

Regular Meeting  
City Hall  
East Side of Monte Verde  
between Ocean & Seventh

Wednesday  
July 22, 2015  
9:00 AM

Nancy Collins  
Richard Flower, President  
Martha Mosher, Vice President  
Niels Reimers  
Tara Twomey, Treasurer

- I. Roll Call
- II. Announcements from Board Members and Director
- III. Appearances  
Anyone wishing to address the Library Board on items within its jurisdiction may do so now. Please rise, state your name and the matter on which you wish to speak. Matters not appearing on the Library Board agenda will not receive action at this meeting. Presentations will be limited to three minutes, or as established by the Library Board of Trustees.
- IV. Approval of Minutes of the June 24, 2015 Meeting (pp. 1-3)
- V. Orders of Business
  - A. Receive report from the Carmel Public Library Foundation regarding CPLF activities
  - B. Review annual request to the Carmel Public Library Foundation for Fiscal Year 2015/16 funding (pp. 4 - 74)
  - C. Discuss and accept Fiscal Year 2013/14 library audit (pp. 75 – 101)
- VI. Librarian's Report  
Review of monthly library statistics
- VII. Treasurer's Report:
  - A. Receive Treasurer's Report
  - B. Accept June 30, 2015 Financial Statements and Check Register.
- VIII. Adjournment

The next regularly scheduled Library Board of Trustees meeting will be held August 26, 2015.

Any writings or documents provided to a majority of the Harrison Memorial Library Board of Trustees regarding an item on this agenda will be made available for public inspection in the Library Director's office at the Park Branch library at the corner of Mission & Sixth Streets during normal business hours.

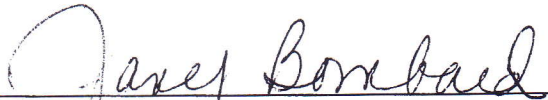
The City of Carmel-by-the-Sea does not discriminate against persons with disabilities. Carmel-by-the-Sea City Hall is an accessible facility. The City of Carmel-by-the-Sea

telecommunications device for the Deaf/Speech Impaired (T.D.D.) number is 1-800-735-2929.

AFFIDAVIT OF POSTING

*I, Janet Bombard*, Library and Community Activities Director for the City of Carmel-by-the-Sea, DO HEREBY CERTIFY, under penalty of perjury under the laws of the State of California, that the foregoing notice was posted at the Carmel-by-the-Sea City Hall bulletin board, posted at the Harrison Memorial Library on Ocean and Lincoln Avenues, posted at the Carmel Post Office and distributed to members of the media on July 16, 2015.

Dated this 16th day of July, 2015, at the hour of 12:00 p.m.

A handwritten signature in cursive script that reads "Janet Bombard". The signature is written in black ink and is positioned above a horizontal line.

Janet Bombard  
Library and Community Activities Director



**MINUTES  
HARRISON MEMORIAL LIBRARY BOARD OF TRUSTEES  
CITY OF CARMEL-BY-THE-SEA**

**June 24, 2015**

**I. CALL TO ORDER**

The regular meeting of the Harrison Memorial Library Board of Trustees was held on the above date at 9:00 a.m. President FLOWER called the meeting to order.

**II. ROLL CALL:**

**PRESENT:**

FLOWER, MOSHER, REIMERS, TWOMEY

**ABSENT:**

COLLINS

**STAFF PRESENT:**

Janet Bombard, Library Director

Carolina Lopez, Library Office Assistant

**III. ANNOUNCEMENTS FROM LIBRARY BOARD & DIRECTOR:**

Library Director Janet Bombard announced that the audit has been completed and she hopes to bring it to the Board for review by the next board meeting. Bombard will speak with the City Administrator about having the auditor talk to the Board. Board member Reimers requested that amendments to Board minutes be spelled out in the minutes.

**V. APPEARANCES:**

No appearances.

**VI. APPROVAL OF MINUTES:**

Board Member MOSHER moved to, **Approve the Minutes of the April 22, 2015 Regular Meeting**, seconded by Board Member TWOMEY and carried by the following roll call vote:

AYES: FLOWER, MOSHER, REIMERS, TWOMEY

NOES: NONE

ABSENT: COLLINS

ABSTAIN: NONE

**VII. ORDERS OF BUSINESS:**

**A. Receive report from the Carmel Public Library Foundation regarding CPLF activities**

No one from CPLF was present.

**B. Discuss Library Board of Trustees participation in the 2016 Centennial and develop ideas for projects to be presented at the City Council workshop on Monday, July 6, 2015**

After discussion, the Board developed the following list to be presented at the workshop:

1. Develop a series of bookmarks containing lists of books about Carmel, and by Carmel authors. Put Centennial logo on bookmarks.
2. Create monthly displays in the Main Library of authors with Carmel connections and their books, beginning with the Bohemians.
3. Create displays in the Main Library and Park Branch which feature the history of the first library in Carmel and the subsequent creation of the Harrison Memorial Library. Display should include books that were written - and people were reading - during those time periods.
4. The Library Board will present a lecture on either the history of the library or some other subject that pertains to the history of Carmel.
5. Develop a series of age-appropriate, recommended Classic Literature booklists for children which include Carmel authors such as Jack London.
6. Complete, publish, and publicize one or more History Pin historical walking tours.
7. The annual teen photo contest theme will be based in some way on the history of Carmel

**C. Consideration of a request to change the current materials checkout and renewal periods from two weeks to three weeks each**

Library Director Janet Bombard outlined the reasons for the requested change to the materials checkout period and answered Board questions.

Board Member REIMERS moved to Accept the request to change the current materials checkout and renewal periods from two weeks to three weeks, seconded by Board Member MOSHER and carried by the following roll call vote:

AYES:	FLOWER, MOSHER, TWOMEY, REIMERS
NOES:	NONE
ABSENT:	COLLINS
ABSTAIN:	NONE

**VIII. LIBRARIAN'S REPORT:**

No librarian's report.

**IX. TREASURERS REPORT:**

Board Treasurer Twomey reviewed the April Financial statement and May financial statement and check register with the Board. There were no extraordinary expenses that needed special attention from the Board.

Board Member MOSHER moved to Accept the April Financial Statements and Check Register, seconded by Board Member REIMERS and carried by the following roll call vote:

AYES:	FLOWER, MOSHER, TWOMEY, REIMERS
NOES:	NONE
ABSENT:	COLLINS
ABSTAIN:	NONE

Board Member REIEMRS moved to Accept the May Financial Statements and Check Register, seconded by Board Member MOSHER and carried by the following roll call vote:

AYES:	FLOWER, MOSHER, TWOMEY, REIMERS
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NOES: NONE  
ABSENT: COLLINS  
ABSTAIN: NONE

**X. ADJOURNMENT:**

There being no further business to come before the Board, President Flower declared the meeting adjourned at 10:35 am. The next regular meeting is scheduled for July 22, 2015.

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Respectfully submitted,  
Carolina Lopez, Administrative Assistant



HARRISON MEMORIAL LIBRARY BOARD OF TRUSTEES

Staff Report

July 22, 2015

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**To:** Harrison Memorial Library Board of Trustees

**From:** Janet Bombard, Library Director

**Subject:** Review annual request to the Carmel Public Library Foundation for Fiscal Year 2015/16 funding

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**EXECUTIVE SUMMARY:** In Fiscal Year 2012/13 the Carmel Public Library Foundation (CPLF) implemented a procedure with regard to the disbursement of fiscal year budget funds whereby the library would make a formal, written request for funding each fiscal year. The foundation developed a form that is to be submitted by the Library Director after the Library Board of Trustees adopts a new fiscal year budget.

The paperwork was submitted to the Carmel Public Library Foundation at its June 23, 2015 board meeting. CPLF will review the form at its September 2015 Board Retreat, and make a determination as to whether to grant the request for funds.

The Fiscal Year 2015/16 request for funding (Attachment A) follows this report. In addition to the standard \$280,000 in funding from CPLF, staff is requesting two pieces of equipment – a new AWE Early Literacy Computer Station in the Youth Services Department, and a new public copy machine in the Reference Department at the Main Library - that could not be accommodated in the budget.





## Carmel Public Library Foundation

**Harrison Memorial Library  
Partnership Agreement  
FY 2014-2015**

### **Request for Funds**

1. Amount requested: \$ \$291,100
2. Last awarded FY 2013-2014: \$280,000 (Library annual budget)
3. Reason for increase: Requested funding for operating support, plus replacement equipment which will enhance library offerings and customer service.
4. Funds for:

Operating support: \$280,000

AWE Early Literacy Computer Station: \$3,500

Copy machine for Main Library. Features: letter and legal size, scanning to USB, and interface with the public WiFi: \$7,600

5. Schedule of disbursements (to be planned by CPLF)

1<sup>st</sup> Qtr: \_\_\_\_\_

2<sup>nd</sup> Qtr: \_\_\_\_\_

3<sup>rd</sup> Qtr: \_\_\_\_\_

4<sup>th</sup> Qtr: \_\_\_\_\_

## Summary of Goals & Objectives

One page summary statement (or attach current strategic plan – ATTACHMENT B) including:

- Key goals & activities
- Scope of services
- Current program(s)/activities
- New programs(s)/activities
- Current Organization Chart - ATTACHMENT C

## Attachments

- Current annual budget showing both income and expenses  
ATTACHMENT D
- Projected next year budget ATTACHMENT E
- Most current month year-to-date balance sheet and income statement  
ATTACHMENT F
- Most recent audit ATTACHMENT G
- Last year-end (June) *Librarian's Report* ATTACHMENT H
- Most current month *Librarian's Report* ATTACHMENT I

## Signatures

Executive Director \_\_\_\_\_

Library Director \_\_\_\_\_

CPLF Board President \_\_\_\_\_

President Library Trustee \_\_\_\_\_

Date \_\_\_\_\_

**HARRISON MEMORIAL LIBRARY**

**STRATEGIC WORK PLAN**

**2013 - 2015**

**City of Carmel-by-the-Sea, California  
January 2013**

## Introduction

In November 2012, staff conducted a six-week community survey in order to ascertain what our library users want and expect from the library. The intention of the survey questions was to determine what is important to our users, not only with regard to library services, but their personal priorities as well. We asked what people like most about their community and what they would change. We wanted to know what they want for their children and grandchildren. And, of course, we asked how they would change the library to suit their needs. Our goal was to take their responses and integrate their personal and community priorities into our service plan.

Guided by input from our users and the Carmel-by-the-Sea City Council's objectives of community character, long-term vitality, organizational effectiveness and fiscal stability, library staff engaged in a planning workshop which became the basis of this new three-year work plan.

21<sup>st</sup> century libraries must be flexible. We are no longer a physical space that houses only books; we provide a variety of formats and materials, and our virtual presence extends beyond four walls. A recent New York Times article discusses the void that libraries are filling now that many communities no longer have bookstores. Our survey responses indicate that our library users do want us to function more like a bookstore while still retaining a library atmosphere. People's lives today are hectic and our library patrons also want their library services and hours to fit around their busy schedules. It is our duty to make careful choices that respond to the changing needs and expectations of our 21<sup>st</sup> century users. We created this work plan with those needs in mind.

## Vision Statement

*Harrison Memorial Library will:*

*Be a welcoming community center that connects diverse users from multiple generations to their community and to each other by offering a wide range of educational and cultural programs*

*Provide outstanding customer service*

*Be a safe and inviting place for the community's youth while providing materials, spaces, and activities to engage their interest and promote life-long learning*

*Be innovative and continually changing, adopting new and emerging technologies to meet the community's informational and service needs*

*Provide collections that are broad in scope and depth, in a wide range of formats*



*Be a respected and sustainable organization that functions as the cultural, intellectual and informational heart of the community*

**Harrison Memorial Library Mission Statement**

The Harrison Memorial Library provides collections, resources and programs that support educational, informational, and recreational pursuits and document the history and development of Carmel-by-the-Sea and the surrounding region.

**Carmel Public Library Foundation Mission Statement**

The mission of the Carmel Public Library Foundation is to provide supplemental funds for Harrison Memorial Library that will ensure free library service in perpetuity.

**GOAL 1: Enhance the user experience by making the library more accessible, convenient and easy to use.**

**First Year Objectives:**

- Allow the reasonable use of cell phones in the Park Branch Lobby, and in the Teen Room and the balcony adjacent to the Reference Department in the Main Library.
- Designate the Main Library Reading Room as a quiet zone.
- Through training, ensure that each staff member is able to assist patrons with any technology in either building.
- Investigate options for “self-serve” pick up of books that have been placed on hold for patrons.
- Raise the limit at which library user privileges are blocked due to unpaid late fees.
- Develop a welcome packet to hand out with new library cards.
- Interfile oversized books in the Main Library with regular collections.
- Allow coffee in covered containers.
- Put out water bowls and dog biscuits at both buildings.

**Second Year Objectives:**

- Install catalog computers on mezzanine and in stacks area of the Main Library.
- Investigate the possibility of adding an additional “Food for Fines” month during the year to offset user requests for the elimination of late fees.
- Investigate installing either a “Red Box” style machine in front of the Main Library that will allow users to check out library materials 24 hours a day or a kiosk that will be stocked with free books.
- Develop clear and user-friendly signage. Significantly reduce the number of “do not” and “no” signs, and eliminate the clutter of too much signage in the library.
- Expand the fiction collection to include more literary fiction (works claimed to have literary merit).
- Add additional shelving for Main Library Audio Visual collections.
- Add a map feature to the online catalog to help users find materials in the library.

**Third Year Objectives:**

- Explore implementation of Radio Frequency Identification Technology (RFID) that will allow library users to simultaneously check out stacks of materials from self checkout units.

### Years One Through Three:

- Improve and create catalog records, indexes and finding aids to make all Local History department materials accessible to the public.
- Develop clear and user-friendly signage. Significantly reduce the number of “do not” and “no” signs, and eliminate the clutter of too much signage in the library.
- Explore ways to better market library programs and services, and to more effectively convey messages that affect library users (closures, for example).
- Improve in-house marketing of materials through:
  - Displays
  - Materials that face out
  - “If you like..., try...” bookmarks and handouts
  - Expanded booklists in the Youth Services department
  - Installing more end-cap shelving
- Continuously weed all library collections.
- Staff in both buildings will, whenever possible, escort library users to service desks and/or the stacks to locate materials.

**GOAL 2: Continue to provide a variety of interesting and informative programs for all ages**

#### First Year Objectives:

- Recruit volunteers to help staff with library programs.
- Continue to provide at least two adult programs per month.
- Develop an Oral History program.
- Explore ways in which to make movie nights a successful program.
- Increase the number of teen programs.
- Develop programming targeted to the 20 to 30-year-old demographic.
- Develop programming targeted to the 31 to 50-year old demographic.
- Make DVD's of past and current recorded programs and add them the circulating collection.

#### Second Year Objectives:

- Provide relevant, useful local history workshops. Possible workshops include preserving family photographs and how to research your family tree.
- Increase the number of once-monthly drop in programs (such as the First Saturday Tech Workshops).
- Provide opportunities to the public to learn and use new technologies.
- Increase outreach to preschools.



- 5
- Implement programming targeted to the 20 to 30-year-old demographic.
  - Implement programming targeted to the 31 to 50-year old demographic.

### **Third Year Objectives:**

- Recruit a program coordinator to help staff increase and effectively manage programs.

### **GOAL 3: Use technology to enhance and support public service to the community**

#### **First Year Objectives:**

- Make the digitized Devendorf-Galante Collection available online through the library and City websites.
- Provide scanning and faxing services at the Main Library.
- Install a public computer terminal in the Local History department.
- Investigate additional sources for purchasing or leasing eBooks. Add more eBook titles to the collection as options become available,.
- Launch pilot program to circulate eReaders with pre-loaded titles.
- Record library programs whenever possible. Make them available on the library website and Facebook pages via video streaming.
- Install additional AWE early literacy computer stations in Youth Services. Upgrade existing AWE stations.

#### **Second Year Objectives:**

- Begin to digitize and make Local History collections available online.
- Redesign library website to make it more functional and user friendly. Address website accessibility issues.
- Implement online library card registration through library website.
- Add map feature to the online card catalog to help library users determine location of the materials they are seeking in the library.



**Third Year Objective:**

- Develop a series of “History Pin” app walking tours of Carmel which will be accessed by residents and visitors through their smartphones.
- Continue digitization and online posting of Local History collections.
- Expand virtual services by adding streaming video and music platforms that can be accessed from the library website.
- Install a print kiosk in the Reference Department to enable users to print their own documents from public computers.

**GOAL 4: Implement solutions that promote staff efficiency and effective workflow**

**First Year Objectives:**

- Continue to cross train staff so that there are at least two other staff members who can perform each job function.
- Expand the library’s volunteer base by:
  - creating a wider variety of jobs
  - creating virtual listings on Volunteer Match to reach a wider audience of interested volunteers
- Identify and increase professional training opportunities for staff.
- Revise staff work schedules to provide better workflow and maximize efficiency during off-desk periods.
- Reassign staff work tasks to better distribute workloads and continue with library’s stated objective of cross training staff. Encourage staff to look at their new assignments with an eye toward modifying processes and improving workflow.

**Second Year Objectives:**

- Install an ergonomic Book Return in the Park Branch library parking lot.

**Third Year Objectives:**

- Investigate implementing Radio Frequency Identification Technology (RFID), which will allow easy location of incorrectly shelved material and improve theft detection.

- Investigate the possibility of removing a wall in the Main Library lobby in order to expand the materials check-in area.
- Investigate the possibility of installing automatic book sorters in one or both buildings that will allow materials to be returned and automatically logged back in to the system 24 hours /day.

### **Years One Through Three:**

- Systematically review all existing library contracts, beginning with the McNaughton book leasing plan, the Baker & Taylor contract for materials processing, and the library's current banking services. Compare with competing vendors' services in order to identify the best and most cost-effective solutions.

### **GOAL 5: Modify library spaces to provide a more welcoming and functional environment**

#### **First Year Objectives:**

- Remove locking cabinet doors in the Local History department.
- Reconfigure and weed local history department collections to make more space in the Local History department vault. Install additional shelving.
- Add taller shelving in the AV (audio book and DVD) section of the Main Library to accommodate expanding collections.
- Replace hard, wooden chairs in the Main Library with craftsman style padded chairs.
- Create a small, free community meeting space in the Teen Lounge of the Main Library by removing the shelving in the middle of the room and reducing retention periods of the magazines stored in the room. Purchase a folding table and chairs, to be stored in the adjacent computer room, which can be set up for meetings.
- Explore feasibility of increasing the leased books plan to include more nonfiction so that time sensitive titles can be returned instead of going onto the Reading Room shelves.
- Maximize space in the Main Library Reading Room:
  - Revise weeding criteria and thoroughly weed nonfiction section of Main Library
  - Investigate removing or relocating one of the large tables in the Main Library Reading Room and installing comfortable seating in its place in order to facilitate easier access to collections near the table

**Second Year Objectives:**

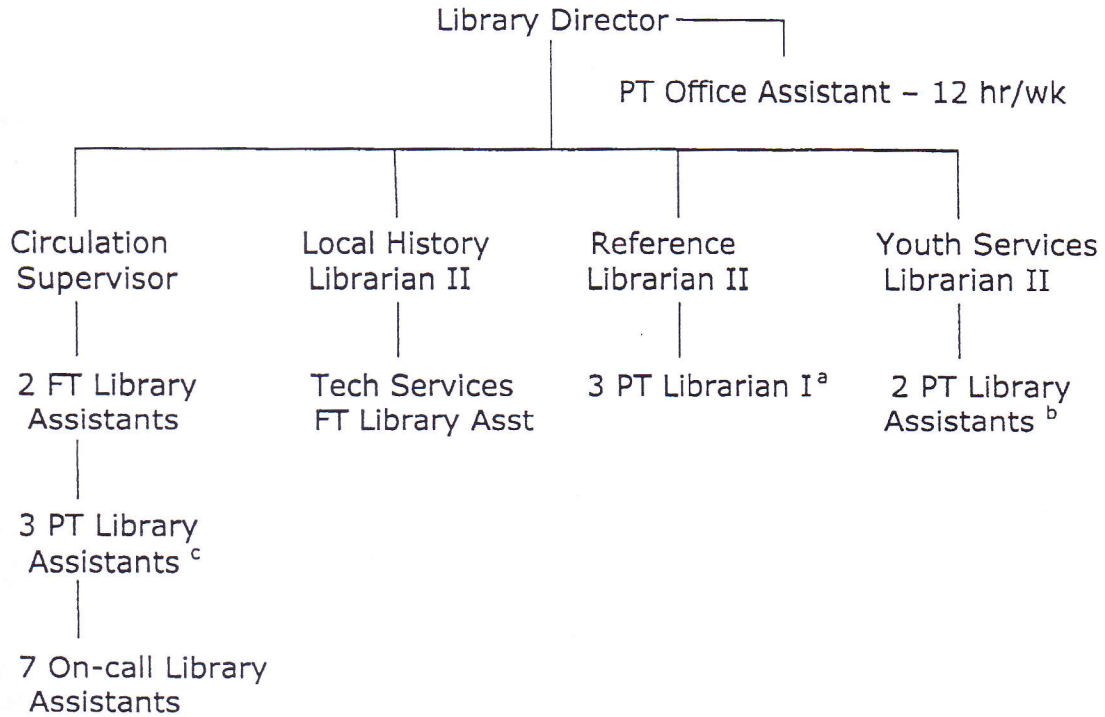
- Add taller shelving for new fiction and nonfiction books in the Main Library Lobby in order to expand collections of new materials and to allow for longer retention of the materials.
- Develop a library accessibility plan for users with disabilities.
- Add bean bags and other comfortable furniture in the Youth Services department that will allow parents and caregivers to read to children.
- Investigate ways in which air quality and ventilation in the Main Library might be improved
- Paint the Teen Lounge and add more furniture. Install a White Board on one wall. Paint one wall green or blue to facilitate the making of videos.
- Reconfigure staff office spaces in both buildings to provide better workflow, more functionality, and to provide work spaces for staff that currently do not have them.

**Third Year Objectives:**

- Re-do the color scheme in the Youth Services department to freshen it up and make it more attractive to young users.
- Create age-appropriate zones (1 – 4 years, 5 – 8 years, and 9 – 12 years) in the Youth Services Department so that all age ranges served by the department will have their own “place” to use library materials and socialize.
- Work with the Carmel Public Library Foundation to fundraise for new gas fireplace logs that will look more attractive and offer better heating of the Main Library Reading Room.
- Update the Main Library hall and restrooms with better lighting, paint and new electric hand dryers.
- Determine cost and feasibility of installing moveable shelving on coasters in both buildings.
- Remodel Main Library and Youth Services circulation desks to make them more functional.
- Investigate the possibility of locating the reference and circulation desks on the same floor.

