

**Notice of Regular Monthly Meeting of
Marin County Law Library Board of Trustees
Marin County Law Library
20 North San Pedro Road, Suite 2007
Conference Room
San Rafael, CA 94903**

Tuesday, November 19, 2024, at 5:15 P.M.

Agenda

Call to Order*

1. Consent Calendar

- 1.1 October 2024 Regular Meeting Minutes
- 1.2 November 2024 Warrants

2. Open Time for Public Expression

3. Financial Report

- 4.1 Filing Fee Schedule – November 2024
- 4.2 Actuals (Income and Expenses) – October 2024
- 4.3 Journals and Reconciliation – October 2024

4. Librarian's Report

5. Committee Reports

- 5.1 Civic Engagement

6. Old Business

6.1 Discussion and Action: Discussion and Action re Committee Formation

6.2 Discussion and Action: Discussion and Action re Grant Opportunities for Law Library

6.3 Discussion and Action: Discussion and Action re IRS Organization Status

6.4 Discussion and Action: Discussion and Action re Law Library Schedule in November

6.5 Discussion and Action: Discussion and Action re Contract Renewal for Copier Software

7. New Business

7.1 Discussion and Action: Discussion and Action re Procedure of Performance Reviews

7.2 Discussion and Action: Discussion and Action re Contract Renewal for Cataloging Software

7.3 Discussion and Action: Discussion and Action re Public Complaint Regarding Library Employee

8. Board Members' Suggestions for Next Regular Meeting Agenda

9. Adjournment

Upcoming Events FYI:

Lawyers in the Library Virtual Program – 12/12/2024

First Thursdays at the Law Library on Zoom – TBA

Deadline to Submit Reports for Board Meeting on 12/17/2024: 12/10/2024

* This meeting may be recorded as authorized by the Government Code.

If requested, pursuant to Government Code Section 54953.2, this agenda shall be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Section 12132), and the federal rules and regulations adopted in implementation thereof. To make a request for disability-related modification or accommodation, please contact (415) 473-4381 (Voice/TTY) or 711 for the California Relay Service or e-mail disabilityaccess@marincounty.org at least five working days in advance of the meeting.

A complete agenda packet is available at the front desk of the Marin County Law Library, on the Law Library's bulletin board, and on the Law Library website at www.marincountylawlibrary.org. It is also available 24/7 outside the ground floor lobby of the middle archway entrance to the Civic Center (the one allowing access to the Courts floor) at 3501 Civic Center Drive, San Rafael, CA 94903 at least 72 hours prior to the meeting.

Board of Trustees

PRESIDENT
Denise Bashline
Judicially Appointed

VICE PRESIDENT
Alexander Johnson, Esq.
Judicially Appointed

David J. Sutton, Esq.
Judicially Appointed

Abby Frost Lucha, Esq.
Judicially Appointed

Scott McDonald
Board of Supervisors Appointed

Stephen Richards
Law Library Director

20 North San Pedro Road
Suite 2007
San Rafael, CA 94903
415-472-3733 T
415-472-3729 F
www.marincountylawlibrary.org

**Minutes of Regular Monthly Meeting of
Marin County Law Library Board of Trustees
Marin County Law Library
20 North San Pedro Road, Suite 2007
Conference Room
San Rafael, CA 94903**

Tuesday, October 15, 2024, at 5:15 P.M.

Present: Scott McDonald, Denise Bashline, David Sutton, Stephen Richards

Absent: Abby Lucha, Alex Johnson

Also Present:

President Bashline called the meeting to order at 5:16 p.m.

1. Consent Calendar

a. September 2024 Minutes

- See Attached

- Trustee McDonald made the motion to approve September 2024 minutes. President Bashline seconded the motion.

Vote: Motion carried 3-0

AYES: President Bashline, Trustee McDonald, and Trustee Sutton

ABSENT: Trustee Lucha, Vice President Johnson

b. September 2024 Warrants

- See Attached
- Trustee McDonald made the motion to approve September 2024 minutes. President Bashline seconded the motion.

Vote: Motion carried 3-0

AYES: President Bashline, Trustee McDonald, and Trustee Sutton

ABSENT: Trustee Lucha, Vice President Johnson

2. Public Expression

- No Public Expression

3. Financial Report

a. Filing Fee Schedule – September 2024

- See Attached

b. Actuals (Income and Expenses) – September 2024

- See Attached

c. Journals and Reconciliation – September 2024

- Payroll journals were behind by two pay periods, but soon to be caught up.

4. Librarian's Report

- Status update for the library was given by the librarian including updated information regarding the Lawyers in the Library attendance, and information regarding the billing for the copier system along with conversation regarding insurance bill cost sharing with Marin County Bar Association.

5. Committee Reports

a. Civic Engagement

- The update for the civic engagement committee is that there has been no update since last month as waiting for the county to make up mind regarding their resource guide.

6. Old Business

a. Discussion and Action: Discussion and Action re Committee Formation

- President Bashline made the motion to table this action item until the following meeting. Trustee McDonald seconded the motion.

Vote: Motion carried 3-0

AYES: President Bashline, Trustee McDonald, and Trustee Sutton

ABSENT: Vice President Johnson, Trustee Lucha

b. Discussion and Action: Discussion and Action re Grant Opportunities for Law Library

- Discussion occurred regarding the seeking of grant opportunities for the law library. Trustee Sutton made a note of following up regarding the Bigglesworth Family Foundation for a possible grant to cover new desktops for the law library.

c. Discussion and Action: Discussion and Action re IRS Organization Status

- See Attached
- President Bashline made the motion to table this action item until the following meeting. Trustee McDonald seconded the motion.

Vote: Motion carried 3-0

AYES: President Bashline, Trustee McDonald, and Trustee Sutton

ABSENT: Vice President Johnson, Trustee Lucha

7. New Business

a. Discussion and Action: Discussion and Action re Law Library Merchandise

- See Attached.
- Discussion occurred about possible merchandise that the law library could sell including prints of poster on the wall. Other aspects included obtaining possible cost for the merchandise. No action was taken at this time.

b. Discussion and Action: Discussion and Action re Contract Deadlines

- Discussion occurred regarding the Law Librarian Director working with the Human Resources Committee to help organize and work on contract deadlines information.

c. Discussion and Action: Discussion and Action re Law Library Schedule in November

- Discussion occurred regarding possible closure date in November for the Wednesday before Thanksgiving and whether employee time should be covered for that day.
- President Bashline made the motion to table this action item until the November meeting. Trustee Sutton seconded the motion.

Vote: Motion carried 3-0

AYES: President Bashline, Trustee Sutton, Trustee McDonald

ABSENT: Vice President Johnson, Trustee Lucha

8. Board Members' Suggestions for Next Month's Agenda

- a. The board gave suggestions for next month's agenda.

