



Administrative Council Agenda Packet

SAN JOAQUIN VALLEY
LIBRARY SYSTEM
2420 Mariposa Street
Fresno, CA 93721
559-600-6256

August 1, 2025

Online via Microsoft Teams

10:00 a.m.

Enclosed are the agenda and prepared attachments for this meeting.

Copies of these materials may be made at the public's expense.

The public may participate by using the following URL:

<https://go.sjvls.org/admin250801>

To participate in the meeting by telephone, call:

(559) 785-0133

Enter Phone Conference ID: 536 077 881#

The public may also participate at any of these teleconference locations:

Coalinga-Huron District Library: 305 NORTH 4TH ST, COALINGA CA 93210

Fresno County Public Library: 2420 MARIPOSA ST, FRESNO CA 93721

Kern County Library: 701 TRUXTUN AVE, BAKERSFIELD CA 93301

Kings County Library: 401 NORTH DOUTY, HANFORD CA 93230

Madera County Library: 121 NORTH G ST, MADERA CA 93637

Mariposa County Library: 4978 10TH ST, MARIPOSA CA 95338

Merced County Library: 2100 O ST, MERCED CA 95340

Porterville City Library: 15 E. THURMAN AVE. SUITE B, PORTERVILLE, CA 93257

Tulare County Library: 200 WEST OAK AVE, VISALIA CA 93291

Tulare Public Library: 475 NORTH M ST, TULARE CA 93274

Accessibility and Accommodations: In accordance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the San Joaquin Valley Library System at (559) 600-6256 no later than 10:00 a.m. on Thursday, July 31, 2025.

Public records: Disclosable public records related to this agenda are available for public review at the Fresno County Public Library, Business Office, located at 2420 Mariposa Street, Fresno, CA 93721, during regular business hours, 8:00 a.m. – 5:00 p.m., Monday through Friday.

AGENDA

A. COUNCIL OPENING

1. Call to Order
2. Introductions
3. Adoption of the Agenda
4. Public Comment – The Public may comment on any items relative to SJVLS and not on the agenda.

B. CONSENT AGENDA

1. APPROVAL: Draft minutes of June 6, 2025 (Attachment 1)
2. APPROVAL: Financial Updates (Attachment 2)

C. ITEMS FOR DISCUSSION AND ACTION

1. ACTION: Financial Audit FY 2023-24 – Vasquez and Co. (Attachment 3)
2. ACTION: Approve FY 2024-25 CLSA Final Report – Wymer (Attachment 4)
3. ACTION: Approve Online Magazines Subscription – Wymer (Attachment 5)
4. ACTION: Approve RFQ for Virtualization Hardware – Wymer (Attachment 6)
5. DISCUSSION: Large Format Scanner for Digitization – Wymer (Attachment 7)
6. DISCUSSION: FY 2024-25 CloudLibrary Usage – Wymer
7. DISCUSSION: Horizon – Wymer

D. STAFF REPORTS

1. Chair
2. State Library – Written Report Attached (Attachment 8)
3. Administrative Librarian
4. System Administrator
5. Senior Network Systems Engineer

E. DIRECTOR COMMENTS

Council members have the opportunity to share items relating to collaboration, innovation, and professional development of interest to the Council.

F. CALENDAR ITEMS

1. Set the date and agenda building for the next meeting, tentatively Friday, October 3, 2025 at the Fig Garden Library.

G. ADJOURNMENT



SAN JOAQUIN VALLEY LIBRARY SYSTEM

Administrative Council Meeting June 6, 2025

DRAFT MINUTES

A. COUNCIL OPENING

1. Krista Riggs (Madera County), called the meeting to order at 10:04 AM.
2. Roll Call
 - i. Council present: Sally Gomez (Fresno County), Andie Sullivan (Kern County), Ashley Nuhfer (Kings County), Krista Riggs (Madera County), Matt Johnson (Mariposa County), Amy Taylor (Merced County), Heidi Clark (Tulare Public), Rebecca Jauregui (Porterville), and Darla Wegener (Tulare County).
 - ii. Council absent: None.
 - iii. Staff Present: Kevin Nelson (SJVLS) and Terrence Eckman (SJVLS).
3. Guests: Brian Henderson (Henderson CPA) and Lisa Lindsay (California State Library).
4. Introductions
 - i. Staff did roundtable introductions.
5. Agenda Adoption
 - i. Motion to Adopt Agenda – Taylor (Merced)
 - ii. Seconded: Clark (Tulare Public)
6. Public Comment
 - i. None

B. CONSENT AGENDA

1. Motion to approve consent agenda item 1, and 2.
 - i. Motion to approve: Taylor (Merced)
 - ii. Second: Gomez (Fresno)

C. ITEMS FOR INFORMATION AND ACTION

1. FY 2025-26 Admin Council Chair and Revised Chair Rotation Schedule was reviewed.
 - i. Motion to approve: Gomez (Fresno)
 - ii. Seconded: Taylor (Merced)
2. FY 2025-26 Admin Council Meeting Schedule. Motion to approve with the following amendments: changing the meeting location for May 29, 2026 from a virtual meeting to an in-person meeting at the new Springville Library.
 - i. Motion to approve: Taylor (Merced)
 - ii. Seconded: Clark (Tulare Public)

3. Henderson reviewed the final budget Recommended actions were listed: approve budget expenditures in the amount of \$5,122,006; approve estimated revenues in the amount of \$4,137,136 : Membership Rate Total Contribution of \$2,012,000: Unassigned Fund Balance use \$480,370: Fiber System Projects Funding offset \$240,000: and Tech Plan Projects \$264,500.
 - i. Motion to approve: Taylor (Merced)
 - ii. Seconded: Wegener (Tulare County)
4. FY 2025-26 CLSA Plan of Service. Gomez presented the plan that was given to the State Library.
 - i. Motion to approve: Wegener (Tulare County)
 - ii. Seconded: Clark (Tulare Public)
5. Gomez presented the California Collaborative Connectivity Grant Opportunity through the State Library released on June 1 to strengthen broadband infrastructure in public libraries across California. Henderson stated that any grant money is always good.
 - i. Motion to approve: Gomez (Fresno)
 - ii. Seconded: Taylor (Merced)

D. STAFF REPORTS

1. Chair – No Report
2. State Library
 - i. Please refer to the handout shared by Lisa Lindsay, from California State Library. She went over highlights and deadlines. The Directors Call will be cancelled for June.
3. Administrative Librarian – Reported by Eckman
 - i. We hired a Librarian III, Stephen Guenzi. He starts with SJVLS on June 23.
 - ii. Worked with Kevin, ICOE, and CENIC staff to finalize the Year 11 selections. The amendment is nearly ready to be signed.
 - iii. The contract with Tutor.com was finalized and executed. Wymer and Boyer are working with Tutor.com staff to set up our instances. WE will need to collect logos, information messages, staff contact information, and details about how you plan to market the resources to your patrons. Boyer will discuss the set-up information in detail with ERC at their meeting next week.
 - iv. The 2023-24 CENIC True-up report was received at the end of April. Amounts were recorded in the telco database and provided to Henderson. Wymer filled out the form to receive a lump sum check for our full reimbursement.
 - v. Boyer has been working with vendors and ERC to identify potential online magazine vendors to add a new service. He provided ERC with trial access to 3 products, and a form where they could provide feedback on the products. Only 5 members responded to the form and provided feedback. He attempted to Schedule an ERC meeting last week to make a recommendation to Admin Council, but due to non-responses and last-minute cancelations, was not able to have a quorum at the meeting. As a result, it was canceled. ERC will consider a recommendation at their regular meeting next week.

4. SJVLS – System Administrator
 - i. Attended COSUGI (Customers of SirsiDynix Users Group, Inc) in April. The conference was bittersweet. During the conference it was clear that Harris and SirsiDynix will continue to support Horizon going forward, but the time has come to prepare to migrate to a new system. Wymer provided a full update to the Automation Committee and will have a discussion item for Administrative Council at the next meeting.
 - ii. Automation Committee approved adding an ODBC Connector for BC Analytics. This will allow us to pull in live Horizon data, as well as create Analytics reports on tables and fields that are not normally extracted. Wymer is working with SirsiDynix to schedule the installation of the components to make the connector work.
 - iii. No progress or changes were made regarding the BC Mobile migration. During COSUGI a demonstration of linked accounts was shown, which is the feature we're waiting for to migrate. Wymer hopes to have the new Librarian III work on testing and setup of the new app once he starts, so we're ready to migrate when the feature becomes available.
 - iv. The CloudNine testing and setup resumed when Vang returned to the office at the beginning of May. Vang learned the basics of configuring the system, and where various features are found. Currently, we're working on establishing secure communication between CloudNine and SJVLS's servers. Once secure communication is established, we'll be able to begin setting up a location for testing.
5. Senior Network Systems Engineer
 - i. E-rate Category 2 projects for 2021 and 2024. Those are for WIFI, routers and switches and UPS replacements.
 - ii. Will be at Cisco Live next week in San Diego, recommended for people to go.

E. DIRECTOR'S COMMENTS

1. Johnson (Mariposa County) – Summer Reading kickoff coming next Wednesday in Courthouse Park. Will be a plant theme. There will be bag lunches and free plants. Events for adults and children. Winding down on Zip books. Hired two new people. Literacy program more staff oriented.
2. Wegener (Tulare County) – Summer Reading starting June 10. Budget will be due same day. We will have summer meals at 9 branches along with other hosts in the community. Recruiting for a Librarian III/IV, we lost Sara Brown. We hired Nancy Wirt, Librarian III. Springville is 60% done, look at it on our Facebook page. We will have a wall signing. Our Summer reading theme is gaming.
3. Jauregui (Porterville) – Summer Reading runs through June 1st through August.
4. Taylor (Merced County) – We opened our Dos Palos Library in May, thanked everyone for coming to opening. Our Summer Reading Program started on May 31.
5. Gomez (Fresno County) – We have 6 projects going right now. Reedley, Clovis, Sanger, Selma, Politi, and Central. Eckman discussed the size of the bigger branches and the work being done. On our Infrastructure Grant we have no bidders on the last part, which is the electrical portion. We have reopened Sanger after being closed for 5 months. The floor at Selma was done yesterday.

Sunnyside Branch had its 60th anniversary celebration. We have several part-time Library Assistant vacancies, and the County received many applications. We are doing Summer Reading in the middle of some remodels also.

6. Nuhfer (Kings County) – Kings has kicked off Summer Reading. We have some branches closed temporarily.
7. Sullivan (Kern County) – We have seventeen projects going on at branches. 6 currently in the works. Summer lunch at the libraries is happening. We are still struggling to get staff. We have staff painting branches it was not included in the grant. We did a Summer Reading Proclamation. Check out your mommy clubs for great ideas of what they are looking for in the library.
8. Clark (Tulare Public) – We have a new Youth Services Librarian this week. Our A/C is working this summer. We are starting Summer Reading on June 14th; theme is Level Up. We have a new writer's group that helps patrons once a month and it is doing well. Our Foundation is doing 2025 September Night in the Library. Our Kiwanis group purchased our movie license for movie day.
9. Riggs (Madera County) – Wrapping up invoices and grants. Our budget is approved on Monday. Summer kickoff on Tuesday our theme is Level Up as well. Ranchos are kicking off with water gun fights, sheriffs' office is helping.

F. CALENDAR ITEMS

1. Date and location for next Administrative Council Meeting
 - i. The next meeting is scheduled for August 1, 2025, online via Microsoft Teams.

G. ADJOURNMENT

1. The meeting was adjourned at 11:17 AM.

DATE: August 1, 2025

TO: SJVLS Administrative Council

SUBMITTED BY: Brian Henderson, Henderson CPAs.
Fresno County Fiscal Agent

SUBJECT: Financial Update Report

Recommended Action:

Approve acceptance of monthly financial update through for the year ended June 30, 2025.

Fiscal Impact:

There is no fiscal impact associated with the recommended action. SJVLS JPA funds are held by Fresno County as the fiscal agent and provides contracted controller and accounting services. All County related costs associated with the fiscal administration are funded with funds set aside for planning and evaluation administration.

FINANCIAL UPDATE REPORT

A. FINANCIAL REPORTS

1. Financial reported expenses through June 30, 2025.
 - i. Item 2 - Costs by class/cost center report included.
 - ii. Item 3 - CLSA Status update report
 - iii. Item 4 - Online Materials Status update report
2. Revenue Billed: \$4,514,224
3. Preliminary year ended June 30, 2025 results.
 - i. Actual Net Change in Fund Balance- (\$182,988)
 - ii. Budgeted Net Change in Fund Balance- (\$1,429,500)
4. System Committed Reserves
 - i. SJVLS Assigned - \$1,387,562
 - ii. Members Committed Tech Reserves \$853,779

B. OUTSTANDING RECEIVABLE TOTAL: \$200,530 (as of 6/30/25)

1. Member Fees, Postage, Smart Net and other selection: \$15,000 (Tulare City Tech Reserve)
2. E-Rate receivable FY23/24- \$90,530 (Revenue portion to SJVLS) \$415,723 (Tech Reserve Portion)
3. Fortinet: None
4. Electronic Resources -Cloud Library: None
5. Telecommunications Invoices: \$95,000 (Kern County)

C. CLSA ALLOCATION UPDATE

1. Board approved CLSA service plan on May 2024 in the amount of \$240,500
2. Expenses and Estimates:
 - i. Delivery Services budgeted - \$240,500
 - ii. Other Operations for e-resources - Budgeted \$0.
 - iii. Total Expenses for year ended 6/30/2025- \$230,289
3. Funding Rollover: \$0

D. ONLINE MATERIALS STATUS UPDATE

1. Online Materials expenses total \$473,771, with prepaid expenses of \$38,617, leaving unspent funds of \$10,448 from the budgeted amount of \$501,940. The plan of service was approved by the Board on May 24, 2024.

