Regular Board Meeting Agenda
February 10, 2021
5:00 p.m.
Children’s Room / Zoom

In an effort to protect public health and prevent the spread of COVID-19, the Banning Library District board meeting will not be open to the public. The Banning Library District encourages the public to call via teleconference at: https://tinyurl.com/reg021021 (Passcode: 654384). Members of the public who wish to comment on matters before the Board may submit comments on or before 3 pm, Wednesday, February 10, 2020 to christian@banninglibrarydistrict.org. Any comments received will be read and must still be limited to 5 minutes.

Americans with Disabilities Act Compliance: If you need special assistance to participate in this meeting, please contact the administration office at (951) 849-3192 at least 72 hours prior to the meeting.

Public Requests for Documents: The District provides a public inspection copy of all materials included in the agenda packet distributed to the Board members. Members of the public who wish to obtain a copy of any document may do so by completing a Request for Public Document form and submitting it to the Administration who will arrange for the documents to be copied at a charge of 10¢ per page. Request forms are available at the District Administration offices.

1. **Call to Order, Pledge of Allegiance, Roll Call**

2. **Adoption of Agenda**

3. **Public Comment**
   *Individuals may address the Board regarding any item of Library District business on or not on the agenda. Comments are limited to 5 minutes per person. While all comments are welcome, the Brown Act does not allow the Board to take action on any item not on the agenda. Please complete the “Request to Address the Board” card by filling out your name and the specific item you wish to address.*

4. **Closed Session**
   4.1 Public Employee Performance Evaluation – District Director Pursuant to Government Code Section 54957

5. **Consent Calendar**
   *All Consent Calendar items will be acted upon a single action of the Board unless otherwise requested by an individual Board Member for separate consideration.*

   Recommended Action: The Board of Trustees hereby approves the items below:
   5.1 Minutes of the Regular Board meeting—December 9, 2020

6. **Consideration of Items Removed from the Consent Calendar**
Items removed from the Consent Calendar will be discussed individually at this time.

7. **Finance Report**

8. **District Director’s Report**

9. **Board Reports and Comments**
   *Board members are encouraged to report on items of information not requiring comment or discussion to the entire body at this time. (Reference: The Ralph M. Brown Act)*

10. **Unfinished Business**
    10.1 Compensation Study Final Reports and Recommendations

11. **New Business**
    11.1 Election of Trustee Officers Board
    11.2 Authorize the Director to enter into an Agreement with James Martha and Co. for the audit of the financial statements for the fiscal year ending June 30, 2021 in the amount of $18,375
    11.3 Amendments to Policy No. 5010 Employee Status
    11.4 Authorize the Director to enter into an Agreement with Koff and Associates for HR Consulting from March 1, 2021 to June 30, 2022 in the amount not to exceed $16,000

12. **Last Minute Action Items**
    *The Board may discuss an item, which was not previously placed on the agenda when the Board determines that there is a need for immediate action which cannot reasonably wait for the next regularly scheduled meeting. The determination must be made by two-thirds of the total Board or, if two-thirds of the Board is no present, by a unanimous vote of those remaining. (Reference: The Ralph M. Brown Act)*

13. **Agenda Items for Future Agendas**

14. **Next Regular Board Meeting**
    March 10, 2021

15. **Adjournment**
MINUTES
REGULAR MEETING OF THE BOARD OF TRUSTEES
December 9, 2020 | 5:00 P.M. | Children’s Room (Zoom Virtual Meeting)

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

President Little called the Regular Meeting of the Banning Library District Board of Trustees to order on December 9, 2020 at 5:02 p.m.

Members Present: President Kathy Little, Trustee Melanie Lara and Trustee Loretta Cousar.

Members Absent: Secretary Geronimo.

Staff Present: Kevin Lee, District Director; Fernando Morales, Circulation Manager and Christian Tzintzun, Library Assistant.

Guests: Jana Brassfield, David Heiss (Zoom), Mike Harary.

ADOPTION OF AGENDA

The agenda was unanimously adopted by the Board of Directors.

PUBLIC COMMENT

None.

CLOSED SESSION

4.1 Public Employee Performance evaluation – District Director Pursuant to Government Code Section 54957.

The Board went to Closed Session at 5:04 p.m.

Closed Session ended at 5:10 p.m. No action was taken.

CONSENT CALENDAR

It was moved by Trustee Cousar and seconded by Trustee Lara to approve all items on the consent calendar.

AYES: Little, Lara, Cousar.
NOES: None.
ABSTAIN: None.
ABSENT: Geronimo.

CONSIDERATION OF ITEMS REMOVED FROM THE CONSENT CALENDAR

None.

FINANCE REPORT

Human Resources expenses were high because of the Compensation study. Magazine expenses were high because the annual renewals were paid.
DISTRICT DIRECTOR’S REPORT

Lee wished everyone happy holidays. The library was awarded a $5,000 e-resources Grant and will be adding several e-resources, including Creative-bug, Tumble Math, and Tumble Books. President Little asked if the roof was in good order. Lee said the first estimate stated that the roof was fine.

BOARD REPORTS AND COMMENTS

President Little gave thanks to everyone for last meeting’s small celebration and wished everyone happy holidays. Trustee Lara wished everyone a merry Christmas, thanks for the gifts, and welcomed Trustee Brassfield.

UNFINISHED BUSINESS

None

NEW BUSINESS

11.1 Oath of Office – Board of Trustees.
Trustees Jana Brassfield and Melanie Lara were sworn in to the Banning Library District Board of Trustees.

11.2 Authorize the Director to enter into an Agreement with Vector USA for Network Design and Implementation in the amount of $99,354.80 – (grant award).
It was Moved by Trustee Lara and seconded by Trustee Cousar to authorize the director to enter into an agreement with Vector USA.

    AYES: Little, Lara, Cousar, Brassfield.
    NOES: None.
    ABSTAIN: None.
    ABSENT: Geronimo.

11.3 Authorize the Director to enter into an Agreement for drywall or lath/plaster work services in the amount not to exceed $4,350.
It was moved by Trustee Cousar and seconded by Trustee Lara to authorize the director to enter into an agreement for drywall or lath/plaster work services in the amount not to exceed $4,350.

    AYES: Little, Lara, Cousar, Brassfield.
    NOES: None.
    ABSTAIN: None.
    ABSENT: Geronimo.
11.4 Compensation Study Final Reports and Recommendations.
Mike, from Koff & Associates, gave a summary on the Total Compensation Study Final Report to the Banning Library District over Zoom. It was moved by Trustee Lara and seconded by Trustee Cousar to table Item 11.4 until the next Regular Board Meeting.

AYES: Little, Lara, Cousar, Brassfield.
NOES: None.
ABSTAIN: None.
ABSENT: Geronimo.

11.5 Amendments to Policy No. 5220 Internet, E-mail, and Electronic Communication Ethics, Usage and Security.
It was moved by Trustee Cousar and seconded by trustee Brassfield to approve the amendments to Policy No. 5220.

AYES: Little, Lara, Cousar, Brassfield.
NOES: None.
ABSTAIN: None.
ABSENT: Geronimo.

11.6 Amendments to Policy No. 5330 Separation from District Employment.
It was moved by Trustee Lara and seconded by Trustee Cousar to approve the amendments to Policy No. 5330.

AYES: Little, Lara, Cousar, Brassfield.
NOES: None.
ABSTAIN: None.
ABSENT: Geronimo.