Library Staff Organization Chart

2014



- a. two 17 hr/wk, one 8 hr/wk
- b. one 30 hr/wk, one 17hr/wk
- c. one 17 hr/wk, one 15 hr/wk, one 12 hr/wk



ATTACHMENT D

FY 14/15 LIBRARY BUDGET						
EXPENDITURES - ADMINISTRATION			FY 13/14	YTD ACTUAL 3/10/14	FY 14/15	
Telephone			Total	\$9,050	\$5,580	\$9,566
<b>Contracted Services:</b>						
Bookkeeping Services Golden Gate Bookkeeping			\$4,440	\$2,725	\$4,225	
P.G. Self Storage			\$2,400	\$1,600	\$2,400	
Audit Services			\$5,000	\$0	\$3,500	
Overdue Materials Collection Green Profit Recovery			\$700	\$700	\$700	
Building Alarm Fees Sentry, Concept Security			\$1,200	\$561	\$1,000	
Copy Services Copies by the Sea, Copy King, Welcome packets			\$850	\$613	\$1,900	
Advertising Ads, Yellow Pages, Constant Contact, Engaged Patrons			\$975	\$939	\$1,445	
Courier Services Kal West			\$1,800	\$900	\$2,000	
Total			\$17,365	\$8,038	\$17,170	
<b>Professional Development:</b>						
Staff Training Internet Libn., Infopeople			\$5,000	\$1,521	\$3,500	
Mileage			\$780	\$914	\$1,200	
Professional Memberships ALA, CLA, American Archivists			\$1,200	\$848	\$1,200	
Pacific Library Partnership Membership Fees			\$7,418	\$7,414	\$8,645	
Total			\$14,398	\$10,697	\$14,545	
<b>Supplies:</b> Office / Custodial / Borrower / Equipment / Info Systems						
Total			\$11,000	\$5,454	\$11,000	
<b>Postage:</b> Stamps, PO Box Rental						
Total			\$750	\$679	\$1,250	
<b>Facility Maintenance:</b>						
Furnishings-Repair/Maintenance			Total	\$500	\$0	\$500
<b>Donor Acknowledgement/Signs:</b>						
Volunteer Recognition			\$500	\$209	\$500	
Signs			\$500	\$0	\$500	
Total			\$1,000	\$209	\$1,000	
<b>Bank Charges/Retd Checks:</b>			Total	\$300	\$18	\$250
<b>Documents-Refunds/Lost:</b>			Total	\$150	\$23	\$100
<b>ADMINISTRATION TOTAL:</b>			\$54,513	\$38,736	\$55,381	



FY 14/15 LIBRARY BUDGET				
EXPENDITURES - DOCUMENTS		FY 13/14	YTD ACTUAL 3/10/14	FY14/15
<b>Main Collection:</b>				
Non Fiction		\$23,000	\$15,591	\$23,000
Non Fiction-Travel Cont.		\$5,000	\$2,992	\$5,000
Fiction*		\$5,000	\$2,585	\$5,000
Amazon Prime Membership		\$79	\$86	\$99
Book Rental		\$32,705	\$24,813	\$33,100
McNaughton Buyback		\$1,150	\$1,086	\$0
Large Print		\$4,000	\$1,152	\$3,000
Audiovisual		\$22,000	\$11,585	\$22,000
Online Subscription - Overdrive		\$2,100	\$2,100	\$2,100
Additional Overdrive Titles		\$5,150	\$3,085	\$4,000
Special Category		\$200	\$21	\$100
Teen Fiction - Main		\$1,200	\$1,002	\$1,200
Adult Graphic Novel Collection		\$1,000	\$411	\$1,000
Teen Nonfiction - Main		\$800	\$638	\$800
	<b>Total</b>	<b>\$103,384</b>	<b>\$67,147</b>	<b>\$100,399</b>
<b>Reference Collection:</b>				
General Reference		\$9,000	7,178	\$4,500
Continuation		\$16,500	10,307	\$16,000
Reference Databases new: Hoopla, Zinnio		\$13,000	9,007	\$23,030
	<b>Total</b>	<b>\$38,500</b>	<b>\$26,492</b>	<b>\$43,530</b>
<b>Youth Services Collection:</b>				
YS Collection		\$12,500	\$9,892	\$13,000
YS Audio Video		\$4,000	\$2,927	\$4,500
YS Online Database Brainfuse		\$2,500	\$3,012	\$1,500
	<b>Total</b>	<b>\$19,000</b>	<b>\$15,831</b>	<b>\$19,000</b>
<b>Local History Collection:</b>				
Documents & Digital Preservation		\$2,500	\$1,334	\$2,500
Conservation & Supplies		\$2,500	\$1,358	\$2,500
	<b>Total</b>	<b>\$5,000</b>	<b>\$2,692</b>	<b>\$5,000</b>
<b>Professional Collection:</b>				
	<b>Total</b>	<b>\$300</b>	<b>\$0</b>	<b>\$300</b>
<b>Serials (Including Bookpage):</b>				
	<b>Total</b>	<b>\$12,000</b>	<b>\$8,009</b>	<b>\$12,100</b>
<b>DOCUMENTS TOTAL:</b>		<b>\$178,184</b>	<b>\$120,171</b>	<b>\$180,329</b>

ATTACHMENT D

FY 14/15 LIBRARY BUDGET					
EXPENDITURES-EQUIPMENT			FY 13/14	YTD ACTUAL 3/10/14	FY 14/15
<b>Equipment Maintenance / Contracts:</b>					
LH scanner,copy machines,elevators,AWE,Thumper, SelfCheck, Security Gates, Envisionware, Xerox, 3M					
<b>Total</b>			<b>\$14,000</b>	<b>\$10,403</b>	<b>\$14,700</b>
<b>Other Professional Services:</b> Docutec, Applied Microfilm, typewriters					
<b>Total</b>			<b>\$400</b>	<b>\$625</b>	<b>\$600</b>
<b>New Equipment:</b>					
Book Return - Park Branch					\$6,000
ADA accessible computer desk - Main Reading Room					\$600
Book Trucks - Main and Youth Services					\$880
AV Cases					\$700
Shelving - Local History and Main					\$3,800
Youth Services Bookends					\$165
Youth Services Camera					\$175
<b>Total</b>			<b>\$14,192</b>	<b>\$10,619</b>	<b>\$12,320</b>
<b>EQUIPMENT TOTAL:</b>			<b>\$28,592</b>	<b>\$21,647</b>	<b>\$27,620</b>
<b>EXPENDITURES - CATALOGING</b>			<b>FY 13/14</b>	<b>YTD</b>	<b>FY 14/15</b>
Material Processing: OCLC Cataloging			\$9,000	5,177	\$9,000
Library Cards			\$600	\$576	\$600
IFM for Interlibrary Loan			\$0	\$0	\$100
<b>CATALOGING TOTAL:</b>			<b>\$9,600</b>	<b>\$5,753</b>	<b>\$9,700</b>



ATTACHMENT D

**FY 14/15 LIBRARY BUDGET**

EXPENDITURES - INFORMATION SYSTEMS		FY 13/14	YTD ACTUAL 3/10/14	FY 14/15
Equipment: Computers, Monitors, etc.				
	<b>Total</b>	\$17,800	\$903	\$12,525
Support & Maintenance:				
	ByWater Solutions Hosting and Maintenance	\$9,000	\$8,300	\$9,000
	ILS Modification / Support:	\$0	\$0	\$350
	Icell upgrade	\$0	\$0	\$1,200
	Other Technical Support - Computer/Phone:	\$3,000	\$85	\$1,000
	<b>Total</b>	\$12,000	\$8,385	\$11,550
Telecommunication Provider:				
	Comcast, Redshift			
	<b>Total</b>	\$1,700	\$1,185	\$1,810
Software: Ipswitch, Faronics				
	<b>Total</b>	\$725	\$151	\$850
Website Maintenance / Enhancement :				
	Domain Name, Cloud Trax, Engaged Patrons Calendar, Library Anywhere, Author Alerts			
	<b>Total</b>	\$1,585	\$1,576	\$2,185
<b>INFORMATION SYSTEMS TOTAL:</b>		\$33,810	\$12,200	\$28,070
EXPENDITURES - PROGRAMS		FY 13/14	YTD	FY 14/15
Programs:				
	Youth Reading Programs	\$5,000	\$3,570	\$5,000
	YS Summer Reading Program	\$5,000	\$861	\$5,000
	Teen Programs	\$600	\$233	\$600
	Adult / Local History Programs	\$4,000	\$2,886	\$3,500
	<b>PROGRAMS TOTAL:</b>	\$14,600	\$7,550	\$14,100
EXPENDITURES - CONTINGENCY		FY 13/14	YTD	FY 14/15
				\$500
	<b>CONTINGENCY TOTAL:</b>	\$0	\$0	\$500



ATTACHMENT D

FY 14/15 LIBRARY BUDGET SUMMARY				
		BUDGET 2013/14	YTD ACTUAL 3/10/2014	BUDGET 2014/15
<b>REVENUES</b>				
Library Operations		\$18,100	\$9,604	\$15,000
CA State Library		\$0	\$0	\$0
Friends of HML		\$19,000	\$0	\$19,000
Interest Income		\$1,000	\$831	\$1,200
CPLF- Unrestricted Donations		\$280,000	\$140,000	\$280,000
Donations		\$1,200	\$407	\$500
	<b>Total</b>	<b>\$319,300</b>	<b>\$150,842</b>	<b>\$315,700</b>
<b>EXPENDITURES</b>				
Administration		\$54,513	\$30,694	\$55,381
Documents		\$178,184	\$120,976	\$180,329
Equipment		\$28,592	\$21,647	\$27,620
Cataloging		\$9,600	\$5,753	\$9,700
Information Systems		\$33,810	\$12,200	\$28,070
Programs		\$14,600	7,550	\$14,100
Contingency		\$0	0	\$500
	<b>Total</b>	<b>\$319,299</b>	<b>\$198,820</b>	<b>\$315,700</b>

MARCH 19, 2014 CASH BALANCES:

WELLS FARGO CHECKING	\$213,041
LAIF	\$387,656
<b>TOTAL</b>	<b>\$600,697</b>

LESS RESTRICTED BRADNEY FUND	-\$46,747
LESS SIX MONTH OPERATING RESERVE*	-\$157,850
LESS EQUIPMENT REPLACEMENT FUND	-\$100,000
	<b>-\$304,597</b>

**TOTAL UNRESTRICTED FUNDS: \$296,100**

\*1/2 FY 13/14 Budget as per HMLBT Financial Policy adopted 2/03

## ATTACHMENT E

FY 15/16 LIBRARY BUDGET					
EXPENDITURES - ADMINISTRATION			FY 14/15	YTD ACTUAL 4/14/15	FY 15/16
Telephone	Total		\$9,566	\$6,606	\$9,400
<b>Contracted Services:</b>					
Bookeeping Services	Golden Gate Bookkeeping		\$4,225	\$3,125	\$4,225
P.G. Self Storage			\$2,400	\$1,800	\$2,400
Audit Services			\$3,500	\$0	\$0
Overdue Materials Collection	Transworld		\$700	\$0	\$700
Building Alarm Fees	Sentry, Concept Security		\$1,000	\$756	\$1,650
Copy Services	Copies by the Sea, Copy King, Welcome packets		\$1,900	\$954	\$1,400
Advertising	Ads, Yellow Pages, Constant Contact, Engaged Patrons		\$1,445	\$1,351	\$1,550
Courier Services	Kal West		\$2,000	\$1,000	\$1,800
	Total		\$17,170	\$8,986	\$13,725
<b>Professional Development:</b>					
Staff Training	Internet Libn., Infopeople		\$3,500	\$2,145	\$3,500
Mileage			\$1,200	\$265	\$1,000
Professional Memberships	ALA, CLA, American Archivists		\$1,200	\$1,118	\$1,700
Pacific Library Partnership Membership Fees			\$8,645	\$8,641	\$8,641
	Total		\$14,545	\$12,169	\$14,841
<b>Supplies: Office / Custodial / Borrower / Equipment / Info Systems</b>					
	Total		\$11,000	\$8,045	\$11,700
<b>Postage: Stamps, PO Box Rental</b>					
	Total		\$1,250	\$1,083	\$1,500
<b>Facility Maintenance:</b>					
Furnishings-Repair/Maintenance	Total		\$500	\$0	\$500
<b>Donor Acknowledgement/Signs:</b>					
Volunteer Recognition			\$500	\$250	\$300
Signs			\$500	\$669	\$700
	Total		\$1,000	\$919	\$1,000
<b>Bank Charges/Retd Checks:</b>					
	Total		\$250	\$51	\$125
<b>Documents-Refunds/Lost:</b>					
	Total		\$100	\$0	\$75
<b>ADMINISTRATION TOTAL:</b>			<b>\$55,381</b>	<b>\$37,859</b>	<b>\$52,866</b>



# ATTACHMENT E

FY 15/16 LIBRARY BUDGET				
EXPENDITURES - DOCUMENTS		FY 14/15	YTD ACTUAL 4/14/15	FY15/16
<b>Main Collection:</b>				
Non Fiction		\$23,000	\$17,640	\$23,000
Non Fiction-Travel Cont.		\$5,000	\$3,722	\$5,000
Fiction*		\$5,000	\$3,331	\$5,300
Amazon Prime Membership		\$99	\$108	\$120
Book Rental		\$33,100	\$24,813	\$29,661
McNaughton Buyback		\$0	\$0	\$500
Large Print		\$3,000	\$1,639	\$2,500
Audiovisual		\$22,000	\$13,767	\$22,000
Online Subscription - Overdrive		\$2,100	\$2,100	\$2,100
Additional Overdrive Titles		\$4,000	\$4,274	\$5,500
Special Category		\$100	\$0	\$100
Teen Fiction - Main		\$1,200	\$1,101	\$1,200
Adult Graphic Novel Collection		\$1,000	\$618	\$1,000
Teen Nonfiction - Main		\$800	\$682	\$800
Teen DVD Collection		\$0	\$0	\$200
Teen Audio Collection		\$0	\$0	\$200
	<b>Total</b>	<b>\$100,399</b>	<b>\$73,795</b>	<b>\$99,181</b>
<b>Reference Collection:</b>				
General Reference		\$4,500	3,361	\$4,000
Continuations		\$16,000	12,745	\$16,000
Reference Databases new: Hoopla, Zinnio		\$23,030	15,563	\$23,030
	<b>Total</b>	<b>\$43,530</b>	<b>\$31,669</b>	<b>\$43,030</b>
<b>Youth Services Collection:</b>				
YS Collection		\$13,000	\$12,358	\$13,000
YS Audio Video		\$4,500	\$3,624	\$4,500
YS Online Database Brainfuse, Scienceflix		\$1,500	\$1,500	\$2,250
	<b>Total</b>	<b>\$19,000</b>	<b>\$17,482</b>	<b>\$19,750</b>
<b>Local History Collection:</b>				
Documents & Digital Preservation		\$2,500	\$1,705	\$2,500
Conservation & Supplies		\$2,500	\$1,327	\$2,500
	<b>Total</b>	<b>\$5,000</b>	<b>\$3,032</b>	<b>\$5,000</b>
<b>Professional Collection:</b>				
	<b>Total</b>	<b>\$300</b>	<b>\$36</b>	<b>\$250</b>
<b>Serials (Including Bookpage):</b>				
	<b>Total</b>	<b>\$12,100</b>	<b>\$6,402</b>	<b>\$12,450</b>
<b>DOCUMENTS TOTAL:</b>				
		<b>\$180,329</b>	<b>\$132,416</b>	<b>\$179,661</b>



ATTACHMENT E

FY 15/16 LIBRARY BUDGET				
EXPENDITURES-EQUIPMENT	FY 14/15	YTD ACTUAL 4/14/15	FY 15/16	
<b>Equipment Maintenance / Contracts:</b>				
LH scanner, copy machines, elevators, AWE, Thumper, SelfCheck, Security Gates, Envisionware, Xerox, 3M				
<b>Total</b>	<b>\$14,700</b>	<b>\$11,858</b>	<b>\$14,700</b>	
<b>Other Professional Services:</b> Docutec, Applied Microfilm, typewriters				
<b>Total</b>	<b>\$600</b>	<b>\$453</b>	<b>\$600</b>	
<b>New Equipment:</b>				
Shelving for Technical Services				\$65
1 ipad with hardware - cataloguing station				\$1,000
High chair Local History back workstation				\$375
Blinds for reference room				\$500
administration copy machine				\$7,595
4 office chairs				\$1,400
AV cases				\$350
card catalog local history				\$2,300
Color printer - Youth Services				\$375
<b>Total</b>	<b>\$12,320</b>	<b>\$9,094</b>	<b>\$13,960</b>	
<b>EQUIPMENT TOTAL:</b>	<b>\$27,620</b>	<b>\$21,405</b>	<b>\$29,260</b>	
<b>EXPENDITURES - CATALOGING</b>	<b>FY 13/14</b>	<b>YTD</b>	<b>FY 14/15</b>	
Material Processing: OCLC Cataloging	\$9,000	6,496	\$9,000	
Library Cards	\$600	\$578	\$800	
IFM for Interlibrary Loan	\$100	\$0	\$50	
<b>CATALOGING TOTAL:</b>	<b>\$9,700</b>	<b>\$7,074</b>	<b>\$9,850</b>	



ATTACHMENT E

**FY 15/16 LIBRARY BUDGET**

<b>EXPENDITURES - INFORMATION SYSTEMS</b>		<b>FY 14/15</b>	<b>YTD ACTUAL 4/14/15</b>	<b>FY 15/16</b>
<b>Equipment: Computers, Monitors, etc.</b>	<b>Total</b>	<b>\$12,525</b>	<b>\$15,219</b>	<b>\$18,000</b>
<b>Support &amp; Maintenance:</b>				
ByWater Solutions Hosting and Maintenance		\$9,000	\$8,300	\$8,750
<b>ILS Modification / Support:</b>		<b>\$350</b>	<b>\$0</b>	<b>\$0</b>
Icell upgrade		\$1,200	\$1,200	\$0
Other Technical Support - Computer/Phone:		\$1,000	\$880	\$1,000
	<b>Total</b>	<b>\$11,550</b>	<b>\$10,380</b>	<b>\$9,750</b>
<b>Telecommunication Provider:</b>				
Comcast, Redshift				
	<b>Total</b>	<b>\$1,810</b>	<b>\$1,331</b>	<b>\$2,415</b>
<b>Software: Ipswitch, Faronics</b>				
	<b>Total</b>	<b>\$850</b>	<b>\$80</b>	<b>\$500</b>
<b>Website Maintenance / Enhancement :</b>				
Domain Name, Cloud Trax, Engaged Patrons Calendar, Library Anywhere, Author Alerts				
	<b>Total</b>	<b>\$2,185</b>	<b>\$1,127</b>	<b>\$2,200</b>
<b>INFORMATION SYSTEMS TOTAL:</b>		<b>\$28,920</b>	<b>\$28,137</b>	<b>\$32,365</b>
<b>EXPENDITURES - PROGRAMS</b>				
<b>Programs:</b>		<b>FY 14/15</b>	<b>YTD</b>	<b>FY 15/16</b>
Youth Reading Programs		\$5,000	\$4,728	\$6,000
YS Summer Reading Program		\$5,000	\$1,793	\$5,000
Teen Programs		\$600	\$56	\$400
Adult / Local History Programs		\$3,500	\$191	\$1,500
<b>PROGRAMS TOTAL:</b>		<b>\$14,100</b>	<b>\$6,768</b>	<b>\$12,900</b>
<b>CONTINGENCY TOTAL:</b>		<b>\$500</b>	<b>\$0</b>	<b>\$0</b>

ATTACHMENT E

<b>FY 15/16 LIBRARY BUDGET SUMMARY</b>				
		<b>BUDGET 2014/15</b>	<b>YTD ACTUAL 4/14/2015</b>	<b>BUDGET 2015/16</b>
<b>REVENUES</b>				
Library Operations		\$15,000	\$12,962	\$14,450
CA State Library		\$0	\$3,379	\$0
Friends of HML		\$19,000	\$24,000	\$21,000
Interest Income		\$1,200	\$911	\$1,000
CPLF- Unrestricted Donations		\$280,000	\$210,000	\$280,000
Donations		\$500	\$377,750	\$500
<b>Total</b>		<b>\$315,700</b>	<b>\$629,002</b>	<b>\$316,950</b>
<b>EXPENDITURES</b>				
Administration		\$55,381	\$37,315	\$52,866
Documents		\$180,329	\$133,053	\$179,661
Equipment		\$27,620	\$27,691	\$29,260
Cataloging		\$9,700	\$7,075	\$9,850
Information Systems		\$28,070	\$20,164	\$32,365
Programs		\$14,100	6,768	\$12,900
Contingency		\$500	0	\$0
<b>Total</b>		<b>\$315,700</b>	<b>\$232,066</b>	<b>\$316,902</b>



**HARRISON MEMORIAL LIBRARY**  
**STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS**  
**May 31, 2015**

**CURRENT ASSETS**

Wells Fargo Checking	163,902.36
Petty Cash Main	260.00
Petty Cash Park Branch	200.00
LAIF	<u>914,917.19</u>

**Total Current Assets** 1,079,279.55

**TOTAL ASSETS** 1,079,279.55

**LIABILITIES AND NET ASSETS****NET ASSETS**

LAIF-Operating Reserve	175,127.25
LAIF-Equipment Replacement	103,379.77
WF-Designated Gifts	104.80
Permanently Restricted	46,747.05
Unrestricted Net Assets	340,401.09
Net Income / Loss	<u>413,519.59</u>

**Total Net Assets** 1,079,279.55

**TOTAL LIABILITIES AND NET ASSETS** 1,079,279.55

**Harrison Memorial Library**  
**Statement of Revenues and Expenses - Cash Basis**  
For the Period Ended May 2015

	May 2015	YTD	Annual	Budget Balance
	Actual	Actual	Budget	
<b>Income</b>				
41000 · California State Library	-	-	-	-
43000 · CPLF Revenue				
43200 · CPLF-Children's Services	-	-	-	-
43400 · CPLF-Library Materials/Support	70,000.00	280,000.00	280,000.00	-
43600 · CPLF-Senior Outreach	-	-	-	-
43700 · CPLF-Designated Gift	-	-	-	-
43000 · CPLF Revenue - Other	-	-	-	-
<b>Total 43000 · CPLF Revenue</b>	<b>70,000.00</b>	<b>280,000.00</b>	<b>280,000.00</b>	<b>-</b>
44000-HML Donations-Unrestricted				
44100-HML Donations-Youth Services	-	-	-	-
44400-HML Donations-Unrestricted	225.00	378,625.00	500.00	378,125.00
44500-HML Donations-Materials	-	-	-	-
<b>Total 44000-HML Donations-Unrestricted</b>	<b>225.00</b>	<b>378,625.00</b>	<b>500.00</b>	<b>378,125.00</b>
45000 · Interest Income				
45100 · Interest-Bradney	-	91.17	1,200.00	(1,108.83)
45000 · Interest Income - Other	-	820.08	-	820.08
<b>Total 45000 · Interest Income</b>	<b>-</b>	<b>911.25</b>	<b>1,200.00</b>	<b>(288.75)</b>
46000 · Friends of HML	-	24,000.00	19,000.00	5,000.00
48000 · Library Operations	1,391.03	15,933.17	15,000.00	933.17
48005 - Books 4 U Grant	-	-	-	-
<b>Total Income</b>	<b>71,616.03</b>	<b>699,469.42</b>	<b>315,700.00</b>	<b>383,769.42</b>
<b>Expense</b>				