E. TRANSFER OF OWNERSHIP

1. Statements have been sent through:
 - i. June 2025
2. Costs were deducted from the Members' Tech Reserve.

F. PRE-PAID TECH RESERVE

1. Total balance - \$ 4,261,791 (through June 2025)
 - Emailed to Admin Council
2. Under committed System projects
 - Total Reserves Available \$2,633,541
3. E-Rate:
 - FY 22/23: \$541,826 received- \$472,725 to Tech Reserve, \$69,101 to SJVLS
 - FY 21/22: Reconciliation completed, \$84,724 correction to SJVLS
 - FY 23/24: \$506,253 Estimated- \$415,723 to Tech Reserve, \$90,530 to SJVLS

G. UNEARNED GRANT REPORT & BROADBAND PROJECTS

1. Total Balance - \$6,007
 - i. Porterville Phase III - \$0 (spent final \$34,007 in Sep. 2024)
 - ii. Firebaugh CSL Connect Grant - \$0 (spent final \$9,036 in March 2025)
 - iii. Porterville CSL Connect Grant - \$6,007 (spent \$19,493 in Sep. 2024)
2. Fiber Project Year 8. In progress. The Board approved on April 16, 2021 for SJVLS participation in CENIC Year 8.
 - i. Total Budget - \$485,942
 - ii. Total Spent as of June 2025 - \$468,163

SJVLS
Budget to Actual- System Wide

	TOTAL		
	Original Budget	Current Budget	Actual Jul 24 - June 25
Revenues			
3380 · Interest	\$ 145,000	\$ 145,000	\$ 194,427
3575 · State Grants	240,198	103,075	181,233
4375 · Federal Grants	-	-	-
4841 · Membership Dues	2,012,000	2,012,000	2,012,000
5039 · Tech Reserve Charges	1,599,057	1,599,057	913,209
5040 · Other Cty Dpts Services	48,000	48,000	44,040
5501 · Projects e-Rate Earned	461,605	461,605	539,520
5504 · Telephone Services	538,395	538,395	629,795
5831 · Refunds And Abatements	-	-	-
Total Revenues	5,044,255	4,907,132	4,514,224
Expenditures			
7005 · Sealer Paper	-	-	9,576
7040 · Telephone Charges	1,280,000	1,280,000	834,204
7055 · Food	1,000	1,000	-
7101 · General Liability Insuranc	5,000	5,000	6,244
7175 · Property Insurance	4,800	4,800	5,549
7205 · Maintenance-Equipment	458,000	458,000	491,162
7250 · Memberships	3,390	3,390	3,390
7265 · Office Expenditures	117,826	117,826	28,995
7268 · Postage	41,000	41,000	25,979
7286 · PeopleSoft Human Resources	2,000	2,000	1,081
7287 · PeopleSoft Financials Chg	2,500	2,500	1,323
7295 · Professional & Specialized	2,049,985	2,049,985	1,770,571
7296 · Data Processing Services	7,400	7,400	21,126
7325 · Publications & Legal Notic	5,000	5,000	418
7385 · Small Tools & Instruments	1,665,631	1,665,631	1,008,180
7406 · Library Materials	125,400	357,100	-
7412 · Mileage	500	500	193,083
7415 · Trans, Travel & Education	25,000	25,000	-
7416 · Trans & Travel County Gara	255,500	255,500	10,947
7430 · Utilities	40,000	40,000	245,384
7565 · County Cost Plan	15,000	15,000	40,000
Total Expenditures	6,104,932	6,336,632	4,697,212
Net Change in Fund Balance	\$ (1,060,677)	\$ (1,429,500)	\$ (182,988)

SJVLS Budget to Actual
130- Computer Operations

	TOTAL		
	Original Budget	Current Budget	Actual Jul 24 - June 25
Revenues			
3380 · Interest	\$ 144,698	\$ 144,698	\$ 194,427
3575 · State Grants	-	-	-
4375 · Federal Grants	-	-	-
4841 · Membership Dues	1,037,864	1,037,864	1,037,864
5039 · Tech Reserve Charges	-	-	18,272
5040 · Other Cty Dpts Services	-	-	-
5501 · Projects e-Rate Earned	-	-	137,589
5504 · Telephone Services	-	-	-
5831 · Refunds And Abatements	-	-	-
Total 130- Computer Operations Revenues	1,182,562	1,182,562	1,388,152
Expenditures			
7005 · Sealer Paper	-	-	-
7040 · Telephone Charges	-	-	-
7055 · Food	-	-	-
7101 · General Liability Insuranc	-	-	-
7175 · Property Insurance	-	-	-
7205 · Maintenance-Equipment	310,000	310,000	487,030
7250 · Memberships	150	150	150
7265 · Office Expenditures	25,000	25,000	660
7268 · Postage	-	-	-
7286 · PeopleSoft Human Resources	1,500	1,500	865
7287 · PeopleSoft Financials Chg	500	500	-
7295 · Professional & Specialized	1,051,100	1,051,100	764,265
7296 · Data Processing Services	4,400	4,400	21,126
7325 · Publications & Legal Notic	-	-	-
7385 · Small Tools & Instruments	15,000	15,000	1,207
7406 · Library Materials	-	-	-
7412 · Mileage	-	-	-
7415 · Trans, Travel & Education	25,000	25,000	10,946
7416 · Trans & Travel County Gara	15,000	15,000	15,094
7430 · Utilities	40,000	40,000	40,000
7565 · County Cost Plan	-	-	-
Total 130- Computer Operations Expenditures	1,487,650	1,487,650	1,341,343
Net Change in Fund Balance	\$ (305,088)	\$ (305,088)	\$ 46,809

SJVLS Budget to Actual
1301- TRD ERC and Equipment Orders

	TOTAL		
	Original Budget	Current Budget	Actual Jul 24 - June 25
Revenues			
3380 · Interest	\$ -	\$ -	\$ -
3575 · State Grants	-	-	-
4375 · Federal Grants	-	-	-
4841 · Membership Dues	-	-	-
5039 · Tech Reserve Charges	817,500	817,500	410,172
5040 · Other Cty Dpts Services	-	-	-
5501 · Projects e-Rate Earned	-	-	-
5504 · Telephone Services	-	-	-
5831 · Refunds And Abatements	-	-	-
Total 1301- TRD ERC & Equip Revenues	817,500	817,500	410,172
Expenditures			
7005 · Sealer Paper	-	-	-
7040 · Telephone Charges	-	-	-
7055 · Food	-	-	-
7101 · General Liability Insuranc	-	-	-
7175 · Property Insurance	-	-	-
7205 · Maintenance-Equipment	37,500	37,500	-
7250 · Memberships	-	-	-
7265 · Office Expenditures	-	-	-
7268 · Postage	-	-	-
7286 · PeopleSoft Human Resources	-	-	-
7287 · PeopleSoft Financials Chg	-	-	-
7295 · Professional & Specialized	-	-	-
7296 · Data Processing Services	-	-	-
7325 · Publications & Legal Notic	-	-	-
7385 · Small Tools & Instruments	780,000	780,000	410,172
7406 · Library Materials	-	-	-
7412 · Mileage	-	-	-
7415 · Trans, Travel & Education	-	-	-
7416 · Trans & Travel County Gara	-	-	-
7430 · Utilities	-	-	-
7565 · County Cost Plan	-	-	-
Total 1301- TRD ERC & Equip Expenditures	817,500	817,500	410,172
Net Change in Fund Balance	\$ -	\$ -	\$ -

SJVLS Budget to Actual
1301.1- TRD Overdue Notices and Library Cards

	TOTAL		
	Original Budget	Current Budget	Actual Jul 24 - June 25
Revenues			
3380 • Interest	\$ -	\$ -	\$ -
3575 • State Grants	-	-	-
4375 • Federal Grants	-	-	-
4841 • Membership Dues	-	-	-
5039 • Tech Reserve Charges	61,000	61,000	63,891
5040 • Other Cty Dpts Services	-	-	-
5501 • Projects e-Rate Earned	-	-	-
5504 • Telephone Services	-	-	-
5831 • Refunds And Abatements	-	-	-
Total 1301.1- Notices & Lib Cards Revenues	61,000	61,000	63,891
Expenditures			
7005 • Sealer Paper	-	-	9,576
7040 • Telephone Charges	-	-	-
7055 • Food	-	-	-
7101 • General Liability Insuranc	-	-	-
7175 • Property Insurance	-	-	-
7205 • Maintenance-Equipment	-	-	-
7250 • Memberships	-	-	-
7265 • Office Expenditures	20,000	20,000	28,336
7268 • Postage	41,000	41,000	25,979
7286 • PeopleSoft Human Resources	-	-	-
7287 • PeopleSoft Financials Chg	-	-	-
7295 • Professional & Specialized	-	-	-
7296 • Data Processing Services	-	-	-
7325 • Publications & Legal Notic	-	-	-
7385 • Small Tools & Instruments	-	-	-
7406 • Library Materials	-	-	-
7412 • Mileage	-	-	-
7415 • Trans, Travel & Education	-	-	-
7416 • Trans & Travel County Gara	-	-	-
7430 • Utilities	-	-	-
7565 • County Cost Plan	-	-	-
Total 1301.1- Notices & Lib Cards Expenditures	61,000	61,000	63,891
Net Change in Fund Balance	\$ -	\$ -	\$ -

**SJVLS Budget to Actual
1301.2- Tech Plan**

	TOTAL		
	Original Budget	Current Budget	Actual Jul 24 - June 25
Revenues			
3380 · Interest	\$ -	\$ -	\$ -
3575 · State Grants	-	-	-
4375 · Federal Grants	-	-	-
4841 · Membership Dues	-	-	-
5039 · Tech Reserve Charges	-	-	-
5040 · Other Cty Dpts Services	-	-	-
5501 · Projects e-Rate Earned	-	-	-
5504 · Telephone Services	-	-	-
5831 · Refunds And Abatements	-	-	-
Total 1301.1- Notices & Lib Cards Revenues	-	-	-
Expenditures			
7005 · Sealer Paper	-	-	-
7040 · Telephone Charges	-	-	-
7055 · Food	-	-	-
7101 · General Liability Insuranc	-	-	-
7175 · Property Insurance	-	-	-
7205 · Maintenance-Equipment	-	-	-
7250 · Memberships	-	-	-
7265 · Office Expenditures	-	-	-
7268 · Postage	-	-	-
7286 · PeopleSoft Human Resources	-	-	-
7287 · PeopleSoft Financials Chg	-	-	-
7295 · Professional & Specialized	-	-	-
7296 · Data Processing Services	-	-	-
7325 · Publications & Legal Notic	-	-	-
7385 · Small Tools & Instruments	270,900	270,900	280,962
7406 · Library Materials	-	-	-
7412 · Mileage	-	-	-
7415 · Trans, Travel & Education	-	-	-
7416 · Trans & Travel County Gara	-	-	-
7430 · Utilities	-	-	-
7565 · County Cost Plan	-	-	-
Total 1301.1- Notices & Lib Cards Expenditures	270,900	270,900	280,962
Net Change in Fund Balance	\$ (270,900)	\$ (270,900)	\$ (280,962)

**SJVLS Budget to Actual
150- UMS Debt Collection**

	TOTAL		
	Original Budget	Current Budget	Actual Jul 24 - June 25
Revenues			
3380 · Interest	\$ -	\$ -	\$ -
3575 · State Grants	-	-	-
4375 · Federal Grants	-	-	-
4841 · Membership Dues	-	-	-
5039 · Tech Reserve Charges	16,000	16,000	9,968
5040 · Other Cty Dpts Services	-	-	-
5501 · Projects e-Rate Earned	-	-	-
5504 · Telephone Services	-	-	-
5831 · Refunds And Abatements	-	-	-
Total 150- UMS Debt Collection Revenues	16,000	16,000	9,968
Expenditures			
7005 · Sealer Paper	-	-	-
7040 · Telephone Charges	-	-	-
7055 · Food	-	-	-
7101 · General Liability Insuranc	-	-	-
7175 · Property Insurance	-	-	-
7205 · Maintenance-Equipment	-	-	-
7250 · Memberships	-	-	-
7265 · Office Expenditures	-	-	-
7268 · Postage	-	-	-
7286 · PeopleSoft Human Resources	-	-	-
7287 · PeopleSoft Financials Chg	-	-	-
7295 · Professional & Specialized	16,000	16,000	9,968
7296 · Data Processing Services	-	-	-
7325 · Publications & Legal Notic	-	-	-
7385 · Small Tools & Instruments	-	-	-
7406 · Library Materials	-	-	-
7412 · Mileage	-	-	-
7415 · Trans, Travel & Education	-	-	-
7416 · Trans & Travel County Gara	-	-	-
7430 · Utilities	-	-	-
7565 · County Cost Plan	-	-	-
Total 150- UMS Debt Collection Expenditures	16,000	16,000	9,968
Net Change in Fund Balance	\$ -	\$ -	\$ -

**SJVLS Budget to Actual
200- CSLA Funded Delivery**

	TOTAL		
	Original Budget	Current Budget	Actual Jul 24 - June 25
Revenues			
3380 · Interest	\$ 302	\$ 302	\$ -
3575 · State Grants	240,198	103,075	124,400
4375 · Federal Grants	-	-	-
4841 · Membership Dues	-	-	-
5039 · Tech Reserve Charges	-	-	-
5040 · Other Cty Dpts Services	-	-	-
5501 · Projects e-Rate Earned	-	-	-
5504 · Telephone Services	-	-	-
5831 · Refunds And Abatements	-	-	-
Total 200- CSLA Funded Delivery Revenues	240,500	103,377	124,400
Expenditures			
7005 · Sealer Paper	-	-	-
7040 · Telephone Charges	-	-	-
7055 · Food	-	-	-
7101 · General Liability Insuranc	-	-	-
7175 · Property Insurance	-	-	-
7205 · Maintenance-Equipment	-	-	-
7250 · Memberships	-	-	-
7265 · Office Expenditures	-	-	-
7268 · Postage	-	-	-
7286 · PeopleSoft Human Resources	-	-	-
7287 · PeopleSoft Financials Chg	-	-	-
7295 · Professional & Specialized	-	-	-
7296 · Data Processing Services	-	-	-
7325 · Publications & Legal Notic	-	-	-
7385 · Small Tools & Instruments	-	-	-
7406 · Library Materials	-	-	-
7412 · Mileage	-	-	-
7415 · Trans, Travel & Education	-	-	-
7416 · Trans & Travel County Gara	240,500	240,500	230,289
7430 · Utilities	-	-	-
7565 · County Cost Plan	-	-	-
Total 200- CSLA Funded Delivery Expenditures	240,500	240,500	230,289
Net Change in Fund Balance	\$ -	\$ (137,123)	\$ (105,889)

SJVLS Budget to Actual
300- Communications

	TOTAL		
	Original Budget	Current Budget	Actual Jul 24 - June 25
Revenues			
3380 · Interest	\$ -	\$ -	\$ -
3575 · State Grants	-	-	-
4375 · Federal Grants	-	-	-
4841 · Membership Dues	285,331	285,331	285,331
5039 · Tech Reserve Charges	-	-	-
5040 · Other Cty Dpts Services	-	-	-
5501 · Projects e-Rate Earned	-	-	-
5504 · Telephone Services	-	-	-
5831 · Refunds And Abatements	-	-	-
Total 300- Communications Revenues	285,331	285,331	285,331
Expenditures			
7005 · Sealer Paper	-	-	-
7040 · Telephone Charges	280,000	280,000	37,130
7055 · Food	-	-	-
7101 · General Liability Insuranc	-	-	-
7175 · Property Insurance	-	-	-
7205 · Maintenance-Equipment	10,000	10,000	3,772
7250 · Memberships	-	-	-
7265 · Office Expenditures	-	-	-
7268 · Postage	-	-	-
7286 · PeopleSoft Human Resources	-	-	-
7287 · PeopleSoft Financials Chg	-	-	-
7295 · Professional & Specialized	118,000	118,000	92,339
7296 · Data Processing Services	3,000	3,000	-
7325 · Publications & Legal Notic	-	-	-
7385 · Small Tools & Instruments	-	-	-
7406 · Library Materials	-	-	-
7412 · Mileage	-	-	-
7415 · Trans, Travel & Education	-	-	-
7416 · Trans & Travel County Gara	-	-	-
7430 · Utilities	-	-	-
7565 · County Cost Plan	-	-	-
Total 300- Communications Expenditures	411,000	411,000	133,241
Net Change in Fund Balance	\$ (125,669)	\$ (125,669)	\$ 152,090

SJVLS Budget to Actual
3301- AR Telco and Fiber Projects

	TOTAL		
	Original Budget	Current Budget	Actual Jul 24 - June 25
Revenues			
3380 · Interest	\$ -	\$ -	\$ -
3575 · State Grants	-	-	56,833
4375 · Federal Grants			-
4841 · Membership Dues			-
5039 · Tech Reserve Charges	704,557	704,557	410,905
5040 · Other Cty Dpts Services			-
5501 · Projects e-Rate Earned	461,605	461,605	401,931
5504 · Telephone Services	538,395	538,395	629,795
5831 · Refunds And Abatements	-	-	-
Total 3301- AR Telco Fiber Proj Revenues	1,704,557	1,704,557	1,499,464
Expenditures			
7005 · Sealer Paper	-	-	-
7040 · Telephone Charges	1,000,000	1,000,000	797,074
7055 · Food	-	-	-
7101 · General Liability Insuranc	-	-	-
7175 · Property Insurance	-	-	-
7205 · Maintenance-Equipment	52,000	52,000	-
7250 · Memberships	-	-	-
7265 · Office Expenditures	52,826	52,826	-
7268 · Postage	-	-	-
7286 · PeopleSoft Human Resources	-	-	-
7287 · PeopleSoft Financials Chg	-	-	-
7295 · Professional & Specialized	-	-	-
7296 · Data Processing Services	-	-	-
7325 · Publications & Legal Notic	-	-	-
7385 · Small Tools & Instruments	599,731	599,731	309,411
7406 · Library Materials	-	-	-
7412 · Mileage	-	-	-
7415 · Trans, Travel & Education	-	-	-
7416 · Trans & Travel County Gara	-	-	-
7430 · Utilities	-	-	-
7565 · County Cost Plan	-	-	-
Total 3301- AR Telco Fiber Proj Expenditures	1,704,557	1,704,557	1,106,485
Net Change in Fund Balance	\$ -	\$ -	\$ 392,979

