to share with fellow local stakeholders.				
GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Implement a Community Conversations initiative to assess aspirations, needs, and action priorities of community, especially as it relates to the upcoming building renovations.	January 2021	May 2021	Attendance numbers of meetings Quality of data collected and applicability to overall library knowledge	Altogether 260 community members participated in 3 Community Conversations between January 1 through June 30.
Compile reports of both Community Conversations to share with community partners and use internally.	May 2021	June 2021	-	Report has been completed and is available for internal use.
Facilitate a series of engagements or support existing efforts to address key issues that arose in the conversations.	June 2021	November 2021	Number of engagements Depth of relationships with community groups working on the identified issues	Staff turnover and the ongoing pandemic forced us to reconsider the timing of events. A Community Engagement Librarian has been added to the staff.

Objective #2: Inspire curiosity through strategic partnerships and collaborative community engagement opportunities.

GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Continue to foster balanced, collaborative relationship with Altadena Town Council and Altadena Historical Society around Hidden Histories initiative, resulting in engaging events that illuminate stories of the Altadena community.	January 2021	December 2021	Number of events Surveys collecting feedback from participants and guests at events Views on both landing page and recordings of events	We met with Hidden Histories team and have identified opportunities for engagement. Unfortunately, staff turnover and the ongoing pandemic forced us to reconsider the timing. The Hidden Histories landing page received 181 views in 2021.
Implement a regularly posted podcast featuring stories of Altadenans to share Altadena history and experiences.	January 2021	December 2021	Publication schedule Number of plays/downloads	The podcast adhered to monthly publication schedule for the first half of 2021 with an average of 248 plays/downloads (combined). Staff turnover resulted in reprioritization, and the podcast went on hiatus in August.

Marketing & Community Engagement – We are CONNECTORS.

Objective #3: Provide a digital, centralized hub of digital resources, news, and stories.

GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Engage volunteer and stakeholder support to make Altadena Connections more sustainable and utilized by more of the community.	January 2021	Ongoing	Usage of staff time Amount and quality of volunteer and stakeholder engagements in the process Size of Altadena Connections email list	The library has joined the Altadena Town Council’s recently formed Communication Committee and is working to make the Altadena Connections and community calendar a shared priority for stakeholders. Email lists for Altadena Connections grew 30% in 2021.

Utilize social media and networking to establish Community Calendar as a central hub of Altadena events and the go-to source for community engagements.	April 2021	Ongoing	Monthly views Amount of community submissions	See previous goal update.
Form a network of volunteer experts to make up a Library of Experts for use by individuals and community groups.	February 2021	Ongoing	Tracking requests for connections and evaluating the success rate of referrals through ongoing conversations	No update, forced to reprioritize due to staff turnover.

Objective #4: Streamline internal marketing processes and expand digital marketing presence.

GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Hire a Marketing & Technology Assistant to support the marketing function and infrastructure.	January 2021	TBD	-	Decision was made to hire an Innovations Librarian to support Marketing & Community Engagement instead.
Implement a more regular posting schedule for social media that incorporates all accounts.	March 2021	Ongoing	Amount and breadth of posts	<p>The number of ALD main account Facebook posts doubled and the number of Instagram posts tripled from 2020 to 2021. Engagement on Instagram rose slightly and Facebook engagement increased 22.5% year over year.</p> <p>The number of views, impressions, hours watched, and subscribers on the ALD Youtube channel rose almost 300% year-over-year.</p> <p>We continue to evaluate content performance and develop new strategies and social campaigns.</p>