DRAFT

9. Adjournment

- Trustee McDonald moved to adjourn the meeting. Trustee Sutton seconded the motion.

Vote: Motion carried 3-0

AYES: President Bashline, Vice President Johnson, Trustee McDonald,

ABSENT: Trustee Lucha, Vice President Johnson

- The meeting was adjourned at 6:16 PM.
- Next Regular Board Meeting: November 19, 2024

Respectfully submitted,

Denise Bashline
President, Board of Trustees

Stephen Richards
Ex-Officio Secretary

Marin County Law Library November 2024 WARRANTS

Item No.	Vendor	Current Amount Due	Suggested Payment
1	U.S. Bank (Sonic.net, USPS, ZOOM, TECHSOUP)	\$ 302.23	\$ 302.23
2	Thomson Reuters	\$ 1,257.00	\$ 1,257.00
3	SPTJ Consulting Inc Inv. October 2024	\$ 262.50	\$ 262.50
4	SPTJ Consulting Inc August 2024	\$ 700.00	\$ 700.00
5	SPTJ Consulting Inc.June 2024	\$ 262.50	\$ 262.50
6	AT&T CALNET	\$ 303.14	\$ 303.14
7	RELX, Inc. (LexisNexis)	\$ 522.00	\$ 522.00
8	Matthew Bender	\$ 300.54	\$ 300.54
9	CEB OnLaw	\$ 384.33	\$ 384.33
10	Kyocera Copier	\$ 415.87	\$ 415.87
11	Thomson Reuters (Westlaw Patron)	\$ 1,153.00	\$ 1,153.00
12	Kaiser Permanente	523.21	\$ 523.21
12	ADP Billing Service	\$162.80	\$ 162.80
	Totals:	\$ 6,549.12	\$ 6,549.12

Salary Expenses: \$9,659.59

Total Expenses: \$16,208.71

Total Revenue Available:	\$ 204,241.00
Total Expenditures (proposed):	\$ 16,208.71
Remaining Cash Balance:	\$ 188,032.29

MCLL COURT FILING FEE REVENUE

FISCAL YEAR	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020-2021	2021/2022	2022/2023	2023/2024	2024/2025
MONTH													
JULY	18,553.72	17,112.03	15,325.97	13,394.41	14,436.61	15,423.76	15,732.59	15,504.68	382.26	9,382.59	14,900.57	13,861.08	17,069.87
AUGUST	18,993.11	15,217.06	16,919.18	15,889.49	15,213.24	16,073.88	14,722.11	14,041.18	16,001.89	22,888.81	12,847.78	17,627.93	15,859.90
SEPT.	17,773.96	15,432.17	16,074.18	14,699.61	12,609.37	14,326.47	14,633.61	17,124.24	10,247.04	13,414.73	13,630.59	14,287.00	15,859.90
OCTOBER	19,163.96	15,217.59	14,560.64	13,726.42	14,303.82	17,267.94	14,745.05	13,045.80	13,344.67	18,388.13	12,059.80	15,257.27	13,941.71
NOVEMBER	14,605.25	13,983.15	14,926.06	13,529.51	14,026.49	14,651.51	11,844.36	14,564.37	9,890.70	15,930.29	14,023.74	13,489.86	14,038.38
DECEMBER	17,096.40	16,688.32	13,698.16	14,161.61	14,087.85	13,988.55	13,697.15	14,025.18	9,502.63	14,865.21	14,003.50	13,575.19	0.00
JANUARY	16,072.57	14,588.83	12,812.89	12,802.25	12,149.23	13,808.54	13,949.41	14,580.66	9,573.31	14,193.66	11,628.35	13,217.12	0.00
FEBRUARY	15,160.56	14,836.86	13,448.58	12,273.72	13,625.45	12,072.28	12,332.59	14,227.45	15,886.80	10,942.59	11,673.64	12,816.28	0.00
MARCH	17,544.43	15,218.51	12,840.74	13,942.25	12,325.32	14,378.55	15,424.33	14,612.20	9,205.48	10,184.15	12,713.48	13,437.83	0.00
APRIL	15,398.28	14,144.44	13,292.85	13,097.15	14,099.42	13,045.95	13,634.85	14,828.26	11,416.60	10,927.55	11,817.58	13,719.30	0.00
MAY	17,385.67	15,321.18	14,594.61	15,925.91	14,977.96	13,800.05	13,546.55	8,031.24	16,402.85	15,609.32	12,599.17	15,561.77	0.00
JUNE	16,637.38	14,850.97	16,095.27	16,237.00	12,928.62	14,252.53	15,796.62	11.62	11,634.46	12,125.83	12,018.35	12,234.41	0.00
ANNUAL TOTALS	204,385.29	182,611.11	174,589.13	169,679.33	164,783.38	173,090.01	170,059.22	154,596.88	133,488.69	168,852.86	153,916.55	169,085.04	76,769.76

Each current month's filing fee revenue represents income generated from the Court filings of two months ago. January revenue comes from November filings, etc.