SJVLS Budget to Actual
3301.1- TRD Communication Access Points and Fortinet

	TOTAL		
	Original Budget	Current Budget	Actual Jul 24 - June 25
Revenues			
3380 · Interest	\$ -	\$ -	\$ -
3575 · State Grants	-	-	-
4375 · Federal Grants	-	-	-
4841 · Membership Dues	48,000	48,000	44,040
5039 · Tech Reserve Charges	-	-	-
5040 · Other Cty Dpts Services	-	-	-
5501 · Projects e-Rate Earned	-	-	-
5504 · Telephone Services	-	-	-
5831 · Refunds And Abatements	-	-	-
Total 3301.1- Comm & Fortinet Revenues	48,000	48,000	44,040
Expenditures			
7005 · Sealer Paper	-	-	-
7040 · Telephone Charges	-	-	-
7055 · Food	-	-	-
7101 · General Liability Insuranc	-	-	-
7175 · Property Insurance	-	-	-
7205 · Maintenance-Equipment	48,000	48,000	-
7250 · Memberships	-	-	-
7265 · Office Expenditures	-	-	-
7268 · Postage	-	-	-
7286 · PeopleSoft Human Resources	-	-	-
7287 · PeopleSoft Financials Chg	-	-	-
7295 · Professional & Specialized	-	-	-
7296 · Data Processing Services	-	-	-
7325 · Publications & Legal Notic	-	-	-
7385 · Small Tools & Instruments	-	-	-
7406 · Library Materials	-	-	-
7412 · Mileage	-	-	-
7415 · Trans, Travel & Education	-	-	-
7416 · Trans & Travel County Gara	-	-	-
7430 · Utilities	-	-	-
7565 · County Cost Plan	-	-	-
Total 3301.1- Comm & Fortinet Expenditures	48,000	48,000	-
Net Change in Fund Balance	\$ -	\$ -	\$ 44,040

SJVLS Budget to Actual
400- Coordination and Evaluation

	TOTAL		
	Original Budget	Current Budget	Actual Jul 24 - June 25
Revenues			
3380 · Interest	\$ -	\$ -	\$ -
3575 · State Grants	-	-	-
4375 · Federal Grants	-	-	-
4841 · Membership Dues	460,396	460,396	460,396
5039 · Tech Reserve Charges	-	-	-
5040 · Other Cty Dpts Services	-	-	-
5501 · Projects e-Rate Earned	-	-	-
5504 · Telephone Services	-	-	-
5831 · Refunds And Abatements	-	-	-
Total 400- Coordination & Eval Revenues	460,396	460,396	460,396
Expenditures			
7005 · Sealer Paper	-	-	-
7040 · Telephone Charges	-	-	-
7055 · Food	1,000	1,000	-
7101 · General Liability Insuranc	5,000	5,000	6,244
7175 · Property Insurance	4,800	4,800	5,549
7205 · Maintenance-Equipment	500	500	360
7250 · Memberships	-	-	-
7265 · Office Expenditures	20,000	20,000	-
7268 · Postage	-	-	-
7286 · PeopleSoft Human Resources	500	500	216
7287 · PeopleSoft Financials Chg	2,000	2,000	1,323
7295 · Professional & Specialized	594,785	594,785	519,098
7296 · Data Processing Services	-	-	-
7325 · Publications & Legal Notic	5,000	5,000	418
7385 · Small Tools & Instruments	-	-	-
7406 · Library Materials	-	-	-
7412 · Mileage	500	500	-
7415 · Trans, Travel & Education	-	-	-
7416 · Trans & Travel County Gara	-	-	-
7430 · Utilities	-	-	-
7565 · County Cost Plan	15,000	15,000	-
Total 400- Coordination & Eval Expenditures	649,085	649,085	533,208
Net Change in Fund Balance	\$ (188,689)	\$ (188,689)	\$ (72,812)

SJVLS Budget to Actual
600- Cataloging Center

	TOTAL		
	Original Budget	Current Budget	Actual Jul 24 - June 25
Revenues			
3380 · Interest	\$ -	\$ -	\$ -
3575 · State Grants	-	-	-
4375 · Federal Grants	-	-	-
4841 · Membership Dues	88,299	88,299	88,299
5039 · Tech Reserve Charges	-	-	-
5040 · Other Cty Dpts Services	-	-	-
5501 · Projects e-Rate Earned	-	-	-
5504 · Telephone Services	-	-	-
5831 · Refunds And Abatements	-	-	-
Total 600- Cataloging Center Revenues	88,299	88,299	88,299
Expenditures			
7005 · Sealer Paper	-	-	-
7040 · Telephone Charges	-	-	-
7055 · Food	-	-	-
7101 · General Liability Insuranc	-	-	-
7175 · Property Insurance	-	-	-
7205 · Maintenance-Equipment	-	-	-
7250 · Memberships	-	-	-
7265 · Office Expenditures	-	-	-
7268 · Postage	-	-	-
7286 · PeopleSoft Human Resources	-	-	-
7287 · PeopleSoft Financials Chg	-	-	-
7295 · Professional & Specialized	128,500	128,500	107,452
7296 · Data Processing Services	-	-	-
7325 · Publications & Legal Notic	-	-	-
7385 · Small Tools & Instruments	-	-	6,429
7406 · Library Materials	-	-	-
7412 · Mileage	-	-	-
7415 · Trans, Travel & Education	-	-	-
7416 · Trans & Travel County Gara	-	-	-
7430 · Utilities	-	-	-
7565 · County Cost Plan	-	-	-
Total 600- Cataloging Center Expenditures	128,500	128,500	113,881
Net Change in Fund Balance	\$ (40,201)	\$ (40,201)	\$ (25,582)

**SJVLS Budget to Actual
800- Online Materials**

	TOTAL		
	Original Budget	Current Budget	Actual Jul 24 - June 25
Revenues			
3380 · Interest	\$ -	\$ -	\$ -
3575 · State Grants	-	-	-
4375 · Federal Grants	-	-	-
4841 · Membership Dues	140,110	140,110	140,110
5039 · Tech Reserve Charges	-	-	-
5040 · Other Cty Dpts Services	-	-	-
5501 · Projects e-Rate Earned	-	-	-
5504 · Telephone Services	-	-	-
5831 · Refunds And Abatements	-	-	-
Total 800- Online Materials Revenues	140,110	140,110	140,110
Expenditures			
7005 · Sealer Paper	-	-	-
7040 · Telephone Charges	-	-	-
7055 · Food	-	-	-
7101 · General Liability Insuranc	-	-	-
7175 · Property Insurance	-	-	-
7205 · Maintenance-Equipment	-	-	-
7250 · Memberships	3,240	3,240	3,240
7265 · Office Expenditures	-	-	-
7268 · Postage	-	-	-
7286 · PeopleSoft Human Resources	-	-	-
7287 · PeopleSoft Financials Chg	-	-	-
7295 · Professional & Specialized	141,600	141,600	277,448
7296 · Data Processing Services	-	-	-
7325 · Publications & Legal Notic	-	-	-
7385 · Small Tools & Instruments	-	-	-
7406 · Library Materials	125,400	357,100	193,083
7412 · Mileage	-	-	-
7415 · Trans, Travel & Education	-	-	-
7416 · Trans & Travel County Gara	-	-	-
7430 · Utilities	-	-	-
7565 · County Cost Plan	-	-	-
Total 800- Online Materials Expenditures	270,240	501,940	473,771
Net Change in Fund Balance	\$ (130,130)	\$ (361,830)	\$ (333,661)

**Admin Council Board Report
CLSA Status Report - FY 24-25**

Report Date 6/30/2025

Operations Type	Adopted Budget	CLSA Approved Plan	Total Expenses	Pending Expenses (July)	Estimate Charges	Total Projected Expenses	Excess '-' (fund by SJVLS reserves) Unspent '+'	Comments
Delivery - Basic & Sorting	240,500	240,500	230,289	-	-	230,289	10,211	
E-Resources Bibliotheca Cloud Library	-	-	-	-	-	-	-	
	240,500	240,500	230,289	-	-	230,289	10,211	
FY 23-2024 Rollover	-	-	-	-	-	-	-	
Grand Total	240,500	240,500	230,289	-	-	230,289	10,211	

Budget amendment approved:

Basic CLSA Service Plan Expenditure

CLSA Allocation \$ -
Basic Delivery \$ 240,500
E-Resources \$ -
Online Materials rollover \$ -

Total System Delivery Costs

Basic Delivery Costs: \$ 230,289
Extra Delivery Stops: \$ -
\$ 230,289 Total System Delivery Expenditure
Online Materials rollover \$ -

Total fundings Sources Delivery System

CLSA Funds \$ 124,400 Basic
Local Fund Reserve \$ 116,100 Basic
Madera \$ - Premium
\$ 240,500 Total System Delivery Funding

CLSA Amended Service Plan :

Reviewed annually in January for amendment

Online Materials

Financial Update - FY 24-25

Report Date

6/30/2025

Vendor	Budget Amount	Total Expenses	Prepaid Portion Subscription	Unspent	Comments
Funding Source: Membership (cost center 0800)					
Ebooks Bibliotheca (E Resources)	130,400	140,497	-	(10,097)	
Pronunciator	30,000	28,000	0	2,000	
Cengage-Gale Database	62,500	63,389	-	(889)	Gale General Database Pkg
Cengage -Gale	33,500	35,035	-	(1,535)	Education and Career module & Info Science
Califa- Quipu E Card Registration & Membership	13,840	13,767	-	73	
Brainfuse, LLC (HelpNow, VetNow)	231,700	193,083	38,617	-	
ERC Committee -	-	-	-	-	
	501,940	473,771	38,617	(10,448)	
Funding Source: CLSA Other (cost center 0201)					
Bibliotheca Cloud Library (E Resources)	-	-	-	-	
Additional Online Materials Resources	-	-	-	-	
	-	-	-	-	
Grand Total	501,940	473,771	38,617	(10,448)	

	Budget Amount	Total Expenses	Prepaid Portion Subscription	Unspent
Total Funding Sources:	\$ 501,940	\$ 473,771	\$ 38,617	\$ (10,448)

SJVLS
BALANCE SHEET- SYSTEM WIDE
JUNE 30, 2025

	<u>6/30/2025</u>
ASSETS	
Current Assets	
Checking/Savings	
0110 · Cash In Treasury	\$ 4,527,316
0115 · Chase AP - 3522	59,144
0121 · Chase Merchant - 3506	43,132
0190 · Restricted Cash - Tech Reserve	4,261,791
Total Checking/Savings	<u>8,891,383</u>
Accounts Receivable	
0350 · Accounts Receivable	110,000
0353 · E-Rate Receivable	90,530
Total Accounts Receivable	<u>200,530</u>
Other Current Assets	
0400 · Inventory	2,913
Total Other Current Assets	<u>2,913</u>
Total Current Assets	9,094,826
Other Assets	
0510 · Prepaid Expenses	196,412
Total Other Assets	<u>196,412</u>
TOTAL ASSETS	<u>\$ 9,291,238</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
1210 · Accounts Payable	\$ 610,499
Total Accounts Payable	610,499
Other Current Liabilities	
1435 · Tech Reserve Advances	
1435.01 · Coalinga Tech Reserve	43,941
1435.02 · Fresno Tech Reserve	1,945,801
1435.03 · Kern Tech Reserve	532,055
1435.04 · Kings Tech Reserve	207,919
1435.05 · Madera Tech Reserve	154,735
1435.06 · Mariposa Tech Reserve	125,705
1435.07 · Merced Tech Reserve	353,698
1435.08 · Porterville Tech Reserve	401,600
1435.09 · Tulare County Tech Reserve	493,346
1435.10 · Tulare Public Tech Reserve	17,992
Total 1435 · Tech Reserve Advances	<u>4,276,792</u>
1437 · Due To Other Funds-Agencies	43,117
1710 · Unearned Revenue	6,007
Total Other Current Liabilities	<u>4,325,916</u>
Total Current Liabilities	<u>4,936,415</u>
Total Liabilities	4,936,415
Equity	
2230 · Fund Balance - Unassigned	2,967,261
2231 · Fund Balance - Assigned	1,387,562
Total Equity	<u>4,354,823</u>
TOTAL LIABILITIES & EQUITY	<u>\$ 9,291,238</u>

DATE: August 1, 2025

TO: SJVLS Administrative Council

SUBMITTED BY: Chris Wymer – Administrative Librarian
Vasquez and Co. – Independent Auditors

SUBJECT: Financial Audit FY 2023-24

RECOMMENDED ACTION:

1. Accept the auditor's report for fiscal year 2023-24.

Approval of the recommended action will accept the audit report for fiscal year 2023-24.

ALTERNATIVE ACTION(S):

There are no alternative actions.

FISCAL IMPACT:

There is no fiscal impact associated with the recommended or alternative actions.

DISCUSSION:

The independent auditor firm, Vasquez and Company completed their audit of SJVLS's financials for fiscal year 2023-24. Their findings and reports are attached.

With the completion of this audit, we're now back on a regular schedule for audits.

PRIOR AGENDA REFERENCE:

Administrative Council Agenda – December 1, 2023. Item #3.

ATTACHMENTS INCLUDED AND/OR ON FILE:

Attachment #1 – Final Audit Report for Year Ended June 30, 2024

Motion:

Second:

_____ PASSED

_____ REJECTED



SAN JOAQUIN VALLEY
LIBRARY SYSTEM

San Joaquin Valley Library System
Audited Financial Statements
Year Ended June 30, 2024
with Independent Auditor's Report

**San Joaquin Valley Library System
Audited Financial Statements
*Year Ended June 30, 2024
with Independent Auditor's Report***

**San Joaquin Valley Library System
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Independent Auditor's Report

To the Administrative Council of San Joaquin Valley Library System

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the major fund of the San Joaquin Valley Library System (the System), as of and for the year ended June 30, 2024, the budgetary comparison statement for the general fund for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the System's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the System as of June 30, 2024, and the respective changes in financial position and the budgetary comparison for the general fund for the year then ended in accordance with accounting principle generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matters

As discussed in Note 2, the System implemented the provisions of Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, and Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*, during the fiscal year ended June 30, 2024. Our opinions are not modified with respect to this matter.



As discussed in Note 6 to the financial statements, the 2023 financial statements have been restated to correct misstatements. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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



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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 9 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2025, on our consideration of the System'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 solely 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 System'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 System's internal control over financial reporting and compliance.

Glendale, California
June 30, 2025

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**MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)**

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**San Joaquin Valley Library System
Management's Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2024**

As management of the San Joaquin Valley Library System (the System), we present this narrative overview and analysis of the financial activities of the System for the fiscal years ended June 30, 2024 and 2023. We encourage readers to consider the information presented here in conjunction with the information included with the accompanying financial statements.