Integrate departments directly in content development for audience-specific accounts (ie. @AltadenaTeens & @AltadenaZineLibrary).	March 2021	Ongoing	Followers and engagements on those pages/accounts Results from posts' calls to action	YFS now has access to the main Instagram and Facebook accounts, and the Innovation Librarian has access to post for Curiosity Connection. Both the zine and teen Instagram accounts now have more than 600 followers and increased number of posts in 2021 over the previous year.
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Objective #5: Foster a culture of volunteerism and provide support for our fundraising groups.				
GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Streamline and expand the adult volunteer onboarding and evaluation process to include background checks and better capturing of volunteer data.	January 2021	March 2021	Files and data in the volunteer database Regular volunteer surveys	Currently using Zoho, a client relationship management tool to streamline all ALD volunteer onboarding activities. Existing volunteers have been imported from previous tracking system.
Integrating literacy tutors into volunteer recruitment efforts to support overall literacy programming.	February 2021	Ongoing	Location of literacy tutor data Number of literacy tutors	Literacy participant data has been entered into centralized database and Literacy Coordinator is regularly utilizing tool to manage literacy activity. ESL learner data will be added into database and will regularly use for record keeping by end of Fall 2021. No progress; reassessing viability of project
Mentorship program for civic engagement-minded individuals to provide experiences in the public sector.	January 2021	Ongoing	Volunteer placement Regular volunteer survey	Regular meetings held with Foundation; on track for upcoming planning.
Work with support groups to streamline establish balanced schedule of fundraising campaigns supported by library staff with highest possible returns on investment.	January 2021	Ongoing	Friends and Foundation's annual campaign/event plans Existence of a schedule for support group staff support	We are working with Foundation staff to develop a communication calendar and have received a draft for 2022.

Marketing & Community Engagement – We are NEIGHBORS.

Objective #6: Increase District's reach throughout all of Altadena.				
GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Implement at least one marketing campaign per quarter designed to drive library card signups.	January 2021	Ongoing	Reports in Koha at beginning of year and again after each campaign	665 new card signups from January – June 2021 (3% increase). Campaigns not delivered July – December due to staff turnover. Will continue quarterly campaign approach in 2022.
Maintain and expand the Read Local, Shop Local initiative to maximize relationships with participating businesses and to include more businesses in Altadena.	January 2021	Ongoing	Count of actively involved businesses Approximate count of participating local customers (based on business self-reporting)	24 active partnerships as of 12/31/2021.
Identify and implement strategies to spread awareness and increase participation in use of the Bob Lucas Memorial Library.	January 2021	Ongoing	Koha and statistics reports Attendance/engagement at Bob Lucas Memorial Library programming and activities.	Stories in Motion at Charles White Park sees healthy attendance of at least 30 participants during each session. Implemented PR campaign (signage, news release, social media, and email) to generate inform community of Bob Lucas 30 th Anniversary (reopening) celebration. Approximately 400 people attended the event.

Objective #7: Implement a mobile library program that extends library services to all of Altadena.				
GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Acquire and modify a vehicle to meet service needs in coordination with the IT and Facilities Managers.	December 2020	January 2021	-	Acquired Ford Transit van in May 2021. Modifications to van included full vehicle wrap, installation of fixed shelving and awning.
Develop and implement a balanced matrix of engagements around Altadena to attempt different services with the mobile unit.	January 2021	Ongoing	Contents of the matrix Feedback from engaged community members	Innovations Librarian created and utilized a database to schedule and track summer events and library programming with the mobile unit.

				Database information has been rolled into the new comprehensive Sharepoint Tracker.
Compile an evaluation report of first 6 months of service (assessment, summary, adjustments moving forward).	November 2021	December 2021	-	<p>Six months of performing a wide variety of tasks in the areas of outreach, marketing, program planning, and staff engagement has resulted in considerable clarity about the operation of the Mobile Library. During that time, the Curiosity Connection (CC):</p> <ul style="list-style-type: none"> • Attended 48 outings • Had over 1,500 visitors & interactions at events • Delivered 300-400 books and zines to ~25 LFLs (not-unique) in Altadena <p>The CC has been re-organized and setup processes streamlined with adaptable components.</p> <p>We continue to actively encourage staff to both participate and develop ideas for outreach and programming, which has led to a sense of communal ownership. An evaluation is planned at one year of service.</p>
Create specific social media engagements around Bookmobile in coordination with launch of services to spread awareness for users and potential collaborators.	March 2021	Ongoing	Social media analytics	Generated engagement through social media posts on Facebook and Instagram. Mobile library posts have averaged 142 views per posting, and amount that is equal to or greater than most other library posts.