MARIN COUNTY LAW LIBRARY
CURRENT PERFORMANCE AND NEXT YEAR FISCAL BUDGET

Prepared as of
 11/15/2024

Munis Fund No: 3400
 Program: 7960
 Subprogram: 7961

	CURRENT - Fiscal Year Performance												NEXT - Fiscal Year Projected and/or Budget Expectation						
	Jul 2024 <u>Act</u>	Aug 2024 <u>Act</u>	Sep 2024 <u>Act</u>	Oct 2024 <u>Act</u>	Nov 2024 <u>Act</u>	Dec 2024 <u>Act</u>	Jan 2025 <u>Act</u>	Feb 2025 <u>Act</u>	Mar 2025 <u>Act</u>	Apr 2025 <u>Act</u>	May 2025 <u>Act</u>	Jun 2025 <u>Act</u>	Full Year 2024-2025 <u>Act/Fcst</u>	Full Year 2024-2025 <u>BUDGET</u>	Full Year 2024-2025 <u>Variance</u>	Key Performance Notes	Full Year 2024 - 2025 <u>Projected</u>	Net Chg. From Prior Yr	Increase/Decrease Key Notes
REVENUE																			
Fillings	17,070	15,860	15,860	13,942	14,038	-	-	-	-	-	-	-	76,770	155,000	(78,230)		155,000	78,230	
Passports	350	840	700	945	-	-	-	-	-	-	-	-	2,835	13,000	(10,165)	Started program Feb '23	13,000	10,165	Started charging Feb '23
All Other	28	196	296	6,311	-	-	-	-	-	-	-	-	6,830	77,702	(70,872)		64,702	57,872	Assumes State Funding of \$62K
TOTAL REVENUE	17,448	16,896	16,855	21,198	14,038	-	-	-	-	-	-	-	86,435	245,702	(159,267)		232,702	146,267	
EXPENSES																			
Direct Staffing Expense	8,796	14,285	10,198	10,146	-	-	-	-	-	-	-	-	43,425	135,310	91,885		135,310	91,885	
Insurance	548	16	1,583	-	-	-	-	-	-	-	-	-	2,147	5,400	3,253		5,400	3,253	
Membership/Prof Dev	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000		-	-	
Office Expense	173	161	395	178	-	-	-	-	-	-	-	-	906	3,200	2,294		3,200	2,294	
Postage	66	133	120	106	-	-	-	-	-	-	-	-	425	3,200	2,775		-	(425)	
Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Professional Svc/ (ADP)	163	244	163	163	-	-	-	-	-	-	-	-	733	3,000	2,267		1,852	1,119	
Copy Machines	416	416	597	416	-	-	-	-	-	-	-	-	1,845	4,992	3,147		3,200	1,355	
Telephone/Internet	689	1,398	824	826	-	-	-	-	-	-	-	-	3,736	20,000	16,264		20,000	16,264	Non-recurring network Upgrade Expense
Publications	4,820	3,557	4,122	3,617	-	-	-	-	-	-	-	-	16,116	52,600	36,484		-	(16,116)	
Bookings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
TOTAL EXPENSE	15,670	20,209	18,002	15,452	-	-	-	-	-	-	-	-	69,333	232,702	163,369		168,962	99,629	
NET GAIN/(LOSS)	1,778	(3,314)	(1,147)	5,746	14,038	-	-	-	-	-	-	-	17,101	13,000	(4,101)		63,740	46,639	
FUND BALANCE																			
Unrestricted Fund Balance	206,124	207,902	204,588	203,441	209,187	223,225	223,225	223,225	223,225	223,225	223,225	223,225	206,124				223,225		
Income/Loss (from above)	1,778	(3,314)	(1,147)	5,746	14,038	-	-	-	-	-	-	-	17,101				63,740		
Total Unrestricted Fund Bal	207,902	204,588	203,441	209,187	223,225	223,225	223,225	223,225	223,225	223,225	223,225	223,225	223,225				286,965		

CURRENT YEAR - Key Messages

- > Expected expense of \$233K, which assumes add'l State funding of \$62K. If not recieved a deficit will occur of \$62K
- > Yr-over-Yr remains flat, however there is a shift between of spend between Network

NEXT YEAR - Key Messages

FY 2024-2025 Profit & Loss

November 2024 Board Meeting

-----Input Actual and Forecasts in this section-----
 manually move the Blue Bar to align at intersection of Act/Fcst

	Prev FY	FISCAL YEAR 7/01/2023 through 06/30/2024												TOTAL FY Act/Fcst	FY 2024-2025			
		Jul - Jun '23-'24	July 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025		Jun 2025	Approved Projected Budget	(Over)/Under Plan	
		Act	Act	Act	Act	Act	Act	Act	Act	Act	Act	Act	Act		Act	Plan	Var	
REVENUE:																		
451970	Filings	\$ 169,085	\$ 17,070	\$ 15,860	\$ 15,860	\$ 13,942	\$ 14,038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,770	\$ 155,000	\$ 78,230
441115	Interest	\$ 5,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
462650	Photocopies	\$ 1,587	\$ 28	\$ 148	\$ 111	\$ 174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 460	\$ 1,100	\$ 640
470410	Book Sales	\$ 1,874	\$ -	\$ 15	\$ 140	\$ 840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 995	\$ 700	\$ (295)
470330	Donations	\$ 575	\$ -	\$ -	\$ 25	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 3,000	\$ 2,950
470110	Fax/Paper Sales	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 50
441215	Conference Room	\$ 495	\$ -	\$ 25	\$ -	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95	\$ 200	\$ 105
462610	Proctoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
461810	Miscellaneous Receipts	\$ 11,224	\$ -	\$ 8	\$ 20	\$ 5,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,230	\$ 56,652	\$ 51,422
461710	Classes/Workshops/MCLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
462610	Passport Services	\$ 11,720	\$ 350	\$ 840	\$ 700	\$ 945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,835	\$ 13,000	\$ 10,165
480210	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenue Total:	\$ 201,658	\$ 17,448	\$ 16,896	\$ 16,855	\$ 21,198	\$ 14,038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,435	\$ 232,702	\$ 146,267
EXPENSE:																		
Staff																		
511110	Librarian	\$ 59,246	\$ 4,774	\$ 7,450	\$ 5,340	\$ 5,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,918	\$ 66,150	\$ 43,232
511220	Extra Hire	\$ 36,362	\$ 3,419	\$ 5,053	\$ 3,693	\$ 3,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,784	\$ 51,450	\$ 35,667
515110	Social Security	\$ 5,997	\$ 471	\$ 775	\$ 520	\$ 526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,292	\$ 7,300	\$ 5,008
515115	Medicare	\$ 1,403	\$ 110	\$ 181	\$ 122	\$ 123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 536	\$ 1,710	\$ 1,174
513215	Health Benefits	\$ 4,709	\$ -	\$ 816	\$ 523	\$ 523	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,862	\$ 6,600	\$ 4,738
514110	Workers Compensation	\$ 539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ 900
515120	Unemployment Insur.	\$ 630	\$ 23	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32	\$ 1,200	\$ 1,168
	Staff Subtotal:	\$ 108,886	\$ 8,796	\$ 14,285	\$ 10,198	\$ 10,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,425	\$ 135,310	\$ 91,885
ADMINISTRATIVE EXPENSE																		
Insurance																		
	USU	\$ 1,414	34% \$ 548	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 564	\$ -	\$ (564)
	Complete Equity Markets	\$ 1,589	38% \$ -	\$ -	\$ 1,583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,583	\$ -	\$ (1,583)
	Hartford	\$ 1,145	28% \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
521610	Insurance Subtotal:	\$ 4,148	\$ 548	\$ 16	\$ 1,583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,147	\$ 5,400	\$ 3,253
522210	Memberships/Prof Develop.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Placeholder	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CCLL	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	MCBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	MLCPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	NOCALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	AALL	\$ 3,551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	MBRP/Prof Dev Subtotal:	\$ 3,601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -
522410	Office Expenses	\$ 2,884	\$ 173	\$ 161	\$ 395	\$ 178	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 906	\$ 3,200	\$ 2,294
522440	Postage	\$ 1,714	\$ 66	\$ 133	\$ 120	\$ 106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425	\$ 3,200	\$ 2,775
522310	Projects	\$ 1,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
522510	Professional Services (ADP Payroll)	\$ 2,580	\$ 163	\$ 244	\$ 163	\$ 163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 733	\$ 3,000	\$ 2,267
522930	Copy Machines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	DeLage Landen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	HiTech	\$ 3,402	\$ 416	\$ 416	\$ 597	\$ 416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,845	\$ -	\$ (1,845)
	Marin Copier	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Copy Machines Subtotal:	\$ 3,802	\$ 416	\$ 416	\$ 597	\$ 416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,845	\$ 4,992	\$ (1,845)
521310	Tel/Internet	\$ 231	1% \$ 18	\$ 18	\$ 18	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72	\$ -	\$ (72)
	Sonic Email	\$ 3,125	11% \$ 496	\$ 521	\$ 321	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,338	\$ -	\$ (1,338)
	Comcast Internet	\$ 1,586	6% \$ -	\$ 158	\$ 310	\$ 303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 771	\$ -	\$ (771)
	AT&T Phone	\$ 22,761	82% \$ 175	\$ 700	\$ 175	\$ 505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,555	\$ (1)	\$ (1,555)
	SPTJ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Tel/Internet Subtotal:	\$ 27,703	\$ 689	\$ 1,398	\$ 824	\$ 826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,736	\$ 20,000	\$ 16,264
522815	Publications Upkeep	\$ 1,598	3% \$ 1,002	\$ 885	\$ 1,255	\$ 906	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,048	\$ -	\$ (4,048)
	Other (CEB OnLaw, etc.)	\$ 12,744	21% \$ -	\$ -	\$ 408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 408	\$ -	\$ (408)
	Lexis Nexis	\$ 6,263	10% \$ 1,408	\$ 262	\$ 49	\$ 301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,020	\$ -	\$ (2,020)
	WestLaw	\$ 25,956	42% \$ 1,153	\$ 1,153	\$ 1,153	\$ 1,153	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,612	\$ -	\$ (4,612)
	West Publishing	\$ 14,887	24% \$ 1,257	\$ 1,257	\$ 1,257	\$ 1,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,028	\$ -	\$ (5,028)
	Publications Subtotal:	\$ 61,448	\$ 4,820	\$ 3,557	\$ 4,122	\$ 3,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,116	\$ 52,600	\$ (16,116)
522410	Book Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Expense Total:	\$ 218,261	\$ 15,670	\$ 20,209	\$ 18,002	\$ 15,452	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,333	\$ 232,702	\$ 163,369