ATTACHMENT F

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**Harrison Memorial Library**  
**Statement of Revenues and Expenses - Cash Basis**  
For the Period Ended May 2015

	May 2015	YTD	Annual	Budget Balance
	Actual	Actual	Budget	
60000 · ADMINISTRATION				
60010 · Cash (Over)/ Short	(15.06)	(59.66)	-	-
60015 · Over-Ring Cash	5.40	(88.75)	-	-
60020 · Documents-Refunds/Lost	-	-	100.00	(100.00)
60030 · Telephone	656.26	7,345.94	9,566.00	(2,220.06)
60040 · Facility Maintenance	-	-	-	-
60041 · Cleaning Services	-	-	-	-
60043 · Furnishings-Repair/Maintenance	-	150.00	500.00	(350.00)
60050 · Donor Acknowledgement/Signs	-	508.66	1,000.00	(491.34)
60060 · Bank Charges/Returned Checks	-	83.72	250.00	(166.28)
60070 · Supplies	716.29	9,008.01	11,000.00	(1,991.99)
60080 · Postage	78.17	1,201.96	1,250.00	(48.04)
60100 · Contractual Services	-	-	-	-
60130 · Bookkeeping Services	325.00	3,775.00	4,225.00	(450.00)
60140 · Audit Services	-	-	3,500.00	(3,500.00)
60150 · Building Alarm & Fees	-	987.00	1,000.00	(13.00)
60160 · Copy Services	150.68	1,302.90	1,900.00	(597.10)
60170 · Overdue Materials Collection	-	-	700.00	(700.00)
60180 · Advertising	-	1,351.25	1,445.00	(93.75)
60185 · P.G. Self Storage	200.00	2,200.00	2,400.00	(200.00)
60190 · Courier Services	100.00	1,100.00	2,000.00	(900.00)
60195 · Professional Services	-	-	-	-
60100 · Contractual Services	-	-	-	-
60205 · MOBAC/PLP Membership	-	8,641.00	8,645.00	(4.00)
60210 · Staff Training	300.00	2,445.28	3,500.00	(1,054.72)
60220 · Mileage	89.75	388.76	1,200.00	(811.24)
60230 · Professional Memberships	-	1,117.42	1,200.00	(82.58)
60240 · Administration- Contingency	-	-	-	-

ATTACHMENT F

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**Harrison Memorial Library**  
**Statement of Revenues and Expenses - Cash Basis**  
For the Period Ended May 2015

	May 2015	YTD	Annual	Budget Balance
	Actual	Actual	Budget	
Total 60000 · ADMINISTRATION	2,606.49	41,458.49	55,381.00	(13,774.10)
<b>61000 · EQUIPMENT</b>				
61050 · Other Professional Services	-	452.92	600.00	(147.08)
61100 · Equipment Maintenance/Contracts	121.20	18,751.42	14,700.00	4,051.42
61105 · Equipment-Main/Supply-PB	-	-	-	-
61200 · Equipment-New	15,032.16	25,134.93	27,570.00	(2,435.07)
61300-Equipment-Replacement	-	-	-	-
Total 61000 · EQUIPMENT	15,153.36	44,339.27	42,870.00	1,469.27
<b>62000 · DOCUMENTS</b>				
62005 - Books 4 U Grant Expense	-	-	-	-
62105 · MAIN-Audio Visual	4,464.15	20,509.89	22,000.00	(1,490.11)
62110 · MAIN-Book rental	-	24,812.91	33,100.00	(8,287.09)
62115- MAIN-McNaughton Buyback	-	-	-	-
62120 · MAIN-Large Print	597.90	2,516.09	3,000.00	(483.91)
62130 · MAIN-Fiction	726.00	4,275.18	5,000.00	(724.82)
62140 · MAIN-NF-Travel Cont.	319.15	4,005.93	5,000.00	(994.07)
62150 · MAIN-Non Fiction	2,342.27	21,652.25	23,000.00	(1,347.75)
62155 - MAIN-Online Subscription	-	2,100.00	2,100.00	-
62160 · MAIN-Ebooks/Additional Titles	-	4,273.76	4,000.00	273.76
62180 · MAIN-Special Category	-	-	100.00	(100.00)
62190 · MAIN-Teen Fiction	77.67	1,178.56	1,200.00	(21.44)
62200- MAIN-Amazon Prime Membership	-	-	99.00	(99.00)
62205- MAIN-Adult Graphic Novel	170.75	809.82	1,000.00	(190.18)
62210- MAIN-Teen Nonfiction	-	782.09	800.00	(17.91)
62310 · REF-Database	4,607.42	20,169.74	23,030.00	(2,860.26)

ATTACHMENT F

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**Harrison Memorial Library**  
**Statement of Revenues and Expenses - Cash Basis**  
For the Period Ended May 2015

	May 2015	YTD	Annual	Budget Balance
	Actual	Actual	Budget	
62320 · REF-Continuation	1,518.37	15,379.39	16,000.00	(620.61)
62330 · REF-General	326.23	4,171.55	4,500.00	(328.45)
62340-HML Designated Gift-Materials	-	-	-	-
62400 · YS-Collection	225.20	12,758.01	13,000.00	(241.99)
62410 · YS-DataBases	-	1,500.00	1,500.00	-
62420 · YS-Audio/Video	239.45	4,040.98	4,500.00	(459.02)
62510 · LH-Conservation Supplies	333.76	2,014.28	2,500.00	(485.72)
62520 · LH-Documents/ Digital Preserv.	57.19	1,761.88	2,500.00	(738.12)
62600 · Serials Subscriptions	222.30	6,625.92	12,100.00	(5,474.08)
62700 · Professional Collection	78.00	248.99	300.00	(51.01)
62800-HML Designated Gift-YS	-	-	-	-
62530 - LH-Restricted gift	-	-	-	-
<b>Total 62000 · DOCUMENTS</b>	<b>16,305.81</b>	<b>155,587.22</b>	<b>180,329.00</b>	<b>(24,741.78)</b>
<b>66000 · PROGRAMS AND CATALOGING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
66100 · Adult/LH Programming	-	532.34	3,500.00	(2,967.66)
66300 · YS-Summer Reading Program	-	3,335.94	5,000.00	(1,664.06)
66400 · YS-Reading Programs	-	5,097.02	5,000.00	97.02
66600 · Teen Programs	-	221.39	600.00	(378.61)
66700 · OCLC Catalog	574.63	7,645.43	9,000.00	(1,354.57)
66750 · Library Cards	-	578.10	600.00	(21.90)
66800 · Programs/Cataloging Contingency	-	-	-	-
<b>Total 66000 · PROGRAMS/SUPPLIES</b>	<b>574.63</b>	<b>17,410.22</b>	<b>23,700.00</b>	<b>(6,289.78)</b>
<b>67000 · INFORMATION SYSTEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
67100 · IS-Equipment	5,524.46	13,971.21	12,525.00	1,446.21
67200 · IS-Hosting and Maintenance	-	8,300.00	9,000.00	(700.00)
67300 · IS-Supplies	-	-	-	-
67400 · IS-Telecom Provider	140.66	1,597.16	1,810.00	(212.84)

ATTACHMENT F

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ATTACHMENT F

**Harrison Memorial Library**  
**Statement of Revenues and Expenses - Cash Basis**  
 For the Period Ended May 2015

	May 2015	YTD	Annual	Budget Balance
	Actual	Actual	Budget	
67500 - IS-Software	-	80.00	850.00	(770.00)
67600 - IS-Website Development	-	1,127.00	2,185.00	(1,058.00)
67700 - IS-IIS Modification/Support	-	-	350.00	(350.00)
67800 - IS-Other Technical Support	-	2,079.26	1,000.00	1,079.26
<b>Total 67000 - INFORMATION SYSTEMS</b>	<b>5,665.12</b>	<b>27,154.63</b>	<b>27,720.00</b>	<b>(565.37)</b>
<b>68000 - RESERVE EXPENDITURES</b>				
61260-LH-Air Conditioning	-	-	-	-
61300-Equipment-Replacement Reserve	-	-	-	-
<b>Total 68000- RESERVE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>40,305.41</b>	<b>285,949.83</b>	<b>330,000.00</b>	<b>(43,901.76)</b>
<b>Net Income</b>	<b>31,310.62</b>	<b>413,519.59</b>	<b>(14,300.00)</b>	<b>427,671.18</b>

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ATTACHMENT G

**HARRISON MEMORIAL LIBRARY**  
**BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

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**Harrison Memorial Library**  
**Basic Financial Statements**  
**For the year ended June 30, 2013**

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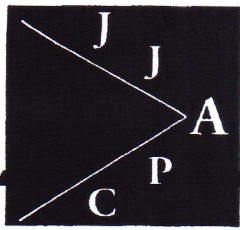
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# JJACPA, Inc.

A Professional Accounting Services Corp.

## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of the  
Harrison Memorial Library  
Carmel-by-the-Sea, California

### **Report on the Financial Statements**

We have audited the accompanying basic financial statements of the Harrison Memorial Library ("Library"), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents. The prior year comparative total information presented has been derived from the Library's 2012 basic financial statements and, in our report dated February 25, 2013 we expressed an unqualified opinion on the those financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

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To the Board of Trustees of the  
Harrison Memorial Library  
Carmel-by-the-Sea, California  
Page 2

**Opinions**

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the Library, as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-9 and 25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2014, on our consideration of the Library's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Library's internal control over financial reporting and compliance.

January 31, 2014

*JJACPA, Inc.*  
**JJACPA, Inc.**  
**Dublin, CA**

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**Harrison Memorial Library**  
**Management's Discussion and Analysis**  
**For the year ended June 30, 2013**

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**Management's Discussion and Analysis**

This section of the Harrison Memorial Library's (the Library) basic financial statements presents management's discussion and analysis of the Library's financial performance during the fiscal year ended June 30, 2013. Since this management's discussion and analysis is designed to focus on current activities, resulting change, and current known facts, please read it in conjunction with the Library's basic financial statements (pages 12 and 13) as well as the footnotes to the financial statements (pages 15 - 22).

**Financial Highlights**

At June 30, 2013, net position ended the year at \$614,752.

**Using This Report**

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

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

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**Harrison Memorial Library**  
**Management's Discussion and Analysis, Continued**  
**For the year ended June 30, 2013**

**Financial Analysis of the Library as a Whole**

	<b>Net Position</b>			
	<b>As of June 30, 2013 and 2012</b>			
	<u>2013</u>	<u>2012</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
<b>Assets:</b>				
Current Assets	\$ 614,752	\$ 522,940	\$ 91,812	18%
Non-Current assets	-	-	-	0%
<b>Total Assets</b>	<u>614,752</u>	<u>522,940</u>	<u>91,812</u>	18%
<b>Liabilities</b>				
Current Liabilities	-	2,324	(2,324)	-100%
<b>Total Liabilities</b>	<u>-</u>	<u>2,324</u>	<u>(2,324)</u>	-100%
<b>Net Position</b>				
Restricted	46,852	46,852	-	0%
Unrestricted	<u>567,900</u>	<u>473,764</u>	<u>94,136</u>	20%
<b>Total Net Position</b>	<u>614,752</u>	<u>520,616</u>	<u>94,136</u>	18%
<b>Total Liabilities and net position</b>	<u>\$ 614,752</u>	<u>\$ 522,940</u>	<u>\$ 91,812</u>	18%

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

Net position at June 30, 2013, of \$614,752, consisted primarily of amounts available for operations.

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**Harrison Memorial Library**  
**Management's Discussion and Analysis, Continued**  
**For the year ended June 30, 2013**

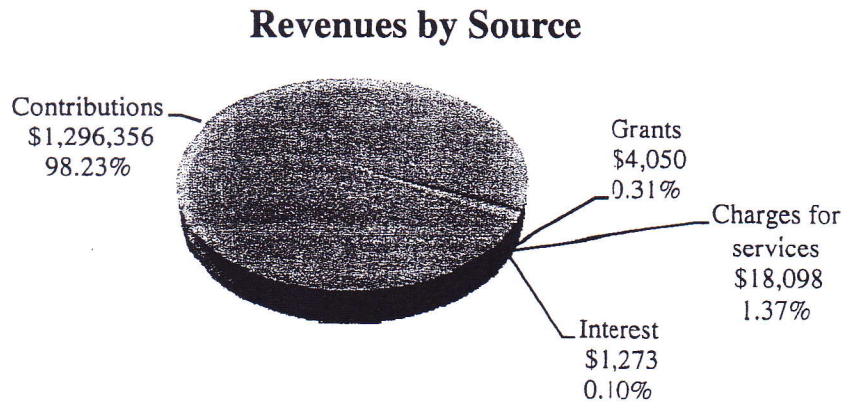
**Financial Analysis of the Library as a Whole, Continued**

**Operating Results**  
**For the year ended June 30, 2013 and 2012**

	2013	2012	Increase (Decrease)	Percent Change
<b>Operating expenses:</b>	\$ 1,225,641	\$ 1,170,363	\$ 55,278	5%
<b>Program revenue:</b>				
Contributions	1,296,356	1,188,843	107,513	9%
Grants	4,050	10,764	(6,714)	-62%
Charges for services	18,098	19,154	(1,056)	-6%
<b>Total Program Revenue</b>	<u>1,318,504</u>	<u>1,218,761</u>	<u>99,743</u>	8%
<b>Net operating expenses</b>	<u>(92,863)</u>	<u>(48,398)</u>	<u>(44,465)</u>	92%
<b>General revenue:</b>				
Interest	1,273	1,579	(306)	-19%
<b>Total general revenue</b>	<u>1,273</u>	<u>1,579</u>	<u>(306)</u>	-19%
<b>Increase in net position</b>	94,136	49,977	44,159	88%
<b>Net position:</b>				
Beginning of year	520,616	470,639	49,977	0%
End of year	<u>\$ 614,752</u>	<u>\$ 520,616</u>	<u>\$ 94,136</u>	18%

In fiscal 2013, program revenues were primarily from contributions, which consisted of \$1,318,504. General revenues were primarily of contributions from the City and the Foundation as well as CLSA grants.

The following is a graphic illustration of revenues by source for the year ended June 30, 2013:



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**Harrison Memorial Library  
Management's Discussion and Analysis, Continued  
For the year ended June 30, 2013**

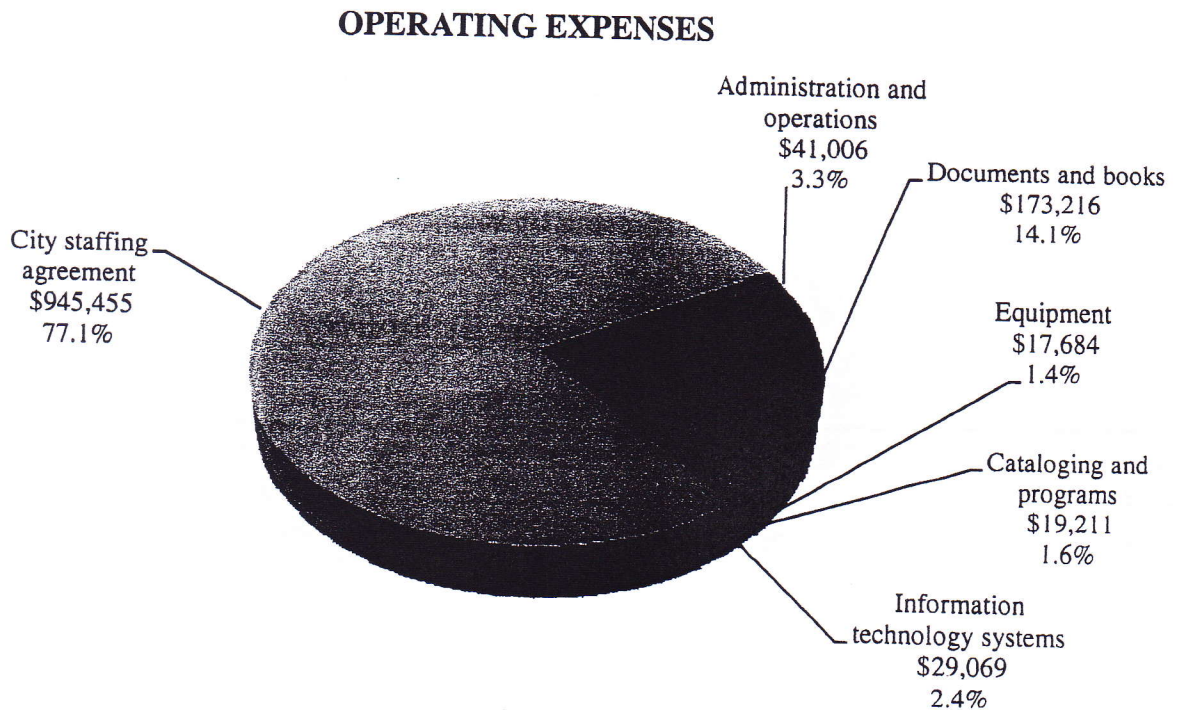
**Financial Analysis of the Library as a Whole, Continued**

**Operating Expenses  
For the year ended June 30, 2013 and 2012**

Operating expense:	2013	2012	Increase Decrease	Percent Change
Library Administration	\$ 41,006	\$ 46,261	\$ (5,255)	-11%
Documents and books	173,216	161,836	11,380	7%
Equipment	17,684	22,993	(5,309)	-23%
Cataloging and programs	19,211	20,027	(816)	-4%
Information technology systems	29,069	32,733	(3,664)	-11%
City staffing agreement	945,455	886,513	58,942	7%
Capital outlay- projects	-	-	-	#DIV/0!
<b>Total operating expenses</b>	<b>\$ 1,225,641</b>	<b>\$ 1,170,363</b>	<b>\$ 55,278</b>	<b>5%</b>

Operating expenses in the amount of \$1,225,641 were split amongst three major categories; city staffing agreement, documents and books, and administration and operations.

The following is a graphic illustration of operating expenses for the year ended June 30, 2013:



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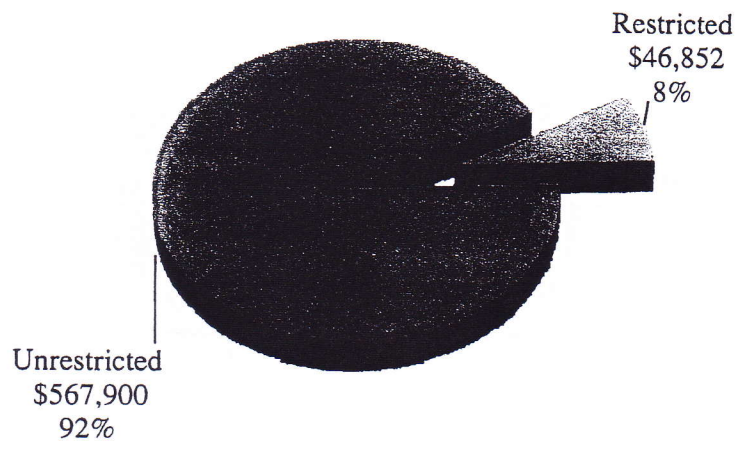
**Financial Analysis of the Library as a Whole, Continued**

**Analysis of Net Position  
 As of June, 2013 and 2012**

Net Position	2013	2012	Increase (Decrease)	Percent Change
Restricted	\$ 46,852	\$ 46,852	\$ -	0%
Unrestricted	567,900	473,764	94,136	20%
<b>Total</b>	<b>\$ 614,752</b>	<b>\$ 520,616</b>	<b>\$ 94,136</b>	<b>18%</b>

The change in net position of \$94,136 is primarily due to program revenues exceeding program expenses for the year.

The following is a graphic illustration of net position for June 30, 2013:



**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

In considering the Library's Budget for fiscal year 2013-2014, the Board of Trustees and management used the following criteria:

The key assumptions in our revenue forecast were:

1. Interest earnings should be approximately the same.
2. Program revenues are expected to be approximately the same.

Continuing items specifically addressed in the budget were:

Concern over economic budget reductions from contributors, especially in the Foundation category, and avoiding further excesses of service costs over revenues.



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**Harrison Memorial Library**  
**Management's Discussion and Analysis, Continued**  
**For the year ended June 30, 2013**

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES, Continued**

The adopted budget for the new fiscal year of 2013-2014 was \$319,299 and is summarized as follows:

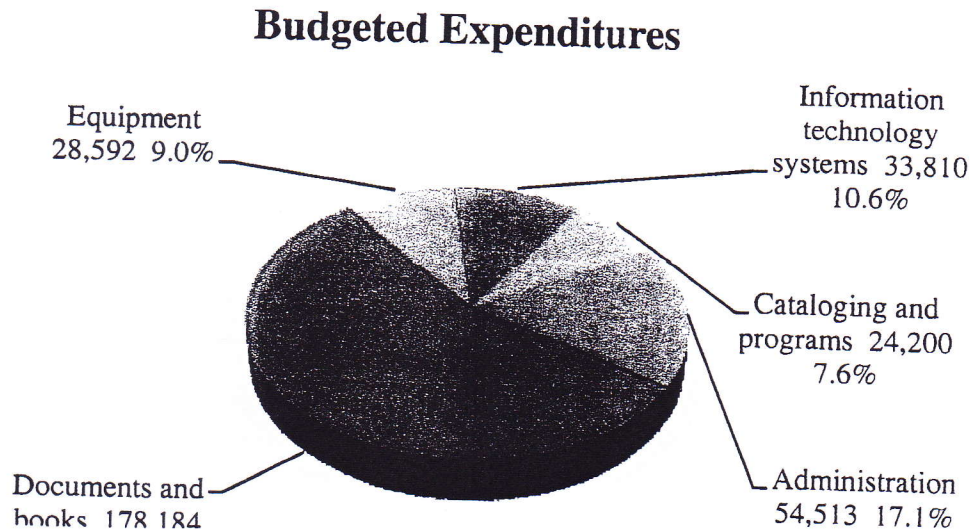
	<u>FY 2013-14</u>	<u>FY 2012-13</u>	<u>Percentage Change</u>
<b>Administration</b>			
Telephone	\$ 9,050	\$ 8,890	1.8%
Contracted services	17,365	20,700	-16.1%
Professional Development	14,398	15,187	-5.2%
Supplies	11,000	10,200	7.8%
Postage	750	1,500	-50.0%
Facilities Maintenance	500	500	0.0%
Donor Acknowledgement	1,000	950	5.3%
Bank charges	300	300	0.0%
Documents	150	200	-25.0%
Contingency	-	250	100.0%
<b>Total Administration</b>	<u>54,513</u>	<u>58,677</u>	<u>-7.1%</u>
<b>Documents and books</b>			
Main collection	103,384	99,834	3.6%
Reference collection	38,500	41,000	-6.1%
Youth Services collection	19,000	18,845	0.8%
Local History collection	5,000	4,000	25.0%
Professional collection	300	300	0.0%
Serials	12,000	12,000	0.0%
<b>Total Documents and books</b>	<u>178,184</u>	<u>175,979</u>	<u>1.3%</u>
<b>Equipment</b>			
Maintenance	14,000	15,200	-7.9%
Other professional services	400	400	0.0%
Small tools and equipment	14,192	3,787	274.8%
Capital outlay >\$5,000	-	-	0.0%
<b>Total Equipment</b>	<u>28,592</u>	<u>19,387</u>	<u>47.5%</u>
<b>Information technology systems</b>			
Small tools and equipment	17,800	15,500	14.8%
Support and maintenance	12,000	21,312	-43.7%
Telecommunications	1,700	2,700	-37.0%
Software	725	500	45.0%
Website maintenance/enhancement	1,585	1,400	13.2%
Capital outlay >\$5,000	-	-	0.0%
<b>Total Equipment</b>	<u>33,810</u>	<u>41,412</u>	<u>-18.4%</u>
<b>Cataloging and programs</b>			
Material processing	9,000	9,945	-9.5%
Library cards	600	1,500	100.0%
Local History programs	250	250	0.0%
Youth Reading programs	5,000	5,000	0.0%
YS Summer Reading program	5,000	5,000	0.0%
Teen programs	600	1,200	100.0%
Adult programs	3,750	3,000	25.0%
Contingency	-	250	100.0%
<b>Total Cataloging and programs</b>	<u>24,200</u>	<u>26,145</u>	<u>-7</u>
<b>Total Budget</b>	<u>\$ 319,299</u>	<u>\$ 321,600</u>	<u>-0.7%</u>

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**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES, Continued**

1. Administration - Shows a combined decrease of approximately 7.10%, which is due to anticipated operating cost decreases.
2. Documents and books - Show a combined increase of approximately 1.3% due to an increase in service costs.
3. Equipment - Shows a combined increase of approximately 47.5% due to equipment to be purchased in support of Library Strategic Plan first-year goals.
4. Information technology systems - Show a combined decrease of approximately 18.4% due to a reduction in the need for new equipment or enhancements to website.
5. Cataloging and programs - Show a combined decrease of approximately 7.4% due to a decrease in program related costs.