LAST MINUTE AGENDA ITEMS
None.

AGENDA ITEMS FOR FUTURE AGENDAS
None.

NEXT REGULAR BOARD MEETING
January 13, 2021

ADJOURNMENT
Adjourned at 6:14 p.m.

Prepared by: Christian Tzintzun, Library Technician

The foregoing minutes are approved by the Board of Trustees on ________________, 2020.

Alex Geronimo, Board Secretary                                Kathy Little, Board President
Banning Library District
Profit & Loss Budget vs. Actual

December 2020

<table>
<thead>
<tr>
<th>Income</th>
<th>Jul 20 - Dec 20</th>
<th>Budget</th>
<th>$ Over (Under)</th>
<th>% of Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>REVENUES</td>
<td>$358,547</td>
<td>$980,200</td>
<td>$(621,653)</td>
<td>36.58%</td>
</tr>
<tr>
<td>COUNTY REVENUES</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LOCAL REVENUES</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td>1,566</td>
<td>10,000</td>
<td>(8,434)</td>
<td>15.66%</td>
</tr>
<tr>
<td>Late Fees and Misc. Revenue</td>
<td>494</td>
<td>5,000</td>
<td>(4,506)</td>
<td>9.87%</td>
</tr>
<tr>
<td>Fines</td>
<td>26</td>
<td>3,100</td>
<td>(3,074)</td>
<td>0.85%</td>
</tr>
<tr>
<td>Service Sales</td>
<td>282</td>
<td>4,100</td>
<td>(3,818)</td>
<td>6.87%</td>
</tr>
<tr>
<td>Grant Income</td>
<td>117,659</td>
<td>-</td>
<td>117,659</td>
<td>100.00%</td>
</tr>
<tr>
<td>State Library</td>
<td>1,320</td>
<td>-</td>
<td>1,320</td>
<td>100.00%</td>
</tr>
<tr>
<td>Rental Fees</td>
<td>-</td>
<td>500</td>
<td>(500)</td>
<td>0.00%</td>
</tr>
<tr>
<td>Total REVENUES</td>
<td>481,556</td>
<td>1,002,900</td>
<td>(521,344)</td>
<td>48.02%</td>
</tr>
</tbody>
</table>

Expense

| CAPITAL OUTLAY | 102,241 | 200,000 | (97,759) | 51.12% |
| SALARIES & BENEFITS | | | | |
| Regular Salaries | 209,425 | 467,100 | (257,675) | 44.84% |
| Overtime | - | 1,000 | (1,000) | 0.00% |
| Health Insurance | 10,961 | 26,700 | (15,739) | 41.05% |
| Social Security | 12,366 | 29,100 | (16,734) | 42.50% |
| Retirement | 7,001 | 17,800 | (10,799) | 39.33% |
| Medicare | 2,892 | 6,800 | (3,908) | 42.53% |
| Unemployment Insurance | 369 | 4,500 | (4,131) | 8.20% |
| Total SALARIES & BENEFITS | 243,015 | 553,000 | (309,985) | 43.95% |

OPERATIONAL

| Automation | 10,502 | 20,200 | (9,698) | 51.99% |
| Maintenance | 7,074 | 16,000 | (8,926) | 44.21% |
| Program Expense | 2,491 | 14,000 | (11,509) | 17.79% |
| Juvenile Books (Childrens) | 2,232 | 10,000 | (7,768) | 22.32% |
| Adult Books | 5,154 | 6,300 | (1,146) | 81.81% |
| Youth books (YA) | 365 | 1,000 | (635) | 36.48% |
| Equipment & Furniture | - | 10,000 | (10,000) | 0.00% |
| Data Base | 9,133 | 20,000 | (10,867) | 45.67% |
| Audio | 920 | 2,700 | (1,780) | 34.07% |
| DVD/Videos | 1,170 | 2,700 | (1,530) | 43.33% |
| Periodical | 978 | 1,500 | (522) | 65.19% |
| Processing Books & I.I. | 1,070 | 3,800 | (2,730) | 26.84% |
| Security | 760 | 2,400 | (1,640) | 31.67% |
| Website Maintenance | - | 4,000 | (4,000) | 0.00% |
| Janitorial | 1,248 | 2,600 | (1,352) | 48.01% |
| Total OPERATIONAL | 43,047 | 117,200 | (74,153) | 36.73% |

ADMINISTRATIVE

| HR Services | 33,163 | 25,000 | 8,163 | 132.65% |
| Professional | 40,682 | 83,600 | (42,918) | 48.66% |
| Insurance | 9,257 | 17,000 | (7,743) | 54.45% |
| Professional Development | 2,298 | 8,000 | (5,702) | 28.73% |
| Recognition Events | 162 | 1,500 | (1,338) | 10.81% |

*No assurance provided on these financial statements. These financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States not included.
<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Jul 20 - Dec 20</th>
<th>Budget</th>
<th>$ Over (Under)</th>
<th>% of Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>47</td>
<td>Recruitment</td>
<td>-</td>
<td>500</td>
<td>(500)</td>
<td>0.00%</td>
</tr>
<tr>
<td>48</td>
<td>Advertising/Marketing</td>
<td>320</td>
<td>1,200</td>
<td>(880)</td>
<td>26.66%</td>
</tr>
<tr>
<td>49</td>
<td>Cty. Auditing and Accounting</td>
<td>-</td>
<td>500</td>
<td>(500)</td>
<td>0.00%</td>
</tr>
<tr>
<td>50</td>
<td>Bank Fees</td>
<td>-</td>
<td>200</td>
<td>(200)</td>
<td>0.00%</td>
</tr>
<tr>
<td>51</td>
<td>Membership</td>
<td>2,882</td>
<td>4,500</td>
<td>(1,618)</td>
<td>64.05%</td>
</tr>
<tr>
<td>52</td>
<td>Travel/Training</td>
<td>492</td>
<td>5,500</td>
<td>(5,008)</td>
<td>8.95%</td>
</tr>
<tr>
<td>53</td>
<td>Utilities</td>
<td>14,299</td>
<td>48,000</td>
<td>(33,701)</td>
<td>29.79%</td>
</tr>
<tr>
<td>54</td>
<td>Office</td>
<td>9,195</td>
<td>22,700</td>
<td>(13,505)</td>
<td>40.51%</td>
</tr>
<tr>
<td>55</td>
<td>Total ADMINISTRATIVE</td>
<td>112,750</td>
<td>218,200</td>
<td>(105,450)</td>
<td>51.67%</td>
</tr>
<tr>
<td>56</td>
<td>Total Expense</td>
<td>501,053</td>
<td>1,088,400</td>
<td>(587,347)</td>
<td>46.04%</td>
</tr>
<tr>
<td></td>
<td>Net Income</td>
<td>$ (21,160)</td>
<td>$ (85,500)</td>
<td>$ 64,340</td>
<td></td>
</tr>
</tbody>
</table>

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## Balance Sheet
As of December 31, 2020

### ASSETS

#### Current Assets
- **Checking/Savings**
  - Bank of Hemet Money Market $83,639
  - Operating Account Bank of Hemet 1,106,618
  - LAIF 606,341
  - LAIF FMV 2,962
  - Petty Cash 2,015
  - County General Fund Cash 413,593
- **Total Checking/Savings** 2,215,168

#### Other Current Assets
- **Prepaid Expenses** 20,094
- **Total Other Current Assets** 20,094
- **Total Current Assets** 2,235,262