FY 2024-2025 Profit & Loss

November 2024 Board Meeting

-----Input Actual and Forecasts in this section-----
 manually move the Blue Bar to align at intersection of Act/Fcst

	Prev FY	FISCAL YEAR 7/01/2023 through 06/30/2024												TOTAL FY	FY 2024-2025 Approved Projected Budget	(Over)/Under Plan	
	Jul - Jun '23-'24	July 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025				
Net Gain/(Loss)	\$ (16,603)	\$ 1,778	\$ (3,314)	\$ (1,147)	\$ 5,746	\$ 14,038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,101		
Unrestricted Fund Balance	\$ 222,727	\$ 206,124	\$ 207,902	\$ 204,588	\$ 203,441	\$ 209,187	\$ 223,225	\$ 223,225	\$ 223,225	\$ 223,225	\$ 223,225	\$ 223,225	\$ 223,225	\$ 223,225	\$ 223,225		
Income/Loss (from above)	\$ (16,603)	\$ 1,778	\$ (3,314)	\$ (1,147)	\$ 5,746	\$ 14,038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Unrestricted Fund Bal	\$ 206,124	\$ 207,902	\$ 204,588	\$ 203,441	\$ 209,187	\$ 223,225	\$ 223,225	\$ 223,225	\$ 223,225	\$ 223,225	\$ 223,225	\$ 223,225	\$ 223,225	\$ 223,225	\$ 223,225		

Footnotes

ORGANIZATIONS CLOSELY AFFILIATED WITH STATE OR INDIAN TRIBAL GOVERNMENTS REFERENCE GUIDE

By Richard A. McCray, Sr. and Marvin Friedlander

Overview

Purpose The purpose of this article with the accompanying reference guide sheet is to give an overview of and aid in the processing of applications submitted by organizations that are requesting recognition of tax-exempt status under IRC 501(c)(3) that are closely affiliated with state or local governments (including federally recognized Indian tribal governments).

In This Article This article contains the following topics:

Topic	See Page
Overview	1
Separately Organized	4
Organizational Test	7
Prohibitions	9
Alternatives to Exemption	11
Exceptions From Filing Form 990 (or Form 990-EZ)	13
Exhibit: <i>Reference Guide Sheet</i>	17

Continued on next page

Overview, Continued

Introduction

A municipal hospital or municipal hospital district, fire department, public library, park district, state college or university, Indian tribal economic development organization, and port authority are examples of organizations that are closely affiliated with state or local governments. This article and the accompanying guide sheet will help determine whether this type of organization qualifies for IRC 501(c)(3) exemption. They will also help in determining whether the organization is excepted from filing Form 990 under Rev. Proc. 95-48, 1995-2 C.B. 418. The suggested guide sheet is available as the Exhibit at the end of this article.

IRC 501(c)(3) Exemption

An organization affiliated with government may qualify for IRC 501(c)(3) exemption if it is separately incorporated or formed to accomplish one or more exempt purposes. However, it may not have governmental regulatory or enforcement powers that would, generally, be beyond those permitted by an organization described in IRC 501(c)(3).

Example: Municipal Hospital

A municipal hospital is an example of an organization affiliated with government that could qualify for exemption as an organization described in IRC 501(c)(3) by promoting health consistent with the community benefit standard set forth in Rev. Rul. 69-545, 1969-2 C.B. 117.

Continued on next page

Overview, Continued

**Example:
Lessening
Governmental
Burdens**

Many organizations affiliated with government meet the standard described in IRC 501(c)(3) by accomplishing a “lessening of the burdens of government” purpose under Reg. 1.501(c)(3)-1(d)(2). An organization that provides legal assistance to guardians *ad litem* who represent abused and neglected children before a juvenile court that requires their appointment was held to qualify for exemption under IRC 501(c)(3) because it lessens the burdens of government. See Rev. Rul. 85-2, 1985-1 C.B. 178.

Note: A determination of whether an organization is lessening the burdens of government requires consideration of whether the organization's activities are activities that a governmental unit considers to be its burdens, and whether such activities actually 'lessen' such governmental burdens.

IRC 115

Organizations closely affiliated with a state or local governmental unit may be eligible to have their income excluded from federal income tax under IRC 115 if the income is derived from an essential governmental function and accrues to a State or political subdivision. Income of a separately formed municipal hospital district is often excluded from federal income tax under IRC 115. Even though an organization's income may be excluded from taxation under IRC 115, it may also qualify for exemption as an organization described in IRC 501(c)(3).