Objective #8: Create a channel of communication about building updates that engages community in process and highlights improvements and implications for expanded library offerings.

GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Build an online presence with a stream of updates about building, shares vision for new spaces, and solicits involvement from community.	Depends on start of building project	Ongoing	Awareness in community as judged through digital and in-person conversations with the community	Website Building Projects page published on January 13 with opportunities for passive feedback collection. As of April 1, we had received 51 responses to questionnaire about experiences in library spaces from paid social media boost to Altadena residents. Management received community feedback about consolidating the various information streams (Measure Z, Special Tax Lien, Building Projects, CFD Committee) regarding renovation project. New landing page is being drafted for 2022.

Youth & Family Services – We are CURIOUS.

Objective #1: Evaluate our current collections and introduce unique items for circulation.				
GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Add new items to the Library of Things for children and teens.	Started November 2020	December 2021	Number of items added per age group, number of circulations, feedback from patrons	Kits in circulation for children: Instrument Exploration, Spoon Puppet Kits, Nintendo Switch, Building, Coding, and Cubettes Kits, Calming Down Kit, Yoga Kit. Kits in circulation for teens: Ghost Hunter Kit, Graphing Calculators, Digital Cameras, Microphones, Mini iPads with preloaded apps.
Create themed picture book kits for patron checkout.	January 2021	August 2021	Number of kits created, number of circulations, feedback from patrons	Five French language kits added to the original 30 kits. All kits except for the French Language Kits have been checked out at least once since being available.
Analyze collection diversity audit and utilize the results.	January 2021	December 2021	Discussion within team on completion of audit and quality of analysis	Audit is completed. Analysis and evaluation will happen in the next year.

Objective #2: Revitalize and create new ways for community members to interact with library resources outside of the library building.				
GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Restart or create a new deposit library for children's materials on the West side of Altadena. Partner with Friends of ALD to source materials.	March 2021	August 2021	Track change in number of books monthly. Evaluate partner experience and any patron feedback	Four deposit libraries have been established in West Altadena and Pasadena. Lucy's Place, Motas Restaurant and Veronica's salon are popular. Deposit library at Los Primos will be pulled due to inactivity. Considering a new location in Altadena to maintain 4 deposit library locations. Nearly 300 children's books have been deposited at the locations and all materials have been and will be continued to be sourced from the Friends of Altadena Library.

Teen Librarian will establish regular schedule of on-site visits to local high schools in order to provide circulation and reference services and promote programming.	September 2021	December 2021	Number of visits, quality of relationship with school administrators, number of student engagements, number of new card holders	On hold due to COVID-19.
Outdoor programming at the library and in the community.	May 2021	December 2021	Track number of programs and participants, feedback and evaluation from participants	Family Storytimes, Bilingual Storytime, a Magic Show performance, and Mario Kart Tournaments have been held outside the Main Library Branch. Stories in Motion is being offered at Charles White Park. Programs have been well attended with attendee numbers varying between 10 and 65
Offer 5 Virtual Playdates for Toddlers and Pre-school aged children.	January 2021	May 2021	Number of registrations, feedback and evaluation from participants	Virtual Playdates offered monthly between January through May 2021 developed a core group of children and caregivers. At least 8 attendees participated in the final 3 programs.

Youth & Family Services – We are CONNECTORS.

Objective #3: Create lasting partnerships with local schools and childcare facilities.				
GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Collaborate with Bob Lucas Branch Library staff to research and retrieve contact information for all childcare facilities in Altadena, including home-based centers.	January 2021	March 2021	Measuring completion of list (name of location, name of director, and email or phone number). Keeping track of when list is updated	Complete.
Contact all schools and childcare facilities, share information about programs and services, and have conversations about their needs.	January 2021	May 2021	Compare the number of contacts that receive a response to the total number of facilities in Altadena. Evaluate the quality and extent of initial conversations.	Partnerships and virtual visits since January: Jackson Elementary reading challenge, J3 Foundation virtual visit, partnership in the works with the librarian for Eliot and Washington Middle Schools, regular visits from Pasadena Waldorf School classrooms, partnership with Kidz Klub teacher, visits to Firehouse Preschool.