#### Fixed Assets
- **County General Fund Assets** 1,009,490
- **Accumulated Depreciation** -572,566
- **Total Fixed Assets** 436,924

**TOTAL ASSETS** 2,672,186

### LIABILITIES & EQUITY

#### Liabilities
- **Current Liabilities**
  - Accounts Payable
  - Credit Cards 318
  - Payroll Liabilities
  - Year End Accrued Payroll 15,746
  - Vacation Payable 25,334
- **Total Liabilities** 41,397

#### Equity
- **Equity** 2,630,789

**TOTAL LIABILITIES & EQUITY** $2,672,186

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DIRECTOR'S REPORT

Meeting Date: February 10, 2021

By: Kevin Lee

- "Will the library open soon?" – We hear this all the time. I want everyone to know that our curbside services are still operating! Books, magazines, DVDs, and audios can be checked out. In addition, we got more online resources and databases for everyone to use! The reopening depends on two factors. First, our Children’s Room and Teen Area are currently being renovated. We have pieces of furniture and tools all over the main library. For safety reasons, we will not allow anyone to access the interior library space while the library is under renovation. Second, the library is closely paying attention to the California’s Blueprint for Safer Economy, which defines what “safe” is based on COVID-19 cases. The library will reopen as long as the library is safe to open under the assigned tier and its restrictions. We will announce when we will open via our website, social media, and local press as soon we are able to reopen.

- Our Children’s Room looks amazing! Our Teen Area now has more seating area than before, while meeting compliance. We are almost done with our renovation. At this time, we are in the process of putting the items back in place and cleaning up the pieces of furniture that is in the main library.

- **Website Update.** Our website is completed! Staff will have training sessions before our new website goes alive. That said, do not be alarm when you visit our website, and it does not look like the one that you were used to! You are at the right website! The new website is cleaner, has more features, and has a better navigational system in place so you can find what you need quickly.

- **Grant.** We applied to Stay and Play grant. This grant, if we win, will give us $3,750 in funding towards programming and implementation costs and online training at no cost. This grant focuses on early learning foundations and evolution of library services to young children, their families, and their caregivers.

- **Upcoming Grant.** We are also exploring and looking into applying to the Virtual Youth Programming grant. This grant awards $12,000 for technology needed for virtual programming. If we win, we will receive $12,000 for technology needed for virtual programming, training from the California State Library, the California Department of Education, and the California State Parks. The cohort will convene monthly to reflect on programming and create a community of practice.
• **High-Speed Internet Update.** The CENIC Network project is going along well. An additional pole is required for the joint work that Spectrum and Banning Municipal Electric is working on. The City informed us that the pole is ordered but has not received it yet. That said, with this shipping delay, the work is anticipated to be complete during March.
STAFF REPORT

Meeting Date: January 13th 2020
Prepared by: Fernando Morales, Library Manager

The Banning Library District began the remodeling of the children room, Fernando supervised professional movers as they disassembled and moved the children’s room circ desk and cabinet. They also moved from the Young Adult room the patron computer desks into the Friend’s Cove (book selling area).

This was followed by the Dry wall and Plaster company that filled in the holes left when we removed the old basement heater vents. They match the existing material, and sanded it down for a similar feel.
Followed by the painters that came and painted both the teen and children's room. They did such a good job, that unless one knows what to look for it is hard to tell the difference in the wall.
I also notice during this time that the walk way in street side stair lights were off, they were replaced and now are fully functioning.
### TITLE:
Circulation Statistics

<table>
<thead>
<tr>
<th>Material</th>
<th>Top Circulating Item</th>
<th>Monthly Circulation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audio Books</td>
<td>Hostage Taker by Stefanie Pintoff</td>
<td>26</td>
</tr>
<tr>
<td>DVDs</td>
<td>Bad Boys II</td>
<td>119</td>
</tr>
<tr>
<td><strong>Adult</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fiction</td>
<td>Terror of Eagle Basin by Cliff Farrell</td>
<td>216</td>
</tr>
<tr>
<td>Non-Fiction</td>
<td>Hermetic Astrology by Robert Powell</td>
<td>59</td>
</tr>
<tr>
<td><strong>Young Adult</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fiction</td>
<td>A Bride’s Story by Kaoru Mori</td>
<td>25</td>
</tr>
<tr>
<td>Non-Fiction</td>
<td>Third Chimpanzee by Jared Diamond</td>
<td>1</td>
</tr>
<tr>
<td><strong>Juvenile</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fiction</td>
<td>The Lucky Lottery by Roy</td>
<td>260</td>
</tr>
<tr>
<td>Non-Fiction</td>
<td>The Big Book of U.S. Presidents</td>
<td>82</td>
</tr>
</tbody>
</table>

### Computer Usage

<table>
<thead>
<tr>
<th>Computer Usage</th>
<th>Total Sessions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adult</td>
<td>80</td>
</tr>
<tr>
<td>Teen</td>
<td>4</td>
</tr>
<tr>
<td>Children</td>
<td>0</td>
</tr>
</tbody>
</table>

*Each session is one (30) hour long. One 15-minute extensions are allowed. Staff does give extensions, but the system does not count that as additional sessions.*
<table>
<thead>
<tr>
<th>Database</th>
<th>Description</th>
<th>Total Sessions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ancestry</td>
<td>Genealogy</td>
<td>2</td>
</tr>
<tr>
<td>CreativeBug</td>
<td>Online learning</td>
<td>7</td>
</tr>
<tr>
<td>Enki</td>
<td>eBook*</td>
<td>9</td>
</tr>
<tr>
<td>Gale Legal Forms</td>
<td>Legal Forms &amp; Templates</td>
<td>18</td>
</tr>
<tr>
<td>Mango</td>
<td>Language</td>
<td>13</td>
</tr>
<tr>
<td>OverDrive</td>
<td>Audio Book and eBook</td>
<td>482</td>
</tr>
<tr>
<td>World Book</td>
<td>Online Encyclopedia</td>
<td>12</td>
</tr>
<tr>
<td>BrainFuse</td>
<td>Online Tutoring</td>
<td>9</td>
</tr>
<tr>
<td>Hoopla</td>
<td>Movie streaming and eBook</td>
<td>42</td>
</tr>
<tr>
<td>Zinio</td>
<td>Magazines</td>
<td>30</td>
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<tr>
<td>JobsNow</td>
<td>Résumé and Job advice</td>
<td>2</td>
</tr>
<tr>
<td>VetsNow</td>
<td>Veteran Help</td>
<td>0</td>
</tr>
</tbody>
</table>
STAFF REPORT

Meeting Date: February 10th 2021
Prepared by: Fernando Morales, Library Manager

As the Banning Library District remodeling progressed throughout the month, we had to close for a week to allow some of the bigger and nosier construction to take place. The Staff is working on a video, to detail the changes of the children room in order to put on our social media accounts. The project is being supervised by Fernando, and being edited and worked on by Khiabet Vigil. The video will include pictures of the children room before, the changes and construction over time, and the staff putting the books back in towards the end.
TITLE:
Circulation Statistics