FINANCIAL HIGHLIGHTS

- The System receives revenues from memberships, telecommunication, restricted grants, California State Library Act grant awards and unrestricted revenues to manage operations.
- The assets of the System exceeded its liabilities as of June 30, 2024 by \$4,510,556. The unrestricted net position of \$4,438,565 may be used to meet the System's ongoing obligations to fund a portion of Membership operations, customers, and creditors. As of June 30, 2023, assets exceeded liabilities by \$4,651,402, with unrestricted net position equaling \$4,649,547, as restated.
- The System has experienced a decrease in net position in this reporting period. The total net position decreased by \$140,846 for the year ended June 30, 2024. For comparison, the net position, as restated, increased by \$37,472 for the year ended June 30, 2023.
- Membership fee contributions increased in fiscal year 2023-24. The \$2,023,056 in membership fees funds approximately 51.9% of System operations.

During the fiscal year, the System continued to utilize California Library Services Act (CLSA) funding of \$239,407 to support the System's delivery services.

- Pre-Paid Tech Reserves (Tech Reserve Advances) held by the System as of June 30, 2024 at \$3,537,740, a 0.6% decrease (\$22,488) from the prior year ended June 30, 2023, represents Members' contributions towards the System Technology Replacement plan, computer hardware replacement and committed system projects.
- Due to the California Library Grants program and other e-rate funding opportunities for the expansion of High-Speed Broadband for California Libraries, the System successfully completed broadband upgrades, acquired new WIFI equipment, and replaced old network equipment.

During the fiscal year, the System was awarded \$33,694 to be used towards restoration of a 1 gigabit circuit for the Firebaugh branch. Of these funds, \$21,325 of the award was utilized. The grant will continue to be used in the next fiscal year up to \$12,369.

The System was also awarded \$25,500 to be used towards the purchase of network equipment, installation and configuration for the Porterville branch. The System did not utilize these funds as of June 30, 2024.

San Joaquin Valley Library System
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2024

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the System's basic financial statements. The System's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the System's finances, in a manner similar to that of a private-sector business. The assets, liabilities, revenues, and expenses are reported on a full-accrual basis.

- The **Statement of Net Position** presents information on the System's assets, deferred outflows, liabilities, and deferred inflows. The difference between these elements represents net position, or equity.
- The **Statement of Activities** presents information showing total revenues versus total expenses and how the System's net position changed during the fiscal year. All revenues and expenses are recognized as soon as the underlying event occurs, regardless of the timing of related cash flows. As a result, this statement includes revenues and expenses for some items that will result in cash disbursements or collections in future fiscal years (e.g., reimbursable ongoing project expenses).

Fund Financial Statements. A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. Like other state and local governments, the System uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the System's funds fall into two categories: governmental funds and proprietary funds. The System has no proprietary funds and only one governmental fund – the General Fund.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information in the government-wide financial statements. This comparison helps readers better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balance include reconciliations to facilitate this comparison.

The Notes to the Financial Statements. The notes provide additional information essential to a full understanding of the data provided in the financial statements. They describe the nature of the System's operations and significant accounting policies and clarify unique financial information.

San Joaquin Valley Library System
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2024

Government-wide Financial Analysis

As noted earlier, net position can serve over time as a useful indicator of a government's financial health. As of June 30, 2024, the System's assets exceeded its liabilities by \$4,510,556. Of that amount, \$71,991 reflects the System's investment in capital assets, net of any related debt still outstanding.

The unrestricted net position as of June 30, 2024 was \$4,438,565, which may be used to meet the System's ongoing obligations to support Membership operations, customers, and creditors. Capital assets are used to provide services and are not available for future spending.

The following summarizes of the System's net position and changes in net position for the current and prior fiscal years:

Summarized Statements of Net Position

	<u>June 30, 2024</u>	<u>June 30, 2023 (As restated)</u>	<u>Increase (Decrease)</u>
Assets			
Current and other assets	\$ 8,499,925	\$ 8,531,416	\$ (31,491)
Capital assets, net	71,991	1,855	70,136
Total assets	<u>8,571,916</u>	<u>8,533,271</u>	<u>38,645</u>
Liabilities			
Current liabilities	<u>4,061,360</u>	<u>3,881,869</u>	<u>179,491</u>
Total liabilities	<u>4,061,360</u>	<u>3,881,869</u>	<u>179,491</u>
Net position			
Net investment in capital assets	71,991	1,855	70,136
Unrestricted	4,438,565	4,649,547	(210,982)
Total net position	<u>\$ 4,510,556</u>	<u>\$ 4,651,402</u>	<u>\$ (140,846)</u>

Membership Fees. During fiscal year 2023-2024, the Administrative Council approved an increase in membership fees, bringing the total to \$2,023,056. This increase is reflected in the Statement of Activities as part of the System's membership dues.

San Joaquin Valley Library System
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2024

Summarized Statements of Activities

	<u>June 30, 2024</u>	June 30, 2023 (As restated)	Increase (Decrease)
Revenues			
Program revenues			
Charges for services	\$ 3,231,510	\$ 3,194,713	\$ 36,797
Operating grants and contributions	<u>260,732</u>	<u>334,875</u>	<u>(74,143)</u>
Total program revenues	<u>3,492,242</u>	<u>3,529,588</u>	<u>(37,346)</u>
General revenues			
Refunds and abatements	164,334	238,975	(74,641)
Investment earnings	<u>237,876</u>	<u>183,500</u>	<u>54,376</u>
Total general revenues	<u>402,210</u>	<u>422,475</u>	<u>(20,265)</u>
Total revenues	<u>3,894,452</u>	<u>3,952,063</u>	<u>(57,611)</u>
Expenses			
Library services	<u>4,035,298</u>	<u>3,914,591</u>	<u>120,707</u>
Total expenses	<u>4,035,298</u>	<u>3,914,591</u>	<u>120,707</u>
Change in net position	(140,846)	37,472	(178,318)
Net position, beginning of year	<u>4,651,402</u>	4,613,930	37,472
Net position, end of year	<u>\$ 4,510,556</u>	<u>\$ 4,651,402</u>	<u>\$ (140,846)</u>

Revenues

Revenues collected are grouped by charges for services and operating grants, and contributions. Charges for services (\$3,231,510) consist of collected membership fees of \$2,023,056, direct billing charges of \$673,613, and telecommunication charges of \$534,841. Operating grants and contributions revenue of \$260,732 consists of the CLSA grant award of \$239,407 and network grant award of \$21,325.

Budget Year	Portion of Total Budget: Membership Operations	Partial Funding Fund Balance (Shared Costs)	Membership Fees	% Increase Membership Fee
FY 2017-18	\$ 2,244,496	33%	\$ 1,507,387	0%
FY 2017-18	2,244,496	33%	1,507,387	0%
FY 2018-19	2,326,854	35%	1,507,387	0%
FY 2019-20	2,709,980	39%	1,662,904	10%
FY 2020-21	2,342,580	26%	1,740,749	5%
FY 2021-22	2,341,330	26%	1,740,749	0%
FY 2022-23	2,725,135	28%	1,951,095	12%
FY 2023-24	2,759,629	27%	2,023,056	4%

San Joaquin Valley Library System
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2024

Membership Fees: Budgeted Operations, Funding, and Percentage Increase. Membership operational costs have been streamlined for consistency each year, maximizing the use of unrestricted funding and strategically setting membership fees. Operational costs exclude telecommunications, network projects, and technology replacement plans. Membership fees increased in fiscal year 2024 by 4%, or \$71,961. Operations costs continue to be funded by CLSA and interest income, with the remainder offset by unrestricted net position funding. The System's major source of revenue is membership fee contributions.

Governmental Activities. The System's major expenditures include personnel costs, interlibrary system, telecommunications, and network maintenance.

Financial Analysis of the System's Funds

As noted earlier, the System uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The purpose of the System's governmental fund financial statements is to provide information on near-term inflows, outflows, and balances of spendable resources. This information is useful in assessing the System's short-term financing needs. In particular, unassigned fund balance may serve as a useful measure of the System's net resources available for spending at the end of the fiscal year.

As of June 30, 2024, the System's governmental fund reported an ending fund balance of \$4,438,565, a decrease of \$210,982 compared to the prior year, as restated. Of this amount, the unassigned fund balance was \$2,420,852.

Capital Asset and Debt Administration

Capital Assets. The System's investment in capital assets for its governmental activities as of June 30, 2024, totaled \$71,991 (net of accumulated depreciation and amortization).

Debt Administration. The System did not have any outstanding debt as of June 30, 2024, or 2023.

Economic Factors and Next Year's Budgets and Rates

The System continues to transition locations to the Corporation for Education Network Initiatives in California (CENIC) network to increase bandwidth and decrease costs through fiscal year 2025. Currently, most of the System's member libraries are connected to CENIC, and in the upcoming fiscal year, all remaining locations will be connected except for the Yosemite National Park branch. To carry out this effort, the System continues to leverage opportunities through grant and E-rate funding. In the upcoming year, the System will continue to utilize E-rate category 2 funding to upgrade and modernize wireless internet access throughout the System. The System's E-rate Category 2 funding request will pursue funding to help with replacing the main routers at member headquarters, and for a 5-year enterprise license for all the wireless access points used to provide wireless internet at member library branches. In addition to the network upgrades, the System will continue to implement the strategic goals outlined in our 2023-2026 Technology plan. In fiscal year 2024-25, this will include an increase in funding to purchase eBooks and eAudiobooks for the shared CloudLibrary collection.

The fiscal year 2024-25 budget includes a 3% increase in membership dues. The increase is to implement mobile printing services at all System's locations, transition Original Cataloging Services to an outside vendor, and pay the new costs for the System's Office365 subscription.

San Joaquin Valley Library System
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2024

It is important to note that the System is entering its fourth year without a dedicated System Administrator for the Integrated Library System and is currently without an Associate System Administrator as well. As a result, the System is doing what it can to maintain services for members, but it is difficult without full-time dedicated staff. As a result, filling vacancies will be a priority in the upcoming year.

Requests for Information

This financial report is designed to provide a general overview of the System's finances for all interested parties. Questions regarding any of the information presented in this report or requests for additional financial details should be directed to the Library Business Manager, San Joaquin Valley Library System, 2420 Mariposa Street, Fresno, California, 93721.

BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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San Joaquin Valley Library System
Statement of Net Position
June 30, 2024

	Governmental Activities
ASSETS	
Cash and investments	\$ 4,797,254
Interest receivable	65,444
Due from other governments	1,000
Prepaid expenses and other current assets	98,487
Restricted cash and investments - technology reserve	3,537,740
Capital assets, net	71,991
Total assets	8,571,916
LIABILITIES	
Current liabilities	
Technology reserve advances	3,537,740
Due to member agencies	35,145
Accounts payable and accrued expenses	416,599
Unearned revenues	71,876
Total liabilities	4,061,360
NET POSITION	
Net investment in capital assets	71,991
Unrestricted	4,438,565
Total net position	\$ 4,510,556

See Notes to the Basic Financial Statements.

San Joaquin Valley Library System
Statement of Activities
Year Ended June 30, 2024

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net Revenue (Expense) and Change in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental Activities:				
Library services	\$ <u>4,035,298</u>	\$ <u>3,231,510</u>	\$ <u>260,732</u>	\$ <u>(543,056)</u>
Total	\$ <u>4,035,298</u>	\$ <u>3,231,510</u>	\$ <u>260,732</u>	<u>(543,056)</u>
General Revenues:				
Refunds and abatements				164,334
Investment earnings				<u>237,876</u>
Total General Revenues				<u>402,210</u>
Change in Net Position				<u>(140,846)</u>
Net Position - beginning of year, as previously reported				4,263,766
Restatements				<u>387,636</u>
Net Position - beginning of year, as restated				<u>4,651,402</u>
Net Position - end of year				\$ <u>4,510,556</u>

See Notes to the Basic Financial Statements.

GOVERNMENTAL FUND FINANCIAL STATEMENTS

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**San Joaquin Valley Library System
Governmental Fund**

**Balance Sheet and Reconciliation of the Governmental Fund Balance Sheet
to the Government-wide Statement of Net Position
June 30, 2024**

	<u>General Fund</u>
ASSETS	
Cash and investments	\$ 4,797,254
Restricted cash and investments – technology reserve	3,537,740
Interest receivable	65,444
Due from other governments	1,000
Prepaid expenditures and other current assets	98,487
Total assets	\$ 8,499,925
LIABILITIES AND FUND BALANCE	
Liabilities	
Technology reserve advances	\$ 3,537,740
Due to member agencies	35,145
Accounts payable and accrued expenses	416,599
Unearned revenues	71,876
Total liabilities	4,061,360
Fund Balance	
Nonspendable	98,487
Assigned	1,919,226
Unassigned	2,420,852
Total fund balance	4,438,565
Total liabilities and fund balance	\$ 8,499,925
Reconciliation of the Balance Sheet of the Governmental Fund to the Statement of Net Position:	
Total Fund Balance of Governmental Fund	\$ 4,438,565
Capital assets , net of accumulated depreciation and amortization, used in governmental activities are not financial resources and, therefore, are not reported in the Balance Sheet.	<u>71,991</u>
Net Position of Governmental Activities	\$ 4,510,556

See Notes to the Basic Financial Statements.

San Joaquin Valley Library System
Statement of Revenues, Expenditures and Change in Fund Balance – General Fund and
Reconciliation of the Governmental Fund Statement of Revenues, Expenditures and Change
in Fund Balance to the Government-wide Statement of Activities
Year Ended June 30, 2024

	<u>General Fund</u>
REVENUES	
Membership dues	\$ 2,023,056
Technology reserve charges	673,613
Telephone services	534,841
Grant revenues	260,732
Refunds and abatements	164,334
Use of money and property	237,876
Total revenues	<u>3,894,452</u>
EXPENDITURES	
Professional services	1,751,530
Telephone charges	806,528
Grant project maintenance equipment	757,650
Maintenance equipment	310,898
System delivery	248,616
Office expense	44,933
Utilities	40,000
Postage and notice services	36,412
Capital outlay	79,118
Travel and conference	14,332
Insurance	9,812
Memberships	3,390
Peoplesoft charges	2,215
Total expenditures	<u>4,105,434</u>
Change in fund balance	<u>(210,982)</u>
Fund balance, beginning of year, as previously reported	4,261,911
Restatements	387,636
Fund balance, beginning of year, as restated	<u>4,649,547</u>
Fund balance, end of year	<u>\$ 4,438,565</u>
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statement of Activities:	
Change in Fund Balance - Governmental Fund	\$ (210,982)
Governmental fund reports capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expenses.	
Capital outlay	79,118
Depreciation and amortization expenses	<u>(8,982)</u>
Change in Net Position - Governmental Activities	<u>\$ (140,846)</u>

See Notes to the Basic Financial Statements.

San Joaquin Valley Library System
Budgetary Comparison Statement – General Fund
Year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				positive
				(negative)
Resources (inflows):				
Membership dues	\$ 1,953,398	\$ 1,953,398	\$ 2,023,056	\$ 69,658
Technology reserve charges	1,076,276	1,076,276	673,613	(402,663)
Telephone services	2,854,789	2,854,789	534,841	(2,319,948)
Grant revenues	641,133	641,133	260,732	(380,401)
Refunds and abatements	-	-	164,334	164,334
Use of money and property	145,000	145,000	237,876	92,876
Total resources (inflows)	6,670,596	6,670,596	3,894,452	(2,776,144)
Charges to appropriations (outflows):				
Professional services	2,047,420	2,047,420	1,751,530	295,890
Telephone charges	1,300,000	1,300,000	806,528	493,472
Grant project maintenance equipment	3,161,515	3,161,515	757,650	2,403,865
Maintenance equipment	370,435	370,435	310,898	59,537
System delivery	259,407	259,407	248,616	10,791
Capital outlay	-	-	79,118	(79,118)
Office expense	39,800	39,800	44,933	(5,133)
Utilities	40,000	40,000	40,000	-
Postage and notice services	41,000	41,000	36,412	4,588
Travel and conference	54,200	54,200	14,332	39,868
Insurance	9,800	9,800	9,812	(12)
Memberships	3,750	3,750	3,390	360
Peoplesoft charges	4,500	4,500	2,215	2,285
Total charges to appropriations (outflows)	7,331,827	7,331,827	4,105,434	3,226,393
Change in fund balance	\$ <u>(661,231)</u>	\$ <u>(661,231)</u>	<u>(210,982)</u>	\$ <u>450,249</u>
Fund balance, beginning of year, as previously reported			4,261,911	
Restatements			<u>387,636</u>	
Fund balance, beginning of year, as restated			<u>4,649,547</u>	
Fund balance, end of year			\$ <u>4,438,565</u>	

See Notes to the Basic Financial Statements.