Deliver outreach services and programs to Altadena schools and childcare facilities.	April 2021	December 2021	Number of visits. Quality of interactions. Invitations to return to facility.	Outreach and virtual visits have taken place with Jackson Elementary, the J3 Foundation, Firehouse Preschool storytime, LGBTQ+ club at John Muir HS.
Work with Marketing & Community Engagement Manager to develop content and opportunities for online engagement of diverse populations.	January 2021	Ongoing (initial review in June 2021)	Social media and website analytics, patron feedback	Creation of monthly programming calendar flyers and bilingual flyers for marketing. Increased online and paper marketing for YFS programming. Very good feedback from patrons about Instagram posts and calendar use.

Youth & Family Services – We are NEIGHBORS.

Objective #4: Build partnerships with local foster homes (Transition Age Youth programs).				
GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Contact home directors and have discussions about their needs as well as any recommended guidelines and parameters.	January 2021	March 2021	Number of successful discussions. Evaluation of productivity of discussions	The Teen Librarian has had conversations with program coordinators and directors from Bourne Family Services and 5 Acres. These led to summer partnerships with both organizations. A partnership with Sycamores is eminent.
Conduct group discussions with foster youth about their interests and needs.	January 2021	August 2021	Number of discussions held and number of attendees. Amount of feedback collected. Building relationships with members of the group.	On hold due to COVID-19.
Create and implement a new program or service that is inspired by previous discussions.	March 2021	December 2021	Number of interactions with the service or program. Participant feedback and evaluation. Reflecting on program and improving for future.	Partnered with 5 Acres and Bourne Family Services to provide their residents with summer reading kits and a trackers for their summer reading program. In talks with all three TAY locations about future deposit libraries at their locations.

Objective #5: Provide parenting resources to the Altadena Community.

GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Evaluate current Parenting collection and research and purchase new items as needed.	January 2021	December 2021	Collection reports, researching current titles in collection, researching new titles. Comparing number of checkouts and size of collection before and after	Completed
Provide parenting programs and workshops.	June 2021	December 2021	Number of programs, number of participants, feedback from participants, requests for additional parenting programming	Held two parenting workshops this summer led by the education director at Young and Healthy Pasadena. We had 0 attendees for the first workshop and 4 attendees for the second.
Provide programs or services that allow parents to connect and interact with other parents.	June 2021	December 2021	Number of programs and attendees or utilizations of new services. Feedback and requests for similar programs or services	A Parent Café was planned for July but the program was cancelled due to low registration. Held four Toddler Playdates in the Fall programming session.

Objective #6: Offer responsive and diverse programming for patrons to learn, grow, connect, and experience.

GOALS	START	END	EVALUATION METHOD	FINAL REPORT
Offer Cantonese Family storytime at the Bob Lucas Branch Library to introduce the language to the Altadena community. <i>*COVID contingency - Offer short pre-recorded programs online.</i>	June 2021	December 2021	Number of attendees, repeat attendees, feedback and evaluation from patrons	Offered weekly Cantonese Family Storytime at Charles White Park with the Curiosity Connection throughout the Fall session. Will not continue due to sparse attendance.

Restart regular Bilingual English/Spanish Storytimes at the Bob Lucas Branch Library and increase the number of participants. <i>*COVID contingency – Offer additional pre-recorded Spanish offerings for young children online</i>	June 2021	December 2021	Number of attendees, repeat attendees, feedback and evaluation from patrons	Held a Bilingual English/Spanish storytime outdoors at Main and Charles White Park. 10-13 regular participants at Main Library and 3-5 at Charles White Park.
Coordinate outreach efforts between the Bob Lucas Branch Library and the Youth and Family Services team to market and share information about bilingual storytimes with local businesses and the community.	May 2021	December 2021	Number of locations visited, number of patrons referred from those locations	Bilingual flyers created for sharing at Main Library and Bob Lucas Library. Flyers for distribution shared with El Patron restaurant.