<table>
<thead>
<tr>
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</tr>
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<tbody>
<tr>
<td>Audio Books</td>
<td>Grit by Angela Duckworth</td>
<td>16</td>
</tr>
<tr>
<td>DVDs</td>
<td>I am not your Negro</td>
<td>42</td>
</tr>
<tr>
<td>Adult</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fiction</td>
<td>Vanishing Half By Brit Bennett</td>
<td>118</td>
</tr>
<tr>
<td>Non-Fiction</td>
<td>FDR. Into the storm By Kenneth S. Davis</td>
<td>65</td>
</tr>
<tr>
<td>Young Adult</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fiction</td>
<td>Hunger Games By Suzanne Collins</td>
<td>22</td>
</tr>
<tr>
<td>Non-Fiction</td>
<td>Third Chimpanzee By Jared Diamond</td>
<td>1</td>
</tr>
<tr>
<td>Juvenile</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fiction</td>
<td>How the Grinch stole Christmas by Dr. Seuss</td>
<td>210</td>
</tr>
<tr>
<td>Non-Fiction</td>
<td>The Big Book of U.S. Presidents</td>
<td>58</td>
</tr>
</tbody>
</table>

**Computer Usage**

<table>
<thead>
<tr>
<th>Usage</th>
<th>Total Sessions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adult</td>
<td>4</td>
</tr>
<tr>
<td>Teen</td>
<td>0</td>
</tr>
<tr>
<td>Children</td>
<td>0</td>
</tr>
</tbody>
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<tbody>
<tr>
<td>Ancestry</td>
<td>Genealogy</td>
<td>3</td>
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<tr>
<td>CreativeBug</td>
<td>Online learning</td>
<td>20</td>
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<tr>
<td>Enki</td>
<td>eBook*</td>
<td>7</td>
</tr>
<tr>
<td>Gale Legal Forms</td>
<td>Legal Forms &amp; Templates</td>
<td>38</td>
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<tr>
<td>Mango</td>
<td>Language</td>
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<td>OverDrive</td>
<td>Audio Book and eBook</td>
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<td>World Book</td>
<td>Online Encyclopedia</td>
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<td>BrainFuse</td>
<td>Online Tutoring</td>
<td>45</td>
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<tr>
<td>Hoopla</td>
<td>Movie streaming and eBook</td>
<td>58</td>
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<td>Zinio</td>
<td>Magazines</td>
<td>30</td>
</tr>
<tr>
<td>JobsNow</td>
<td>Résumé and Job advice</td>
<td>15</td>
</tr>
<tr>
<td>VetsNow</td>
<td>Veteran Help</td>
<td>5</td>
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</tbody>
</table>
Historians Report for January 2021

January was a slower month for the history room. In the past 30 days we received 6 patron requests which ranged from questions about buildings in Beaumont Ca, to a possible Jack Kerouac sighting in Banning.

However, we did embark on a new online oral history series in conjunction with: the Friends of Banning Library District and Dorothy Ramon Learning Center. This first series will start on January 30th and be broadcast via zoom. Our organizations came together to highlight female native American oral history. Since the pandemic has begun, there have been many online history events, and this is the first of a joint collaboration on oral history between our Library and outside organizations.

Moreover, we also are finishing the editing of our first episode of our mini-documentary series, “Exploring the Pass.” We are working together with Gae Rusk, who has extensive experience in film editing, to produce our final edits. Moreover, I am working with Film and Movie music producer Stephen Graziano and others on ideas for a signature soundtrack. Mr. Graziano was noted for having been the film composer for the trailer for the film “Dances with Wolves.”

More good things are to come in February as we are in the final stages of finalizing our alphabetizing of local history in the history room.

Submitted respectfully and with gratitude,

Francisco Ramos, Historian
Historian’s Report for December 2020

Despite the relatively low amount of requests from Patrons this month, the History Room continued on production work for several information programs and productions.

Earlier in December, a patron who is a relative of one of the early Anglo settlers of the city of Banning, inquired and lent us her families photo albums for scanning. This process has involved the high definition scanning of over 800 photos. Many of these photos are from the first few decades of the 20\textsuperscript{th} century which capture the towns of Banning and Cabazon. They are a rare privilege to work with, and this patron has decided to donate scanned copies to the Library to store in our online archive. Some of these photos are such a significant find; we may want to notify the press of their discovery. These particular photos are approximately 20 that are the most significant to our research and history of the San Gorgonio Pass. They will be posted onto our online archive in January - February, 2021.

Moreover, we began discussions with Pat Merkland and the Dorothy Ramon Learning Center, regarding a online, ZOOM lecture that would be a collaboration between the Library and The Dorothy Ramon Learning Center. This lecture will feature Native American women from various tribes throughout Southern California. Our topic will be how they faced and overcame adversity growing up as native women. The title of the program is “Native “Her”Stories.” This zoom lecture will be on January 30\textsuperscript{th} 2021 at 4pm, on zoom.

Further, we continued work on editing and production of our mini-documentary series, “Exploring the Pass.” Editing is continuing on episode one, “The Banning Fox Theater,” while we did initial work on still shot and some background filming for episode two, “The Banning Airport.” We attempted and successfully reached out to the only business located at the airport, Skydive West Coast, has been gracious enough to grant us an interview for our documentary. This interview will represent the modern use of the airport as we give an extensive history of it from its creation until today. We attempted to go and film this interview in December. However, because we are filming inside a hanger at the airport, electricity cut-offs from Southern California Edison, and high wind made it impossible to shoot. We are waiting for better weather to complete the rest of the filming there.

Finally, we were awarded the California Revealed Grant for digitization on the second round of nominations for 2020-21. California Revealed will accept our yearbooks from Banning High School Yearbooks from 1935 until 1977 for digitization, and our entire Coombs Middle School Yearbooks from 1971-1977. This is a huge benefit for our history room, since we already gave a majority of our early 20\textsuperscript{th} century yearbooks to California Revealed for digitization last year. We will receive all materials back, after about 9 months. Once completed, we should be able to broadcast to the public that a majority of our yearbook collection is available for viewing online.

Submitted with gratitude and thanks,

Historian, Francisco Ramos
We completed four weeks of live storytime in December & January. All storytimes were live streamed on Facebook due to Facebook bringing in more viewers. There are two separate storytime live stream sessions: English & Spanish. The views recorded are a combination of both sessions. I have read two books instead of one, both in English and Spanish. The two weeks of December, storytime was cancelled due to the holidays. Three weeks of January, storytime was cancelled due to the library being closed for construction. The live streams were not archived or saved for patrons to view later due to copyright issues. Plans for future live streams in February are to play and sing more songs that are non-copyrighted with either a guitar or an ukulele in the beginning and end of every livestream session.

As the shutdown restrictions are still in purple tier, we proceeded with our general children program.
- Live storytime on Facebook live

<table>
<thead>
<tr>
<th>Program Week</th>
<th>Platform</th>
<th>views</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>12/03/20</td>
<td>Facebook Live</td>
<td>22</td>
<td>Read 2 books for both English and Spanish sessions. All Christmas Themed Books. Played 2 Christmas Carols.</td>
</tr>
<tr>
<td>12/10/20</td>
<td>Facebook Live</td>
<td>8</td>
<td>Read 2 books for both English and Spanish sessions. All Christmas Themed Books. Played 2 Christmas Carols.</td>
</tr>
<tr>
<td>12/17/20</td>
<td>Facebook Live</td>
<td>4</td>
<td>Read 2 books for both English and Spanish sessions. All Christmas Themed Books. Played 2 Christmas Carols.</td>
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<tr>
<td>Date</td>
<td>Event Details</td>
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<td>-----------------------------------------------------------------------------</td>
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<tr>
<td>12/24/20</td>
<td>Cancelled Due to Christmas Eve and New Year's Eve</td>
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<td>And</td>
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<tr>
<td>12/31/20</td>
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<tr>
<td>01/07-21/21</td>
<td>Cancelled Due to Construction in the Library</td>
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<tr>
<td>01/26/21</td>
<td>Facebook Live</td>
<td></td>
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<tr>
<td>10</td>
<td>Read 2 books for both English and Spanish sessions.</td>
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</table>
RECOMMENDATION:
That the Board approve the salary step schedule to reflect new salary ranges for all classifications to pay all of our staff at the market rate for their positions and that salary step is retroactive to January 1, 2021.