The following is a graphic illustration of appropriations for 2013-14:



**Contacting the Library**

This financial report is designed to provide our customers and creditors a general overview of the Library's finances and to demonstrate the Library's accountability for the money it receives and is allocated to it. If you have questions about this report, contact the Harrison Memorial Library, P.O. Box 800 Carmel, CA 93921, telephone number (831) 624-1366.

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**BASIC FINANCIAL STATEMENTS**

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**Harrison Memorial Library**

**Governmental Funds Balance Sheet/Statement of Net Position**

**June 30, 2013**

	<u>Governmental Funds</u>	<u>Adjustments (Note 9)</u>	<u>Statement of Net Position</u>	<u>2012</u>
<b>ASSETS</b>				
<b>Current</b>				
Cash and investments:				
Available for operations	\$ 568,005	\$ -	\$ 568,005	\$ 476,193
Restricted for endowment	46,747	-	46,747	46,747
<b>Total current assets</b>	<u>614,752</u>	<u>-</u>	<u>614,752</u>	<u>522,940</u>
<b>Noncurrent</b>				
Capital assets, net of accumulated depreciation	-	-	-	-
<b>Total assets</b>	<u>\$ 614,752</u>	<u>\$ -</u>	<u>\$ 614,752</u>	<u>\$ 522,940</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
<b>Current</b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ 2,324
<b>Total current liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,324</u>
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,324</u>
<b>Fund balances/Net position:</b>				
Nonspendable:				
Reuel Bradney Book Fund Endowment	46,747	(46,747)	-	-
Restricted:				
Reuel Bradney Book Fund Endowment - investment earnings	105	(105)	-	-
Unassigned, reported in:				
General fund	567,900	(567,900)	-	-
<b>Total fund balances</b>	<u>614,752</u>	<u>(614,752)</u>	<u>-</u>	<u>-</u>
<b>Total liabilities and fund balances</b>	<u>\$ 614,752</u>			
<b>NET POSITION</b>				
Invested in capital assets, net of related debt		-	-	-
Restricted		46,852	46,852	46,852
Unrestricted		567,900	567,900	473,764
<b>Total net position</b>		<u>\$ 614,752</u>	<u>614,752</u>	<u>520,616</u>
<b>Total liabilities and net position</b>			<u>\$ 614,752</u>	<u>\$ 522,940</u>

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

**Harrison Memorial Library**  
**Statement of Governmental Fund Revenues, Expenditures, and**  
**Changes in Fund Balances/Statement of Activities**  
**I the year ended June 30, 2013**

	Governmental Funds	Adjustments (Note 10)	Statement of Activities	2012
<b>EXPENDITURES/EXPENSES:</b>				
Administration and operations	\$ 41,006	\$ -	\$ 41,006	\$ 46,261
Documents and books	173,216	-	173,216	161,836
Equipment	17,684	-	17,684	22,993
Cataloging and programs	19,211	-	19,211	20,027
Information technology systems	29,069	-	29,069	32,733
City staffing agreement	945,455	-	945,455	886,513
<b>Total expenditures/expenses</b>	<u>1,225,641</u>	<u>-</u>	<u>1,225,641</u>	<u>1,170,363</u>
<b>REVENUES:</b>				
Program revenues:				
Contributions:				
Carmel Public Library Foundation	281,000	-	281,000	280,000
Friends of Harrison Memorial Library	19,000	-	19,000	20,200
Individuals/businesses	50,901	-	50,901	2,130
City of Carmel	945,455	-	945,455	886,513
California State Library	4,050	-	4,050	10,764
Charges for services	18,098	-	18,098	19,154
<b>Total program revenues</b>	<u>1,318,504</u>	<u>-</u>	<u>1,318,504</u>	<u>1,218,761</u>
<b>Net program expense</b>	<u>(92,863)</u>	<u>-</u>	<u>(92,863)</u>	<u>(48,398)</u>
General revenues:				
Interest	1,273	-	1,273	1,579
Reimbursements	-	-	-	-
<b>Total general revenues</b>	<u>1,273</u>	<u>-</u>	<u>1,273</u>	<u>1,579</u>
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	<u>94,136</u>			
<b>CHANGE IN NET POSITION</b>		<u>-</u>	<u>94,136</u>	<u>49,977</u>
<b>FUND BALANCES/NET POSITION:</b>				
Beginning of the year	520,616	-	520,616	470,639
End of the year	<u>\$ 614,752</u>	<u>\$ -</u>	<u>\$ 614,752</u>	<u>\$ 520,616</u>

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



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**Harrison Memorial Library**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2013**

**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Harrison Memorial Library ("the Library") is a component unit of the City of Carmel-by-the-Sea (City) established and opened in 1928 its Main Library building and expanded services by adding its Park Branch facility in 1989 by City Ordinance pursuant to statutory authority provided by the California Education Code, which has the powers necessary to establish, improve and extend library services to the Carmel area. The Main Library building was designed by renowned California architect Bernard Maybeck and financed by a bequest from Ella Reid Harrison as a memorial to her husband, California Supreme Court Justice Ralph Chandler Harrison.

The Library is governed by a Board of Trustees appointed by the Carmel City Council. Oversight responsibility, the ability to conduct independent financial affairs, issue debt instruments, approve budgets, and otherwise influence operations and account for fiscal matters is exercised by the Library's Board of Trustees. The Library is a separate reporting entity for financial reporting purposes and the accompanying basic financial statements reflect the assets, liabilities, fund balances/net position, revenues, and expenditures/expenses of the Library only and are reported in the City's financial statements as a "blended" component unit. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government, which for the Library would be the City.

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

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

**A. Reporting Entity**

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

**B. Basis of Accounting**

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



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**Harrison Memorial Library**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2013**

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**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES,**  
**Continued**

**C. Use of Estimates**

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

**D. Budgets**

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

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

- By June 30, the Board of Trustees reviews a proposed operating budget for the year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
- The budget is legally enacted through passage of a motion during a Board of Trustees meeting prior to year-end.
- The Library Director reviews all budget transfers and revisions, which are then approved by the Board of Trustees.
- Formal budgeting is employed as a management control device during the year for the both funds.
- Budgets for the General and Endowment Permanent Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

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

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



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**Harrison Memorial Library**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2013**

**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES,**  
**Continued**

**E. Cash and Investments**

The Library pools cash and investments from all funds for the purpose of increasing income through investment activities. Highly liquid money market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Market value is used as fair value for those securities for which market quotations are readily available.

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

**F. Capital Assets**

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

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

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

**2. CASH AND INVESTMENTS**

The Library had the following cash and investments at June 30, 2013:

	FDIC/ SIPC insured	Not rated	Fair Value
Local Agency Investment Fund (LAIF)		\$ 437,926	\$ 437,926
Cash deposits	179,869	176,366	179,869
Petty cash		460	460
Total	<u>\$ 179,869</u>	<u>\$ 614,752</u>	<u>\$ 618,255</u>

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**Harrison Memorial Library**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2013**

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**2. CASH AND INVESTMENTS, Continued**

**A. Cash Deposits**

The Library pools cash from all sources. The Library invests excess cash in LAIF. The Library maintains a petty cash fund of \$460.

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

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

**B. Investments**

The Library is authorized by State statutes and Governing Board action to invest in the following:

- United States Treasury notes, bonds, bills or certificates of indebtedness.
- Registered state warrants or treasury notes or bonds of the State of California.
- Bonds, notes, warrants or other evidences of indebtedness of any local agency within the State of California.
- Obligations issued by banks and guaranteed by federal agency or United States government-sponsored enterprise.
- Negotiable certificates of deposit or time deposits placed with commercial banks and/or savings and loan companies.
- Banker's acceptances.
- Commercial paper.
- California Local Agency Investment Fund (LAIF)

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

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments were stated at fair value using the aggregate method, which includes any adjustments recorded in interest/investment income.



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**Harrison Memorial Library**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2013**

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**2. CASH AND INVESTMENTS, Continued**

**Investment in LAIF:** LAIF is stated at amortized cost, which approximates fair value. The LAIF is a special fund of the California State Treasury through which local governments may pool investments. The total fair value amount invested by all public agencies in LAIF is \$58,828,474,533 of which the Library had a balance of \$437,926 which approximated market value and was managed by the State Treasurer. Of the total invested, 98.12% was invested in non-derivative financial products and 1.88 % in structured notes and asset-backed securities. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. The fair value of the Library's investment in this pool is reported in the accompanying financial statements at amounts based upon the Library's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

**3. RELATED PARTY TRANSACTIONS**

The Library operates under the terms of a 2008 Memorandum of Understanding under which the City pays for all library personnel costs and the operating and capital improvement costs of the two library buildings. These amounts were reported as City staffing agreement expenses and City building expenses in the Statement of Activities along with the offsetting City contribution amount in program revenues.

**4. FUND BALANCES/NET POSITION**

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

Nonspendable	46,747
Restricted	105
Unassigned	567,900
	<u>\$ 614,752</u>

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**Harrison Memorial Library**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2013**

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**4. FUND BALANCES/NET POSITION, Continued**

Net position consists of restricted and unrestricted amounts. Restricted amounts reflect balances which cannot be influenced by the Library Board of Trustee's action, such as the investment in capital assets net of any related debt or an endowment. Unrestricted amounts reflect balances available for current operations.

	<u>Net Position</u>
Restricted	\$ 46,852
Unrestricted	<u>567,900</u>
<b>Total</b>	<u><u>\$ 614,752</u></u>

**5. INSURANCE**

The Library is covered for risk of loss through the City insurance programs, which are premium based insurance policies for general liability, property and worker's compensation.

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**Harrison Memorial Library**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2013**

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

“Total fund balances” of the Library’s Governmental funds of \$614,752 remained the same as “net position” of governmental activities reported in the Statement of Net Position because a difference would result primarily from the long-term economic focus of the statement of net position versus the current financial resources focus of the Governmental funds balance sheets. The effect of the difference is illustrated below:

**Balance Sheet/Statement of Net Position**

	<u>General Fund</u>	<u>Reclassifications and Eliminations <sup>1</sup></u>	<u>Statement of Net Position</u>
<b>Assets:</b>			
Cash and investments	\$ 614,752	\$ -	\$ 614,752
<b>Total assets</b>	<u>\$ 614,752</u>	<u>\$ -</u>	<u>\$ 614,752</u>
<b>Liabilities</b>			
Accounts payable	\$ -	\$ -	\$ -
<b>Total Liabilities</b>	-	-	-
<b>Fund Balances/Net Position</b>			
Total Fund balances/net position	<u>614,752</u>		<u>614,752</u>
<b>Total liabilities and fund balances/net position</b>	<u>\$ 614,752</u>	<u>\$ -</u>	<u>\$ 614,752</u>

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

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**Harrison Memorial Library**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2013**

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

The "net change in fund balances" for Governmental funds \$94,136 remained the same as the "change in net position" for governmental activities reported in the Statement of Activities as there were no long-term assets or liabilities for the Library. The differences would arise primarily from the long-term economic focus of the statement of activities versus the current financial resources focus of the General fund. The effect of the difference is illustrated below:

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

	<b>General Fund</b>	<b>Reclassifications and Eliminations <sup>1</sup></b>	<b>Statement of Net Position</b>
<b>EXPENDITURES/EXPENSES:</b>			
Administration and operations	\$ 41,006	\$ -	\$ 41,006
Documents and books	173,216	-	173,216
Equipment	17,684	-	17,684
Cataloging and programs	19,211	-	19,211
Information technology systems	29,069	-	29,069
City staffing agreement	945,455	-	945,455
<b>Total expenditures/expenses</b>	<b>1,225,641</b>	<b>-</b>	<b>1,225,641</b>
<b>REVENUES</b>			
Program revenues			
Contributions	1,296,356	-	1,296,356
Grants	4,050	-	4,050
Charges for services	18,098	-	18,098
<b>Total program revenues</b>	<b>1,318,504</b>	<b>-</b>	<b>1,318,504</b>
<b>Net program expense</b>	<b>(92,863)</b>	<b>-</b>	<b>(92,863)</b>
General revenue			
Interest	1,273	-	1,273
<b>Total general revenues</b>	<b>1,273</b>	<b>-</b>	<b>1,273</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>94,136</b>	<b>-</b>	<b>94,136</b>
<b>CHANGE IN NET POSITION</b>		<b>-</b>	<b>94,136</b>
<b>FUND BALANCES/NET POSITION</b>			
Beginning of the year	520,616	-	520,616
End of the year	<b>\$ 614,752</b>	<b>\$ -</b>	<b>\$ 614,752</b>

<sup>1</sup> Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Additionally, governmental funds report compensated absences as expenditures while governmental activities recognize the long-term nature as a liability, the change to contracted salaries and benefits reflects the change in the long-term compensated absences liability from the prior year.



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**REQUIRED SUPPLEMENTARY INFORMATION**

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**Harrison Memorial Library**  
**Required Supplementary Information**  
**For the year ended June 30, 2013**

**Budgetary Comparison Schedule**  
**General Fund**  
**For the year ended June 30, 2013**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u> <u>with Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Budgetary Fund Balance, July 1, 2012</b>	\$ 520,616	\$ 520,616	\$ 520,616	\$ -
<b>Resources (inflows):</b>				
Contributions:				
Carmel Public Library Foundation	280,000	280,000	281,000	1,000
Friends of Harrison Memorial Library	19,000	19,000	19,000	-
Individuals/businesses	1,200	1,200	50,901	49,701
City of Carmel	987,576	955,228	945,455	(9,773)
Grants	-	-	4,050	4,050
Interest	1,000	1,000	1,273	273
Charges for services	19,000	19,000	18,098	902
<b>Amounts available for appropriation</b>	<u>1,828,392</u>	<u>1,796,044</u>	<u>1,840,393</u>	<u>(44,349)</u>
<b>Changes to appropriations (outflows):</b>				
Administration	58,677	58,677	41,006	17,671
Documents and books	175,979	175,979	173,216	2,763
Equipment	19,387	19,387	17,684	1,703
Information technology systems	41,412	41,412	29,069	12,343
Cataloging and programs	26,145	26,145	19,211	6,934
City staffing agreement	-	-	945,455	(945,455)
<b>Total charges to appropriations</b>	<u>321,600</u>	<u>321,600</u>	<u>1,225,641</u>	<u>41,414</u>
<b>Budgetary Fund Balance, June 30, 2013</b>	<u>\$ 1,506,792</u>	<u>\$ 1,474,444</u>	<u>\$ 614,752</u>	<u>\$ (85,763)</u>

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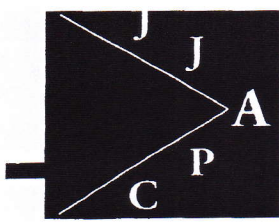
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**JJACPA, Inc.**

A Professional Accounting Services Corp.

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

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Trustees of the  
Harrison Memorial Library  
Carmel-by-the-Sea, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic of the Harrison Memorial Library ("Library"), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements, and have issued our report thereon dated January 31, 2014.

**Internal Control Over Financial Reporting**

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

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

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

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## Compliance and Other Matters

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

## Purpose of this Report

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

January 31, 2014

*JJACPA, Inc.*  
**JJACPA, Inc.**  
**Dublin, CA**

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ATTACHMENT H

# LIBRARIAN'S MONTHLY REPORT

June 30, 2014

CIRCULATION	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
<b>Adult Circulation Transactions:</b>					
Fiction	-2.53	3,125	3,186	36,926	37,883
Non-Fiction	-0.99	2,053	1,967	23,321	23,554
Magazines	6.67	159	189	1,902	1,783
Audio/Video	12.24	3,617	3,495	40,687	36,251
<b>ADULT CIRCULATION TOTAL</b>	<b>3.38</b>	<b>8,954</b>	<b>8,837</b>	<b>102,836</b>	<b>99,471</b>
<b>Juvenile Circulation Transactions:</b>					
Fiction	-2.31	4,175	2,729	36,173	37,027
Non-Fiction	-5.62	554	404	6,014	6,372
Magazines	10.60	70	19	407	368
Audio/Video	-15.63	746	492	7,797	9,241
<b>JUVENILE CIRCULATION TOTAL</b>	<b>-4.94</b>	<b>5,545</b>	<b>3,644</b>	<b>50,391</b>	<b>53,008</b>
<b>CIRCULATION TOTAL</b>	<b>-0.49</b>	<b>14,499</b>	<b>12,481</b>	<b>153,227</b>	<b>152,479</b>
<b>Reserve Requests:</b>					
		660	791	8,455	6,786
<b>Patron Visit Count</b>					
HML Building	8.58	6,182	6,099	75,757	69,771
Park Branch Building	4.28	2,919	2,162	25,753	24,695
Local History	32.98	68	167	1,137	855
Youth Services Dept.	4.74	2,851	1,995	24,970	23,840
<b>PATRON VISIT TOTAL</b>	<b>35.09</b>	<b>12,020</b>	<b>8,261</b>	<b>127,617</b>	<b>94,466</b>
<b>PATRON REGISTRATION</b>					
Carmel by-the-Sea Residents	-10.98	25	15	227	255
Monterey City Residents	-19.38	23	18	208	258
Unincorp. Monterey Cty Residents	-7.74	50	58	572	620

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123  
1186  
69  
141  
1343  
9722

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# LIBRARIAN'S MONTHLY REPORT

June 30, 2014

CIRCULATION BY BORROWERS		YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
<b>PLACE OF RESIDENCE</b>						
Residents:						
Carmel-by-the-Sea	-7.06	4,047	3,709	41,777	44,949	
Outreach	-16.38	110	99	1,511	1,807	
<b>RESIDENTS TOTAL</b>	<b>-7.42</b>	<b>4,157</b>	<b>3,808</b>	<b>43,288</b>	<b>46,756</b>	
<b>Non-Residents:</b>						
Other Monterey County Cities	-2.46	1,971	1,603	20,692	21,214	
Unincorporated Monterey County	3.48	7,907	6,661	83,250	80,453	
Other Zip Codes	3.61	404	355	5,051	4,875	
<b>NON-RESIDENTS TOTAL</b>	<b>2.30</b>	<b>10,282</b>	<b>8,619</b>	<b>108,993</b>	<b>106,542</b>	
<b>OUTREACH SERVICES</b>						
Visits	-26.67	4	5	88	120	
Circulation	-7.36	110	99	1,511	1,631	
<b>LOCAL HISTORY</b>						
Visitors	22.00	68	167	1,137	932	
Digital Items Added	-100.00	0	0	0	1,349	
Physical Items Added	-92.15	0	0	320	4,075	
Programs Attendance	-51.98	0	102	389	810	
<b>TELEPHONE CALLS:</b>						
Reference Desk	5.91	331	362	4,262	4,024	
Youth Services Desk	26.00	116	107	1,764	1,400	
Local History Desk	24.60	52	38	623	500	
Circulation Desk	17.27	1,120	1,241	15,980	13,627	
<b>TOTAL TELEPHONE CALLS</b>	<b>15.74</b>	<b>1,619</b>	<b>1,748</b>	<b>22,629</b>	<b>19,551</b>	



# LIBRARIAN'S MONTHLY REPORT

June 30, 2014

REFERENCE SERVICES	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
Reference Questions Answered:					
Reference Desk					
Telephone: 298 In-House: 412 Email/Chat	-2.88	710	693	9,034	9,302
Youth Services Desk					
Telephone: 67 In-House: 566	7.97	633	475	8,820	8,169
Local History Desk					
Telephone: 42 In-House: 93 Email: 80	63.95	215	212	3,297	2,011
Circulation Desk					
Telephone: 495 In-House: 575	15.81	1,070	1,219	15,859	13,694
<b>TOTAL REFERENCE QUESTIONS:</b>	<b>11.56</b>	<b>2,628</b>	<b>2,599</b>	<b>37,010</b>	<b>33,176</b>
Information Questions Answered:					
Reference Desk					
Telephone: 37 In-House: 180 Email/Chat: 18	-17.02	217	232	2,989	3,602
Youth Services Desk					
Telephone: 49 In-House: 671	-26.69	720	481	9,679	13,202
Local History Desk					
Telephone: 10 In-House: 41 Email: X	-26.12	51	40	447	605
Circulation Desk					
Telephone: 625 In-House: 539	7.45	1,164	1,271	16,559	15,411
<b>TOTAL INFORMATION QUESTIONS:</b>	<b>9.59</b>	<b>2,152</b>	<b>2,024</b>	<b>29,674</b>	<b>32,820</b>
<b>INTERLIBRARY LOAN:</b>					
MOBAC ILL to Other Libraries	52.00	27	41	304	200
MOBAC ILL from Other Libraries	24.35	6	16	143	115

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# LIBRARIAN'S MONTHLY REPORT