**BOARD OF LIBRARY TRUSTEES
AGENDA ITEM VIII.B. FOR JANUARY 2022**

REPORT: Agenda Item VIII.b.

MEETING DATE: January 24, 2022

PREPARED BY: Nikki Winslow

LOCATION: Virtual Meeting

TITLE: Review and Approval of Updated Teleworking Policy

BACKGROUND:

In almost a psychic capacity, the Board of Trustees reviewed and approved a new Teleworking Policy on February 24, 2020. At the time, I reviewed Teleworking Policies from other special districts and drafted the policy. I told the Board that I didn't anticipate ever having the use the policy and then less than a month later we had all District employees teleworking due to the global pandemic.

We updated the policy to remove previous language that staff would use their personal devices or equipment when working from home, which is not the case. The District provides all equipment needed to perform their work remotely.

FISCAL IMPACT

None.

RECOMMENDATION

Staff recommends that the Board review and approve the updated Teleworking Policy.



ALTADENA LIBRARY DISTRICT | POLICY AND PROCEDURE MANUAL

SUBJECT: Teleworking

SECTION: Personnel

BOARD APPROVED: ~~February 24, 2020~~ January 24, 2022

PURPOSE:

Teleworking, or telecommuting, is the concept of working remotely from home or another location on a full or part-time basis. Teleworking is not an automatic employee entitlement. Rather, it is an alternative method of meeting the needs of the Altadena Library District (ALD). Employees may request the opportunity to telework on a situational, case by case basis. ALD has the right to refuse a request to telework and to terminate a teleworking arrangement at any time, for any reason.

POLICY:

This policy includes situational telework only. Routine or ongoing telework is not allowed under this policy and will be addressed on a case by case basis if an employee submits a proposed telework plan.

1. Situational telework is requested on a case by case basis and should only be used rarely. Situational telework may be occasionally used to promote staff and resource efficiency, particularly for offsite meetings or appointments where telework would increase staff efficiency.

Teleworking Eligibility

Eligibility to participate in the telework program is subject at all times to the needs of the ALD and may be modified as necessary.

This policy shall be applicable to selected employees who meet specific work standards and the employees' job duties are appropriate for teleworking. Meeting one or more of the eligibility requirements does not guarantee approval of teleworking. The ALD holds the final determination of an employee's position being appropriate for teleworking and if the employee meets the specific work standards. Minimum work standard eligibility requirements include, but are not limited to:

1. Regular status full time employees who have worked at the ALD for a minimum of one (1) year;
2. Prior annual job performance evaluation and/or job performance that meets or exceeds standards across all listed performance measures and demonstrates employee ability to work independently;
3. Employee is self-motivated and demonstrates high dependability;
4. Job duties and requirements allow the employee to be away from the ALD's worksite for a period of time during the work week.
5. Teleworking does not impede other employees or work groups from performing their job duties, impact the ALD's business needs, or diminish the operations of the ALD;
6. Teleworking does not reduce service to internal or external customers; and
7. Their manager is able to supervise the work of the employee.

Policy Guidelines

1. Telework is discretionary. Remote work is not permanent and may be discontinued at any time without prior notice.
2. Telework is a privilege, not a right. A manager may determine that some positions and/or individuals are not well suited for remote work.
3. Any employee working remotely must be available during the core hours of 9:00 a.m. to 6:00 p.m. to answer calls, respond to email, attend meetings, etc. unless an agreed upon flexible schedule is approved by the employee's supervisor.
4. The duties, obligations, responsibilities, and conditions of an ALD employee are not changed due to telecommuting.
5. An employee working remotely remains obligated to comply with all ALD rules, policies, practices and procedures. Violations may result in preclusion from teleworking and/or disciplinary action, up to and including termination of employment. The ALD's worker's compensation liability for job related accidents will continue to apply during the employee's teleworking hours.
6. Work hours, overtime compensation, and vacation schedules will conform to District policies and practices, Fair Labor Standards Act (FLSA), and to any other terms agreed upon by employee supervisor, except that, those terms may not violate the laws and provisions stated above.
7. Telework is not designed to be a replacement for appropriate childcare. Although an individual employee's schedule may be modified to accommodate childcare needs, the focus of the arrangement must remain on job performance and meeting business demands. Prospective teleworkers are encouraged to discuss expectations of working from home with family members prior to beginning telework.