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NOTES TO THE BASIC FINANCIAL STATEMENTS

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San Joaquin Valley Library System
Notes to the Basic Financial Statements
Year Ended June 30, 2024

NOTE 1 REPORTING ENTITY

San Joaquin Valley Library System (the System) is a joint powers authority agency, established in November 1979 under the California Library Services Act (CLSA) to improve library services through cooperation by public libraries within the State. Current membership includes:

- Coalinga-Huron Library District
- Fresno County Library
- Kern County Library
- Kings County Library
- Madera County Library
- Mariposa County Library
- Merced County Library
- Porterville Public Library
- Tulare County Library
- Tulare Public Library

As set forth in the joint powers agreement, the System is governed by an Administrative Council made up of 10 directors. The Administrative Council is supported by the Automation Committee and the Electronic Resources Committee. Funding for the System comes from member library contributions and the State of California through CLSA.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

Financial statement presentation follows the standards promulgated by the Governmental Accounting Standards Board (GASB), commonly referred to as accounting principles generally accepted in the United States of America (U.S. GAAP). GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting standards.

The System's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and governmental fund financial statements, which provide a more detailed level of financial information.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the System's activities. The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function.

San Joaquin Valley Library System
Notes to the Basic Financial Statements
Year Ended June 30, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Taxes and other items not properly included among program revenues are reported as general revenues.

- **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 when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements are met.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. The fund financial statements provide information about the System's governmental funds. The System reports one major governmental fund, the General Fund.

- **Governmental Fund Financial Statements**

Governmental fund financial statements (i.e., Balance Sheet and Statement of Revenues, Expenditures and Change in Fund Balance) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or 14 months thereafter to pay liabilities of the current period.

Revenues susceptible to accrual are property taxes, interest on investments, and intergovernmental revenues. Property taxes are recorded as revenues in the fiscal year in which they are levied, provided they are collected in the current period or within sixty days thereafter. A one-year availability period is used for all other revenues. Interest on invested funds is recognized when earned. Intergovernmental revenues that are reimbursements for specific expenditures are recognized when all eligibility requirements are met.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting; however, debt service expenditures are recorded only when payment is due. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions.

San Joaquin Valley Library System
Notes to the Basic Financial Statements
Year Ended June 30, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures and Change in Fund Balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The System reports one major governmental fund:

The **General Fund** is the primary operating fund and accounts for all financial resources of the System.

The System adopts annual appropriated budgets for its general fund, which is a major fund. A budgetary comparison statement has been provided for this fund to demonstrate compliance with the budget.

Cash and Investments

The System maintains its cash and investment account with the County of Fresno Auditor-Controller/Treasurer as part of the common investment pool. Cash also includes demand deposits with financial institutions. The County of Fresno is restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

State statutes and the County of Fresno's investment policy authorize the County Auditor-Controller/Treasurer to invest in U.S. Government Treasury and Agency Securities, bankers' acceptances, commercial paper, corporate bonds and notes, repurchase agreements, and the State Treasurer's Local Agency Investment Fund (LAIF).

In accordance with GASB Statement No. 43, *Accounting and Financial Reporting for Certain Investments and External Investment Pools*, investments held by the County of Fresno Auditor-Controller/Treasurer are stated at fair value. The fair value of pooled investments is determined quarterly and is based on current market prices received from the securities custodian. The balance available for withdrawal is based on the accounting records maintained by the County of Fresno Auditor-Controller/Treasurer.

Credit quality ratings are not available for the System's investments as they are invested as part of the common investment pool of the County of Fresno Auditor-Controller/Treasurer. Cash and investment in the County of Fresno Auditor-Controller/Treasurer is considered unclassified as to credit risk because it is not evidenced by securities that exist in physical or book entry form.

San Joaquin Valley Library System
Notes to the Basic Financial Statements
Year Ended June 30, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Restricted cash and investments – Technology Reserve

Restricted cash and investment – technology reserve pertains to technology reserve advanced to the System from member agencies to be used for future equipment and network infrastructure upgrades.

E-Rate receivable

The System receives funding from the Universal Service Administrative Co. (USAC) related to its E-Rate program, formally known as the Schools and Libraries Program. The program provides discounts to schools and libraries for eligible equipment and services. The System records receivables in the accounting period when the corresponding revenues become both measurable and available to finance expenditures of the fiscal period. As of June 30, 2024, E-Rate receivable amounted to \$0.

Capital Assets

Capital assets acquired are recorded at cost or estimated cost, where cost is not available. Donated or contributed capital assets are recorded at estimated fair value on the date received. Capital assets are defined by the System as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Leases are recorded as an asset and an obligation at an amount equal to the present value at the beginning of the lease term of the minimum lease payments during the lease term. Noncancellable lease agreements exceeding a 12-month term are recorded as an intangible right-of-use asset with an amortization calculated based on the term of the lease agreement.

Subscription-Based Information Technology Arrangements (SBITAs) are recorded as an asset and an obligation at an amount equal to the present value at the beginning of the arrangement term of the minimum arrangement payments during the arrangement term. Non-cancellable agreements exceeding a 12-month term are recorded as an intangible right-of-use asset with an amortization calculated based on the term of the agreement.

The System has established a materiality threshold of \$5,000 in annual lease payments under GASB Statement No. 87 and SBITAs under GASB Statement No. 96 for financial recording and reporting. All leases and SBITAs under \$5,000 will be reported as operating activities.

Depreciation of capital assets is computed using the straight-line method applied over the estimated useful lives of the assets as follows:

Computer Equipment and Software:	3-5 years
Office Equipment:	3-5 years

San Joaquin Valley Library System
Notes to the Basic Financial Statements
Year Ended June 30, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts Payable and Accrued Expenses

Certain costs are incurred by the System during the current reporting period but are not paid until after the beginning of the next fiscal period. These costs are reported as accounts payable and accrued expenses and other liabilities in the financial statements. Accounts payable and accrued expenses as of June 30, 2024 was \$416,599.

Fund Balance

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

- *Nonspendable* – Amounts that are not in spendable form (such as prepaid expenditures) or are required either legally or contractually to be maintained intact.
- *Restricted* – Amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional or enabling legislation.
- *Committed* - Amounts constrained to specific purposes by the System itself, using the System's highest level of decision-making authority (the Administrative Council). To be reported as committed, amounts cannot be used for any other purpose unless the System takes the same highest level action to remove or change the constraint. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- *Assigned* - Amounts the System *intends* to use for a specific purpose. Intent can be expressed by the System at either the highest level of decision-making or by an official or body to which the System delegates the authority.
- *Unassigned* - The residual classification for the System that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The System establishes and modifies or rescinds fund balance commitments by passage of an ordinance or policy. This is typically done through adoption or amendment of the budget. A fund balance commitment is further indicated in the budget as a designation or commitment of the fund, such as approved construction contracts. Assigned fund balance is established by the System through adoption or amendment of the budget or future year budget plan as intended for a specific purpose.

When both restricted and unrestricted resources are available for use, it is the System's policy to use restricted resources first, followed by the committed, assigned, and unassigned resources as they are needed.

San Joaquin Valley Library System
Notes to the Basic Financial Statements
Year Ended June 30, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Net Position**

Net position represents the residual interest in the System's assets and deferred outflows of resources after liabilities and deferred inflows of resources are deducted. In accordance with GASB Statement No. 63, the fund equity section on the Statement of Net Position was combined to report the total net position and present it in three broad components:

- Net investment in capital assets – Amount consists of capital assets, including infrastructure, net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets.
- Restricted – Amount consists of net position restricted by external creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabled legislature.
- Unrestricted – Amount consists of all net position that does not meet the definition “net investment in capital assets” or “restricted” net position.

When both restricted and unrestricted net position are available, restricted resources are used first before unrestricted resources are used.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value Measurement

U.S. GAAP defines fair value, establishes a framework for measuring fair value and establishes disclosures about fair value measurement. Investments, unless otherwise specified, recorded at fair value in the statement of net position, are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Levels of inputs are as follows:

- Level 1* - Inputs are unadjusted, quoted prices for identical assets and liabilities in active markets at the measurement date.
- Level 2* - Inputs, other than quoted prices included in Level 1, that are observable for the asset or liability through corroboration with market data at the measurement date.
- Level 3* - Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the asset or liability at the measurement date.

San Joaquin Valley Library System
Notes to the Basic Financial Statements
Year Ended June 30, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Fair Value Measurement (Continued)**

An asset's or liability's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. All assets and liabilities for which the fair value measurement is based on significant unobservable inputs or instruments that trade infrequently and, therefore, have little or no price transparency are classified as Level 3.

The System's financial assets and liabilities include cash and investments, interest receivable, due from other governments, technology reserve advances, due to member agencies, accrued expenses and other liabilities and accounts payable – none of which are held for trading purposes. The fair values of all financial instruments do not differ materially from the aggregate carrying values of the financial instruments recorded in the accompanying Statement of Net Position. The carrying amounts of these financial instruments approximate fair value because of their short-term maturities.

Concentrations of Credit Risk

The System maintains cash deposits in one financial institution. Cash balances in interest-bearing transaction accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per institution. As of June 30, 2024, the System had \$766,427 held with a financial institution that exceeded the FDIC limit and was uninsured.

Technology Reserve Advances

Technology reserve advances consist of monies advanced to the System from member agencies to be used for future equipment and network infrastructure upgrades.

Due to Member Agencies

The System maintains a cash account for the collection of library fees on behalf of member agency libraries. The System distributes these revenues to member agencies throughout the year.

San Joaquin Valley Library System
Notes to the Basic Financial Statements
Year Ended June 30, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Implementation of New Accounting Pronouncements

During the year ended June 30, 2024, the System implemented the following Governmental Accounting Standards Board (GASB) new standards. The financial statements included herein apply the requirements and provisions of the standard.

GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements*. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 100 - *Accounting Changes and Error Corrections*. The requirements of this statement are effective for reporting periods beginning after June 15, 2023.

Released GASB Statements to be implemented in future financial statements are as follows:

GASB Statement No. 101 - *Compensated Absences*. The requirements of this statement are effective for reporting periods beginning after December 15, 2023.

GASB Statement No. 102 – *Certain Risk Disclosures*. The requirements of this statement are effective for reporting periods beginning after June 15, 2024.

GASB Statement No. 103 – *Financial Reporting Model Improvements*. The requirements of this statement are effective for reporting periods beginning after June 15, 2025.

GASB Statement No. 104 - *Disclosure of Certain Capital Assets*. The requirements of this statement are effective for reporting periods beginning after June 15, 2025.

San Joaquin Valley Library System
Notes to the Basic Financial Statements
Year Ended June 30, 2024

NOTE 3 CASH AND INVESTMENTS

Cash and investments as of June 30, 2024 are reported in the basic financial statements as follows:

Cash and investments	\$ 4,797,254
Restricted cash and investments - technology reserve	3,537,740
Total cash and investments	\$ 8,334,994

Cash and investments are comprised of the following as of June 30, 2024:

Cash and investments	
County of Fresno Treasury Investment Pool	\$ 8,240,690
Demand deposits	94,304
Total cash and investments	\$ 8,334,994

Investments authorized by the California Government Code (CGC) and the County of Fresno Treasury Investment Pool Investment Policy (IP)

The following table identifies the investment types that are authorized for the County by CGC, or the IP, where more restrictive. The table also identifies the more restrictive provisions of the CGC or the IP that address interest rate risk, credit risk, and concentration of credit risk. This table does not address the investment of debt proceeds held by bond trustees that are governed by the provisions of the County's debt agreements, rather than the general provisions of either the CGC or the IP.

Authorized Investment Types	Maximum Percentage of Portfolio	Maximum Maturity
U.S. Treasury Bills, Notes and Bonds	100%	5 Years
U.S. Government Agency Obligations	100%	5 Years
Bankers' Acceptances	40%	180 Days
Commercial Paper	40%	270 Days
Negotiable Certificates of Deposit	30%	13 Months
Non-Negotiable Certificates of Deposit	50%	13 Months
Repurchase Agreements	15%	Overnight/Weekend
Local Agency Investment Fund	\$65,000	Daily Liquidity
Medium Term Notes	30%	5 Years
Mutual Funds	20%	Daily Liquidity
Mortgage-Backed Securities	10%	5 Years

The County of Fresno's pooled investments have recurring fair value measurements using other observable inputs and are classified under Level 2 within the fair value hierarchy table. Detailed information regarding the County of Fresno Treasury's pooled cash and investments can be found in the County's Annual Comprehensive Financial Report as of and for the year ended June 30, 2024. Such report is available from the Office of the Auditor-Controller/Treasurer-Tax Collector, 2281 Tulare Street, Fresno, CA 93721.

San Joaquin Valley Library System
Notes to the Basic Financial Statements
Year Ended June 30, 2024

NOTE 3 CASH AND INVESTMENTS (CONTINUED)**Investments authorized by the California Government Code (CGC) and the County of Fresno Treasury Investment Pool Investment Policy (IP) (Continued)**

The fair value of the System's investment in this pool is reported in the accompanying financial statements at amounts based upon the System's pro rata share of the fair value provided by the County of Fresno for the entire investment pool. The balance available for withdrawal is based on the accounting records maintained by the County of Fresno, which are recorded on an amortized cost basis.

Custodial Credit Risk

The custodial credit risk for demand deposits is the risk that, in the event of the failure of a depository financial institution, the System will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the System will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The County's investment policy requires that a third-party bank custody department hold all securities owned by the County. All trades are settled on delivery versus payment basis through the County's safekeeping agent.

NOTE 4 CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2024 was as follows:

	Balances				Balances
	July 1, 2023	Additions	Disposals		June 30, 2024
Computer equipment and software	\$ 155,465	\$ 21,910	\$ -	\$	177,375
Office equipment	6,581	-	-		6,581
Right-of-use SBITA	-	57,208	-		57,208
	<u>162,046</u>	<u>79,118</u>	<u>-</u>		<u>241,164</u>
Total capital assets					
	162,046	79,118	-		241,164
Less: accumulated depreciation and amortization	(160,191)	(8,982)	-		(169,173)
	<u>(160,191)</u>	<u>(8,982)</u>	<u>-</u>		<u>(169,173)</u>
Capital assets - net	\$ 1,855	\$ 70,136	\$ -	\$	71,991

During the year, the System entered into an IT software subscription agreement with a subscription term of three years. The subscription fee was fully prepaid at the commencement of the agreement in April 2024.

Depreciation and amortization expenses for the year ended June 30, 2024 was \$8,982.

San Joaquin Valley Library System
Notes to the Basic Financial Statements
Year Ended June 30, 2024

NOTE 5 TECHNOLOGY RESERVE ADVANCES

Movements in technology reserve advances for the year ended June 30, 2024 were as follows:

Technology reserve advances, beginning of year	\$ 3,560,228
Advances during the year	667,260
Charges during the year	(689,748)
Technology reserve advances, end of year	\$ 3,537,740

NOTE 6 RESTATEMENTS

During the fiscal year, the System identified net error corrections totaling \$387,636, arising from the following:

1. That the advanced telephone service payments previously reported as a liability should have been eliminated due to a change in the E-Rate program in fiscal year 2022. The program transitioned from issuing a large lump-sum payments to applying rebates directly to billing. As a result, the liability was overstated by \$654,081 in both the General Fund and Governmental Activities.
2. That the cash and investments reported with the County of Fresno is overstated by \$266,445. In fiscal year 2022, the County of Fresno combined unrealized gains on investments with the investment balances reported to the System. Consequently, the asset was overstated by \$266,445 in both the General Fund and Governmental Activities.