BACKGROUND/INFORMATION:
Koff & Associates were hired to complete a compensation study for the District. The goals of the compensation study are to assist the District in developing a competitive pay and benefit plan, which is based upon market data and standards of public agencies.

The study revealed Banning Library District’s base salaries, overall, in comparison to the market median are on average of 30.0% below the market while District’s benefit package is 19.9% below the market. Further, total compensation, overall, in comparison to the market median is an average of 49.9% below the market.

Option 1:
Koff & Associates highly recommends the Banning Library District strive to compensate its employees at the median of the labor market with no changes to medical, dental, and vision. This, however, might be an issue in the future, as the ten-year projection summary shows.

Option 2:
The Board may approve the salary schedule to reflect the 25th percentile and include full medical, dental, and vision for full-time employees, and a tier system for their families. The tier system split the costs as 90/10 for employee + 1, and 80/20 split for employee + 2 or more family members.

Staff is requesting salary step to be retroactive to January 1, 2021 for both options. If Option 2 is approved, Staff is requesting that medical, dental, and vision start for the next applicable payroll period.
### BANNING LIBRARY DISTRICT
Salary Scenario Summary
Fiscal Year 2021-22

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<tr>
<td>MEDIAN (50th % tile) - updated 11/23</td>
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<tr>
<td>Projected Beginning Cash</td>
<td>$1,500,000</td>
<td>$1,346,600</td>
<td>$1,330,260</td>
<td>$1,321,260</td>
<td>$1,298,260</td>
<td>$1,260,760</td>
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<td>Projected Ending Cash</td>
<td>$1,346,600</td>
<td>$1,330,260</td>
<td>$1,321,260</td>
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<td>$1,260,760</td>
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<td>$1,138,460</td>
<td>$1,051,560</td>
<td>$946,160</td>
<td>$821,260</td>
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<td>Reserve (50% Budget Exp.)</td>
<td>$578,150</td>
<td>$516,670</td>
<td>$522,700</td>
<td>$539,600</td>
<td>$556,950</td>
<td>$574,900</td>
<td>$593,600</td>
<td>$613,000</td>
<td>$633,150</td>
<td>$654,000</td>
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<tr>
<td>YEAR</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
</tr>
<tr>
<td>(Under)/Over Reserve Policy</td>
<td>$768,450</td>
<td>$813,590</td>
<td>$798,560</td>
<td>$758,660</td>
<td>$703,810</td>
<td>$632,960</td>
<td>$544,860</td>
<td>$438,560</td>
<td>$313,010</td>
<td>$167,260</td>
</tr>
</tbody>
</table>

| 25th % tile w/ Tiered Medical, Dental & Vision |
| Projected Beginning Cash | $1,500,000 | $1,362,600 | $1,362,588 | $1,373,088 | $1,370,088 | $1,353,188 | $1,321,388 | $1,273,488 | $1,208,588 | $1,125,588 | $1,023,688 |
| Projected Ending Cash    | $1,362,600 | $1,362,588 | $1,373,088 | $1,370,088 | $1,353,188 | $1,321,388 | $1,273,488 | $1,208,588 | $1,125,588 | $1,023,688 | $901,688   |
| Reserve (50% Budget Exp.) | $570,150 | $508,506  | $512,950  | $529,600  | $546,650  | $564,350  | $582,850  | $602,000  | $621,950  | $642,500  | $663,850  |
| YEAR                    | 2           | 3         | 4         | 5         | 6         | 7         | 8         | 9         | 10        | 11        |
| (Under)/Over Reserve Policy | $792,450 | $854,082 | $860,138 | $840,488 | $806,538 | $757,038 | $690,638 | $606,588 | $503,638 | $381,188 | $237,838  |
STAFF REPORT

Meeting Date: February 10, 2021
Prepared By: Kevin Lee, District Director
Agenda Item: 11.1
Title: Election of Trustee Officers

BACKGROUND/INFORMATION:
The Board members need to nominate and vote to elect a Board President and Board Secretary for 2021-2023 per section IV of the Bylaws. Each office holds a two-year term.
STAFF REPORT

Meeting Date: February 10, 2021
Prepared By: Kevin Lee, District Director
Agenda Item: 11.2
Title:

RECOMMENDATION:
Authorize the Director to execute an agreement with James Martha & Co. for the audit of the financial statements for the fiscal year ending June 30, 2020 in the amount of $18,375.

BACKGROUND/INFORMATION:
Attached is an engagement letter from James Marta & Co. James Marta & Co. will audit the financial statements of the government activities and the general fund information of Banning Library District, as of June 30, 2021, and for the year then ended and the related notes to the financial statements, which collectively comprise Banning Library District’s basic financial statements and provide assistance with the preparation of the financial statements.

There is a 3.02% standard fee increase from last year, which is $525.
December 18, 2020

Banning Library District
21 West Nicolet Street
Banning, California 92220

We are pleased to confirm our understanding of the arrangements for our audit of the financial statements of Banning Library District for the fiscal year ending June 30, 2021.

This letter confirms the services you have asked our firm to perform and the terms under which we have agreed to do that work. Please read this letter carefully because it is important to both our firm and you that you understand what you can and cannot expect from our work. In other words, we want you to know the limitations of the services you have asked us to perform. If you are confused at all by this letter or believe we have misunderstood what you need, please call to discuss this letter before you sign it.

Scope of Work

You have requested that we audit the financial statements of the governmental activities and the general fund information of Banning Library District, as of June 30, 2021, and for the year then ended and the related notes to the financial statements, which collectively comprise Banning Library District’s basic financial statements and provide assistance with the preparation of the financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit.

Accounting principles generally accepted in the United States of America and Governmental Accounting Standards require that the Management’s Discussion and Analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by 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.
As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management’s responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management’s Discussion and Analysis
- Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP) and Actual
- Notes to Required Supplementary Information

We are not aware of any other supplementary information other than RSI that will accompany Banning Library District’s basic financial statements.

The Objective of an Audit

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and Governmental Accounting Standards when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with U.S. generally accepted auditing standards (GAAS) and in accordance with Government Auditing Standards issued by the Comptroller General of the United States and the State Controller’s Minimum Audit Requirements for California Special Districts and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraph(s). If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.
General Audit Procedures

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), Government Auditing Standards issued by the Comptroller General of the United States and the State Controller’s Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement and are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. As such, our audit will involve performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements and will include tests of the accounting records of Banning Library District and other procedures we consider necessary. The procedures we determine necessary will depend on our “auditor’s” judgment and will be based, in part, on our assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

Internal Control Audit Procedures

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected by our firm, even though our audit is properly planned and performed in accordance with GAAS and Government Auditing Standards, promulgated by the United States Comptroller General. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors that come to our attention, and we will inform you, or the appropriate level of management, of any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

In making our risk assessments, we will consider internal controls relevant to the preparation and fair presentation of your entity’s financial statements in order to design audit procedures that are appropriate in the circumstances. However, our audit procedures are not designed for the purpose of expressing an opinion on the effectiveness of your entity’s internal control. We will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.
Compliance with Laws and Regulations

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform required tests of Banning Library District’s compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

As part of our engagement, we may advise you about appropriate accounting principles and their application; however, management acknowledges and understands that the final responsibility for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America remains with you. As such, management is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Other management responsibilities include maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.