Equipment

1. ~~ALD provided equipment is not an entitlement for teleworkers.~~ The ALD will may provide equipment for staff that are teleworking, but are not obligated to do so. Office supplies needed by the employee will be provided by the ALD. All requests must be pre-approved by the responsible ~~managers~~ supervisor. The ALD retains ownership of all equipment and/or licenses provided and any equipment and/or licenses provided must be returned to the ALD upon request.
2. Use of ALD equipment and supplies is limited to authorized persons for purposes relating to library business.
3. ~~If employee uses their own equipment for teleworking, employee is responsible for maintenance and repair of equipment.~~
- 4.3. The ALD is not responsible for the payment of utilities (heat, electricity, gas, internet, phone, etc.) or home maintenance costs.
- 5.4. In the event of delay in repair or replacement of equipment or any other circumstance under which it would be ineffective for the employee to telework, the employee will return to the ALD workplace.
- 6.5. The employee must have internet service with sufficient speed/capacity to do their job.
- 7.6. An employee working remotely agrees to abide by the ALD's Technology

Use and Privacy policy.

Remote Work Location

1. Employee must designate a workspace at home or another location that is maintained in a safe condition, free from hazards. Teleworker is responsible for completing a workspace safety review. Any accident must be brought to the immediate attention of their manager. Teleworker remains solely liable for injuries to third persons and/or members of employee's family on employee's premises. The ALD is not liable for damage to the employee's real or personal property.
2. As part of teleworking responsibilities, the teleworker will ensure that safety and ergonomic standards are met in the designated workspace. Although the workspace does not have to be a separate room, it must have adequate lighting, ventilation, and furniture that is ergonomically comfortable and safe to use.
3. Teleworker will take all reasonable precautions necessary to secure ALD information and equipment in their workspace, prevent unauthorized access to any ALD system or information. Data and information used by teleworkers must be treated with the same caution and respect that confidential material is given in the office.

Request for a Teleworking Schedule

1. Employees requesting planned situational telework must submit a telework request to their immediate supervisor for approval. The employee's manager and the District Director must approve a request for teleworking schedule. This request will be held in the employee's personnel file.
2. In the case of unplanned or emergency situational telework requests, the employee must submit a request to their manager. Management must reply back with their approval or denial, before the employee can telework that day(s).



**BOARD OF LIBRARY TRUSTEES
AGENDA ITEM VIII.C. REPORT FOR JANUARY 2022**

REPORT: Agenda Item VIII.c.

MEETING DATE: January 24, 2022

PREPARED BY: Nikki Winslow

LOCATION: Virtual Meeting

TITLE: Review and Approval of Resolution 2022-01 to Extend the Provisions of Resolutions 2021-05 Authorizing Remote Teleconference Meetings of the Legislative Bodies of the Altadena Library District for the Period of January 31, 2022 – February 28, 2022

BACKGROUND:

Governor Newsom passed the [State of California Executive Order N-29-20](#) on March 17, 2020 that has allowed governing boards to conduct meetings utilizing teleconference and electronic means due to the COVID-19 global pandemic. This order remained in effect throughout the last year and a half and is set to expire on September 30, 2021.

The California State Assembly passed [AB 361](#) and Governor Newsom approved it on September 16, 2021. This bill extends the flexibilities provided in the Governor's prior executive order to local and state bodies to hold public meetings electronically beyond the executive order's September 30, 2021 expiration date. The only significant change to this bill, as compared to the previous executive order, is that governing bodies cannot enforce public comment be submitted ahead of the meeting, and must allow for live public comment even in a virtual setting. Since starting our virtual open meetings in April 2020, we have always had an option for members of the public to call in during the meeting and give live public comment so are in compliance with AB 361.