	June 30, 2023		June 30, 2023
	As Previously	Error	As Restated
	Reported	Corrections	
Government-wide			
Governmental Activities	\$ 4,263,766	\$ 387,636	\$ 4,651,402
Total Primary Government	\$ 4,263,766	\$ 387,636	\$ 4,651,402
 Governmental Fund			
Major Fund			
General Fund	\$ 4,261,911	\$ 387,636	\$ 4,649,547
Total Governmental Fund	\$ 4,261,911	\$ 387,636	\$ 4,649,547

NOTE 7 SUBSEQUENT EVENTS

The System has evaluated events or transactions that occurred subsequent to the balance sheet date through June 30, 2025, the date the accompanying financial statements were available to be issued, for potential recognition or disclosure in the financial statements and determined that no subsequent events required disclosure or adjustment to the accompanying financial statements.



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**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

**To the Administrative Council of
San Joaquin Valley Library System**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the San Joaquin Valley Library System (the System), as of and for the year ended June 30, 2024, the budgetary comparison statement for the general fund for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the System's basic financial statements, and have issued our report thereon dated June 30, 2025.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiency in internal control, described in the accompanying schedule of findings and responses as Finding No. 2024-001, that we consider to be a significant deficiency.



Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the System's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 matter that is required to be reported under *Government Auditing Standards*.

System's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the System's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The System's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 System'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 System's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Vasquez & Company LLP". The signature is written in a cursive, flowing style.

Glendale, California
June 30, 2025

San Joaquin Valley Library System
Schedule of Findings and Responses
Year Ended June 30, 2024

Finding No. 2024-001: Financial Reporting Discrepancies**Criteria**

Proper reconciliation of financial records and accurate expense recognition are essential to ensuring accuracy, transparency, and compliance with Governmental Accounting Standards Board (GASB) standards. Further, GASB Statement No. 34 mandates that financial statements fairly present an entity's financial position, which depends on timely and thorough reconciliation processes.

Condition

During our audit of the System's financial statements, we identified the following issues:

1. The reported cash and investment balance was overstated by \$266,445, based on a comparison with the fiscal agent's confirmation from the County of Fresno.
2. The beginning fund balance does not reconcile with the prior year's audited financial statements. This variance is due to a correction made by the System to remove a liability account totaling \$654,081, which had been reported in the financial statements since FY2022 but was found to be inconsistent with the System's records.
3. The telephone charges account is understated by \$12,250, while the refunds and abatements accounts are overstated by \$29,788 for the fiscal year.
4. An Information Technology (IT) subscription amounting to \$57,208, which qualifies under GASB Statement No. 96, was recorded as a prepaid expenditure rather than as a capital outlay.

Cause

We have determined the factors contributing to the identified conditions:

1. In FY2022, the County of Fresno ceased reporting unrealized gain/loss adjustments (GASB Statement No. 31) as a separate account. The System did not account for all relevant components contributing to the total cash and investment balance during its reconciliation process, resulting in an overstatement.
2. The System had not fully reconciled its internal records with the reported balances, necessitating an adjustment to remove a liability account that was inconsistent with its records.
3. The System deferred recognition of fourth quarter telephone and refund transactions to the following fiscal year.
4. The System's delayed evaluation of GASB Statement No. 96 led to the initial misclassification of the expense as a standard operating expense rather than a subscription-based information technology arrangement (SBITA), which requires recognition of a right-to-use asset.

Effect

The identified conditions could result in misleading financial reports, potentially impacting decision-making and financial planning. Audit adjustments were necessary to correct the errors and ensure the financial statements accurately reflect actual balances.

San Joaquin Valley Library System
Schedule of Findings and Responses (Continued)
Year Ended June 30, 2024

Recommendation

To strengthen financial reporting practices and prevent future discrepancies, we recommend the following:

1. **Enhance Reconciliation Procedures** – Implement a more comprehensive reconciliation process that includes all relevant accounts contributing to the total cash and investment balance. Regular reconciliations should be performed prior to closing the books to prevent misstatements.
2. **Strengthen Internal Controls** – Establish independent review mechanisms for reconciliations to detect and correct errors promptly, thereby minimizing the risk of misstatements.
3. **Improve Documentation and Recordkeeping** – Maintain detailed records of all adjustments and reconciliations to support transparency and facilitate audit procedures. Documentation should clearly outline any corrections made to financial statements.
4. **Improve Accrual Timing Controls** – Develop clear guidelines to ensure that transactions are recorded in the appropriate fiscal period, preventing timing-related misstatements.
5. **Timely Contract Assessments** – Implement proactive contract assessments and establish clear classification guidelines for IT subscriptions.

By implementing these recommendations, the System can enhance accuracy, strengthen financial controls, and improve stakeholder confidence in financial reporting.

Views of Responsible Officials and Planned Corrective Actions

The San Joaquin Valley Library System concurs with the audit finding regarding financial reporting discrepancies. Management acknowledges the importance of accurate and timely financial reporting in accordance with applicable accounting standards.

To address this finding, the following corrective actions will be implemented:

1. **Process Review and Update**
We will conduct a comprehensive review of current financial reporting procedures to identify weaknesses and areas for improvement.
2. **Staff Training**
Key accounting and finance personnel will receive targeted training on governmental accounting standards (GASB) and financial statement preparation to strengthen internal competencies.
3. **Enhanced Review Procedures**
A formal, documented review process will be instituted, including multi-level review of key financial schedules and disclosures, to ensure accuracy and completeness before submission.
4. **Timeline and Accountability**
Corrective actions will be implemented by June 30, 2025, and responsibility has been assigned to the System's Fiscal Agent to monitor progress and ensure completion.

Management is committed to strengthening internal controls and ensuring full compliance with financial reporting requirements in future periods.



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DATE: August 1, 2025

TO: SJVLS Administrative Council

SUBMITTED BY: Chris Wymer – Administrative Librarian

SUBJECT: Approve FY 2024-25 CLSA Final Report

RECOMMENDED ACTION:

1. Authorize the Administrative Librarian and Fiscal Agent to submit the CLSA Annual Program and Expenditure Report to the State Library.

Approval of the recommended action will authorize the Administrative Librarian and SJVLS Fiscal Agent to sign and return the CLSA Annual Program and Expenditure Report, as required by the State Library.

ALTERNATIVE ACTION(S):

There are no alternative actions.

FISCAL IMPACT:

Approval of the recommended action has no fiscal impact and does not adjust membership dues.

DISCUSSION:

As a condition of receiving CLSA funding from the State Library, SJVLS is required to submit an annual report detailing how CLSA funds were used and demonstrating that they were expended on services authorized in our Plan of Service. The attached Annual Report details how SJVLS used our CLSA allocation, and a summary is provided below.

In FY 2024-25 the CLSA budget was significantly reduced from previous years. SJVLS's FY 2024-25 allocation of \$124,400 was combined with the \$2,542 in rollover funds from FY 2023-24 to fund a portion of intra-system delivery services. In addition to the significant reduction in funding, the State Library also added additional reporting requirements to CLSA funding in FY 2024-25. Systems were supposed to demonstrate that their use of funds best met the needs of underserved groups within their service area, and to develop and track outputs that would show if the use of funds met the goals they set out to meet.

Given SJVLS's large service area, diverse populations, and combination of urban and rural libraries, including many that are geographically isolated, combined with the minimal amount of funding from the State, subsidizing the delivery of materials from their home libraries to the patron that wants to use them is the best way to get the maximum benefit from CLSA funds. During the year, SJVLS tracked the number of materials going into transit to fill a hold along with the number of items where the receiving jurisdiction did not own a copy of the material. This represents the number of times patrons gained access to material they would not have been able to use otherwise.

During the year the average percentage of items filling holds where the receiving library did not own a copy of the title across all members was 76%, or roughly 3 out of every 4 holds filled were items the patron couldn't get within their jurisdiction. The table on the following page shows each member's delivery stats for FY 2024-25.

Jurisdiction	Total	Total Holds	Unowned	Unowned %
Coalinga-Huron	20,361	2,506	2,225	88.79%
Fresno County	215,296	131,948	96,760	73.33%
Kern County	135,455	85,631	58,744	68.60%
Kings County	53,035	19,273	16,584	86.05%
Madera County	59,393	20,941	17,229	82.27%
Mariposa County	73,445	39,592	32,961	83.25%
Merced County	29,869	9,481	8,568	90.37%
Portville City	22,450	9,000	7,807	86.74%
Tulare County	73,889	37,121	28,431	76.59%
Tulare City	30,794	12,461	10,502	84.28%
Totals	713,987	367,954	279,811	76.05%

The Total column represents the number of items sent through transit to the jurisdiction, either to fill holds or to return material lent to other jurisdictions. Total holds represent the total number of transits to fill a patron's request at the jurisdiction. Unowned represents the number of titles that filled patron's requests, and the jurisdiction did not have an item linked to the bib record for the request. Unowned percentage represents the percentage of patron requests that the jurisdiction did not own.

The figures above demonstrate delivery is a critical service, connecting patrons with materials that often wouldn't be available locally, and is still the most cost-effective use of our allocation to serve underserved communities and groups.

PRIOR AGENDA REFERENCE:

Admin Council Agenda, May 24, 2024 – Attachment 6

ATTACHMENTS INCLUDED AND/OR ON FILE:

On File – SJVLS FY 2024-25 CLSA Plan of Service and Budget
Attachment – FY 2024-25 System Annual Report
Attachment – FY 2024-25 System Expenditure Report

Motion:

Second:

_____ PASSED

_____ REJECTED



CALIFORNIA LIBRARY SERVICES ACT
Annual Report

For use with 2024-2025 Communication, Delivery & Resource Sharing Program

Final Annual Report Instructions and Guidelines

California State Library
Sacramento
September 09, 2025

Greg Lucas, Chief Executive Officer
California Library Services Board

Introduction

This packet contains the reporting documents to file the 2024-2025 Fiscal Year California Library Services Act System Program Annual Report. The key areas to complete are:

1. Project Information, Communication, Delivery, and Resource Sharing program Information, and Activities,
2. Detailed reporting of all System expenditures

Once you have completed the process, please email a copy with an electronic signature to monica.rivas@library.ca.gov.

All annual report documents are due by September 9, 2025.

Please contact Monica.Rivas@library.ca.gov with any questions.

FINAL REPORT INSTRUCTIONS

The tables below include:

- Information requested in the Annual Report document.
- Guidance to help provide the requested information.

BASIC INFORMATION

INFORMATION REQUESTED	GUIDE TO PROVIDING THE REQUESTED INFORMATION
Applicant Organization Name	The name of the system reporting on the use of funds.
Response: San Joaquin Valley Library System	
Organization Name	(If different from above) The name of the system whose activities the funds benefitted.
Response:	
Project Title	The title should use the following format: Org name CLSA Communication and Delivery Program Fiscal Year For example: Santiago Library System CLSA Communication and Delivery Program 2024-2025 This should match what you put in your 2024-25 Plan of Service.
Response: San Joaquin Valley Library System_Communication and Delivery Program_2024-2025	

PROJECT INFORMATION

INFORMATION REQUESTED	GUIDE TO PROVIDING THE REQUESTED INFORMATION
1. Project Description Provide a brief summary of your project for this year including what you did, for whom, and for what expected benefit. (Word limit: 90-160)	Ensure that your statement clearly and concisely represents your project for this year.
Response: SJVLS utilized our 2024-2025 CLSA funding along with our 2023-2024 CLSA rollover funds to fund a portion of the costs associated with operating intra system delivery services. SJVLS's service area covers a large geographic footprint, with a diverse mix of urban and rural locations. Many of the rural locations are geographically isolated, making it impractical for patrons to travel to another library branch on their own. SJVLS's delivery service facilitates the exchange of physical materials between our member libraries, allowing all library patrons to gain access to significantly more titles than they would only at their library, or requiring them to coordinate travel to another library branch.	
2. Success Story Detail a success story or stories that we should share with stakeholders. (Word limit: 300)	
Response: During the 2024-2025 fiscal year more than 350,000 items were sent between member library jurisdictions to fill a patron's request, with 76% of those items being titles the receiving jurisdiction did not own. This demonstrates that SJVLS's intra system delivery is being utilized successfully to augment and expand the materials available to patrons throughout the cooperative system.	
3. Project Intent Choose one intent that best describes your project.	Intent pre-populated by the State Library
Response: Information Access: Improve access to information	
4. Subject of Intent: Select the subject(s) that best describe the project. Select no more than two subjects.	Arts, Culture & Humanities; Business and Finance; Employment; Personal Finance; Small Business; Civic Affairs; Community Concerns; Government; Education; After-school activities; Curriculum support; Environment; General (only

	for electronic databases or other data sources); Health and Wellness; Parenting and family skills; Personal/Family health and wellness; History; Languages; Literacy; Adult literacy; Digital literacy; Early literacy; Reading program (not summer reading); Summer reading; Science, Technology, Engineering, and Math (STEM); Library Infrastructure and Capacity; Broadband Adoption; Buildings and Facilities; Certification; Collection Development and Management; Continuing Education and Staff Development; Disaster Preparedness; Library Skills; Programming and Event Planning; Research and Statistics; Outreach and Partnerships; Systems and Technologies; Other If other, specify.
--	--

Response:

Other – Resource Sharing,
Systems and Technologies

Outputs

5. List the outputs of this project. Indicate if they align with those you planned in your application. If they do not, explain.

Response:

In our CLSA Plan of Service, SJVLS estimated that intra system delivery would transit approximately 700,000 items between our member libraries, with a significant percentage of the items going to fill holds being titles that were not available within the jurisdiction.

The table below lists the outputs from SJVLS's use of CLSA funds for intra system delivery. SJVLS tracked the number of items sent to and from each of our member jurisdictions, the number of those transits that went to fill a patron's request during the funding year, along with the number of those items where the receiving jurisdiction did not own a copy of the title.

Jurisdiction	Total Transits	Total Holds	Unowned	Unowned %
Coalinga-Huron	20,361	2,506	2,225	88.79%
Fresno County	215,296	131,948	96,760	73.33%
Kern County	135,455	85,631	58,744	68.60%
Kings County	53,035	19,273	16,584	86.05%
Madera County	59,393	20,941	17,229	82.27%
Mariposa County	73,445	39,592	32,961	83.25%
Merced County	29,869	9,481	8,568	90.37%

Portville City	22,450	9,000	7,807	86.74%
Tulare County	73,889	37,121	28,431	76.59%
Tulare City	30,794	12,461	10,502	84.28%
Totals	713,987	367,954	279,811	76.05%

SJVLS's total transit activity aligned with our anticipated outputs, and the percentage of holds that were filled for titles not owned by the receiving jurisdiction was even larger than initially predicted.

Outcomes

6a. Did you measure outcomes for this project? Please indicate Yes or No.

Response:

No outcomes were measured for this project.

6b. What, if any, outcome tools did you develop for this project?

Survey
Review of Administrative data
Interview/focus Group
Participant Observations
Tests
Other

If other, specify

Response:

Not applicable. No outcomes were measured, and thus no tools were developed.

7. Briefly describe the importance of these outcomes and findings for future program planning. (Up to 150 words)

Response:

Not applicable.

8. Explain one or two of the most significant lessons learned. (Up to 150 words)

Response:

In an era of expanding access to digital resources, physical materials are still important resources that circulate regularly.