June 30, 2014

ELECTRONIC SEARCH ACTIVITY	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
Public in-Library Computer Use:	-32.15	1033	931	9877	14558
Electronic Search/Visits Total:	-2.25	4,418	4,234	57,023	58,333
Public WiFi Use	92.09	398	386	5,924	3,084
Use of HML Web Page Averages:					
Number of Pages Viewed Per Day:	29.37	254	252	3,308	2,557
Number of Pages Viewed Per Visit:		2	2		
Length of Visit		2.27 MIN	2.28 MIN		
<b>YOUTH SERVICES PROGRAMS</b>					
Storytime Programs:	113.79	0	4	33	29
Summer Reading/Special Programs:	-40.00	3	2	21	35
<b>TOTAL PROGRAMS:</b>	<b>-15.63</b>	<b>3</b>	<b>6</b>	<b>54</b>	<b>64</b>
Attendance At Programs:					
Storytime-Children:	66.94	0	100	1,010	605
Summer Reading/Special-Children:	-53.07	189	37	635	1,353
TOTAL CHILDREN'S ATTENDANCE:	-15.99	189	137	1,645	1,958
TOTAL ADULT ATTENDANCE:	19.12	117	112	1,277	1,072
<b>TOTAL YS PROGRAM ATTENDANCE:</b>	<b>3.56</b>	<b>306</b>	<b>249</b>	<b>2,922</b>	<b>3,030</b>
PROGRAMS FOR 9 - 12 YEAR OLDS:	25.00	1	0	10	8
<b>TOTAL ATTENDANCE:</b>	<b>223.76</b>	<b>20</b>	<b>0</b>	<b>234</b>	<b>101</b>
ADULT PROGRAMS:	40.74	3	2	38	27
<b>TOTAL ATTENDANCE:</b>	<b>28.31</b>	<b>45</b>	<b>6</b>	<b>1,076</b>	<b>1,501</b>
TEEN PROGRAMS:	-42.86	0	0	4	7
<b>TOTAL ATTENDANCE:</b>	<b>36.36</b>	<b>0</b>	<b>0</b>	<b>75</b>	<b>55</b>
<b>CLASS VISITS</b>					
Children's Visits: 5 Teen Visits: X					
TOTAL CHILDREN'S ATTENDANCE	#DIV/0!		108	108	
TOTAL TEEN ATTENDANCE	#DIV/0!				
<b>TOTAL ATTENDANCE</b>		<b>0</b>	<b>108</b>	<b>108</b>	<b>0</b>

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# LIBRARIAN'S MONTHLY REPORT

June 30, 2014

TECHNICAL SERVICES	DATA BASE MAINTENANCE	ITEMS ACQUIRED	TITLES ACQUIRED	YTD ITEMS	YTD TITLES
<b>BOOKS CATALOGED:</b>					
Adult		199	199	2443	2417
Leased		110	83	1464	1136
Reference		9	8	196	144
Youth Services		115	115	1,317	1,317
Audio		29	29	499	499
Video		2	2	526	525
<b>TOTAL:</b>		<b>464</b>	<b>436</b>	<b>6,445</b>	<b>6,038</b>
<b>HOLDINGS TO DATE</b>					
HML Main Library Building		51,274	66,137 titles		
Park Branch Library		20,711	held in both bldgs		
<b>TOTAL ITEMS HELD:</b>		<b>71,985</b>			
<b>TOTAL TITLES HELD:</b>			<b>66,137</b>		
<b>DATA BASE MAINTENANCE:</b>					
Corrections Made to Bibliographic & Item Databases	14 this month, 94 YTD				
Titles Retrospectively Converted to Machine Readable Cataloging	5 this month, 48 YTD				



# LIBRARIAN'S MONTHLY REPORT

June 30, 2014

VOLUNTEER HOURS:	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
Circulation	-71.01	15	13	198	683
Outreach	-100.00	0	0	0	11
Local History	38.53	20	22	320	231
Reference	84.62	4	0	24	13
Technical Services	28.36	20	19	258	201
Youth Services	-18.33	8	6	49	60
<b>TOTALS:</b>	<b>-29.19</b>	<b>67</b>	<b>60</b>	<b>849</b>	<b>1,199</b>
<b>OVERDRIVE</b>					
Patron Registrations	-7.97	17	16	254	276
Checkouts	2.66	240	239	4,015	3,911
<b>LOCAL HISTORY PHOTO SERVICES</b>	<b>-74.31</b>	<b>3</b>	<b>7</b>	<b>28</b>	<b>109</b>
<b>BRAINUSE:</b>	<b>-55.26</b>	<b>4</b>	<b>13</b>	<b>119</b>	<b>266</b>
<b>BOOKFLIX:</b>	<b>2.67</b>	<b>2</b>	<b>4</b>	<b>77</b>	<b>75</b>
<b>SELF CHECK PATRONS:</b>					
Main Library	17.43	549	594	7,094	6,041
Youth Services	-19.38	264	142	1,664	2,064
<b>TOTAL</b>	<b>18.06</b>	<b>813</b>	<b>736</b>	<b>8,758</b>	<b>8,105</b>

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# LIBRARIAN'S MONTHLY REPORT

April 30, 2015

CIRCULATION	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
<b>Adult Circulation Transactions:</b>					
Fiction	-4.99	2,851	2,975	29,087	30,615
Non-Fiction	-5.71	1,845	2,035	18,199	19,301
Magazines	7.59	146	130	1,672	1,554
Audio/Video	-4.63	3,332	3,295	32,022	33,575
<b>ADULT CIRCULATION TOTAL:</b>	<b>-4.78</b>	<b>8,174</b>	<b>8,435</b>	<b>80,980</b>	<b>85,045</b>
<b>Juvenile Circulation Transactions:</b>					
Fiction	-9.05	2,541	2,877	26,619	29,269
Non-Fiction	-11.47	394	494	4,476	5,056
Magazines	-22.33	19	21	247	318
Audio/Video	-18.65	479	512	5,336	6,559
<b>JUVENILE CIRCULATION TOTAL:</b>	<b>-10.98</b>	<b>3,433</b>	<b>3,904</b>	<b>36,678</b>	<b>41,202</b>
<b>CIRCULATION TOTAL:</b>	<b>-6.80</b>	<b>11,607</b>	<b>12,339</b>	<b>117,658</b>	<b>126,247</b>
Reserve Requests:	-2.06	848	771	6,860	7,004
<b>Patron Visit Count</b>					
HML Building	-5.08	5,769	5866	60,251	63,476
Park Branch Building	-3.98	1,870	1,667	19,850	20,672
Local History	-5.79	91	86	830	881
Youth Services Dept.	-4.47	1,779	1,581	19,224	20,124
<b>PATRON VISIT TOTAL:</b>	<b>-4.81</b>	<b>7,639</b>	<b>7,533</b>	<b>80,101</b>	<b>84,148</b>
<b>PATRON REGISTRATION:</b>					
Carmel by-the-Sea Residents	-3.74	22	18	180	187
Monterey City Residents	-2.99	17	17	162	167
Unincorp. Monterey City Residents	-15.95	30	40	390	464
Visitor Cards	-12.50	0	5	42	48
Other Borrowers	5.83	7	11	109	103
<b>REGISTRATION TOTAL:</b>	<b>-8.88</b>	<b>76</b>	<b>91</b>	<b>883</b>	<b>969</b>
<b>TOTAL # OF CARDHOLDERS:</b>	<b>-0.13</b>		<b>11,904</b>	<b>11,980</b>	<b>11,995</b>

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# LIBRARIAN'S MONTHLY REPORT

April 30, 2015

CIRCULATION BY BORROWERS	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
<b>PLACE OF RESIDENCE</b>					
Residents:					
Carmel-by-the-Sea	-6.60	3,458	3,454	31,775	34,021
Outreach	-20.43	43	101	1,036	1,302
<b>RESIDENTS TOTAL:</b>	<b>-7.11</b>	<b>3,501</b>	<b>3,555</b>	<b>32,811</b>	<b>35,323</b>
<b>Non-Residents:</b>					
Other Monterey County Cities		1,235	1,565	14,467	17,118
Unincorporated Monterey County		6,624	6,790	66,038	68,682
Other Zip Codes		193	385	3,726	4,292
<b>NON-RESIDENTS TOTAL:</b>	<b>-6.51</b>	<b>8,052</b>	<b>8,740</b>	<b>84,231</b>	<b>90,092</b>
<b>OUTREACH SERVICES:</b>					
Visits	-43.04	4	4	45	79
Circulation	-20.43	43	101	1,036	1,302
<b>LOCAL HISTORY:</b>					
Visitors	-6.31	91	86	846	903
Digital Items Added	#DIV/0!	0	0	0	0
Physical Items Added	-100.00	0	0	0	320
Programs Attendance	-55.05	69	0	129	287
<b>TELEPHONE CALLS:</b>					
Reference Desk	-3.36	328	715	3,448	3,568
Youth Services Desk	-18.36	78	80	1,258	1,541
Local History Desk	19.32	72	78	636	533
Circulation Desk	-16.47	1,002	1,008	11,376	13,619
<b>TOTAL TELEPHONE CALLS:</b>	<b>-13.20</b>	<b>1,480</b>	<b>1,881</b>	<b>16,718</b>	<b>19,261</b>

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# LIBRARIAN'S MONTHLY REPORT

April 30, 2015

REFERENCE SERVICES	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
<b>Reference Questions Answered:</b>					
Reference Desk	-12.00	685	1097	6715	7631
Youth Services Desk	-43.66	309	263	4345	7712
Local History Desk	-12.65	286	301	2507	2870
Circulation Desk	-44.52	482	479	7529	13570
<b>TOTAL REFERENCE QUESTIONS:</b>	<b>-33.62</b>	<b>1762</b>	<b>2140</b>	<b>21096</b>	<b>31783</b>
<b>Information Questions Answered:</b>					
Reference Desk	-4.69	203	252	2421	2540
Youth Services Desk	-48.83	111	141	4338	8478
Local History Desk	52.53	35	49	543	356
Circulation Desk	-43.26	520	544	8014	14124
<b>TOTAL INFORMATION QUESTIONS:</b>	<b>-39.93</b>	<b>869</b>	<b>986</b>	<b>15316</b>	<b>25498</b>
<b>INTERLIBRARY LOAN:</b>					
MOBAC ILL to Other Libraries	53.81	36	43	363	236
MOBAC ILL from Other Libraries	2.48	8	7	124	121

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# LIBRARIAN'S MONTHLY REPORT

April 30, 2015

ELECTRONIC SEARCH ACTIVITY	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
Public in-Library Computer Use:	8.23	757	812	8564	7913
Electronic Search/Visits Total:	-15.12	3,546	3,248	41,058	48,371
Public WiFi Use	-24.94	361	378	3,858	5,140
Use of HML Web Page Averages:					
Number of Pages Viewed Per Day:	-14.49	251	201	2,396	2,802
Number of Pages Viewed Per Visit:		2	2		
Length of Visit		1.5 MIN	1.5 MIN		
<b>YOUTH SERVICES PROGRAMS</b>					
Storytime Programs:	120.69	5	4	35	29
Summer Reading/Special Programs:	12.50	2	1	18	16
<b>TOTAL PROGRAMS:</b>	<b>17.78</b>	<b>7</b>	<b>5</b>	<b>53</b>	<b>45</b>
Attendance At Programs:					
Storytime-Children:	-2.09	125	98	891	910
Summer Reading/Special-Children:	3.18	30	25	422	409
TOTAL CHILDREN'S ATTENDANCE:	-0.45	155	123	1,313	1,319
TOTAL ADULT ATTENDANCE:	-4.77	137	112	998	1,048
<b>TOTAL YS PROGRAM ATTENDANCE:</b>	<b>-2.37</b>	<b>292</b>	<b>235</b>	<b>2,311</b>	<b>2,367</b>
PROGRAMS FOR 9 - 12 YEAR OLDS:	0.00	1	1	9	9
<b>TOTAL ATTENDANCE:</b>	<b>63.55</b>	<b>14</b>	<b>21</b>	<b>145</b>	<b>214</b>
ADULT PROGRAMS:	3.03	3	4	34	33
<b>TOTAL ATTENDANCE:</b>	<b>31.51</b>	<b>72</b>	<b>460</b>	<b>1,348</b>	<b>1,025</b>
TEEN PROGRAMS:	-50.00	0	1	2	4
<b>TOTAL ATTENDANCE:</b>	<b>33.33</b>	<b>0</b>	<b>85</b>	<b>100</b>	<b>75</b>
<b>CLASS VISITS</b>					
Children's Visits: X Teen Visits: X		0	1	1	1
<b>TOTAL CHILDREN'S ATTENDANCE</b>		<b>#DIV/0!</b>	<b>19</b>	<b>19</b>	
<b>TOTAL TEEN ATTENDANCE</b>		<b>#DIV/0!</b>	<b>0</b>	<b>0</b>	
<b>TOTAL ATTENDANCE</b>		<b>0</b>	<b>19</b>	<b>19</b>	<b>0</b>

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# LIBRARIAN'S MONTHLY REPORT

April 30, 2015

TECHNICAL SERVICES	DATA BASE MAINTENANCE	ITEMS ACQUIRED	TITLES ACQUIRED	YTD ITEMS	YTD TITLES
<b>BOOKS CATALOGED:</b>					
Adult		236	236	1732	1732
Leased		144	98	1107	831
Reference		8	8	121	101
Youth Services		133	133	1,064	1,064
Audio		12	12	287	286
Video		134	125	489	480
<b>TOTAL:</b>		<b>667</b>	<b>612</b>	<b>4,800</b>	<b>4,494</b>
<b>HOLDINGS TO DATE</b>					
HML Main Library Building		50,685	65461 titles		
Park Branch Library		20,270	held in both bldgs		
<b>TOTAL ITEMS HELD:</b>		<b>70,955</b>			
<b>TOTAL TITLES HELD:</b>			<b>65,461</b>		
<b>DATA BASE MAINTENANCE:</b>					
Corrections Made to Bibliographic			X this month, X YTD		
& Item Databases					
Titles Retrospectively Converted			X this month, X YTD		
to Machine Readable Cataloging					



# LIBRARIAN'S MONTHLY REPORT

April 30, 2015

VOLUNTEER HOURS:	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
Circulation	-40.59	9	6	101	170
Local History	-35.25	22	14	180	278
Reference	110.00	4	4	42	20
Technical Services	-29.68	10	19	154	219
Youth Services	-94.29	0	0	2	35
<b>TOTALS:</b>	<b>-33.66</b>	<b>45</b>	<b>43</b>	<b>479</b>	<b>722</b>
<b>OVERDRIVE</b>					
Patron Registrations	-5.88	16	19	208	221
Checkouts	-1.19	344	296	3,494	3,536
<b>OTHER DIGITAL RESOURCES</b>					
Checkouts	2,619.72	285	349	1,931	71
Total electronic checkouts	-10.90	629	645	3,214	3,607
<b>BRAINFUSE:</b>	<b>4.90</b>	<b>21</b>	<b>4</b>	<b>107</b>	<b>102</b>
<b>SELF CHECK PATRONS :</b>					
Main Library	-17.32	510	519	4,920	5,951
Youth Services	5.64	X	115	1,329	1,258
<b>TOTAL:</b>	<b>-13.32</b>	<b>510</b>	<b>634</b>	<b>6,249</b>	<b>7,209</b>

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# HARRISON MEMORIAL LIBRARY BOARD OF TRUSTEES

Staff Report  
July 22, 2015

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**To:** Harrison Memorial Library Board of Trustees

**From:** Janet Bombard, Library Director

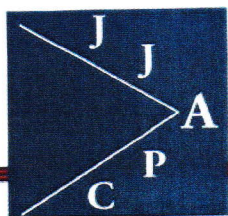
**Subject:** Discuss and accept Fiscal Year 2013/14 library audit

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**EXECUTIVE SUMMARY:** The Fiscal Year 2013/14 library audit, prepared and submitted by JJACPA, Inc. follows on the next page.

The City's contract with JJACPA, Inc. has expired. The City is in the process of issuing an RFP for a new auditor.





**JJACPA, Inc.**

A Professional Accounting Services Corp.

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Trustees of the  
Harrison Memorial Library  
Carmel-by-the-Sea, California

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of the Harrison Memorial Library ("Library"), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents. The prior year comparative total information presented has been derived from the Library's 2013 basic financial statements and, in our report dated June 12, 2015 we expressed an unqualified opinion on the those financial statements.

***Management's Responsibility for the Financial Statements***

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

***Auditor's Responsibility***

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

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

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

### ***Opinions***

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the Library, as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3–9 and 25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2015, on our consideration of the Library's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Library's internal control over financial reporting and compliance.

June 12, 2015

*JJACPA, Inc.*  
**JJACPA, Inc.**  
**Dublin, CA**



**Harrison Memorial Library  
Management's Discussion and Analysis  
For the year ended June 30, 2014**

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**Management's Discussion and Analysis**

This section of the Harrison Memorial Library's (the Library) basic financial statements presents management's discussion and analysis of the Library's financial performance during the fiscal year ended June 30, 2014. Since this management's discussion and analysis is designed to focus on current activities, resulting change, and current known facts, please read it in conjunction with the Library's basic financial statements (pages 12 and 13) as well as the footnotes to the financial statements (pages 15 - 22).

**Financial Highlights**

At June 30, 2014, net position ended the year at \$662,369.

**Using This Report**

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

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

**Harrison Memorial Library**  
**Management's Discussion and Analysis, Continued**  
**For the year ended June 30, 2014**

**Financial Analysis of the Library as a Whole**

	Net Position		Increase (Decrease)	Percent Change
	As of June 30, 2014 and 2013			
	2014	2013		
<b>Assets:</b>				
Current Assets	\$ 662,369	\$ 614,752	\$ 47,617	8%
Total Assets	<u>662,369</u>	<u>614,752</u>	<u>47,617</u>	8%
<b>Liabilities</b>				
Current Liabilities	-	-	-	0%
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	0%
<b>Net Position</b>				
Restricted	46,852	46,852	-	0%
Unrestricted	<u>615,517</u>	<u>567,900</u>	<u>47,617</u>	8%
Total Net Position	<u>662,369</u>	<u>614,752</u>	<u>47,617</u>	8%
<b>Total Liabilities and net position</b>	<u>\$ 662,369</u>	<u>\$ 614,752</u>	<u>\$ 47,617</u>	8%

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

Net position at June 30, 2014, of \$662,369, consisted primarily of amounts available for operations.



**Harrison Memorial Library**  
**Management's Discussion and Analysis, Continued**  
**For the year ended June 30, 2014**

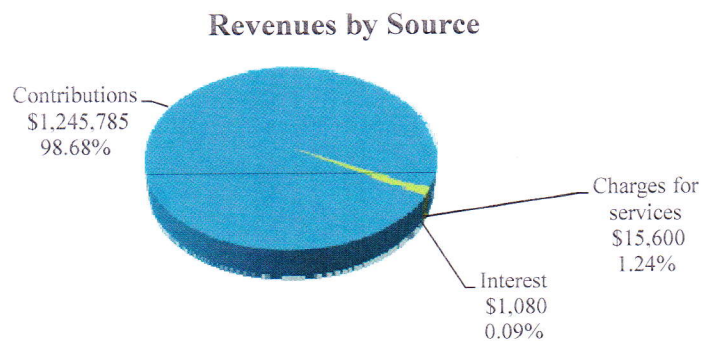
**Financial Analysis of the Library as a Whole, Continued**

**Operating Results**  
**For the year ended June 30, 2014 and 2013**

	2014	2013	Increase (Decrease)	Percent Change
<b>Operating expenses:</b>	\$ 1,214,848	\$ 1,225,641	\$ (10,793)	-1%
<b>Program revenue:</b>				
Contributions	1,245,785	1,296,356	(50,571)	-4%
Grants	-	4,050	(4,050)	-100%
Charges for services	15,600	18,098	(2,498)	-14%
<b>Total Program Revenue</b>	<u>1,261,385</u>	<u>1,318,504</u>	<u>(57,119)</u>	-4%
<b>Net operating expenses</b>	<u>(46,537)</u>	<u>(92,863)</u>	<u>46,326</u>	-50%
<b>General revenue:</b>				
Interest	1,080	1,273	(193)	-15%
<b>Total general revenue</b>	<u>1,080</u>	<u>1,273</u>	<u>(193)</u>	-15%
<b>Increase in net position</b>	47,617	94,136	(46,519)	-49%
<b>Net position:</b>				
Beginning of year	658,911	564,775	94,136	0%
End of year	<u>\$ 706,528</u>	<u>\$ 658,911</u>	<u>\$ 47,617</u>	7%

In fiscal 2014, program revenues were primarily from contributions, which consisted of \$1,245,785. General revenues were primarily of contributions from the City and the Foundation as well as CLSA grants.

The following is a graphic illustration of revenues by source for the year ended June 30, 2014:



**Harrison Memorial Library  
Management's Discussion and Analysis, Continued  
For the year ended June 30, 2014**

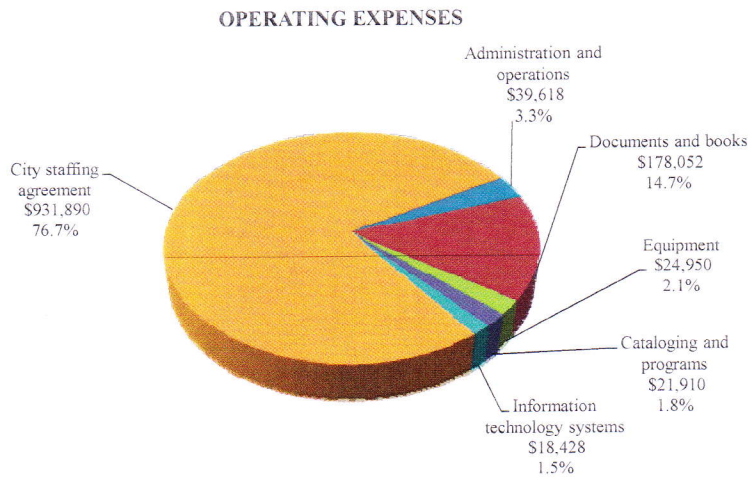
**Financial Analysis of the Library as a Whole, Continued**

**Operating Expenses  
For the year ended June 30, 2014 and 2013**

	<u>2014</u>	<u>2013</u>	<u>Increase Decrease</u>	<u>Percent Change</u>
<b>Operating expense:</b>				
Library Administration	\$ 39,618	\$ 41,006	\$ (1,388)	-3%
Documents and books	178,052	173,216	4,836	3%
Equipment	24,950	17,684	7,266	41%
Cataloging and programs	21,910	19,211	2,699	14%
Information technology systems	18,428	29,069	(10,641)	-37%
City staffing agreement	931,890	945,455	(13,565)	-1%
<b>Total operating expenses</b>	<u>\$ 1,214,848</u>	<u>\$ 1,225,641</u>	<u>\$ (10,793)</u>	-1%

Operating expenses in the amount of \$1,214,848 were split amongst three major categories; city staffing agreement, documents and books, and administration and operations.