By your signature below, you also acknowledge that you are responsible 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. This responsibility includes having appropriate programs and controls in place to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the company that involves management, employees who have significant roles in internal control, and others where fraud could have a material impact on the financial statements. You are also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the company received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the company complies with applicable laws and regulations. You agree that management will confirm its understanding of its responsibilities as defined in this letter to us in a management representation letter.

Management’s responsibilities also include designating qualified individuals with the skill, knowledge, and experience to be responsible and accountable for overseeing financial statement preparation, tax services, and any other nonattest services we perform as part of this engagement, as well as evaluating the adequacy and results of those services and accepting responsibility for them.
You further acknowledge and understand that management is responsible for providing us with access to all information management is aware of that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters; for the accuracy and completeness of the information that is provided to us; and for informing us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements. This responsibility also includes providing us with any additional information that we may request from management for the purpose of the audit; as well as allowing us unrestricted access to individuals within the organization from whom we may determine it necessary to obtain audit evidence, including access to your designated employees who will type all confirmations we request.

Reporting

We expect to issue a written report upon completion of our audit of Banning Library District’s basic financial statements. Our report will be addressed to the board of directors of Banning Library District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph, decline to express an opinion, or withdraw from the engagement.

We also will issue a written 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*, and on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance (if applicable) upon completion of our audit.

We will also prepare the Special Districts Financial Transactions report required by the State Controller’s Office.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers’ proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

We expect to begin our audit in October and to complete and issue our report no later than December 31st.
James Marta, CPA is the engagement partner for the audit services specified in this letter. His responsibilities include supervising James Marta & Company LLP’s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our liability as auditors shall be limited to the period covered by our audit and shall not extend to later periods for which we are not engaged as auditors.

**Record Retention**

It is our policy to keep records related to this engagement for 7 years. However, James Marta & Company LLP does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the 7 year period James Marta & Company LLP shall be free to destroy our records related to this engagement.

**Fees**

Our fee for the audit will be $17,875 for the year ended June 30, 2021. The engagement fee does not include the cost of a single audit in conformance with the Uniform Guidance; however, if a single audit is necessary to be performed, an additional fee will be agreed-upon for every major program audited. Our fee to prepare the Special Districts Financial Transactions Report required by the State Controller’s Office will be $500.

We will bill you on a monthly basis for our services and invoices are payable upon presentation. Unpaid fee balances 30 days overdue will bear interest at 18 percent per annum. We may require full payment prior to issuance of the reports. This fee is based upon the assumption that the closing journal entries will be made and accounting will be finalized and closed before the year end audit fieldwork. If compliance requirements change, or if the District is involved in issuing an exempt offering, additional fees and an amended engagement letter may be required. Additional time and billing charges will be charged at our standard hourly rates and costs in the event of the following:

- Account reconciliations are not completed for, (example but not limited to):
  - Cash Accounts
  - Accounts Receivable and Allowance for Doubtful Accounts
  - Capital Assets and Depreciation
  - Accounts Payable
  - Long-Term Debt, if applicable
  - Compensated Absences
  - Tax Revenues
  - Charges for Services
  - Donations
- Accounting system or account group changes from prior year
- Changes in accounts after beginning of audit work that necessitates additional or redo of audit work.
- Changes or revision of the initial trial balance
- Addition of new activities
  - New funding sources
  - New funds
  - New debt

Whenever possible, we will attempt to use your personnel to assist in the preparation of schedules and analyses of accounts. We understand that your employees will prepare all cash or other confirmations we request and will locate any invoices selected by us for testing. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Our initial fee estimate assumes we will receive the aforementioned assistance from your personnel and unexpected circumstances will not be encountered. In the event that the GASB, FASB, AICPA, GAO, OMB, or the State of California issues additional standards or audit procedures that require additional work during the audit period, we will discuss these requirements with you before proceeding further. Before starting the additional work, we will prepare an estimate of the time necessary, as well as the fee for performing the additional work. Our fee for addressing the additional requirements will be at our standard hourly rates for each person involved in the additional work.

In the event we are required to respond to discovery requests, subpoenas, and outside inquiries, we will first obtain your permission unless otherwise required to comply under the law. Our time and expense to comply with such requests will be charged at our standard hour rates in addition to the stated contract.

We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report.

At the conclusion of our audit engagement, we will communicate to the governing board the following significant findings from the audit:

- Our view about the qualitative aspects of the entity’s significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management’s consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.
The audit documentation for this engagement is the property of James Marta & Company LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available pursuant to authority given to any regulator by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of James Marta & Company LLP’s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to any regulator. They may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Mediation Provision

Disputes arising under this agreement (including scope, nature, and quality of services to be performed by us, our fees and other terms of the engagement) shall be submitted to mediation. A competent and impartial third party, acceptable to both parties shall be appointed to mediate, and each disputing party shall pay an equal percentage of the mediator’s fees and expenses. No suit or arbitration proceedings shall be commenced under this agreement until at least 60 days after the mediator’s first meeting with the involved parties. If the dispute requires litigation, the court shall be authorized to impose all defense costs against any non-prevailing party found not to have participated in the mediation process in good faith.

Several technical accounting and auditing words and phrases have been used herein. We presume you to understand their meaning or that you will notify us otherwise so that we can furnish appropriate explanations.

We have attached a copy of our latest external peer review report of our firm for your consideration and files.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. This letter will continue in effect until canceled by either party.

Respectfully,

James Marta & Company LLP

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Banning Library District

Authorized Signature: ____________________________

Name: ____________________________

Title: ____________________________

Date: ____________________________
Report on the Firm’s System of Quality Control

September 27, 2018

To James Marta & Company, LLP and the
    Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of James Marta & Company, LLP (the firm) in effect for the year ended May 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm’s Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer’s Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm’s compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under Government Auditing Standards, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.
Opinion

In our opinion, the system of quality control for the accounting and auditing practice of James Marta & Company, LLP in effect for the year ended May 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. James Marta & Company, LLP has received a peer review rating of pass.

Coughlan Napa CPA Company, Inc.
STAFF REPORT

Meeting Date: February 10, 2021
Prepared By: Kevin Lee, District Director
Agenda Item: 11.3
Title: Amendments to Policy No. 5010 Employee Status

RECOMMENDATION:
That the Board **approve and adopt** amendments to Policy No. 5010 Employee Status

BACKGROUND/INFORMATION:
Upon review, it is determined that the current Policy No. 5010 Employee Status is missing some important information and definitions. The draft version includes:

- The difference between Regular and Temporary positions
- Benefit information for full-time and part-time employees
- Definition of exempt and nonexempt employees
Banning Library District

POLICY MANUAL

POLICY TITLE: Employee Status
POLICY NUMBER: 5010

5010.1 A "Regular" employee is an at-will employee who has been hired to fill a regular position in any job classification and is not a temporary employee as defined below. Regular employees may be full-time or part-time.