Some of the requirements for the IRC 115 exclusion are similar, but not identical, to the requirements for exemption under IRC 501(c)(3). For a discussion of appropriate dissolution provisions involving organizations that may be described in IRC 501(c)(3) and whose income is excluded under IRC 115, see Rev. Proc. 2003-12, 2003-4 I.R.B. 316. The determination of whether an entity may exclude its income from tax under IRC 115 is within the jurisdiction of the Associate Chief Counsel (Tax Exempt and Government Entities). A private letter ruling concerning whether income is excluded from federal tax under IRC 115 may be requested by following the procedures outlined in Rev. Proc. 2004-1, 2004-1 I.R.B. 1 (updated annually).

Separately Organized

Entity Requirement

IRC 501(c)(3) requires the existence of a separately organized entity: a corporation, trust, or association. A corporation, trust or association, even owned by a State or municipality, may qualify under IRC 501(c)(3). Rev. Rul. 60-384, 1960-2 C.B. 172, amplifying Rev. Rul. 55-319, 1955-1 C.B. 119, describes such entities as a “clear counterpart” of an IRC 501(c)(3) organization.

Type of Organization

Corporation: The separately organized entity requirement is generally met if the organization is incorporated as a not-for-profit entity under state corporation law or under Indian tribal law.

Trust: Likewise, if the organization is established as a trust, it is regarded as a separately organized entity.

Association: Generally, an association (unincorporated organization) with at least two members is treated as a separately organized entity.

Note: An eligible entity, such as a limited liability company, that has been determined to be, or claims to be, exempt from federal income taxation under IRC 501(a) is treated as having made an election to be classified as an association. See the check-the-box regulations in Reg. 301.7701-3(c)(1)(v).

Note: A limited liability company with a single owner can elect to be classified as an association or be disregarded as an entity separate from its owner. See Reg. 301.7701-3(a).

For a further discussion of limited liability companies qualifying as exempt organizations, see the following Continuing Professional Education articles:

- CPE 2000, Article H, *Limited Liability Companies As Exempt Organizations*, and
 - CPE 2001, Article B, *Limited Liability Companies As Exempt Organizations – Update*.
-

Continued on next page

Separately Organized, Continued

**Created by
Legislation**

Many times an entity is created by legislation, such as by state statute, tribal council resolution, a local ordinance or an act of the state legislature. The legislation and any other documents under which the organization was established must be analyzed to determine whether a separate organization was created.

For example, a hospital district may be authorized by an act of the state legislature. The legislation may authorize the creation of an organization as a “public body corporate and politic” pursuant to a resolution filed by a local governmental legislative body, such as a city or county council, or ratified by an elected official, or approved by the voters. Sometimes the legislation requires that the approved organizational documents must be filed with the secretary of state. Other times, the legislation requires that an appropriate court must certify the approved organizational documents. Examination of the legislation and all the relevant documents will determine whether an entity is separately organized.

**Example:
Fact Scenario**

State statute authorizes the formation of an Older Persons’ Commission (Commission) established by an Interlocal Agreement between local townships. The state statute provided that a Commission may operate an older persons’ activity center for purpose of improving the social, legal, health, housing, educational, emotional, nutritional, recreational, and mobility status of older persons. The Interlocal Agreement established the Commission as an independent entity, separate and distinct from the townships. The Interlocal Agreement was signed by the townships. Generally, these facts and circumstances would be sufficient to establish the Commission as an entity that was separately organized.

Continued on next page

Separately Organized, Continued

Indian Tribal Governments

A federally recognized Indian tribal government and its political subdivisions, including Alaska Native governments, are treated like states for certain federal tax purposes. (See IRC 7871) Rev. Proc. 2002-64, 2002-2 C.B. 717, provides a list of federally recognized Indian tribes for federal tax purposes. Rev. Proc. 86-17, 1986-1 C.B. 550 and Rev. Proc. 84-36, 1984-1 C.B. 510 provide a list of entities that are treated as political subdivisions of Indian tribal governments for federal tax purposes.

Note: Rev. Proc. 86-17, 1986-1 C.B. 550, Rev. Proc. 84-37, 1984-1 C.B. 513, and Rev. Proc. 2003-1, 2003-1 I.R.B. 1 (updated annually) also provide guidance as to how federally recognized tribal governments and their enterprises can qualify for treatment as a state or a political subdivision.

Organization Formed by Indian Tribal Governments

Exemption applications under IRC 501(c)(3) related to Indian tribes will generally fall into one of three categories.

First, a separate organization may be formed under state law by a federally recognized Indian tribe or by tribal members to address such issues as relief of the poor and distressed, eliminating prejudice and discrimination, combating community deterioration and juvenile delinquency, or defending human and civil rights secured by law, establishing health clinics, schools, rehabilitation centers, cultural and historic societies, and similar organizations.

Second, a federally recognized Indian tribal government may form a separate corporation under tribal law to accomplish the activities described in the preceding paragraph. These corporations are treated as separate entities for purposes of qualifying for exemption.

Third, a corporation organized under section 17 of the Indian Reorganization Act of 1934, as amended, 25 U.S.C. 477, or under section 3 of the Oklahoma Indian Welfare Act, as amended, 25 U.S.C. 503, shares the same tax status as a tribal government and, accordingly, it is not eligible for IRC 501(c)(3) exemption. See Reg. 301.7701-1(a)(3); Rev. Rul. 94-16, 1994-1 C.B. 19; Rev. Rul. 94-65, 1994-2 C.B. 14.

Organizational Test

Organizational Test General Requirements

As previously noted, an organization closely affiliated with a state or local government (including federally recognized Indian tribal governments) must meet the organizational test of Reg. 1.501(c)(3)-1(b) to qualify for exemption under IRC 501(c)(3). Therefore, an organization's creating document must contain language specifying an appropriate exempt purpose.

In addition, the organization's assets must be permanently dedicated to exempt purposes on dissolution either by specific provision in its creating document or by operation of state law. Assets dedicated to a State, local government, or federally recognized Indian tribe for a public purpose upon dissolution will meet the dissolution clause requirements. See Reg. 1.501(c)(3)-1(b).

Where the organization's creating document does not satisfy the organizational test, it would have to amend its creating document to meet the organizational test.

For a further discussion of the organizational test, see the Continuing Professional Education article, CPE 2004, *Organizational Test – IRC 501(c)(3)*. In particular, Exhibit 1 of this CPE article provides guidance on the dissolution provision for an organization described in IRC 501(c)(3) whose income is also exempt under IRC 115(1).

State Legislation and the Organizational Test

The organizational test often poses a problem when an organization is created pursuant to a state statute, a local ordinance, an act of the state legislature, or a tribal council resolution. The problem arises because the "organizational document" is often contained in the statute, ordinance, act, or resolution and it may contain neither the exempt purpose language nor a standard dissolution clause. This type of organization may face difficulty in having its organizational document amended. In this circumstance, if a careful reading of the creating provision shows that the organization will operate exclusively for exempt purposes and that upon dissolution its assets will be distributed for exempt purposes, it may be deemed to have met the organizational test.