The following is a graphic illustration of operating expenses for the year ended June 30, 2014:





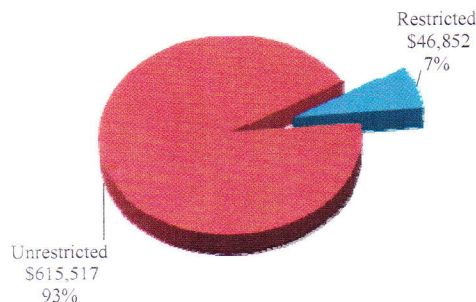
**Harrison Memorial Library  
Management's Discussion and Analysis, Continued  
For the year ended June 30, 2014**

**Financial Analysis of the Library as a Whole, Continued**

	Analysis of Net Position As of June, 2014 and 2013		Increase (Decrease)	Percent Change
	2014	2013		
<b>Net Position</b>				
Restricted	\$ 46,852	\$ 46,852	\$ -	0%
Unrestricted	615,517	567,900	47,617	8%
<b>Total</b>	<u>\$ 662,369</u>	<u>\$ 614,752</u>	<u>\$ 47,617</u>	8%

The change in net position of \$47,617 is primarily due to program revenues exceeding program expenses for the year.

The following is a graphic illustration of net position for June 30, 2014:



**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

In considering the Library's Budget for fiscal year 2013-2014, the Board of Trustees and management used the following criteria:

The key assumptions in our revenue forecast were:

1. Interest earnings should be approximately the same.
2. Program revenues are expected to be approximately the same.

Continuing items specifically addressed in the budget were:

- Concern over economic budget reductions from contributors, especially in the Foundation category, and avoiding further excesses of service costs over revenues.

**Harrison Memorial Library  
Management's Discussion and Analysis, Continued  
For the year ended June 30, 2014**

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES, Continued**

The adopted budget for the new fiscal year of 2013-2014 was \$315,950 and is summarized as follows:

	<u>FY 2014-15</u>	<u>FY 2013-14</u>	<u>Percentage Change</u>
<b>Administration</b>			
Telephone	\$ 9,566	\$ 9,050	5.7%
Contracted services	17,170	17,365	-1.1%
Professional Development	14,545	14,398	1.0%
Supplies	11,000	11,000	0.0%
Postage	1,250	750	66.7%
Facilities Maintenance	500	500	0.0%
Donor Acknowledgement	1,000	1,000	0.0%
Bank charges	250	300	-16.7%
Documents	100	150	-33.3%
Contingency	-	-	100.0%
<b>Total Administration</b>	<u>55,381</u>	<u>54,513</u>	<u>1.6%</u>
<b>Documents and books</b>			
Main collection	100,399	103,384	-2.9%
Reference collection	43,530	38,500	13.1%
Youth Services collection	19,000	19,000	0.0%
Local History collection	5,000	5,000	0.0%
Professional collection	300	300	0.0%
Serials	12,100	12,000	0.8%
<b>Total Documents and books</b>	<u>180,329</u>	<u>178,184</u>	<u>1.2%</u>
<b>Equipment</b>			
Maintenance	14,700	14,000	5.0%
Other professional services	600	400	50.0%
Small tools and equipment	12,320	14,192	-13.2%
Capital outlay >\$5,000	-	-	0.0%
<b>Total Equipment</b>	<u>27,620</u>	<u>28,592</u>	<u>-3.4%</u>
<b>Information technology systems</b>			
Small tools and equipment	12,525	17,800	-29.6%
Support and maintenance	11,550	12,000	-3.8%
Telecommunications	1,810	1,700	6.5%
Software	850	725	17.2%
Website maintenance/enhancement	2,185	1,585	37.9%
Capital outlay >\$5,000	-	-	0.0%
<b>Total Information technology systems</b>	<u>28,920</u>	<u>33,810</u>	<u>-14.5%</u>
<b>Cataloging and programs</b>			
Material processing	9,000	9,000	0.0%
Library cards	600	600	0.0%
Local History programs	2,000	250	700.0%
Youth Reading programs	5,000	5,000	0.0%
YS Summer Reading program	5,000	5,000	0.0%
Teen programs	600	600	0.0%
Adult programs	1,500	3,750	-60.0%
Contingency	-	-	100.0%
<b>Total Cataloging and programs</b>	<u>23,700</u>	<u>24,200</u>	<u>-2.1%</u>
<b>Total Budget</b>	<u>\$ 315,950</u>	<u>\$ 319,299</u>	<u>-1.0%</u>



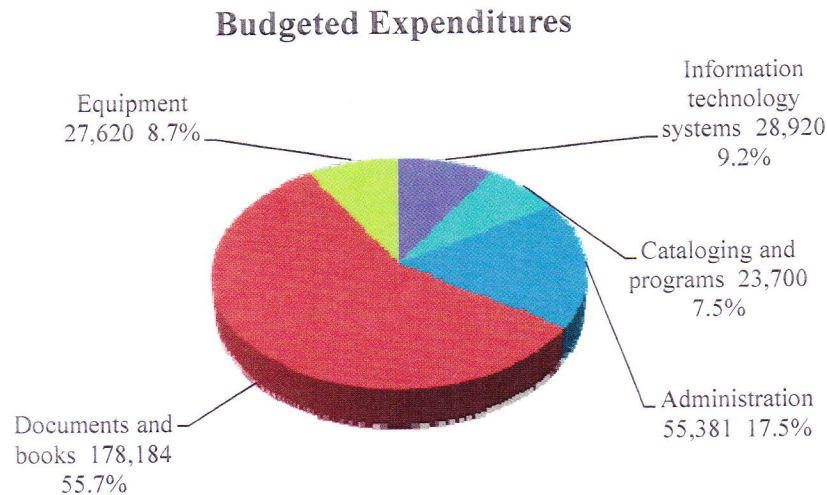
**Harrison Memorial Library  
Management's Discussion and Analysis, Continued  
For the year ended June 30, 2014**

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**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES, Continued**

1. Administration - Shows a combined increase of approximately 1.6%, which is due to anticipated operating cost increases.
2. Documents and books – Show a combined increase of approximately 1.2% due to an increase in costs of materials and services.
3. Equipment - Shows a combined decrease of approximately 3.4% due to fewer anticipated equipment needs for the fiscal year.
4. Information technology systems - Show a combined decrease of approximately 14.5% due to a reduction in the need for new equipment or enhancements to website.
5. Cataloging and programs - Show a combined decrease of approximately 2.1% due to a decrease in program related costs.

The following is a graphic illustration of appropriations for 2013-14:



**Contacting the Library**

This financial report is designed to provide our customers and creditors a general overview of the Library's finances and to demonstrate the Library's accountability for the money it receives and is allocated to it. If you have questions about this report, contact the Harrison Memorial Library, P.O. Box 800 Carmel, CA 93921, telephone number (831) 624-1366.

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**BASIC FINANCIAL STATEMENTS**

**Harrison Memorial Library**  
**Governmental Funds Balance Sheet/Statement of Net Position**  
**June 30, 2014**

	<u>Governmental Funds</u>	<u>Adjustments (Note 6)</u>	<u>Statement of Net Position</u>	<u>2013</u>
<b>ASSETS</b>				
<b>Current</b>				
Cash and investments:				
Available for operations	615,622	\$ -	\$ 615,622	\$ 568,005
Restricted for endowment	46,747	-	46,747	46,747
<b>Total current assets</b>	<u>662,369</u>	<u>-</u>	<u>662,369</u>	<u>614,752</u>
<b>Total assets</b>	<u>\$ 662,369</u>	<u>\$ -</u>	<u>\$ 662,369</u>	<u>\$ 614,752</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
<b>Current</b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
<b>Total current liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances/Net position:</b>				
Nonspendable:				
Reuel Bradney Book Fund Endowment	46,747	(46,747)	-	-
Restricted:				
Reuel Bradney Book Fund Endowment - investment earnings	105	(105)	-	-
Unassigned, reported in:				
General fund	<u>615,517</u>	<u>(615,517)</u>	<u>-</u>	<u>-</u>
<b>Total fund balances</b>	<u>662,369</u>	<u>(662,369)</u>	<u>-</u>	<u>-</u>
<b>Total liabilities and fund balances</b>	<u>\$ 662,369</u>			
<b>NET POSITION</b>				
Invested in capital assets, net of related debt		-	-	-
Restricted		46,852	46,852	46,852
Unrestricted		<u>615,517</u>	<u>615,517</u>	<u>567,900</u>
<b>Total net position</b>		<u>\$ 662,369</u>	<u>662,369</u>	<u>614,752</u>
<b>Total liabilities and net position</b>			<u>\$ 662,369</u>	<u>\$ 614,752</u>

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



**Harrison Memorial Library**  
**Statement of Governmental Fund Revenues, Expenditures, and**  
**Changes in Fund Balances/Statement of Activities**  
**For the year ended June 30, 2014**

	Governmental Funds	Adjustments (Note 7)	Statement of Activities	2013
<b>EXPENDITURES/EXPENSES:</b>				
Administration and operations	\$ 39,618	\$ -	\$ 39,618	\$ 41,006
Documents and books	178,052	-	178,052	173,216
Equipment	24,950	-	24,950	17,684
Cataloging and programs	21,910	-	21,910	19,211
Information technology systems	18,428	-	18,428	29,069
City staffing agreement	931,890	-	931,890	945,455
<b>Total expenditures/expenses</b>	<b>1,214,848</b>	<b>-</b>	<b>1,214,848</b>	<b>1,225,641</b>
<b>REVENUES:</b>				
Program revenues:				
Contributions:				
Carmel Public Library Foundation	288,062	-	288,062	281,000
Friends of Harrison Memorial Library	19,000	-	19,000	19,000
Individuals/businesses	6,833	-	6,833	50,901
City of Carmel	931,890	-	931,890	945,455
California State Library	-	-	-	4,050
Charges for services	15,600	-	15,600	18,098
<b>Total program revenues</b>	<b>1,261,385</b>	<b>-</b>	<b>1,261,385</b>	<b>1,318,504</b>
<b>Net program expense</b>	<b>(46,537)</b>	<b>-</b>	<b>(46,537)</b>	<b>(92,863)</b>
General revenues:				
Interest	1,080	-	1,080	1,273
<b>Total general revenues</b>	<b>1,080</b>	<b>-</b>	<b>1,080</b>	<b>1,273</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>47,617</b>			
<b>CHANGE IN NET POSITION</b>		<b>-</b>	<b>47,617</b>	<b>94,136</b>
<b>FUND BALANCES/NET POSITION:</b>				
Beginning of the year	614,752	-	614,752	520,616
End of the year	<u>\$ 662,369</u>	<u>\$ -</u>	<u>\$ 662,369</u>	<u>\$ 614,752</u>

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

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**Harrison Memorial Library**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2014**

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**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Harrison Memorial Library (“the Library”) is a component unit of the City of Carmel-by-the-Sea (City) established and opened in 1928 its Main Library building and expanded services by adding its Park Branch facility in 1989 by City Ordinance pursuant to statutory authority provided by the California Education Code, which has the powers necessary to establish, improve and extend library services to the Carmel area. The Main Library building was designed by renowned California architect Bernard Maybeck and financed by a bequest from Ella Reid Harrison as a memorial to her husband, California Supreme Court Justice Ralph Chandler Harrison.

The Library is governed by a Board of Trustees appointed by the Carmel City Council. Oversight responsibility, the ability to conduct independent financial affairs, issue debt instruments, approve budgets, and otherwise influence operations and account for fiscal matters is exercised by the Library's Board of Trustees. The Library is a separate reporting entity for financial reporting purposes and the accompanying basic financial statements reflect the assets, liabilities, fund balances/net position, revenues, and expenditures/expenses of the Library only and are reported in the City's financial statements as a “blended” component unit. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government, which for the Library would be the City.

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

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

**A. Reporting Entity**

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

**B. Basis of Accounting**

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

**Harrison Memorial Library**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2014**

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**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES,**  
**Continued**

**C. Use of Estimates**

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

**D. Budgets**

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

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

- By June 30, the Board of Trustees reviews a proposed operating budget for the year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
- The budget is legally enacted through passage of a motion during a Board of Trustees meeting prior to year-end.
- The Library Director reviews all budget transfers and revisions, which are then approved by the Board of Trustees.
- Formal budgeting is employed as a management control device during the year for the both funds.
- Budgets for the General and Endowment Permanent Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

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

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



**Harrison Memorial Library**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2014**

**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES,**  
**Continued**

**E. Cash and Investments**

The Library pools cash and investments from all funds for the purpose of increasing income through investment activities. Highly liquid money market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Market value is used as fair value for those securities for which market quotations are readily available.

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

**F. Capital Assets**

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

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

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

**2. CASH AND INVESTMENTS**

The Library had the following cash and investments at June 30, 2014:

	FDIC/ SIPC insured	Not rated	Fair Value
Local Agency Investment Fund (LAIF)		\$ 439,006	\$ 439,006
Cash deposits	222,914	222,914	222,914
Petty cash		460	460
Total	<u>\$ 222,914</u>	<u>\$ 662,380</u>	<u>\$ 662,380</u>

**Harrison Memorial Library**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2014**

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**2. CASH AND INVESTMENTS, Continued**

**A. Cash Deposits**

The Library pools cash from all sources. The Library invests excess cash in LAIF. The Library maintains a petty cash fund of \$460.

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

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

**B. Investments**

The Library is authorized by State statutes and Governing Board action to invest in the following:

- United States Treasury notes, bonds, bills or certificates of indebtedness.
- Registered state warrants or treasury notes or bonds of the State of California.
- Bonds, notes, warrants or other evidences of indebtedness of any local agency within the State of California.
- Obligations issued by banks and guaranteed by federal agency or United States government-sponsored enterprise.
- Negotiable certificates of deposit or time deposits placed with commercial banks and/or savings and loan companies.
- Banker's acceptances.
- Commercial paper.
- California Local Agency Investment Fund (LAIF)

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

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments were stated at fair value using the aggregate method, which includes any adjustments recorded in interest/investment income.



**Harrison Memorial Library**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2014**

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**2. CASH AND INVESTMENTS, Continued**

**Investment in LAIF:** LAIF is stated at amortized cost, which approximates fair value. The LAIF is a special fund of the California State Treasury through which local governments may pool investments. The total fair value amount invested by all public agencies in LAIF is \$64,896,335,761 of which the Library had a balance of \$439,006 which approximated market value and was managed by the State Treasurer. Of the total invested, 98.14% was invested in non-derivative financial products and 1.86% in structured notes and asset-backed securities. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. The fair value of the Library's investment in this pool is reported in the accompanying financial statements at amounts based upon the Library's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

**3. RELATED PARTY TRANSACTIONS**

The Library operates under the terms of a 2008 Memorandum of Understanding under which the City pays for all library personnel costs and the operating and capital improvement costs of the two library buildings. These amounts were reported as City staffing agreement expenses and City building expenses in the Statement of Activities along with the offsetting City contribution amount in program revenues.

**4. FUND BALANCES/NET POSITION**

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

Nonspendable	46,747
Restricted	105
Unassigned	615,517
	<u>\$ 662,369</u>

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**Harrison Memorial Library**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2014**

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**4. FUND BALANCES/NET POSITION, Continued**

Net position consists of restricted and unrestricted amounts. Restricted amounts reflect balances which cannot be influenced by the Library Board of Trustee's action, such as the investment in capital assets net of any related debt or an endowment. Unrestricted amounts reflect balances available for current operations.

	<u>Net Position</u>
Restricted	\$ 46,852
Unrestricted	<u>597,900</u>
<b>Total</b>	<u><u>\$ 644,752</u></u>

**5. INSURANCE**

The Library is covered for risk of loss through the City insurance programs, which are premium based insurance policies for general liability, property and worker's compensation.



**Harrison Memorial Library**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2014**

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

“Total fund balances” of the Library’s Governmental funds of \$662,369 remained the same as “net position” of governmental activities reported in the Statement of Net Position because a difference would result primarily from the long-term economic focus of the statement of net position versus the current financial resources focus of the Governmental funds balance sheets. The effect of the difference is illustrated below:

**Balance Sheet/Statement of Net Position**

	<u>General Fund</u>	<u>Reclassifications and Eliminations <sup>1</sup></u>	<u>Statement of Net Position</u>
<b>Assets:</b>			
Cash and investments	\$ 662,369	\$ -	\$ 662,369
<b>Total assets</b>	<u>\$ 662,369</u>	<u>\$ -</u>	<u>\$ 662,369</u>
<b>Liabilities</b>			
Accounts payable	\$ -	\$ -	\$ -
<b>Total Liabilities</b>	-	-	-
<b>Fund Balances/Net Position</b>			
Total Fund balances/net position	<u>662,369</u>	<u>-</u>	<u>662,369</u>
<b>Total liabilities and fund balances/net position</b>	<u>\$ 662,369</u>	<u>\$ -</u>	<u>\$ 662,369</u>

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

**Harrison Memorial Library**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2014**

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

The “net change in fund balances” for Governmental funds \$94,136 remained the same as the “change in net position” for governmental activities reported in the Statement of Activities as there were no long-term assets or liabilities for the Library. The differences would arise primarily from the long-term economic focus of the statement of activities versus the current financial resources focus of the General fund. The effect of the difference is illustrated below:

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

	<u>General Fund</u>	<u>Reclassifications and Eliminations <sup>1</sup></u>	<u>Statement of Net Position</u>
<b>EXPENDITURES/EXPENSES:</b>			
Administration and operations	\$ 39,618	\$ -	\$ 39,618
Documents and books	178,052	-	178,052
Equipment	24,950	-	24,950
Cataloging and programs	21,910	-	21,910
Information technology systems	18,428	-	18,428
City staffing agreement	931,890	-	931,890
<b>Total expenditures/expenses</b>	<u>1,214,848</u>	<u>-</u>	<u>1,214,848</u>
<b>REVENUES</b>			
Program revenues			
Contributions	1,245,785	-	1,245,785
Charges for services	15,600	-	15,600
<b>Total program revenues</b>	<u>1,261,385</u>	<u>-</u>	<u>1,261,385</u>
<b>Net program expense</b>	<u>(46,537)</u>	<u>-</u>	<u>(46,537)</u>
General revenue			
Interest	1,080	-	1,080
<b>Total general revenues</b>	<u>1,080</u>	<u>-</u>	<u>1,080</u>
<b>REVENUES OVER (UNDER EXPENDITURES)</b>	<u>47,617</u>		
<b>CHANGE IN NET POSITION</b>		<u>-</u>	<u>47,617</u>
<b>FUND BALANCES/NET POSITION</b>			
Beginning of the year	614,752		614,752
End of the year	<u>\$ 662,369</u>	<u>\$ -</u>	<u>\$ 662,369</u>

<sup>1</sup> Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Additionally, governmental funds report compensated absences as expenditures while governmental activities recognize the long-term nature as a liability, the change to contracted salaries and benefits reflects the change in the long-term compensated absences liability from the prior year.

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REQUIRED SUPPLEMENTARY INFORMATION

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**Harrison Memorial Library**  
**Required Supplementary Information**  
**For the year ended June 30, 2014**

**Budgetary Comparison Schedule**  
**General Fund**  
**For the year ended June 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Budgetary Fund Balance, July 1, 2013</b>	\$ 614,752	\$ 614,752	\$ 614,752	\$ -
<b>Resources (inflows):</b>				
Contributions:				
Carmel Public Library Foundation	280,000	280,000	288,062	8,062
Friends of Harrison Memorial Library	19,000	19,000	19,000	-
Individuals/businesses	1,200	1,200	6,833	5,633
City of Carmel	966,177	986,177	931,890	(54,287)
Grants	-	-	-	-
Interest	1,000	1,000	1,080	80
Charges for services	18,100	18,100	15,600	2,500
<b>Amounts available for appropriation</b>	<u>1,900,229</u>	<u>1,920,229</u>	<u>1,877,217</u>	<u>43,012</u>
<b>Changes to appropriations (outflows):</b>				
Administration	54,513	54,513	39,618	14,895
Documents and books	178,184	178,184	178,052	132
Equipment	28,592	28,592	24,950	3,642
Cataloging and programs	24,200	24,200	21,910	2,290
Information technology systems	33,810	33,810	18,428	15,382
City staffing agreement	966,177	986,177	931,890	54,287
<b>Total charges to appropriations</b>	<u>1,285,476</u>	<u>1,305,476</u>	<u>1,214,848</u>	<u>36,341</u>
<b>Budgetary Fund Balance, June 30, 2014</b>	<u>\$ 614,753</u>	<u>\$ 614,753</u>	<u>\$ 662,369</u>	<u>\$ 6,671</u>

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# LIBRARIAN'S MONTHLY REPORT

May 31, 2015

CIRCULATION	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
<b>Adult Circulation Transactions:</b>					
Fiction	-5.25	2,938	2,851	32,025	33,801
Non-Fiction	-5.76	1,856	1,845	20,044	21,268
Magazines	3.38	130	146	1,802	1,743
Audio/Video	-4.78	3,275	3,332	35,297	37,070
<b>ADULT CIRCULATION TOTAL:</b>	<b>-5.02</b>	<b>8,199</b>	<b>8,174</b>	<b>89,168</b>	<b>93,882</b>
<b>Juvenile Circulation Transactions:</b>					
Fiction	-8.83	2,552	2,541	29,171	31,998
Non-Fiction	-11.63	349	394	4,825	5,460
Magazines	-20.77	20	19	267	337
Audio/Video	-17.63	472	479	5,808	7,051
<b>JUVENILE CIRCULATION TOTAL:</b>	<b>-10.65</b>	<b>3,393</b>	<b>3,433</b>	<b>40,071</b>	<b>44,846</b>
<b>CIRCULATION TOTAL:</b>	<b>-6.84</b>	<b>11,592</b>	<b>11,607</b>	<b>129,239</b>	<b>138,728</b>
<b>Reserve Requests:</b>	<b>-1.55</b>	<b>814</b>	<b>848</b>	<b>7,674</b>	<b>7,795</b>
<b>Patron Visit Count</b>					
HML Building	-5.09	5,782	5,769	66,033	69,575
Park Branch Building	-4.79	1,890	1,870	21,740	22,834
Local History	-3.46	202	91	1,032	1,069
Youth Services Dept.	-5.46	1,688	1,779	20,912	22,119
<b>PATRON VISIT TOTAL:</b>	<b>-5.02</b>	<b>7,672</b>	<b>7,639</b>	<b>87,773</b>	<b>92,409</b>
<b>PATRON REGISTRATION:</b>					
<small>Patron Data Base Purge 08/14</small>					
Carmel by-the-Sea Residents	-4.95	12	22	192	202
Monterey City Residents	-0.54	22	17	184	185
Unincorp. Monterey Cty Residents	-20.88	23	30	413	522
Visitor Cards	-15.38	2	0	44	52
Other Borrowers	5.41	8	7	117	111
<b>REGISTRATION TOTAL:</b>	<b>-11.38</b>	<b>67</b>	<b>76</b>	<b>950</b>	<b>1,072</b>
<b>TOTAL # OF CARDHOLDERS:</b>	<b>-7.81</b>		<b>11,904</b>	<b>12,047</b>	<b>13,067</b>