Sustainability	
9a. Do you anticipate continuing all aspects of this project after the grant period ends	Include information about your plans for your system to evolve, which services are your system's priorities, and how the system will be funded if state funds were reduced or eliminated.
<p>Response:</p> <p>SJVLS anticipates continuing the service funded through CLSA funds after the grant period ends. The exchange of materials between jurisdictions is one of the most important services provided to our members. Delivering and picking up materials from our member's headquarters 3 times a week ensures patrons receive materials in a timely manner.</p> <p>If state funds are further reduced, or even eliminated, SJVLS would be forced to re-think our entire delivery program. This would include how members are billed for their share of the costs of delivery, how many drivers and vans are used, as well as how many days a week we make delivery runs. SJVLS would likely be forced to reduce all of those in order to fund the service without cutting operations in other areas or increasing membership billing.</p>	
9b. Do you anticipate any change in level of effort in managing this project?	<p>Answer yes, or no.</p> <p>If yes, please explain the anticipated changes in the level of effort.</p>
<p>Response:</p> <p>SJVLS does not anticipate any change in level of effort in managing this project.</p>	
9c. Do you anticipate changing the types of activities and objectives addressed by the project?	<p>Yes or no answer,</p> <p>If yes, please explain the changes to the types of activities and objectives</p>
<p>Response:</p> <p>SJVLS does not anticipate changing the types of activities or objectives addressed by this project without increased funding support from the legislature. The System's current allocation is not sufficient to fund delivery services, and does not allow us to consider funding other activities or objectives.</p>	
Evaluation	
10a. Was an evaluation conducted of this project?	Please indicate yes or no, if no please skip down to the "Communication, Delivery, and Resource Sharing Program Information" section.
<p>Response:</p>	

No.	
10b. Was a final written evaluation report produced?	<p>If applicable: If a report was produced, please include a copy when submitting this report. In your answer below please include the following information:</p> <ul style="list-style-type: none"> • Can the report be shared publicly? • Was the evaluation conducted by project staff (either the State Library Administrative Agency or local library) or by a third-party evaluator
Response:	
Not applicable	
11. What data collection tools were used for any report outcomes and outputs	<p>Please indicate which, if any of the following collection tools you used for any reported outcomes and outputs: Administrative Records; Review; Surveys; Direct Observation; Interviews; Focus Groups; Participant Observation; Other.</p> <p>If other, please specify data collection tools.</p>
Response:	
Not applicable.	
12. How were participants (of items) selected?	<p>Please select from one of the options below.</p> <p>Randomly – We selected people (or items) arbitrarily Systematic Sample – We selected every nth person (or item) Targeted Sample – We selected based on a desired characteristic, e.g. age Census – We selected everyone (or every item). Word of mouth – We asked participants to tell their community/friends/family and encourage them to participate Other</p> <p>If other, please explain how participants were selected.</p>
Response:	
Not applicable.	
13. Did you collect any media for the data?	<p>If yes, please select the type:</p> <p>Photos Videos</p>

	Audio
Response: Not applicable. No media were collected.	
15. What types of methods were used to analyze collected data?	Please select from one of the options below. Statistical Methods Qualitative Methods Other If other, explain method used.
Response: Not applicable.	
16a. What type of research design did you use to compare the value for any reported output or outcome?	Provide narrative for each of the following questions.
Response: Not applicable.	
16b. Comparison of a reported output or outcome to an assigned target value.	
Response: Not applicable.	
16c. Comparison for a reported output or outcome to another, non-randomly selected group not participating in the project.	
Response: Not applicable.	
16d. Comparison for a reported output or outcome to another randomly selected group not participating in project.	
Response: Not applicable.	
16e. No comparison for any reported output or outcome.	

Response:

Not applicable.

Communications, Delivery, and Resource Sharing Program Information

17. Summary of library participation in resources, services, and programs

List below each of the resources, services, and programs that you provided and supported with your CLSA funds. For each one, identify participating libraries and, if applicable, why non-participating libraries did not participate.

Response (add sections as needed):

Resource/service/program name: Intra System Delivery

Participating libraries: All or Some (if "some", list participating jurisdictions): All libraries

If applicable, why did some libraries not opt in to this resource/service/program:

18. Communications Program Workload

Please list the number of messages sent via each communication device listed below on an annual basis as well as the annual cost for each service.

Response:

Telephone/Tele Facsimile:

- Number of messages: 105,974
- Annual Cost of Service: \$4,053.96

Internet (including electronic mail):

- Number of messages: 236,219
- Annual Cost of Service: unknown

Other (specify, EX: external postage):

- Specify the other communication device: Postage (mailed notices)
- Number of messages: 68,415
- Annual Cost of Service: \$37,288.98
- Specify the other communication device: SMS Notices
- Number of messages: 182,562
- Annual Cost of Service: \$2,000

19. Delivery Activity**Intra system Physical Delivery**

In the spreadsheet below please list the items delivered to member public libraries in the two-week sample periods.

NOTE: we understand that physical delivery counts can be difficult to obtain, please note on the report if you were unable to collect data.					
Items Sent by:	Aug 12-25, 2024	Oct 14-27, 2024	Jan 6-19, 2025	April 28- May 11, 2025	Total multiplied by 6.5
System member public libraries	28,904	28,134	27,216	26,816	721,955
Non-public libraries in System area					
Totals:					721,955
Please provide the statistics requested below on vehicles, miles and delivery methods.					
Response: Number of Delivery vehicles: 3 Number of miles traveled by all System vehicles: 73,815 Percentage of items delivered by: <ul style="list-style-type: none"> • U.S. Mail • UPS • System Van • Contracted Van: 100% • Other If other, please specify delivery method.					
20. Any other comments?					
Response:					

ACTIVITIES

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

Activities are defined as actions through which the intent or objectives of a project or plan are accomplished. Activities are grouped into four activity types: Instruction, Content, Planning & Evaluation, and [Procurement](#). Each activity type is further broken out by [Mode](#)

and Format, and each activity has target Beneficiaries. Beneficiaries are the groups of people who benefit from an activity.

The State Library has preselected activity types, modes, formats, and beneficiaries for the most common activities reported by the cooperative systems.

- If your system does not offer a certain activity, please enter N/A in response to the title prompt.
- If you have activities to report that are not covered by the activities described on this form, please add them at the end of the activities section. Refer to the categories and information in the table below for guidance.

Please reach out to the State Library if you have questions.

<p>Activity 1: Electronic Materials (Resource Sharing)</p> <p>Complete this activity section if funds were used to purchase (acquire), on behalf of libraries, content such as eBooks and AudioBooks. This includes licenses and materials purchased from vendors such as Overdrive, Bibliotheca, Kanopy, Hoopla, and Lyrisis.</p>	<p>Include in your description the names of all services you purchased from or subscribe to, to provide electronic materials for libraries and their communities, the number of e-books and/or AudioBooks purchased and the number of circulations.</p>
<p>Response:</p> <p>Title: N/A</p> <p>Description (90-160 words):</p> <p>Beneficiaries (General Population):</p> <ul style="list-style-type: none"> ○ General Population ○ Targeted Group <p>If targeted group:</p> <ul style="list-style-type: none"> • Which best describes the geographic community of the targeted group (select all that apply): urban, rural, suburban • If the activity is directed at those in one or more of the following economic situations, select one or more (list options) • If the activity is directed at any of the following populations, select one or more • If the activity is directed at any of the following groups, select one or more • Is the activity directed at groups that fall into a category not already captured? If yes, please describe. <p>Categories:</p> <p>Activity: Content</p> <p>Mode: Acquisition</p> <p>Format: Digital</p>	

Activity 2: Learning Platforms (Resource sharing) Complete this activity section if funds were used to purchase (acquire), on behalf of libraries, learning platforms that provide learning resources for the public. This includes licenses and materials purchased from vendors such as Transparent Language and Trueflix.	
Response: Title: N/A Description (90-160 words): Beneficiaries (General Population): <ul style="list-style-type: none"> ○ General Population ○ Targeted Group If targeted group: <ul style="list-style-type: none"> • Which best describes the geographic community of the targeted group (select all that apply): urban, rural, suburban • If the activity is directed at those in one or more of the following economic situations, select one or more (list options) • If the activity is directed at any of the following populations, select one or more • If the activity is directed at any of the following groups, select one or more • Is the activity directed at groups that fall into a category not already captured? If yes, please describe. Categories: Activity: Content Mode: Acquisition Format: Digital	
Activity 3: Inter Library Loan (Delivery) Complete this activity section if funds were used to support inter library loan activities, for example, subscriptions or memberships to OCLC and Link+.	
Response: Title: N/A Description (90-160 words): Beneficiaries (General Population):	

- General Population
- Targeted Group

If targeted group:

- Which best describes the geographic community of the targeted group (select all that apply): urban, rural, suburban
- If the activity is directed at those in one or more of the following economic situations, select one or more (list options)
- If the activity is directed at any of the following populations, select one or more
- If the activity is directed at any of the following groups, select one or more
- Is the activity directed at groups that fall into a category not already captured? If yes, please describe.

Categories:

Activity: Content

Mode: Lending

Format: Digital or physical or combined digital and physical

Activity 4: Intra System Lending (Delivery)

Complete this activity section if funds were used to support intra system lending, including contractor vans, courier delivery, and postage.

Response:

Title: SJVLS Intra System Delivery

Description (90-160 words): SJVLS continued to contract with Fresno County Public Library to provide delivery of materials between our member library headquarters. During the 2024-25 fiscal year, 713,987 items passed through SJVLS's delivery service. The service transited materials between our members to fulfill patron requests, or to return the item to its home library, with delivery to headquarters occurring 3 days a week on Mondays, Wednesdays, and Fridays. This is an essential service provided to our members and significantly expands material offerings available to patrons, especially those in rural or geographically isolated communities where traveling to another library branch for materials isn't feasible.

Beneficiaries (General Population):

- General Population

Categories:

Activity: Content

Mode: Lending

Format: Physical

Physical items sent by system member public libraries: 713,987

Physical items delivered to system member public libraries: 713,987

Physical items delivered to non-public libraries in system area: 0
Total: 713,987

Physical items sent by non-public libraries in system area: 0
Physical items delivered to system member public libraries: 0
Physical items delivered to non-public libraries in system area: 0
Total: 0

Number of system-owned delivery vehicles that physically move items: 0
Frequency/schedule of physical delivery service: N/A
Number of contracted vendor delivery vehicles that physically move items: 4
Frequency/schedule of physical delivery service: 3 times per week

Other: please describe

<p>Activity 5: Programming (Resource Sharing) Complete this activity section if funds were used to support programming provided by libraries, for example, DigiLabs.</p>	<p>Please report on the number of programs offered, number of programming sessions, number of participants, program outcomes, and the number and names of participating libraries (and, where appropriate, branches).</p>
---	---

<p>Activity 6: Library Management and Operations (Resource Sharing) Complete this activity section if funds were used to procure services to support library management and operations, for example, an Integrated Library System (ILS).</p>	<p>Please include information on the ILS purchased and the number and name of participating libraries.</p>
---	--

Response:

Title:

Description (90-160 words):

Beneficiaries (General Population):

- General Population
- Targeted Group

If targeted group:

- Which best describes the geographic community of the targeted group (select all that apply): urban, rural, suburban
- If the activity is directed at those in one or more of the following economic situations, select one or more (list options)
- If the activity is directed at any of the following populations, select one or more

- If the activity is directed at any of the following groups, select one or more
- Is the activity directed at groups that fall into a category not already captured? If yes, please describe.

Categories:

Activity: Procurement

Activity 7: Library Broadband (Communications and Delivery)

Complete this activity section if funds were used to procure services that help libraries provide high-speed broadband, including broadband service charges, hardware, and networking equipment.

Response:

Title:

Description (90-160 words):

Beneficiaries (General Population):

- General Population
- Targeted Group

If targeted group:

- Which best describes the geographic community of the targeted group (select all that apply): urban, rural, suburban
- If the activity is directed at those in one or more of the following economic situations, select one or more (list options)
- If the activity is directed at any of the following populations, select one or more
- If the activity is directed at any of the following groups, select one or more
- Is the activity directed at groups that fall into a category not already captured? If yes, please describe.

Categories:

Activity: Procurement

Activity 8: System Operations (Resource Sharing, Communications and Delivery)

Complete this activity section if funds were used to procure services and items that support cooperative system operations in support of the CLSA program, for example, audit services, website maintenance, Zoom, telephone, content management software, survey system, internet services etc.

<p>Response:</p> <p>Title:</p> <p>Description (90-160 words):</p> <p>Beneficiaries: Library Workforce</p> <p>Categories:</p> <p>Activity: Procurement</p>

Do you have other activities to describe? Add here any activities that are not covered by the activity descriptions above. Please add tables as needed.

Other Activity:	
<p>Response:</p> <p>Title:</p> <p>Description (90-160 words):</p> <p>Beneficiaries:</p> <p>Categories:</p>	

APPENDIX B: ACTIVITY INFORMATION

ACTIVITY	MODE	DEFINITION	FORMAT
Instruction	Program*	Formal interaction and active user engagement (i.e. a computer class)	<p>In-person (carried out face-to-face)</p> <p>Virtual (mediated by a computer, computer network, or mobile device)</p> <p>Combined In-person & virtual (delivered both in-person and via a computer, computer networked, or mobile device)</p> <p>Other (describe)</p>
	Presentation	Formal interaction and passive user engagement (i.e. an author talk)	<p>In-person (carried out face-to-face)</p> <p>Virtual (mediated by a computer, computer network, or mobile device)</p> <p>Combined In-person & virtual (delivered both in-person and via a computer, computer networked, or mobile device)</p> <p>Other (describe)</p>
	Consultation	Informal interaction with an individual or group of individuals; the provision of expert advice or reference services to individuals, units or organizations.	<p>In-person (carried out face-to-face)</p> <p>Virtual (mediated by a computer, computer network, or mobile device)</p> <p>Combined In-person & virtual (delivered both in-person and via a computer, computer networked, or mobile device)</p> <p>Other (describe)</p>
Content	Acquisition	Selecting, ordering, and receiving materials for library or archival collections by	Digital (computer-mediated). The term includes commercial or not-commercial hardware,

		<p>purchase, exchange, or gift, which may include budgeting and negotiating with outside agencies such as publishers and vendors. to obtain resources. May also include procuring software or hardware for the purposes of storing and/or retrieving information or enabling the act of experiencing, manipulating, or otherwise interacting with an information resource.</p>	<p>software, and/or data transfer connections and protocols, systems at any scale, and metadata.</p> <p>Physical (medium in or on which information [data, sound, images, etc.] is stored [for example, paper, film, magnetic tape or disk, etc.]. The medium may be encased in a protective housing made of another material [plastic, metal, etc.])</p> <p>Combined digital and physical.</p>
	Creation	<p>Design or production of an information tool or resource such as digital objects, curricula, manuals). Includes digitization or the process of converting data to digital format for processing by a computer.</p>	<p>Digital (computer-mediated). The term includes commercial or not-commercial hardware, software, and/or data transfer connections and protocols, systems at any scale, and metadata.</p> <p>Physical (medium in or on which information [data, sound, images, etc.] is stored [for example, paper, film, magnetic tape or disk, etc.]. The medium may be encased in a protective housing made of another material [plastic, metal, etc.])</p> <p>Combined digital and physical</p>
	Description	<p>Apply standardization descriptive information and/or apply such information in a standardized format to items or groups of items in a collection for the purposes of intellectual control, organization, and retrieval.</p>	<p>Digital (computer-mediated). The term includes commercial or not-commercial hardware, software, and/or data transfer connections and protocols, systems at any scale, and metadata.</p>

			<p>Physical (medium in or on which information [data, sound, images, etc.] is stored [for example, paper, film, magnetic tape or disk, etc.]. The medium may be encased in a protective housing made of another material [plastic, metal, etc.])</p> <p>Combined digital and physical</p>
	Lending	<p>Provision of a library's resources and collections through the circulation of materials, both general circulation and reserves. May also refer to the physical or electronic delivery of documents from a library collection to the residence or place of business of a library user, upon request.</p>	<p>Digital (computer-mediated). The term includes commercial or not-commercial hardware, software, and/or data transfer connections and protocols, systems at any scale, and metadata.</p> <p>Physical (medium in or on which information [data, sound, images, etc.] is stored [for example, paper, film, magnetic tape or disk, etc.]. The medium may be encased in a protective housing made of another material [plastic, metal, etc.])</p> <p>Combined digital and physical</p>
	Preservation	<p>Effort that extends the life or useful life of a living or non-living collection, the individual items or entities included in a collection, or a structure, building, or site by reducing the likelihood or speed of deterioration.</p>	<p>In-house Third party</p>
Planning & Evaluation	Retrospective	<p>Effort that involves historical assessments of the condition of a project, program, service, operation, resource and/or user group</p>	<p>In-house Third party</p>

	Prospective	Effort that involves assessments of a future condition of a project, program, service, operation, resource, an/or user group.	In-house Third party
Procurement	No mode applicable	Acquiring or leasing facilities, purchasing equipment/supplies, hardware/software, or other materials (not content) that support general library infrastructure.	N/A

DATE: August 1, 2025

TO: SJVLS Administrative Council

SUBMITTED BY: Chris Wymer – Administrative Librarian

SUBJECT: Approve Online Magazines Subscription

RECOMMENDED ACTION:

1. Approve the recommendation from the Electronic Resources Committee to start an Online Magazines subscription with Flipster.
2. Approve an exemption to SJVLS's purchasing policy that requires soliciting sealed bids for subscriptions that exceed \$50,000.
3. Authorize the Administrative Librarian, or their designee, to finalize and execute a contract with EBSCO to provide access to Online Magazines with ERC's approved title list for three years, with two optional one-year extensions.