5010.1.1 A "Full-time" employee is one who is regularly scheduled to work 36 hours or more per week. Employees in this category occupy positions authorized by the Board of Trustees and their positions are allocated in the Library’s budget. Regular full-time employees are entitled to begin earning Medical, Dental, and Vision benefits, long-term and short-term disability benefits, and begin to earn retirement benefits on their first day of service. Regular full-time employees are eligible for additional benefits as described in the sections related leaves.

5010.1.2 A "Part-time" employee is one who is regularly scheduled to work less than 36 hours per week. Part-time employees are not eligible for all benefits that full-time employees receive.

5010.2 All employment at Banning Library District is “at will.” This means that either the employee or Barning Library District have the right to terminate employment at any time, with or without advance notice, and with or without cause.

5010.3 A "Temporary or Contracted" employee is one who is hired to work within any job classification but whose position is not regular in nature.

5010.4 As per the definitions found in the federal Fair Labor Standards Act and applicable State laws, District employees are classified into two groups:

5010.4.1 Exempt. Exempt employees are employed in positions defined as exempt under the Fair Labor Standards Act and typically paid on a salaried basis and are not eligible to receive overtime pay.

5010.4.2 Nonexempt. Nonexempt employees are employed in positions defined as non-exempt under the Fair Labor Standards Act and typically paid on an hourly basis and are eligible to receive overtime pay for overtime hours worked.

5010.4.3 All District employees are identified as either exempt or non-exempt.
RECOMMENDATION:
Authorize the Director to enter into an Agreement with Koff and Associates for HR Consulting from March 1, 2021 to June 30, 2022 in the amount not to exceed $16,000

BACKGROUND/INFORMATION:
The Banning Library District needs a professional Human Resources consulting company to help the District with several projects. First, the District will need some assistance with creating or revising policies and procedures, in particular to meet all requirements set by new laws or laws that are being modified due to COVID-19. Second, there are other parts of District policies and procedures that require close review, for example, policies that were not reviewed for over four years. Finally, Koff and Associates (K&A) included “HR Coaching” in scope of work and the District’s request. K&A can coach and train the Director or staff so the District will not need to rely on K&A on various of HR-related tasks.
HUMAN RESOURCES MANAGEMENT
PROFESSIONAL SERVICES AGREEMENT

THIS HUMAN RESOURCES MANAGEMENT PROFESSIONAL SERVICES AGREEMENT ("Agreement") is made and entered into as of the 1st day of March, 2021 by and between KOFF & ASSOCIATES ("K&A"), a California corporation located at 2835 Seventh Street, Berkeley, CA 94710, and Banning Library District ("Client"), located at 21 West Nicolet Street, Banning, CA 92220.

RECITAL

Client desires to retain K&A as an independent contractor to perform human resource management professional services for Client, and K&A is willing to perform such services, on the terms set forth below.

Scope of Work:

The scope of work includes Human Resources Consulting and Coaching, on an as-needed basis.

AGREEMENT

NOW, THEREFORE, the parties hereby agree as follows:

1. Services. K&A agrees to perform the work project that is identified above to Client and other such services as may be requested by Client from time to time and that are within the competence and consistent with the expertise of K&A (collectively, the "Services"). The parties may delete, add or substitute Services, extend the term of this Agreement or alter the terms of compensation by executing one or more amendments or addenda, provided that each such amendment or addendum shall be signed by authorized representatives of both parties.

2. Compensation. Client agrees to pay K&A compensation as follows:

2.1 Project Fee. On a project fee basis. The Fee for Services for the specified work project shall not exceed Sixteen Thousand Dollars ($16,000) from March 1, 2021 to June 30, 2022. Expenses are included in the Project Fee. Project fees shall be billed upon monthly progress task completion. Should Client desire additional levels of effort that are directly related to the identified scope of work indicated above, K&A will honor our composite rate of $155/hour.

2.2 Time Expended. On a time expended basis. Should Client desire K&A to perform other human resources work unrelated to the above identified project, time shall be billed by K&A for each of its staff at the rates of $180 per hour for Chief Executive Officer and President, $160 per hour for Senior Project Manager, $155 for Project Manager, $150 per hour for Senior Associate, $145 per hour for Associate, $75 per hour for Administrative Coordinator, and $70 per hour for Administrative Assistant. Any request for such time expended work must be evidenced in writing signed by Client’s authorized representative.

2835 Seventh Street, Berkeley, California 94710 | 510.658.5633 | www.KoffAssociates.com
Time is accounted for and billed on a quarter hour (.25) basis. Travel time in connection with Services is billed for each staff member at one half the normal hourly billing rate, and no more than four hours of travel time is billed per day within California.

Expenses are incorporated in our hourly rates and will not be charged separately on a reimbursement basis. They include photocopying, binding, and other similar document production charges, long distance telephone and facsimile, postage and courier, mileage at the then current IRS rate, hotel, airfare, car rentals, per diem, and other similar charges.

3. Payment.

Our Regular Terms are Net 30.

Client shall pay K&A for its fees and reimbursable expenses (if applicable) within 30 days following the date of receipt of each applicable invoice. If Client contests or questions any invoice, it agrees to raise any questions with management of K&A within such 30-day period. Late fees in the amount of 2% of invoice amount will accrue if current invoice is not paid within 30 days of payment due date of that invoice. If late fees are not paid, they will carry forward to next invoice.


4.1 Definition. "Confidential Information" means any Client software source code; proprietary information; employment records; financial, tax, business and/or product records; and marketing, financial statements or records or other business information disclosed by Client either directly or indirectly, in writing, orally or by drawings or inspection of parts or equipment. "Confidential Information" shall not be deemed to include information which (a) is known to K&A at the time of disclosure to K&A by Client, as evidenced by written records of K&A; (b) has become publicly known and made generally available through no wrongful act of K&A; or (c) has been rightfully received by K&A from a third party who is authorized to make such disclosure.

4.2 Covenant Not to Use or Disclose. K&A shall not, during or subsequent to the term of this Agreement, use any of the Confidential Information for any purpose whatsoever other than the performance of the Services on behalf of Client, nor disclose any Confidential Information to any third party. It is understood that all Confidential Information shall remain the sole property of Client. K&A further agrees to take all reasonable precautions to prevent any unauthorized disclosure of the Confidential Information by its employees or agents.

4.3 Return of Materials. Upon the termination of this Agreement or upon Client's earlier request, K&A will deliver to Client all of Client's Confidential Information in tangible form that K&A may have in K&A's possession or control, except that K&A may retain one copy of all such materials solely for archival purposes.
5. **Ownership of Work Product.** K&A agrees that all of its customized reports, recommendations, plans, handbooks, copyrightable material and other work product created or assembled by it in the course of performing its Services hereunder are works for hire for the benefit of Client and as such are the sole property of Client. To the extent that such materials and work product do not constitute work for hire, in consideration of the payments and other covenants of Client as set forth or called for herein, K&A hereby sells, transfers, conveys and assigns any and all of its rights therein to Client.

6. **Reports.** K&A shall regularly confer with and report to Client as to K&A's progress in performing the Services hereunder and that K&A will, as requested by Client, prepare written reports with respect thereto.