# LIBRARIAN'S MONTHLY REPORT

May 31, 2015

CIRCULATION BY BORROWERS		YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
<b>PLACE OF RESIDENCE</b>						
<b>Residents:</b>						
Carmel-by-the-Sea		-6.60	3,466	3,458	35,241	37,730
Outreach		-21.13	69	43	1,105	1,401
<b>RESIDENTS TOTAL:</b>		<b>-7.12</b>	<b>3,535</b>	<b>3,501</b>	<b>36,346</b>	<b>39,131</b>
<b>Non-Residents:</b>						
Other Monterey County Cities		-15.09	1,429	1,235	15,896	18,721
Unincorporated Monterey County		-3.92	6,355	6,624	72,393	75,343
Other Zip Codes		-15.36	207	193	3,933	4,647
<b>NON-RESIDENTS TOTAL:</b>		<b>-6.57</b>	<b>7,991</b>	<b>8,052</b>	<b>92,222</b>	<b>98,711</b>
<b>OUTREACH SERVICES:</b>						
Visits		-41.67	4	4	49	84
Circulation		-21.13	69	43	1,105	1,401
<b>LOCAL HISTORY:</b>						
Visitors		-1.96	202	91	1,048	1,069
Digital Items Added		#DIV/0!	0	0	0	0
Physical Items Added		-100.00	0	0	0	320
Programs Attendance		-66.84	0	69	129	389
<b>TELEPHONE CALLS:</b>						
Reference Desk		-3.87	331	328	3,779	3,931
Youth Services Desk		-20.33	55	78	1,313	1,648
Local History Desk		22.42	63	72	699	571
Circulation Desk		-17.13	939	1,002	12,315	14,860
<b>TOTAL TELEPHONE CALLS:</b>		<b>-13.82</b>	<b>1,388</b>	<b>1,480</b>	<b>18,106</b>	<b>21,010</b>



# LIBRARIAN'S MONTHLY REPORT

May 31, 2015

REFERENCE SERVICES	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
<b>Reference Questions Answered:</b>					
Reference Desk	-11.40	660	685	7375	8324
Youth Services Desk	-43.70	264	309	4609	8187
Local History Desk	-10.06	265	286	2772	3082
Circulation Desk	-45.91	471	482	8000	14789
<b>TOTAL REFERENCE QUESTIONS:</b>	<b>-33.81</b>	<b>1660</b>	<b>1762</b>	<b>22756</b>	<b>34382</b>
<b>Information Questions Answered:</b>					
Reference Desk	-4.98	213	203	2634	2772
Youth Services Desk	-49.28	206	111	4544	8959
Local History Desk	44.95	31	35	574	396
Circulation Desk	-44.72	496	520	8510	15395
<b>TOTAL INFORMATION QUESTIONS:</b>	<b>-40.91</b>	<b>946</b>	<b>869</b>	<b>16262</b>	<b>27522</b>
<b>INTERLIBRARY LOAN:</b>					
MOBAC ILL to Other Libraries	41.52	29	36	392	277
MOBAC ILL from Other Libraries	-0.73	12	8	136	137



# LIBRARIAN'S MONTHLY REPORT

May 31, 2015

ELECTRONIC SEARCH ACTIVITY	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
Public in-Library Computer Use:	6.25	833	757	9397	8844
Electronic Search/Visits Total:	-14.98	3,669	3,546	44,727	52,605
Public WiFi Use	-26.91	181	361	4,039	5,526
Use of HML Web Page Averages:					
Number of Pages Viewed Per Day:	-14.51	215	251	2,611	3,054
Number of Pages Viewed Per Visit:	#DIV/0!	2	2	2	
Length of Visit		1.5 MIN	1.5 MIN		
<b>YOUTH SERVICES PROGRAMS</b>					
Storytime Programs:	18.18	4	5	39	33
Summer Reading/Special Programs:	11.11	2	2	20	18
<b>TOTAL PROGRAMS:</b>	<b>15.69</b>	<b>6</b>	<b>7</b>	<b>59</b>	<b>51</b>
<b>Attendance At Programs:</b>					
Storytime-Children:	4.95	169	125	1,060	1,010
Summer Reading/Special-Children:	6.28	52	30	474	446
<b>TOTAL CHILDREN'S ATTENDANCE:</b>	<b>5.36</b>	<b>117</b>	<b>155</b>	<b>1,534</b>	<b>1,456</b>
<b>TOTAL ADULT ATTENDANCE:</b>	<b>-5.00</b>	<b>104</b>	<b>137</b>	<b>1,102</b>	<b>1,160</b>
<b>TOTAL YS PROGRAM ATTENDANCE :</b>	<b>0.76</b>	<b>221</b>	<b>292</b>	<b>2,636</b>	<b>2,616</b>
<b>PROGRAMS FOR 9 - 12 YEAR OLDS:</b>	<b>0.00</b>	<b>0</b>	<b>1</b>	<b>9</b>	<b>9</b>
<b>TOTAL ATTENDANCE:</b>	<b>-32.24</b>	<b>0</b>	<b>14</b>	<b>145</b>	<b>214</b>
<b>ADULT PROGRAMS:</b>	<b>5.71</b>	<b>3</b>	<b>3</b>	<b>37</b>	<b>35</b>
<b>TOTAL ATTENDANCE:</b>	<b>38.80</b>	<b>83</b>	<b>72</b>	<b>1,431</b>	<b>1,031</b>
<b>TEEN PROGRAMS:</b>	<b>-50.00</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>4</b>
<b>TOTAL ATTENDANCE:</b>	<b>33.33</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>75</b>
<b>CLASS VISITS</b>					
Children's Visits: X Teen Visits: X		2	0	3	0
<b>TOTAL CHILDREN'S ATTENDANCE</b>	<b>#DIV/0!</b>	<b>49</b>	<b>0</b>	<b>68</b>	<b>0</b>
<b>TOTAL TEEN ATTENDANCE</b>	<b>#DIV/0!</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ATTENDANCE</b>		<b>49</b>	<b>0</b>	<b>68</b>	<b>0</b>



# LIBRARIAN'S MONTHLY REPORT

May 31, 2015

TECHNICAL SERVICES		DATA BASE MAINTENANCE	ITEMS ACQUIRED	TITLES ACQUIRED	YTD ITEMS	YTD TITLES
<b>BOOKS CATALOGED:</b>						
Adult			308	308	2040	2040
Leased			77	59	1184	890
Reference			16	14	137	115
Youth Services			35	35	1,099	1,099
Audio			89	89	376	375
Video			43	43	532	523
<b>TOTAL:</b>			568	548	5,368	5,042
<b>HOLDINGS TO DATE</b>						
HML Main Library Building			50,411	65,139 titles		
Park Branch Library			20,158	held in both bldgs		
<b>TOTAL ITEMS HELD:</b>			70,569			
<b>TOTAL TITLES HELD:</b>				<b>65,139</b>		
<b>DATA BASE MAINTENANCE:</b>						
Corrections Made to Bibliographic & Item Databases		85 this month, 176 YTD				
Titles Retrospectively Converted to Machine Readable Cataloging		20 this month, 91 YTD				



# LIBRARIAN'S MONTHLY REPORT

May 31, 2015

VOLUNTEER HOURS:	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
Circulation	-39.89	9.00	9.00	110.00	183.0
Local History	-34.67	16.00	22.00	196.00	300.0
Reference	120.00	2.00	4.00	44.00	20.0
Technical Services	-27.73	18.00	10.00	172.00	238.0
Youth Services	-89.02	2.50	0.00	4.50	41.0
<b>TOTALS:</b>	<b>1,184.15</b>	<b>47.50</b>	<b>45.00</b>	<b>526.50</b>	<b>41.0</b>
<b>OVERDRIVE</b>					
Patron Registrations	-5.49	16	16	224	237
Checkouts	1.67	344	344	3838	3775
<b>OTHER DIGITAL RESOURCES</b>					
Checkouts	2,754.67	210	285	2141	75
Total electronic checkouts	-2.13	554	629	3768	3850
<b>BRAINFUSE:</b>	<b>10.43</b>	<b>20</b>	<b>21</b>	<b>127</b>	<b>115</b>
<b>SELF CHECK PATRONS :</b>					
Main Library	-21.02	249	510	5169	6545
Youth Services	-3.21	26	0	1355	1400
<b>TOTAL:</b>	<b>-17.89</b>	<b>275</b>	<b>510</b>	<b>6524</b>	<b>7945</b>



# LIBRARIAN'S MONTHLY REPORT

June 30, 2015

CIRCULATION	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
<b>Adult Circulation Transactions:</b>					
Fiction	-5.09	3,021	2,938	35,046	36,926
Non-Fiction	-6.20	1,832	1,856	21,876	23,321
Magazines	-90.75	176	130	176	1,902
Audio/Video	-5.51	3,149	3,275	38,446	40,687
<b>ADULT CIRCULATION TOTAL:</b>	<b>-7.09</b>	<b>8,178</b>	<b>8,199</b>	<b>95,544</b>	<b>102,836</b>
<b>Juvenile Circulation Transactions:</b>					
Fiction	-8.34	3,985	2,552	33,156	36,173
Non-Fiction	-11.36	506	349	5,331	6,014
Magazines	-22.85	47	20	314	407
Audio/Video	-16.60	695	472	6,503	7,797
<b>JUVENILE CIRCULATION TOTAL:</b>	<b>-10.10</b>	<b>5,233</b>	<b>3,393</b>	<b>45,304</b>	<b>50,391</b>
<b>CIRCULATION TOTAL:</b>	<b>-8.08</b>	<b>13,411</b>	<b>11,592</b>	<b>140,848</b>	<b>153,227</b>
<b>Reserve Requests:</b>					
	-0.71	721	814	8,395	8,455
<b>Patron Visit Count</b>					
HML Building	-4.86	6,041	5782	72,074	75,757
Park Branch Building	-5.38	2,627	1,890	24,367	25,753
Local History	-4.05	59	202	1,091	1,137
Youth Services Dept.	-5.97	2,568	1688	23,480	24,970
<b>PATRON VISIT TOTAL:</b>	<b>-4.99</b>	<b>8,668</b>	<b>7,672</b>	<b>96,441</b>	<b>101,510</b>
<b>PATRON REGISTRATION:</b>					
	Patron Data Base Purge 08/13				
Carmel by-the-Sea Residents	-9.25	14	12	206	227
Monterey City Residents	-1.92	20	22	204	208
Unincorp. Monterey Cty Residents	-18.53	53	23	466	572
Visitor Cards	-7.27	7	2	51	55
Other Borrowers	5.65	14	8	131	124
<b>REGISTRATION TOTAL:</b>	<b>-10.79</b>	<b>108</b>	<b>67</b>	<b>1,058</b>	<b>1,186</b>
<b>TOTAL # OF CARDHOLDERS:</b>	<b>-1.35</b>		<b>12,012</b>	<b>12,047</b>	<b>12,212</b>



# LIBRARIAN'S MONTHLY REPORT

June 30, 2015

CIRCULATION BY BORROWERS		YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
<b>PLACE OF RESIDENCE</b>						
<b>Residents:</b>						
Carmel-by-the-Sea	-6.95	3,634	3,466	38,875	41,777	
Outreach	-25.22	25	69	1,130	1,511	
<b>RESIDENTS TOTAL:</b>	<b>-7.58</b>	<b>3,659</b>	<b>3,535</b>	<b>40,005</b>	<b>43,288</b>	
<b>Non-Residents:</b>						
Other Monterey County Cities		2,008	1,429	17,904	20,692	
Unincorporated Monterey County		7,181	6,355	79,574	83,250	
Other Zip Codes		483	207	4,416	5,051	
<b>NON-RESIDENTS TOTAL:</b>	<b>-6.51</b>	<b>9,672</b>	<b>7,991</b>	<b>101,894</b>	<b>108,993</b>	
<b>OUTREACH SERVICES:</b>						
Visits	-39.77	4	4	53	88	
Circulation	-25.22	25	69	1,130	1,511	
<b>LOCAL HISTORY:</b>						
Visitors	-3.34	51	202	1,099	1,137	
Digital Items Added	#DIV/0!	0	0	0	0	
Physical Items Added	-100.00	0	0	0	320	
Programs Attendance	-66.84	0	0	129	389	
<b>TELEPHONE CALLS:</b>						
Reference Desk	-5.16	263	331	4,042	4,262	
Youth Services Desk	-19.90	100	55	1,413	1,764	
Local History Desk	17.01	30	63	729	623	
Circulation Desk	-16.56	988	939	13,333	15,980	
<b>TOTAL TELEPHONE CALLS:</b>	<b>-13.75</b>	<b>1,381</b>	<b>1,388</b>	<b>19,517</b>	<b>22,629</b>	



# LIBRARIAN'S MONTHLY REPORT

June 30, 2015

REFERENCE SERVICES	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
<b>Reference Questions Answered:</b>					
Reference Desk	-12.08	568	660	7943	9034
Youth Services Desk	-44.01	329	264	4938	8820
Local History Desk	-11.56	144	265	2916	3297
Circulation Desk	-46.27	521	471	8521	15859
<b>TOTAL REFERENCE QUESTIONS:</b>	<b>-13.08</b>	<b>1562</b>	<b>1660</b>	<b>24318</b>	<b>27976</b>
<b>Information Questions Answered:</b>					
Reference Desk	-4.88	209	213	2843	2989
Youth Services Desk	-49.84	311	206	4855	9679
Local History Desk	35.35	31	31	605	447
Circulation Desk	-45.58	501	496	9011	16559
<b>TOTAL INFORMATION QUESTIONS:</b>	<b>-41.65</b>	<b>1052</b>	<b>946</b>	<b>17314</b>	<b>29674</b>
<b>INTERLIBRARY LOAN:</b>					
MOBAC ILL to Other Libraries	39.14	31	29	423	304
MOBAC ILL from Other Libraries	7.69	18	12	154	143



# LIBRARIAN'S MONTHLY REPORT

June 30, 2015

ELECTRONIC SEARCH ACTIVITY	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
Public in-Library Computer Use:	3.56	832	833	10229	9877
Electronic Search/Visits Total:	-15.02	3,730	3,669	48,457	57,023
Public WiFi Use	-28.31	208	181	4,247	5,924
Use of HML Web Page Averages:					
Number of Pages Viewed Per Day:	-14.21	227	215	2,838	3,308
Number of Pages Viewed Per Visit:		2	2		
Length of Visit		1.5 MIN	1.5 MIN		
<b>YOUTH SERVICES PROGRAMS</b>					
Storytime Programs:	130.30	4	4	43	33
Summer Reading/Special Programs:	4.76	2	2	22	21
<b>TOTAL PROGRAMS:</b>	<b>20.37</b>	<b>6</b>	<b>6</b>	<b>65</b>	<b>54</b>
<b>Attendance At Programs:</b>					
Storytime-Children:	5.35	4	169	1,064	1,010
Summer Reading/Special-Children:	-5.67	125	52	599	635
<b>TOTAL CHILDREN'S ATTENDANCE:</b>	<b>1.09</b>	<b>129</b>	<b>221</b>	<b>1,663</b>	<b>1,645</b>
<b>TOTAL ADULT ATTENDANCE:</b>	<b>-5.95</b>	<b>99</b>	<b>104</b>	<b>1,201</b>	<b>1,277</b>
<b>TOTAL YS PROGRAM ATTENDANCE :</b>	<b>-1.98</b>	<b>228</b>	<b>325</b>	<b>2,864</b>	<b>2,922</b>
<b>PROGRAMS FOR 9 - 12 YEAR OLDS:</b>	<b>-10.00</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>10</b>
<b>TOTAL ATTENDANCE:</b>	<b>57.69</b>	<b>0</b>	<b>0</b>	<b>145</b>	<b>234</b>
<b>ADULT PROGRAMS:</b>	<b>2.63</b>	<b>2</b>	<b>3</b>	<b>39</b>	<b>38</b>
<b>TOTAL ATTENDANCE:</b>	<b>45.63</b>	<b>136</b>	<b>83</b>	<b>1,567</b>	<b>1,076</b>
<b>TEEN PROGRAMS:</b>	<b>-25.00</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>4</b>
<b>TOTAL ATTENDANCE:</b>	<b>33.33</b>	<b>1</b>	<b>0</b>	<b>100</b>	<b>75</b>
<b>CLASS VISITS</b>					
Children's Visits: X Teen Visits: X		1	2	4	5
<b>TOTAL CHILDREN'S ATTENDANCE</b>	<b>52.77777778</b>	<b>97</b>	<b>49</b>	<b>165</b>	<b>108</b>
<b>TOTAL TEEN ATTENDANCE</b>	<b>#DIV/0!</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ATTENDANCE</b>		<b>97</b>	<b>49</b>	<b>165</b>	<b>108</b>



# LIBRARIAN'S MONTHLY REPORT

June 30, 2015

TECHNICAL SERVICES	DATA BASE MAINTENANCE	ITEMS ACQUIRED	TITLES ACQUIRED	YTD ITEMS	YTD TITLES
<b>BOOKS CATALOGED:</b>					
Adult		92	92	2132	2132
Leased		109	80	1293	970
Reference		9	6	146	121
Youth Services		6	6	1,105	1,105
Audio		27	27	403	402
Video		2	2	534	525
<b>TOTAL:</b>		245	213	5,613	5,255
<b>HOLDINGS TO DATE</b>					
HML Main Library Building		50,383	65051 titles		
Park Branch Library		20,149	held in both bldgs		
<b>TOTAL ITEMS HELD:</b>		70,532			
<b>TOTAL TITLES HELD:</b>			<b>65,051</b>		
<b>DATA BASE MAINTENANCE:</b>					
Corrections Made to Bibliographic & Item Databases	12 this month, 188 YTD				
Titles Retrospectively Converted to Machine Readable Cataloging	3 this month, 94 YTD				



# LIBRARIAN'S MONTHLY REPORT

June 30, 2015

VOLUNTEER HOURS:	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
Circulation	-39.90	9.00	9.00	119.00	198.0
Local History	-35.63	10.00	16.00	206.00	320.0
Reference	91.67	2.00	2.00	46.00	24.0
Technical Services	-28.68	12.00	18.00	184.00	258.0
Youth Services	-78.57	6.00	2.50	10.50	49.0
<b>TOTALS:</b>	<b>-33.39</b>	<b>39.00</b>	<b>47.50</b>	<b>565.50</b>	<b>849.0</b>
<b>OVERDRIVE</b>					
Patron Registrations	-5.91	15	16	239	254
Checkouts	4.06	340	344	4178	4015
<b>OTHER DIGITAL RESOURCES</b>					
Checkouts	3,126.67	279	210	2420	75
Total electronic checkouts	-1.05	279	554	4047	4090
<b>BRAINFUUSE:</b>	<b>-52.26</b>	<b>0</b>	<b>20</b>	<b>127</b>	<b>266</b>
<b>SELF CHECK PATRONS :</b>					
Main Library	-9.87	276	249	5445	6041
Youth Services	-27.42	143	26	1498	2064
<b>TOTAL:</b>	<b>-14.34</b>	<b>419</b>	<b>275</b>	<b>6943</b>	<b>8105</b>



**FINANCIAL STATEMENTS**  
**of**  
**HARRISON MEMORIAL LIBRARY**  
**For the Period Ended June 30, 2015**

**HARRISON MEMORIAL LIBRARY**  
**STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS**  
**June 30, 2015**

**CURRENT ASSETS**

Wells Fargo Checking	148,696.17
Petty Cash Main	260.00
Petty Cash Park Branch	200.00
LAIF	<u>914,917.19</u>

**Total Current Assets** 1,064,073.36

**TOTAL ASSETS** 1,064,073.36

**LIABILITIES AND NET ASSETS**

**NET ASSETS**

LAIF-Operating Reserve	175,127.25
LAIF-Equipment Replacement	103,379.77
WF-Designated Gifts	104.80
Permanently Restricted	46,747.05
Unrestricted Net Assets	340,401.09
Net Income / Loss	<u>398,313.40</u>

**Total Net Assets** 1,064,073.36

**TOTAL LIABILITIES AND NET ASSETS** 1,064,073.36



**Harrison Memorial Library**  
**Statement of Revenues and Expenses - Cash Basis**  
For the Period Ended June 2015

	June 2015 Actual	YTD Actual	Annual Budget	Budget Balance
<b>Income</b>				
41000 · California State Library	-	-	-	-
43000 · CPLF Revenue	-	-	-	-
43200 · CPLF-Children's Services	-	-	-	-
43400 · CPLF-Library Materials/Support	-	280,000.00	280,000.00	-
43600 · CPLF-Senior Outreach	-	-	-	-
43700- CPLF-Designated Gift	-	-	-	-
43000 · CPLF Revenue - Other	-	-	-	-
<b>Total 43000 · CPLF Revenue</b>	<b>-</b>	<b>280,000.00</b>	<b>280,000.00</b>	<b>-</b>
<b>44000-HML Donations-Unrestricted</b>				
44100-HML Donations-Youth Services	-	-	-	-
44400-HML Donations-Unrestricted	20.00	378,645.00	500.00	378,145.00
44500-HML Donations-Materials	-	-	-	-
<b>Total 44000-HML Donations-Unrestricted</b>	<b>20.00</b>	<b>378,645.00</b>	<b>500.00</b>	<b>378,145.00</b>
<b>45000 · Interest Income</b>				
45100 · Interest-Bradney	-	91.17	1,200.00	(1,108.83)
45000 · Interest Income - Other	-	820.08	-	820.08
<b>Total 45000 · Interest Income</b>	<b>-</b>	<b>911.25</b>	<b>1,200.00</b>	<b>(288.75)</b>
<b>46000 · Friends of HML</b>				
48000 · Library Operations	1,499.10	17,432.27	15,000.00	2,432.27
48005 - Books 4 U Grant	-	-	-	-
<b>Total Income</b>	<b>1,519.10</b>	<b>700,988.52</b>	<b>315,700.00</b>	<b>385,288.52</b>
<b>Expense</b>				