Continued on next page

Organizational Test, Continued

**State
Legislation and
the
Organizational
Test (continued)**

Furthermore, if the creating provision of an organization created pursuant to a state statute, a local ordinance, an act of the state legislature, or a tribal council resolution provides that upon dissolution all of its assets will be distributed to a state, a federally recognized Indian tribal government, or a political subdivision of a state or federally recognized Indian tribal government, it may be deemed to have met the dedication of assets portion of the organizational test provided there is no indication of private use. The assumption is that the assets will be used for a public purpose as is required by Reg. 1.501(c)(3)-1(b)(4).

In some circumstances, it may be more efficient for the organization to establish a separately incorporated entity as the applicant that can be established to satisfy the organizational test requirements than to seek to amend a state statute, a local ordinance, or an act of the state legislature.

Prohibitions

Integral Part of Government A state or local government or political subdivision of a state or local government is not eligible for exemption under IRC 501(c)(3). As stated in Rev. Rul. 60-384, 1960-2 C.B. 172, a state or municipality itself would not qualify since its purposes are not exclusively those described in 501(c)(3). See for example, Estate of John C. F. Slayton v. Commissioner, 3 B.T.A. 1343. It follows, therefore, that where the particular activity in question is being conducted as an integral part of a state or municipal government, exemption under IRC 501(c)(3) would not be permitted.

Note: An organization wholly owned by a state is not recognized as a separate entity for federal tax purposes if it is an integral part of a state. Reg. 301.7701-1(a)(3).

Tribal Government A federally recognized Indian tribal government or political subdivision of a tribe is not eligible for exemption under IRC 501(c)(3) consistent with Rev. Rul. 60-384, *supra*. See Reg. 305.7701-1 for a definition of Indian Tribal government.

Regulatory or Enforcement Powers Rev. Rul. 60-384, 1960-2 C.B. 172, provides that even though a wholly owned state or municipal organization may be separately organized, it is not eligible for IRC 501(c)(3) exemption if it has substantial regulatory or enforcement powers in the public interest. These powers traditionally are referred to as sovereign powers.

The three generally acknowledged sovereign powers are:

- Power to levy and collect tax on its behalf
- Power of eminent domain
- Police power

However not all sovereign powers are necessarily disqualifying regulatory or enforcement powers. Thus, the fact that an organization has one of the sovereign powers listed above does not automatically preclude the organization from qualifying under IRC 501(c)(3).

Continued on next page

Prohibitions, Continued

**Example:
Determining a
Tax Rate**

A limited power to determine a tax rate necessary to support an organization's operations that is more related to the disposition of tax revenues than to the exercise of the taxing power of the political unit involved does not constitute a disqualifying regulatory or enforcement power. Rev. Rul. 74-15, 1974-1 C.B. 126, provides that an exempt organization is permitted to certify or determine a tax rate. For purposes of qualification under IRC 501(c)(3), solely, there is no distinction between the power to recommend or certify a tax rate, the power to determine a tax rate, and the power to levy, assess or impose a tax. The disqualifying regulatory or enforcement power is the power to collect tax levied on its behalf. Thus, if an organization has the power to collect tax levied on its behalf, it will not qualify under IRC 501(c)(3).

**Example:
Campus
Policing**

Rev. Rul. 77-165, 1977-1 C.B. 21, provides that a public university with governmental power limited to policing and traffic control on the campus to preserve order and provide for public safety within the confines of its own property is not, thereby, disqualified under IRC 501(c)(3) because the powers are insufficient to constitute the exercise of the state's police power. Therefore, a limited power equivalent to a university or college campus police force would not disqualify an otherwise qualified organization.

**Example:
Investigation
Authority**

In Rev. Rul. 74-14, 1974-1 C.B. 125, a public housing authority that is authorized to investigate whether unsanitary or unsafe housing conditions exist does not qualify for exemption under IRC 501(c)(3) because it has the power to conduct investigations by entering property and issuing subpoenas. The power to investigate and subpoena involves the power to compel testimony under threat of imprisonment if the testimony is not forthcoming. Therefore, the housing authority possesses disqualifying regulatory or enforcement powers.

**Example:
Sovereign
Powers**

In Texas Learning Technology Group v. Commissioner, 958 F.2d 122 (5th Cir. 1992) the court upheld the judgment of the Tax Court stating that the subject organization did not qualify as a political subdivision under IRC 509(a)(1) and 170(b)(1)(A)(v) because it was not authorized to exercise sovereign powers.

Alternatives to Exemption

Political Subdivision of a State

Sometimes an organization that does not qualify for exemption because it is a political subdivision of a state or it is wholly owned as an integral part of a state, may apply for exemption from federal income tax under IRC 501(c)(3) in order to qualify as a recipient of tax-deductible contributions, to obtain grants from private foundations, or to qualify under a government program. In this circumstance, the organization may be interested in alternatives to exemption.

IRC 170(c)(1) Contributions

An organization does not have to qualify under IRC 501(c)(3) to be qualified to receive charitable contributions. For example, Publication 78, *Cumulative List of Organization described in section 170(c) of the Internal Revenue Code of 1986*, states that a contribution is deductible if it is made to, or for the use of:

1. Organizations that otherwise are qualified under IRC 170(c)(1), including a State, a U.S. possession, or political subdivision thereof, of the United States, or the District of Columbia, if made exclusively for public purposes, a community chest, corporation, trust, fund, or foundation, organized or created in the United States or its possessions, or under the laws of the United States, any State, the District of Columbia or any possession of the United States, and organized and operated exclusively for charitable, religious, educational, scientific, or literary purposes, or for the prevention of cruelty to children or animals.
2. Indian tribal governments because they are treated as states for purposes of deductibility of contributions under IRC 170(c)(1), pursuant to IRC 7871(a)(1)(A). See Rev. Proc. 2002-64, 2002-2 C. B. 717.
3. A subdivision of an Indian tribal government if the IRS has determined that the entity qualifies as a political subdivision of an Indian tribal government under the requirements of IRC 7871(d).

A private letter ruling may be requested concerning whether an organization qualifies as an eligible recipient under IRC 170(c)(1) from the Associate Chief Counsel (Tax Exempt and Government Entities) by following the procedures outlined in Rev. Proc. 2004-1, 2004-1 I.R.B. 1 (updated annually).

Continued on next page

Alternatives to Exemption, Continued

**Private
Foundation
Grants**

Grants may be made by private foundations to governmental units described in IRC 170(c)(1) without the need for private foundations to exercise expenditure responsibility under IRC 4945 since there is a specific exception for grants to organizations described in IRC 509(a)(1), which includes a governmental unit referred to in 170(c)(1).