AB 361 also does not expire until January 1, 2024, and is able to be utilized when there is a continuing state of emergency, or when state or local officials have imposed or recommended measures to promote social distancing. The bill requires a legislative body to make specified findings not later than 30 days after the first teleconferenced meeting pursuant to these provisions, and to make those findings every 30 days thereafter, in order to continue to meet under these abbreviated teleconferencing procedures.

We have drafted Resolution 2021-07 that re-authorizes the ALD Board of Trustees to continue conducting their meetings virtually as long as there is a continued state of emergency. This resolution will need to be voted on at each regular Board meeting to extend this virtual option for all open meetings.

For more background and information, CSDA has released a [AB 361 Implementation Guide](#).

FISCAL IMPACT:

None

RECOMMENDATION:

Staff recommends that the Board review and approve Resolution 2022-01 that authorizes the Board to continue meeting virtually for the next 30 days.

RESOLUTION NO. 2022-01

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE ALTADENA LIBRARY DISTRICT RE-MAKING FINDINGS RELATING TO A DECLARED STATE OF EMERGENCY AND RE-AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF THE ALTADENA LIBRARY DISTRICT FOR THE PERIOD OF JANUARY 31, 2022 - FEBRUARY 28, 2022 PURSUANT TO GOVERNMENT CODE SECTION 54953(E).

WHEREAS, the Altadena Library District is committed to preserving and nurturing public access and participation in meetings of the Board of Trustees; and

WHEREAS, all meetings of the Altadena Library District’s legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the District’s legislative bodies conduct their business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the District’s boundaries, caused by natural, technological, or human-caused disasters; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, the Board of Trustees previously adopted Resolution 2021-05 on September 27, 2021 finding that the requisite conditions exist for the legislative bodies of Altadena Library District to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

WHEREAS, as a condition of extending the use of the provisions found in section 54953(e), the Board of Directors must reconsider the circumstances of the state of emergency that exists in the District, and the Board of Directors has done so; and

WHEREAS, such conditions still exist in the District, specifically, an ongoing state of emergency has been proclaimed due to the persistence of the COVID-19 pandemic; and

WHEREAS, California State health officials as well as those in Los Angeles County continue to characterize Los Angeles County as a region of high transmission, meaning that the risk to the health and safety of participants and attendees remains serious, and State and LA County health officials continue to recommend social distancing measures under certain circumstances to reduce the risk of transmission of COVID-19; and

WHEREAS, the Board of Trustees does hereby find that the COVID-19 pandemic has caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District, and finds that there continues to be state of emergency declared by the Governor of the State of California, and desires to remain consistent with recommendations from State and LA County public health officials; and

WHEREAS, as a consequence of the local emergency, the Board of Trustees does hereby find that the legislative bodies of Altadena Library District shall conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that such legislative bodies shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

WHEREAS, members of the public are encouraged to watch a livestream of all public meetings via YouTube, and are invited to make public comment on any agendized or non-agendized topic via a variety of fashions, both written and oral, including live options as described in each publicly-posted agenda.

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE ALTADENA LIBRARY DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Finding of Governor's Proclamation of a State of Emergency and Recommended Social Distancing Measures; Further Findings. The Board hereby finds that the Governor of the State of California's Proclamation of State of Emergency, effective as of its issuance date of March 4, 2020, remains in effect, and that State and LA County health officials continue to recommend social distancing measures under certain circumstances. The Board further finds and determines that holding meetings in person at this time would pose an imminent risk to the health, safety, and well-being of participants by requiring participants to gather in an enclosed space where there is a risk of COVID-19 transmission.

Section 3. Remote Teleconference Meetings. The Directors, staff, and legislative bodies of the Altadena Library District are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and

public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 4. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) February 28, 2022, or such time the Board of Trustees adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the legislative bodies of the Altadena Library District may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

PASSED AND ADOPTED by the Board of Trustees of the Altadena Library District, this 24th day of January, 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

APPROVED:

Kameelah Waheed Wilkerson, Board Secretary

Rushmore Cervantes, Board President

APPROVED AS TO FORM:

Richard Egger, General Counsel