**Harrison Memorial Library**  
**Statement of Revenues and Expenses - Cash Basis**  
For the Period Ended June 2015

	June 2015 Actual	YTD Actual	Annual Budget	Budget Balance
<b>60000 · ADMINISTRATION</b>				
60010 · Cash (Over)/ Short	(13.42)	(73.08)	-	-
60015 · Over-Ring Cash	(9.65)	(98.40)	-	-
60020 · Documents-Refunds/Lost	-	-	100.00	(100.00)
60030 · Telephone	650.30	7,996.24	9,566.00	(1,569.76)
60040 · Facility Maintenance	-	-	-	-
60041- Cleaning Services	-	-	-	-
60043- Furnishings-Repair/Maintenance	-	150.00	500.00	(350.00)
60050 · Donor Acknowledgement/Signs	-	508.66	1,000.00	(491.34)
60060 · Bank Charges/Returned Checks	-	83.72	250.00	(166.28)
60070 · Supplies	1,238.70	10,246.71	11,000.00	(753.29)
60080 · Postage	300.21	1,502.17	1,250.00	252.17
60100- Contractual Services	-	-	-	-
60130 · Bookkeeping Services	325.00	4,100.00	4,225.00	(125.00)
60140- Audit Services	-	-	3,500.00	(3,500.00)
60150 · Building Alarm & Fees	195.00	1,182.00	1,000.00	182.00
60160 · Copy Services	-	1,302.90	1,900.00	(597.10)
60170 · Overdue Materials Collection	-	-	700.00	(700.00)
60180 · Advertising	-	1,351.25	1,445.00	(93.75)
60185 · P.G. Self Storage	200.00	2,400.00	2,400.00	-
60190 · Courier Services	100.00	1,200.00	2,000.00	(800.00)
60195 · Professional Services	-	-	-	-
60100 · Contractual Services	-	-	-	-
60205 · MOBAC/PLP Membership	-	8,641.00	8,645.00	(4.00)
60210 · Staff Training	-	2,445.28	3,500.00	(1,054.72)
60220 · Mileage	135.50	524.26	1,200.00	(675.74)
60230 · Professional Memberships	-	1,117.42	1,200.00	(82.58)
60240 · Administration- Contingency	-	-	-	-



**Harrison Memorial Library**  
**Statement of Revenues and Expenses - Cash Basis**  
For the Period Ended June 2015

	June 2015 Actual	YTD Actual	Annual Budget	Budget Balance
<b>Total 60000 · ADMINISTRATION</b>	3,121.64	44,580.13	55,381.00	(10,629.39)
<b>61000 · EQUIPMENT</b>				
61050 · Other Professional Services	-	452.92	600.00	(147.08)
61100 · Equipment Maintenance/Contracts	805.83	19,557.25	14,700.00	4,857.25
61105- Equipment-Maint/Supply-PB	-	-	-	-
61200 · Equipment-New	456.30	25,591.23	27,570.00	(1,978.77)
61300-Equipment-Replacement	-	-	-	-
<b>Total 61000 · EQUIPMENT</b>	1,262.13	45,601.40	42,870.00	2,731.40
<b>62000 · DOCUMENTS</b>				
62005 - Books 4 U Grant Expense	-	-	-	-
62105 · MAIN-Audio Visual	195.50	20,705.39	22,000.00	(1,294.61)
62110 · MAIN-Book rental	-	24,812.91	33,100.00	(8,287.09)
62115- MAIN-McNaughton Buyback	-	-	-	-
62120 · MAIN-Large Print	246.28	2,762.37	3,000.00	(237.63)
62130 · MAIN-Fiction	146.67	4,421.85	5,000.00	(578.15)
62140 · MAIN-NF-Travel Cont.	833.90	4,839.83	5,000.00	(160.17)
62150 · MAIN-Non Fiction	141.58	21,793.83	23,000.00	(1,206.17)
62155 - MAIN-Online Subscription	-	2,100.00	2,100.00	-
62160 · MAIN-Ebooks/Additional Titles	-	4,273.76	4,000.00	273.76
62180 · MAIN-Special Category	-	-	100.00	(100.00)
62190 · MAIN-Teen Fiction	-	1,178.56	1,200.00	(21.44)
62200- MAIN-Amazon Prime Membership	-	-	99.00	(99.00)
62205- MAIN-Adult Graphic Novel	33.95	843.77	1,000.00	(156.23)
62210- MAIN-Teen Nonfiction	-	782.09	800.00	(17.91)
62310 · REF-Database	1,464.50	21,634.24	23,030.00	(1,395.76)

**Harrison Memorial Library**  
**Statement of Revenues and Expenses - Cash Basis**  
For the Period Ended June 2015

	June 2015	YTD	Annual	Budget Balance
	Actual	Actual	Budget	
62320 · REF-Continuation	1,535.72	16,915.11	16,000.00	915.11
62330 · REF-General	17.20	4,188.75	4,500.00	(311.25)
62340-HML Designated Gift-Materials	-	-	-	-
62400 · YS-Collection	105.24	12,863.25	13,000.00	(136.75)
62410 · YS-DataBases	1,500.00	3,000.00	1,500.00	1,500.00
62420 · YS-Audio/Video	-	4,040.98	4,500.00	(459.02)
62510 · LH-Conservation Supplies	-	2,014.28	2,500.00	(485.72)
62520 · LH-Documents/ Digital Preserv.	1,279.63	3,041.51	2,500.00	541.51
62600 · Serials Subscriptions	1,253.83	7,879.75	12,100.00	(4,220.25)
62700 · Professional Collection	48.88	297.87	300.00	(2.13)
62800- HML Designated Gift-YS	-	-	-	-
62530 - LH-Restricted gift	-	-	-	-
<b>Total 62000 · DOCUMENTS</b>	<b>8,802.88</b>	<b>164,390.10</b>	<b>180,329.00</b>	<b>(15,938.90)</b>
<b>66000 · PROGRAMS AND CATALOGING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
66100 · Adult/LH Programming	343.26	875.60	3,500.00	(2,624.40)
66300 · YS-Summer Reading Program	1,810.00	5,145.94	5,000.00	145.94
66400 · YS-Reading Programs	-	5,097.02	5,000.00	97.02
66600 · Teen Programs	175.09	396.48	600.00	(203.52)
66700 · OCLC Catalog	574.63	8,220.06	9,000.00	(779.94)
66750 · Library Cards	-	578.10	600.00	(21.90)
66800 · Programs/Cataloging Contingency	-	-	-	-
<b>Total 66000 · PROGRAMS/SUPPLIES</b>	<b>2,902.98</b>	<b>20,313.20</b>	<b>23,700.00</b>	<b>(3,386.80)</b>
<b>67000 · INFORMATION SYSTEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
67100 · IS-Equipment	-	13,971.21	12,525.00	1,446.21
67200 · IS-Hosting and Maintenance	-	8,300.00	9,000.00	(700.00)
67300 · IS-Supplies	-	-	-	-
67400 · IS-Telecom Provider	140.66	1,737.82	1,810.00	(72.18)



Harrison Memorial Library  
**Statement of Revenues and Expenses - Cash Basis**  
 For the Period Ended June 2015

	June 2015 Actual	YTD Actual	Annual Budget	Budget Balance
67500 - IS-Software	-	80.00	850.00	(770.00)
67600- IS-Website Development	495.00	1,622.00	2,185.00	(563.00)
67700 - IS-ILS Modification/Support	-	-	350.00	(350.00)
67800 - IS-Other Technical Support	-	2,079.26	1,000.00	1,079.26
<b>Total 67000 - INFORMATION SYSTEMS</b>	<b>635.66</b>	<b>27,790.29</b>	<b>27,720.00</b>	<b>70.29</b>
<b>68000 - RESERVE EXPENDITURES</b>				
61260-LH-Air Conditioning	-	-	-	-
61300-Equipment-Replacement Reserve	-	-	-	-
<b>Total 68000- RESERVE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>16,725.29</b>	<b>302,675.12</b>	<b>330,000.00</b>	<b>(27,153.40)</b>
<b>Net Income</b>	<b>(15,206.19)</b>	<b>398,313.40</b>	<b>(14,300.00)</b>	<b>412,441.92</b>

## Harrison Memorial Library Check Detail June 2015

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	3089	06/03/2015	AT&T CALNET 2		10000 · Wells Fargo...		-571.93
Bill	6627...	06/03/2015			60030 · Telephone	-17.00	17.00
Bill	6628...	06/03/2015			60030 · Telephone	-554.93	554.93
TOTAL						-571.93	
Bill Pmt -Check	3090	06/03/2015	BAKER & TAYLOR		10000 · Wells Fargo...		-731.60
Bill	5013...	06/03/2015			62140 · MAIN-NF-T...	-45.53	45.53
Bill	4011...	06/03/2015			62320 · REF-Contin...	-20.24	20.24
Bill					62120 · MAIN-Larg...	-170.85	170.85
Bill					62130 · MAIN-Fiction	-122.38	122.38
Bill					62150 · MAIN-Non ...	-74.74	74.74
Bill	5013...	06/03/2015			62400 · YS-Collection	-91.95	91.95
Bill	4011...	06/03/2015			62140 · MAIN-NF-T...	-181.64	181.64
TOTAL					62105 · MAIN-Audi...	-24.27	24.27
						-731.60	731.60
Bill Pmt -Check	3091	06/03/2015	BRODART		10000 · Wells Fargo...		-122.75
Bill	398417	06/03/2015			60070 · Supplies	-122.75	122.75
TOTAL						-122.75	122.75
Bill Pmt -Check	3092	06/03/2015	INFORMATION TO...		10000 · Wells Fargo...		-404.05
Bill	1560...	06/03/2015			62320 · REF-Contin...	-404.05	404.05
TOTAL						-404.05	404.05
Bill Pmt -Check	3093	06/03/2015	OFFICE DEPOT		10000 · Wells Fargo...		-29.66
Bill	7716...	06/03/2015			60070 · Supplies	-2.40	2.40
Bill	7695...	06/03/2015			66600 · Teen Progr...	-10.08	10.08
Bill	7695...	06/03/2015			60070 · Supplies	-14.39	14.39
TOTAL					60070 · Supplies	-2.79	2.79
						-29.66	29.66
Bill Pmt -Check	3094	06/03/2015	THE HERALD		10000 · Wells Fargo...		-372.23
Bill	23178	06/03/2015			62600 · Serials Sub...	-372.23	372.23
TOTAL						-372.23	372.23



**Harrison Memorial Library**  
**Check Detail**  
 June 2015

11:52 AM  
 07/15/15

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	3095	06/03/2015	THE SALINAS CAL...		10000 · Wells Fargo...		-40.00
Bill	SC30...	06/03/2015			62600 · Serials Sub...	-40.00	40.00
TOTAL						-40.00	40.00
Bill Pmt -Check	3096	06/03/2015	XEROX		10000 · Wells Fargo...		-107.43
Bill	0798...	06/03/2015			61100 · Equipment ...	-73.62	73.62
Bill	0798...	06/03/2015			61100 · Equipment ...	-33.81	33.81
TOTAL						-107.43	107.43
Bill Pmt -Check	3097	06/04/2015	GOLDEN GATE B...		10000 · Wells Fargo...		-325.00
Bill	6341	06/04/2015			60130 · Bookkeepin...	-325.00	325.00
TOTAL						-325.00	325.00
Bill Pmt -Check	3098	06/04/2015	HOUCHEN BINDERY		10000 · Wells Fargo...		-49.90
Bill	220281	06/04/2015			62600 · Serials Sub...	-49.90	49.90
TOTAL						-49.90	49.90
Bill Pmt -Check	3099	06/04/2015	KAL-WEST		10000 · Wells Fargo...		-100.00
Bill	00601	06/04/2015			60190 · Courier Ser...	-100.00	100.00
TOTAL						-100.00	100.00
Bill Pmt -Check	3100	06/04/2015	OFFICE DEPOT		10000 · Wells Fargo...		-54.93
Bill	7706...	06/04/2015			60070 · Supplies	-54.93	54.93
TOTAL						-54.93	54.93
Bill Pmt -Check	3101	06/04/2015	U.S. POSTAL SERI...		10000 · Wells Fargo...		-232.00
Bill	P.O. ...	06/04/2015			60080 · Postage	-232.00	232.00
TOTAL						-232.00	232.00
Bill Pmt -Check	3102	06/04/2015	REDSHIFT		10000 · Wells Fargo...		-14.95
Bill	36423	06/04/2015			67400 · IS-Telecom...	-14.95	14.95
TOTAL						-14.95	14.95

**Harrison Memorial Library**  
**Check Detail**  
 June 2015

11:52 AM  
 07/15/15

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	3103	06/09/2015	BAKER & TAYLOR		10000 · Wells Fargo...		-109.76
Bill	5013...	06/09/2015			62320 · REF-Contin...	-22.74	22.74
					62140 · MAIN-NF-T...	-87.02	87.02
TOTAL						-109.76	109.76
Bill Pmt -Check	3104	06/09/2015	GAYLORD		10000 · Wells Fargo...		-91.02
Bill	2368...	06/09/2015			62520 · LH-Docum...	-61.63	61.63
Bill	2367...	06/09/2015			62520 · LH-Docum...	-29.39	29.39
TOTAL						-91.02	91.02
Bill Pmt -Check	3105	06/09/2015	HOLODILOFF, DAVE		10000 · Wells Fargo...		-175.00
Bill	07/13...	06/09/2015			66100 · Adult/ LH P...	-175.00	175.00
TOTAL						-175.00	175.00
Bill Pmt -Check	3106	06/09/2015	RECORDED BOOKS		10000 · Wells Fargo...		-45.19
Bill	7514...	06/09/2015			62105 · MAIN-Audi...	-45.19	45.19
TOTAL						-45.19	45.19
Bill Pmt -Check	3107	06/09/2015	WILDGOOSE, MIC...		10000 · Wells Fargo...		-412.50
Bill	Part II	06/09/2015			61200 · Equipment...	-412.50	412.50
TOTAL						-412.50	412.50
Bill Pmt -Check	3108	06/17/2015	BAKER & TAYLOR		10000 · Wells Fargo...		-717.52
Bill	5013...	06/17/2015			62320 · REF-Contin...	-611.37	611.37
Bill	5013...	06/17/2015			62140 · MAIN-NF-T...	-62.66	62.66
					62320 · REF-Contin...	-43.49	43.49
TOTAL						-717.52	717.52
Bill Pmt -Check	3109	06/17/2015	ENGAGED PATRO...		10000 · Wells Fargo...		-495.00
Bill	7019...	06/17/2015			67600 · IS-Website ...	-495.00	495.00
TOTAL						-495.00	495.00
Bill Pmt -Check	3110	06/17/2015	GAYLORD		10000 · Wells Fargo...		-28.47



Harrison Memorial Library  
 Check Detail  
 June 2015

11:52 AM  
 07/15/15

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill	2369...	06/17/2015			62520 · LH-Docum...	-28.47	28.47
TOTAL						-28.47	28.47
Bill Pmt -Check	3111	06/17/2015	OCLC		10000 · Wells Farg...		-574.63
Bill	396344	06/17/2015			66700 · OCLC Cata...	-574.63	574.63
TOTAL						-574.63	574.63
Bill Pmt -Check	3112	06/17/2015	PACIFIC GROVE S...		10000 · Wells Farg...		-200.00
Bill	24529	06/17/2015			60185 · P.G. Self St...	-200.00	200.00
TOTAL						-200.00	200.00
Bill Pmt -Check	3113	06/11/2015	AMAZON		10000 · Wells Farg...		-55.72
Bill	0534...	06/11/2015			62130 · MAIN-Fiction	-11.92	11.92
Bill	1341...	06/11/2015			60070 · Supplies	-43.80	43.80
TOTAL						-55.72	55.72
Bill Pmt -Check	3114	06/11/2015	BAKER & TAYLOR		10000 · Wells Farg...		-264.93
Bill	4011...	06/11/2015			62105 · MAIN-Audi...	-76.34	76.34
Bill	4011...	06/11/2015			62120 · MAIN-Larg ...	-75.43	75.43
					62150 · MAIN-Non ...	-66.84	66.84
					62205 · MAIN_Adul...	-33.95	33.95
					62130 · MAIN-Fiction	-12.37	12.37
TOTAL						-264.93	264.93
Bill Pmt -Check	3115	06/11/2015	OFFICE DEPOT		10000 · Wells Farg...		-71.96
Bill	7716...	06/11/2015			60070 · Supplies	-19.01	19.01
Bill	7733...	06/11/2015			60070 · Supplies	-7.97	7.97
Bill	7733...	06/11/2015			60070 · Supplies	-44.98	44.98
TOTAL						-71.96	71.96
Bill Pmt -Check	3116	06/11/2015	QUILL.COM		10000 · Wells Farg...		-18.84
Bill	4731...	06/11/2015			60070 · Supplies	-11.39	11.39
Bill	4683...	06/11/2015			60070 · Supplies	-7.45	7.45
TOTAL						-18.84	18.84

Harrison Memorial Library  
Check Detail  
June 2015

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	3117	06/11/2015	WELLS FARGO B...		10000 · Wells Farg...		-630.75
Bill	06/02...	06/11/2015			62520 · LH-Docum...	-630.75	630.75
TOTAL						-630.75	630.75
Bill Pmt -Check	3118	06/11/2015	WELLS FARGO B...		10000 · Wells Farg...		-373.72
Bill	06/02...	06/11/2015			60070 · Supplies	-174.20	174.20
					60070 · Supplies	-96.51	96.51
					66600 · Teen Progr...	-103.01	103.01
TOTAL						-373.72	373.72
Bill Pmt -Check	3119	06/11/2015	NATASHA KALUZA		10000 · Wells Farg...		-460.00
Bill	06/11...	06/11/2015			66300 · YS-Summe...	-460.00	460.00
TOTAL						-460.00	460.00
Bill Pmt -Check	3120	06/17/2015	SENTRY		10000 · Wells Farg...		-195.00
Bill	2012...	06/17/2015			60150 · Building Ala...	-195.00	195.00
TOTAL						-195.00	195.00
Bill Pmt -Check	3121	06/17/2015	BAKER & TAYLOR		10000 · Wells Farg...		-30.49
Bill	4011...	06/17/2015			62330 · REF-General	-17.20	17.20
					62400 · YS-Collection	-13.29	13.29
TOTAL						-30.49	30.49
Bill Pmt -Check	3122	06/18/2015	BRAINFUSE		10000 · Wells Farg...		-1,500.00
Bill	6/30/...	06/18/2015			62410 · YS-DataBa...	-1,500.00	1,500.00
TOTAL						-1,500.00	1,500.00
Bill Pmt -Check	3123	06/18/2015	COMCAST		10000 · Wells Farg...		-125.71
Bill	6/02/...	06/18/2015			67400 · IS-Telecom...	-125.71	125.71
TOTAL						-125.71	125.71
Bill Pmt -Check	3124	06/18/2015	MERCURY NEWS		10000 · Wells Farg...		-120.90



Harrison Memorial Library  
Check Detail  
June 2015

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill	511463	06/18/2015			62600 · Serials Sub...	-120.90	120.90
TOTAL						-120.90	120.90
Bill Pmt -Check	3125	06/18/2015	SAN FRANCISCO ...		10000 · Wells Farg...	-670.80	-670.80
Bill	7344...	06/18/2015			62600 · Serials Sub...	-670.80	670.80
TOTAL						-670.80	670.80
Bill Pmt -Check	3126	06/23/2015	AMAZON		10000 · Wells Farg...		0.00
TOTAL						0.00	0.00
Bill Pmt -Check	3127	06/23/2015	BAKER & TAYLOR		10000 · Wells Farg...		-221.59
Bill	5013...	06/23/2015			62140 · MAIN-NF-T...	-34.50	34.50
Bill	5013...	06/23/2015			62140 · MAIN-NF-T...	-35.31	35.31
Bill	5013...	06/23/2015			62320 · REF-Contin...	-151.78	151.78
TOTAL						-221.59	221.59
Bill Pmt -Check	3128	06/23/2015	GAYLORD		10000 · Wells Farg...		-529.39
Bill	2366...	06/23/2015			62520 · LH-Docum...	-529.39	529.39
TOTAL						-529.39	529.39
Bill Pmt -Check	3129	06/23/2015	Banana Slug Strin...		10000 · Wells Farg...		-500.00
Bill	6/19/...	06/23/2015			66300 · YS-Summe...	-500.00	500.00
TOTAL						-500.00	500.00
Bill Pmt -Check	3130	06/25/2015	AMAZON		10000 · Wells Farg...		-90.34
Bill	0437...	06/25/2015			60070 · Supplies	-19.75	19.75
Bill	0287...	06/25/2015			62105 · MAIN-Audi...	-21.71	21.71
Bill	2711...	06/25/2015			62700 · Professiona...	-48.88	48.88
TOTAL						-90.34	90.34
Bill Pmt -Check	3131	06/25/2015	DIDGERIDOO DO...		10000 · Wells Farg...		-550.00
Bill	6/23/...	06/25/2015			66300 · YS-Summe...	-550.00	550.00
TOTAL						-550.00	550.00

Harrison Memorial Library  
Check Detail  
June 2015

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	3132	06/25/2015	OFFICE DEPOT		10000 · Wells Fargo...		-26.63
Bill	7753...	06/25/2015			60070 · Supplies	-26.63	26.63
TOTAL						-26.63	26.63
Bill Pmt -Check	3133	06/25/2015	OTIS ELEVATOR		10000 · Wells Fargo...		-698.40
Bill	SJM6...	06/25/2015			61100 · Equipment ...	-322.32	322.32
Bill	SJM6...	06/25/2015			61100 · Equipment ...	-376.08	376.08
TOTAL						-698.40	698.40
Bill Pmt -Check	3134	06/25/2015	QUILL.COM		10000 · Wells Fargo...		-482.58
Bill	5175...	06/25/2015			60070 · Supplies	-482.58	482.58
TOTAL						-482.58	482.58
Bill Pmt -Check	3135	06/25/2015	OFFICE DEPOT		10000 · Wells Fargo...		-150.97
Bill	7762...	06/25/2015			60070 · Supplies	-150.97	150.97
TOTAL						-150.97	150.97
Bill Pmt -Check	3136	06/30/2015	AT&T		10000 · Wells Fargo...		-78.37
Bill	8316...	06/30/2015			60030 · Telephone	-37.44	37.44
Bill	8316...	06/30/2015			60030 · Telephone	-40.93	40.93
TOTAL						-78.37	78.37
Bill Pmt -Check	3137	06/30/2015	BAKER & TAYLOR		10000 · Wells Fargo...		-415.23
Bill	5013...	06/30/2015			62140 · MAIN-NF-T...	-358.45	358.45
Bill	4011...	06/30/2015			62105 · MAIN-Audi...	-27.99	27.99
Bill	5013...	06/30/2015			62140 · MAIN-NF-T...	-28.79	28.79
TOTAL						-415.23	415.23
Bill Pmt -Check	3138	06/30/2015	CALIFA GROUP		10000 · Wells Fargo...		-1,464.50
Bill	6794	06/30/2015			62310 · REF-Datab...	-1,464.50	1,464.50
TOTAL						-1,464.50	1,464.50
Bill Pmt -Check	3139	06/30/2015	CHAPIN, JEAN		10000 · Wells Fargo...		-100.45



Harrison Memorial Library  
Check Detail  
June 2015

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill	6/26/15	06/30/2015			60220 · Mileage	-100.45	100.45
TOTAL						-100.45	100.45
Bill Pmt -Check	3141	06/30/2015	INFORMATION TO...		10000 · Wells Farg...		-282.05
Bill	1566...	06/29/2015			62320 · REF-Contin...	-282.05	282.05
TOTAL						-282.05	282.05
Bill Pmt -Check	3142	06/30/2015	MOST-RONDO, DA...		10000 · Wells Farg...		-300.00
Bill	0701...	06/29/2015			66300 · YS-Summe...	-300.00	300.00
TOTAL						-300.00	300.00