**Create a
Separate
Organization**

Finally, if the organization does not itself qualify, it could create a separate organization that would qualify for IRC 501(c)(3) exemption.

Exception From Filing Form 990 (or Form 990-EZ)

Exceptions to Filing Requirement

Rev. Proc. 95-48, 1995-2 C.B. 418, (which supplements Rev. Proc. 83-23, 1983-1 C.B. 687), exercises the Commissioner's discretionary authority under IRC 6033(a)(2)(B) by specifying that two additional classifications, governmental units and affiliates of governmental units, which are exempt from federal income tax under IRC section 501(a), are not required to file annual information returns on Form 990, *Return of Organization Exempt From Income Tax*.

As noted, this revenue procedure specifies two classes of organizations that are not required to file the annual information return:

1. Governmental units described in section 4.01 of Rev. Proc. 95-48 and
2. Affiliates of governmental units described in section 4.02(a) or (b) of Rev. Proc. 95-48.

Section 4.01 of Rev. Proc. 95-48

The section 4.01 governmental unit filing exception requires that the organization qualify as a governmental unit. An organization that comes within this exception is:

- A state or local governmental unit as defined in Treas. Reg. 1.103-1(b), which includes a "State, territory, a possession of the United States, the District of Columbia, or any political subdivision thereof,"
- An organization entitled to receive deductible charitable contributions as an organization described in IRC 170(c)(1), which is a "State, territory, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes,"
- An "Indian tribal government or a political subdivision thereof" under IRC 7701(a)(40) and 7871.

Continued on next page

Exception From Filing Form 990 (or Form 990-EZ), Continued

**Section 4.02(a)
of Rev. Proc.
95-48**

The section 4.02(a) affiliate of a governmental unit filing exception requires that the organization have a ruling from the Service or determination letter stating that:

- Its income is excluded from gross income under IRC 115,
 - It is entitled to receive deductible contributions under IRC 170(c)(1), or
 - It is a wholly owned instrumentality of a state or political subdivision of a state for employment tax purposes (IRC 3121(b)(7) and 3306(c)(7))
-

**Section 4.02(b)
of Rev. Proc.
95-48**

The majority of cases will involve the section 4.02(b) “affiliate of a governmental unit” filing exception. The following two requirements must be satisfied for treatment as a section 4.02(b) affiliate of a governmental unit:

1. First, the organization is "operated, supervised, or controlled by" governmental units, or by organizations that are affiliates of governmental units, within the meaning of Treas. Reg. 1.509(a)-4(g)(1)(i). This means that a governmental unit, an organization that is an affiliate of a governmental unit, or a public official acting in an official capacity, must appoint the majority of the members of the organization’s governing body. A governing body elected by the public pursuant to local statute or ordinance also satisfies this requirement.
 2. Second, the organization must satisfy two of the five affiliation factors listed in the revenue procedure indicating actual oversight of its financial affairs and activities by the governmental unit. Those five affiliation factors are listed below.
-

Continued on next page

Exception From Filing Form 990 (or Form 990-EZ), Continued

Affiliation Factors

The five affiliation factors are:

1. One or more governmental units, organizations that are affiliates of governmental units, or public officials acting in their official capacity, created the organization.
2. The organization receives its support principally from taxes, tolls, fines, government appropriations, or fees collected pursuant to statutory authority. Amounts received as government grants or other contract payments are not qualifying support.
3. The organization is financially accountable to one or more governmental units. This factor is present if the organization is (1) required to report to governmental unit(s), at least annually, information comparable to that required by Form 990, and (2) is subject to financial audit by the governmental unit(s) to which it reports. A report submitted voluntarily by the organization does not satisfy this provision. Also, reports and audits pursuant to government grants or other contracts do not satisfy this provision.
4. One or more governmental units, or organizations that are affiliates of governmental units, exercise control over, or oversee, some or all of the organization's expenditures (although it is not financially accountable to governmental units).
5. If the organization is dissolved, its assets will (by reason of a provision in its articles of organization or by operation of law) be distributed to one or more governmental units, or organizations that are affiliates of governmental units.

Continued on next page

Exception From Filing Form 990 (or Form 990-EZ), Continued

Approval of Filing Exception

Approval of the filing exception described under section 4.02(b) of Rev. Proc. 95-48 will not be granted if the organization's filing of Form 990 is otherwise necessary to the efficient administration of the internal revenue laws. Each situation would depend on the interest of the Service and the public in securing access to the information provided through an annual information return.

Other Form 990 Exceptions

There are other classes of organizations that are not required to file Form 990.

An exempt organization (other than a private foundation) having gross receipts each year that normally are not more than \$25,000 is not required to file Form 990. See Rev. Proc. 83-23, 1983-1 C.B. 687.

"A state institution, the income of which is excluded from gross income under IRC 115(a)," is not required to file Form 990. See Reg. 1.6033-2(g)(v).

Note: The exception contained in Reg. 1.6033-2(g)(v) is dependent on the organization having no income within the scope of unrelated business income tax, such as a state college or university. See GCM 37657 (8/31/78).

Additional classes of organizations that are not required to file Form 990 are enumerated in Publication 557, *Tax-Exempt Status for Your Organization*.

**GUIDE SHEET FOR SECTION 501(C)(3) ORGANIZATIONS CLOSELY
AFFILIATED WITH STATE OR INDIAN TRIBAL GOVERNMENTS**

INSTRUCTIONS – This guide sheet is designed to assist in the processing of an IRC 501(c)(3) exemption application submitted by an organization that is closely affiliated with state government (including federally recognized Indian tribal governments). See the Reference Guide for assistance in completing this guide sheet. Contact EO Technical for additional help.

	Yes	No
1. Is the applicant a corporation, association, or trust? (A “Yes” response is favorable. A “No” response indicates that a problem exists.)		
2. Does the organization meet the organizational test? (A “Yes” response is favorable. A “No” response indicates that a problem exists.)		
3. Is the organization a wholly owned integral part of a State or local government? (A “Yes” response indicates that a problem exists. A “No” response is favorable.)		
4. Is the organization a federally recognized Indian tribal government or a political subdivision of a federally recognized Indian tribal government? (A “Yes” response indicates that a problem exists. A “No” response is favorable.)		
5. Does the organization have substantial regulatory or enforcement powers (sovereign powers)? (A “Yes” response indicates that a problem exists. A “No” response is favorable.)		
If “Yes,” are they regulatory or enforcement powers that are specifically excepted from disqualifying an organization under IRC 501(c)(3)?		
<ul style="list-style-type: none"> • Determining a tax rate (Rev. Rul. 74-15) • Conducting campus policing (Rev. Rul. 1 77-165) (A “Yes” response is favorable. A “No” response indicates that a problem exists.)		
6. Has the organization requested an exception from the Form 990 filing requirement under Rev. Proc. 98-45? If “Yes,” continue.		
7. Has the organization requested an exception from filing Form 990 because it is a governmental unit under Section 4.01 of Rev. Proc. 95-48, or because it is an affiliate of a governmental unit under either Section 4.02(a) or Section 4.02(b) of Rev. Proc. 95-48? (If “Yes,” must meet a, b or c below.)		
a. Does the organization meet Section 4.01 because it a governmental unit (1) as defined in Reg. 1.103-1(b), (2) an organization described in IRC 170(c)(1), or (3) an Indian tribal government or a political subdivision of an Indian tribal government under IRC 7701(a)(40) and 7871?		
b. Does the organization meet Section 4.02(a) because it possesses a ruling or determination from the Service that (1) its income is excluded from gross income under IRC 115, (2) it is entitled to receive deductible contributions under IRC 170(c)(1), or (3) it is a wholly owned instrumentality of a State or political subdivision of a State for employment tax purposes under sections 3121(b)(7) and 3306(c)(7)?		
c. Does the organization meet Section 4.02(b) because (1) the organization is controlled by a governmental unit, (2) it satisfies at least two of the five affiliation factors listed in Section 4.03, and (3) its filing of Form 990 is not otherwise necessary for efficient tax administration.		