7. **Insurance.** K&A agrees to obtain and maintain adequate workers' compensation, comprehensive general and vehicular insurance for claims for damages because of bodily injury (including death) and property damage caused by or arising out of acts or omissions of such employees. The minimum limits of such insurance (apart from workers' compensation) shall be:

<table>
<thead>
<tr>
<th>Insurance Type</th>
<th>Statutory Limits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Workers' Compensation</td>
<td>Statutory Limits</td>
</tr>
<tr>
<td>General Liability</td>
<td>$2 million per occurrence</td>
</tr>
<tr>
<td>Errors and Omissions</td>
<td>$1 million per occurrence</td>
</tr>
<tr>
<td>Automobile Insurance</td>
<td>$1 million per occurrence</td>
</tr>
</tbody>
</table>

K&A shall, upon request, provide evidence of such insurance to Client and also notify Client at least 30 days in advance if K&A desires to modify or cancel such insurance.

8. **Limits on K&A's Responsibility; Indemnification.**

8.1 **Limitations on K&A's Responsibility.** Client acknowledges that in the absence of an express written undertaking by it to the contrary, K&A, in agreeing to perform and in performing the Services hereunder, does not in any manner guarantee the outcome, recommendation of any undertaking or activity that constitutes any portion of the Services. K&A's warranties in this respect is that its Services will be performed in a professional and businesslike manner, in accordance with human resources best practices and in accordance with the description of Services provided by it in its proposal or in one or more other signed written documents.

8.2 **Client Indemnification.** K&A agrees to indemnify, hold harmless and defend Client, its officers, equity owners, directors, partners, managers, agents and employees from and against all liabilities, losses, costs, damages and/or other expenses (including reasonable attorneys' and experts' fees and expenses and court costs) arising in connection with or related to claims, actions or proceedings raised or brought by any third parties on account of or occurring in connection with K&A's performance of the Services hereunder, except to the extent caused by the gross negligence or willful misconduct of Client or its agents or employees.
At the same time, Client agrees to indemnify, hold harmless and defend K&A, its officers, equity owners, directors, partners, managers, agents and employees from and against all liabilities, losses, costs, damages and/or other expenses (including reasonable attorneys' and experts' fees and expenses and court costs) arising in connection with or related to claims, actions or proceedings raised or brought by any third parties on account of or occurring in connection with K&A's performance of the Services hereunder, except to the extent caused by the negligence or willful misconduct of K&A or its agents or employees.

9. Term and Termination.

9.1 Termination for Convenience. Either party may terminate this Agreement without cause upon giving prior written notice thereof to the other party.

9.2 Actions upon Termination. Upon termination as provided above, all rights and duties of the parties toward each other shall cease except (a) if terminated by Client, K&A shall immediately cease all Services; and (b) if terminated by K&A for any reason other than a breach hereunder by Client, and if desired by Client, K&A agrees to complete any assignment, on the same terms and conditions, including compensation, as otherwise applicable.

9.3 Survival. The following sections shall survive termination of this Agreement: Section 3, Section 4, Section 5, Section 8, Section 9.2, this Section 9.3 and Section 10.

10. General.

10.1 Assignment. Neither party shall assign any rights or delegate any duties without the prior written consent of the other party, which consent shall not be unreasonably withheld. Any attempted assignment or transfer without the other party's consent shall be void and of no effect.

10.2 Independent Contractor. Nothing in this Agreement shall in any way be construed to constitute K&A as an agent, employee or representative of Client, but K&A shall perform the Services hereunder as an independent contractor. Since K&A is not an employee of Client, it is understood that K&A is not entitled to any employee benefits during the term of this Agreement. K&A agrees to furnish any and all materials necessary for it to perform the Services.

10.3 Arbitration. Client and K&A agree that any dispute or controversy arising out of or relating to any interpretation, construction, performance or breach of this Agreement shall be settled by binding arbitration to be held in client location or Alameda County, California, in accordance with the rules then in effect of the American Arbitration Association. The arbitrator may grant injunctions or other relief in such dispute or controversy. The decision of the arbitrator shall be final, conclusive and binding on the parties to the arbitration. Judgment may be entered on the arbitrator's decision in any
court of competent jurisdiction. The prevailing party in such arbitration shall be entitled to reimbursement by the other party of its costs and expenses of arbitration and the costs of enforcing any arbitration award, including its attorneys’ and experts’ fees and expenses.

10.4 Governing Law. This Agreement shall be governed by the laws of the State of California, without reference to conflict of law principles.

10.5 Entire Agreement. This Agreement, together with the description of the project and any and all amendments and addenda, as applicable, is the entire agreement of the parties and supersedes any prior agreements between them with respect to the subject matter hereof. No modification of or amendment to this Agreement, nor any waiver of any rights under this Agreement, shall be effective unless in writing signed by both parties.

10.6 Notices. Any notices required or permitted by this Agreement shall be in writing and shall be addressed to the other party at the address shown at the beginning of this Agreement or such other address of which such party may notify the other and shall be deemed given upon delivery if delivered personally, one (1) business day following delivery by facsimile with machine confirmation of transmission, or three (3) business days after deposit in the United States mail, postage prepaid, registered or certified mail, return receipt requested.

10.7 Waiver. The failure of either party to assert any claim or right against the other party regarding its obligations under this Agreement and/or any amendments or addenda hereto, in any one or more instance, shall not constitute a waiver of such claim or right of any obligations under this Agreement.

10.8 Non-Solicitation. Except with the written consent of Georg Krammer or Katie Kaneko, which consent may be given or withheld in their sole discretion, Client agrees that during the term of this Agreement and for a period ending one year thereafter (the “Time Period”) Client will not solicit services from or hire any K&A employee or contractor (each, a “Team Member”) with whom Client has had contact pursuant to the services provided to Client under this Agreement. Client specifically acknowledges that K&A recruits, trains, and contracts with Team Members and that such efforts are costly and time-consuming. As such, it is understood that should Client hire a Team Member during the Time Period for any reason without the required consent, Client agrees to pay a placement fee (paid at the time of placement) of 30% of Team Member’s first year’s total compensation which accurately reflects a reasonable estimate of K&A’s time and costs attendant to its recruitment, hiring, retention, and management of Team Members.

10.9 Non-Discrimination. K&A shall comply with all Federal, State, and local laws and regulations including Client’s policies concerning nondiscrimination and equal opportunity in contracting. Such laws include, but are not limited to, the following: Executive Order 11246-Compliance with Section 3, Title VII of the Civil Rights Act of 1964.
as amended, Americans with Disabilities Act of 1990; The Rehabilitation Act of 1973 (Sections 503 and 504); California Fair Employment and Housing Act (Government Code sections 12900 et seq.); California Labor Code sections 1101, 1102, and 1102.1. K&A shall not discriminate against any subcontractor, employee, or applicant for employment because of age, race, color, national origin, ancestry, religion, sex/gender, sexual orientation, mental disability, physical disability, medical condition, political beliefs, organizational affiliations, or marital status in the recruitment, selection for training including apprenticeship, hiring, employment, utilization, promotion, layoff, rates of pay or other forms of compensation. Nor shall K&A discriminate in provision of services provided under this contract because of age, race, color, national origin, ancestry, religion, sex/gender, sexual orientation, mental disability, physical disability, medical condition, political beliefs, organizational affiliations, marital status, or any other protected group.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first written above on Page 1.

KOFF & ASSOCIATES, INC.

By: Georg S. Krammer

Title: Chief Executive Officer

CLIENT: Banning Library District

By: ____________________________
(print name)

Title: ____________________________

(signature)