Approval of the recommended action will approve an exemption to SJVLS's sealed bid requirements and approve ERC's recommendation to add Online Magazine subscription to the titles identified by ERC through Flipster. It will authorize the Administrative Librarian to execute a contract with EBSCO for an initial term of three years with two optional one-year extensions, with expenses being paid from the Technology Plan budget.

ALTERNATIVE ACTION(S):

Alternatively, Administrative Council could elect to either not start an Online Magazines subscription or require SJVLS to draft and issue a formal RFQ for an Online Magazines vendor.

FISCAL IMPACT:

Approval of the recommended action will not impact membership dues.

DISCUSSION:

One of the objectives of SJVLS's 2023-2026 Technology Plan was to overhaul the electronic resources we offer to patrons. When SJVLS surveyed patron electronic resource needs, one of the resources identified by patrons was an online magazine subscription.

Over the last few months, the Electronic Resources Committee (ERC) reviewed various options to provide online magazine access to patrons. Nate Boyer engaged the committee to determine what titles should be included in the subscription. He then reached out to vendors to gather information about their product offerings, available titles, and set up trial access to the products. The vendors and products considered were: CloudLibrary's NewsStand, EBSCO's Flipster, OverDrive's OverDrive Magazines, and Baker and Taylor's PressReader.

Unfortunately, due to logistical challenges, OverDrive's product was eliminated from consideration.

In May ERC was given access to trials of NewsStand, Flipster, and PressReader, and were asked to provide feedback on each platform plus their preference out of the three. ERC's evaluations showed a preference for Flipster and voted to approve a recommendation to Admin Council to move forward with an Online Magazines subscription to Flipster, but did not have a finalized recommended title list.

At the time the agenda was published, Boyer was still waiting for responses from ERC for the final title list, so he could request a final quote from EBSCO. When the final title list and pricing are received, it will be shared with Administrative Council members.

PRIOR AGENDA REFERENCE:

No prior reference.

ATTACHMENTS INCLUDED AND/OR ON FILE:

None.

Motion:

Second:

_____ PASSED

_____ REJECTED

DATE: August 1, 2025

TO: SJVLS Administrative Council

SUBMITTED BY: Chris Wymer – Administrative Librarian

SUBJECT: Approve RFQ for Virtualization Hardware

RECOMMENDED ACTION:

1. Authorize the Administrative Librarian, or their designee, to draft and issue an RFQ to purchase virtualization hardware for the data center.
2. Authorize the Administrative Librarian to return to Admin Council with award recommendation.

Approval of the recommended action will authorize the Administrative Librarian, or their designee, to prepare and post an RFQ for virtualization hardware and to return to Admin Council to authorize the purchase.

ALTERNATIVE ACTION(S):

There are no viable alternative actions.

FISCAL IMPACT:

Approval of the recommended action will not impact membership dues, as funds to replace hardware were previously budgeted in System Reserves. The costs of the purchase will result in a change in budgeted expenditure once the award is approved.

DISCUSSION:

The majority of SJVLS's server infrastructure is virtualized in our data center in two clusters, one for networking, distributed file systems, and active directory, and the other supports the infrastructure for the shared ILS. Each cluster has hardware components that provide compute and storage in large pools that are then allocated to create virtual servers. This allows SJVLS to create and manage servers as needed, without acquiring a new physical server each time. It also provides efficiencies for system administration by making it easier to access each server remotely and minimizing downtime when installing system updates.

The ILS cluster was put into production in 2019 and needs to be replaced. SJVLS will need to purchase new compute heads as well as a new storage box. Our current infrastructure is no longer under support, and we cannot continue to upgrade the virtualization software because the underlying hardware is not able to run the new versions.

SJVLS is requesting approval to release an RFQ for the compute and storage components of the ILS's virtualized infrastructure. The hardware will be bid in such a way that it can both support our current virtualization vendor but also provide the flexibility to allow a migration to another vendor, should the need arise.

SJVLS anticipates being able to draft, release, and score the RFQ in advance of the next scheduled Administrative Council meeting. The table on the following page provides the key dates for the procurement.

Posting to website	Tuesday, August 5, 2025
Deadline to submit questions for vendor teleconference	Monday, September 1, 2025
Vendor Teleconference	Wednesday, September 3, 2025
RFQ responses due	Friday, September 12, 2025
Review of responses and scoring	September 15-19, 2025
Present recommendation to Admin Council	Friday, October 3, 2025

PRIOR AGENDA REFERENCE:

No prior reference.

ATTACHMENTS INCLUDED AND/OR ON FILE:

None.

Motion:

Second:

_____ PASSED

_____ REJECTED

DATE: August 1, 2025

TO: SJVLS Administrative Council

SUBMITTED BY: Chris Wymer – Administrative Librarian

SUBJECT: Large Format Scanner for Digitization

DISCUSSION:

In FY 2016-2017, SJVLS used additional CLSA funding to purchase flatbed scanners for each SJVLS member, as well as one large format flatbed to be used for digitizing oversized items. The large format scanner is available for members to use in the Fresno Central Library. Over the last 10 years, Fresno has made extensive use of the scanner, but it has not been used often by the other members.

This fiscal year we are entering into the final year of maintenance for the large format scanner and after June 30, 2026 will no longer have a support and maintenance contract.

The company we purchased the original scanner from, Image Access, has provided a quote for a replacement flatbed scanner. Replacing the scanner would cost \$19,651, plus \$2,548 for annual maintenance for the first year, although the quote may have already expired.

SJVLS would like to know if the members would like to continue to offer a large format scanner for the digitization of oversized materials, and if we should pursue replacement of the current scanner.

PRIOR AGENDA REFERENCE:

Administrative Council Agenda – July 29, 2016
Administrative Council Agenda – August 25, 2016. Item #2

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file – Quote to replace large format scanner

California State Library, Library Development Services
Cooperative Library System Liaison Report
Updated July 28, 2025

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State Library News

LDS Newsletter

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

eBooks for All Update

The State Library is working on plans to ensure that the Palace Project continues uninterrupted for all California public libraries in the 2025-2026 fiscal year and beyond. In partnership with Califa, the State Library is confident that libraries across the state will have no interruption of eBook access from Palace in the coming fiscal year. Specific plans will be announced in the near future, but in the meantime all Palace libraries can plan for the fact that their service will continue at no local cost for 2025-2026.

Marketing Toolkits

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

California Freedom To Read Act

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

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

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

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

Networking and Training

Public Library Directors Networking Call

Stay posted for information on upcoming calls, and thank you to all who participated in the July 9 visioning session.

Rural Libraries

The California State Library continues to host a monthly **Community of Practice for Rural Libraries**, held on the 4th Wednesday of each month at 3:00 PM via Microsoft Teams. Staff at all levels are encouraged to participate. [Sign-up for the August 27 session](#). S

In addition, rural library staff interested in health-focused programming and a dedicated Community of Practice specific to health information are invited to connect with **Lisa Lindsay**, Tribal and Rural Libraries Program Consultant, at lisa.lindsay@library.ca.gov to provide feedback on current plans.

Opportunities

Groundwork Grants

Groundwork Grants: Cultural Heritage Disaster Preparedness Project is a California-wide initiative to strengthen emergency readiness for institutions with collections, including archives, museums, libraries, historical societies and sites, nonprofits, higher education institutions, local governments, and Native American Tribal governments. The grant opportunity provides funds and resources to institutions with historically and culturally significant collections, prioritizing those that document underrepresented and historically excluded communities. *State of CA funded.*

Groundwork Grants II: Major Projects provides awards up to \$150,000 to address significant improvements in disaster preparedness, prioritizing institutions that document the experiences of communities whose contributions to California's history and culture have long been underrepresented in mainstream memory institutions.

Grant Highlights

- **Goals:** Assist organizations with costly equipment upgrades, facility renovations, storage solutions recommended by consultants, and other projects related to disaster readiness. Special encouragement for installation or upgrading of automatic fire suppression systems.

- **Before You Apply:** Applicants are strongly encouraged (but not required) to receive a [free Ready or Not consultation](#) before applying. Applicants may also schedule a [Zoom](#) or [Teams](#) meeting with grant staff to discuss project eligibility, or email a project summary/application draft to the staff contact below.
- **Awards:** Maximum awards of **\$150,000**

Submission Deadline: Friday, August 8th, 2025, at 11:59pm PT

Apply Now: groundworkgrants.org

Staff Contact: Grace Bautista, Program Officer | grace@myriadconsultants.org

California Library Connectivity Grant Opportunity

[The California Collaborative Connectivity \(CCC\) Grant](#), administered by the California Library Connect program, a program funded by the California State Library, is a funding opportunity designed to strengthen broadband infrastructure in public libraries across California. This program prioritizes underserved and hardship-impacted communities by providing up to \$100,000 per project for connectivity improvements, \$50,000 for internal network infrastructure, and \$10,000 for staff training.

Eligible applicants include California public libraries connected to the CalREN (CENIC) network or planning to join via the California Library Connect (CLC) initiative, as well as nonprofit organizations directly supporting public libraries, such as "Friends Of" organizations. The grant covers expenses such as first-year broadband connection costs, network equipment, infrastructure upgrades, training, and network consulting.

The application will be opening on June 2 and will close July 31, 2025.

Awarded projects must be completed by June 30, 2026. *State of CA funded.*

Career Online High School

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

Zip Books

The application period for our [2025-2026 Zip Books program](#) closed Wednesday, May 28. Applications are under review. *State of CA funded.*

Current Projects and Services

California Library Literacy Services – Ongoing

The 2024-2025 CLLS final annual report will open later this summer. See the [Manage Your Grant](#) page for information on data collection. Statewide networking calls are generally on the third Wednesday of each month on Zoom. Visit the CLLS training and meeting [calendar](#). The CLLS website has migrated to the California State Library: <https://www.library.ca.gov/services/to-libraries/cls/>. For more information on any of these programs, or to subscribe to the CLLS staff or CLLS directors' listserv, contact cls@library.ca.gov. CLLS is state-funded, and Literacy Initiatives projects are LSTA-funded.

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

- Access live and recorded professional development for all members of your team at www.callacademy.org.
- [Subscribe to the CALL Letters newsletter](#) for weekly updates.
- Encourage all levels of your staff to get started with [CALL Academy](#).

LSTA-funded.

California Public Libraries Data

The 2025 Library Service Area population estimates of the unduplicated population served by each California public library jurisdiction are available at [California Public Library Statistics - California State Library](#), under the "Library Service Area Populations" section.

The 2024/25 Public Libraries Survey (which collects data on library services from 7/1/2024-6/30/2025) is opening this Fall 2025. Data points collected will be very similar to the previous Public Libraries Survey (see [California Public Library Survey Instructions 2023-2024 - California State Library](#) for reference).

For any questions, please contact LibraryStatistics@library.ca.gov. *LSTA-funded.*

Community-Centered Libraries and PolicyMap access for all library workers

Please note: Due to a lack of LSTA funds in FY 2025-26, **access to PolicyMap is scheduled to end July 31, 2025.**

More info and recorded trainings at: <https://www.library.ca.gov/services/to-libraries/ccl/policymap/>

LSTA funded.

COMPASS Project: Resources and Information for Public libraries

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

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

Timely COMPASS Resources and Information for Public Libraries

- [Slides from recent COMPASS for public libraries training](#)
- Need help setting up access to ALL COMPASS resources? [General program sign up form](#)
- Does your library currently offer Capstone's PebbleGo Science for your youngest patrons? More [information on this statewide resource](#) and [sign up to get PebbleGo Science for your library](#)
- Questions about the [Alexander Street content](#) or set up information? Watch this [recording of a July 2024 training](#) and accompanying [slide deck](#). Remember, the Alexander Street collections include [library performing rights too](#) (with the exception of the National Theatre collection) – a great addition for programming for all ages!
- Stay informed! [Sign up for the COMPASS newsletter](#). And please contact compass@library.ca.gov with any questions.

Parks Pass Program – Ongoing

The final state budget signed by Governor Newsom includes continued funding for the Parks Pass Program. As a result, Parks Passes will remain valid through **December 31, 2026**.

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

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

Ready – Or Not: Cultural Heritage Disaster Preparedness Project

California's [Cultural Heritage Disaster Preparedness Project](#) connects communities holding at-risk collections with the resources needed to protect those collections from destruction and make them available to all Californians. In partnership with the Northeast Document Conservation Center, [Ready – Or Not](#) preservation consultants provide consultation and conduct free site visits for California organizations stewarding cultural resources and then deliver an assessment report with their observations. See below for information on these free services. *State of CA funded.*

FREE Services

California heritage institutions can request free consulting services by filling out an [online form](#), emailing CAready@nedcc.org, or calling 855-501-3020.

Emergency Preparedness Assessments (On-Site)

A team of [emergency preparedness consultants](#) based in California conduct free, on-site emergency preparedness assessments for participating organizations and deliver a summary report that documents the organization's current state of emergency preparedness.

Each report includes recommendations for mitigating risks, taking emergency preparedness actions, and completing a disaster plan, thereby providing each with tools to better protect their collections in an emergency, ensuring that California's cultural heritage is preserved into the future.

[Schedule a Consultation](#)

Disaster Plan Creation or Update (Remote/Online)

An [emergency preparedness consultant](#) will work with you one-on-one to gather the information needed for them to write or update your organization's disaster plan. This work is done remotely.

[Request disaster plan assistance](#)

In-Person Wet Salvage Workshops

These in-person workshops cover disaster recovery basics—risk assessment, preparedness, response, and recovery. Participants will analyze two disaster scenarios, practice wet salvage techniques, and gain hands-on experience with a preservation expert. This training enhances annual disaster plan reviews and prepares attendees to be effective first responders. Only open to California-based participants.

[Register for Upcoming Workshops](#)

Student Success Cards for All

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

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

The legislation asks the State Library to:

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

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

Projects marked "State of CA funded" are supported in whole or in part by funding provided by the State of California, administered by the California State Library.