Kyocera Integration Services

ACDI Papercut Renewal 2024

QUOTE #013380 V1

PREPARED FOR

Marin County Law Library

PREPARED BY

Don Navaro



1-Year Support Renewal Option

Please select from the available options listed. Make your selection and click "Update Options" on the order page to complete.

Description	Price	Qty	Ext. Price
ACDI annual software M&S, first year required ACDI annual software maintenance and support - Current Support Expiration: 2024-11-30	\$0.25	1737	\$434.25
Subtotal:			\$434.25

3-Year Support Renewal Option

* Optional

Please select from the available options listed. Make your selection and click "Update Options" on the order page to complete.

Description	Price	Qty	Ext. Price
ACDI annual software maintenance and support - 3 Years ACDI annual software maintenance and support - 3 Years	\$0.56	1737	\$972.72
* Optional Subtotal:			\$972.72

5-Year Support Renewal Option

* Optional

Please select from the available options listed. Make your selection and click "Update Options" on the order page to complete.

Description	Price	Qty	Ext. Price
ACDI annual software maintenance and support - 5 years ACDI annual software maintenance and support - 5 years	\$0.93	1737	\$1,615.41
* Optional Subtotal:			\$1,615.41

Terms and Conditions

SHIPPING & TAXES DISCLAIMER

Actual shipping charges incurred by Kyocera will be invoiced to the client. Actual shipping charges will be calculated at the time the order is placed. If shipping costs are presented on this proposal, they are estimates only and are subject to change. Taxes and fees are based on service address and can differ by address.

MARIN COUNTY LAW LIBRARY ANNUAL PERFORMANCE REVIEW

Manager Scoreboard

Please provide objective ratings of the employee's on-the-job performance using a five-scale system.

RATING SCALE

<u>5 (Outstanding)</u>	Performs significantly above the quality/quantity criteria for this role
<u>4 (Exceeds Expectations)</u>	Generally exceeds the quality/quantity criteria for this role
<u>3 (Meets Expectations)</u>	Meets the set criteria for the designated role.
<u>2 (Needs Improvement)</u>	Didn't fully meet the set criteria for the designated role.
<u>1 (Unacceptable)</u>	Performs significantly below set criteria

General Evaluation

Organizational Knowledge & Judgment: Demonstrates knowledge of the standard operating procedures, processes and equipment necessary for this role. Recognizes and resolves potential issues using sound judgment to determine the right course of action. Involves others in the decision-making process as needed. Completes organizational paperwork in a timely manner.

- 5 - outstanding
- 4 - exceeds expectations
- 3 - meets expectations
- 2 - needs improvement
- 1 - unacceptable

Skillset: Possess all the knowledge and expertise to effectively perform the assigned duties. Demonstrates interest in completing assigned training to obtain new skills and/or proactively masters new competencies independently.

- 5 - outstanding
- 4 - exceeds expectations
- 3 - meets expectations
- 2 - needs improvement
- 1 - unacceptable

Quality of Work: Demonstrates high quality of work in general; ensures thoroughness, accuracy, completeness of work.

- 5 - outstanding
- 4 - exceeds expectations
- 3 - meets expectations
- 2 - needs improvement
- 1 - unacceptable

Productivity & Dependability: Demonstrates effective time management; ensures assigned tasks are completed efficiently. Adheres to the set organizational schedule; displays commitment to delivering the assigned work.

- 5 - outstanding
- 4 - exceeds expectations
- 3 - meets expectations
- 2 - needs improvement
- 1 - unacceptable

MARIN COUNTY LAW LIBRARY ANNUAL PERFORMANCE REVIEW

Communication: Has effective and appropriate verbal and written communication and listening skills. Remains accessible and available as needed.

- 5 – outstanding
- 4 – exceeds expectations
- 3 – meets expectations
- 2 – needs improvement
- 1 – unacceptable

Initiative: Demonstrates resourcefulness, versatility, and teamwork qualities necessary to conceptualize and carry out additional duties:

- 5 – outstanding
- 4 – exceeds expectations
- 3 – meets expectations
- 2 – needs improvement
- 1 – unacceptable

Patron focus: Fulfills and maintains high levels of patron interface and satisfaction. Maintains appropriate levels of communication with the library patrons:

- 5 – outstanding
- 4 – exceeds expectations
- 3 – meets expectations
- 2 – needs improvement
- 1 – unacceptable

I have reviewed this evaluation.

Date: _____

Signed

Printed Name

Media Flex Inc.

P.O. Box 1107
 Champlain, New York 12919
 Tel: (518) 298-3330
 Fax: (514) 336-8217

INVOICE TO:

MARIN COUNTY LAW LIBRARY

20 NORTH SAN PEDRO ROAD
SUITE 2007
SAN RAFAEL, CA 94903
 ATTN: ACCOUNTS PAYABLE

SHIP TO:

MARIN COUNTY LAW LIBRARY
20 NORTH SAN PEDRO ROAD

SUITE 2007
SAN RAFAEL, CA 94903
 ATTN: STEVEN R. FELLER

Invoice Date 11-13-2024	Order number	Customer number 1704	Your PO #	Ship via	Page 1
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Item Number	Description	UNIT	Ord'd Qty	Ship Qty	B/O	Unit Price	Total Price
F05801	OPALS library automation system support & updates - (Hosting Included) Subscription date: - From Jan. 01, 2025 to Dec. 31, 2025	UN	1	1	0	300.00	300.00
TO INSURE PROPER CREDIT , A COPY OF THIS INVOICE MUST ACCOMPANY YOUR PAYMENT.						SUBTOTAL: TOTAL:	300.00 300.00