

Dixon Public Library - Fund 426, Net Position as of December 31, 2014

	Actuals - Fiscal years 2014-2015			
Assets				
Cash in Treasury	\$	813,828		
Imprest Cash	\$	700		
Other assets	\$	6,835		
Future Loan Redemption Requirement	\$	7,217		
Land	\$	427,021		
Structures and Improvements	\$	1,097,826		
Equipment	\$	259,861		
Construction-in-progress	\$	581,339		
Allowance for Depreciation	\$	(1,157,893)		
Total Assets	\$	2,036,734		
Liabilities and Equities				
Outstanding Warrants	\$	7,788		
Other Liabilities	\$	(500)		
Due to Other Agencies	\$	7,375		
Accrued Compensated Absences	\$	7,217		
Reserve - Other (Imprest Cash is \$700)	\$	279,700		
Fund Balance Available	\$	400,752		
Investments in General Fixed Assets	\$	1,208,154		
Revenues	\$	495,069		
Expenditures	\$	(471,285)		
Appropriations	\$	102,464		
	\$	2,036,734		
Revenues				
		Actuals - Fiscal years 2014-2015	Annual Budget	Actuals % of Annual Budget
Revenue From Library Operations	\$	6,733	\$ 16,739	40%
Revenue From State & County Govt.	\$	481,708	\$ 932,634	52%
Revenue From Grants	\$	4,696	\$ 12,025	39%
Other Revenues	\$	1,932	\$ 2,648	73%
Total Revenues	\$	495,069	\$ 964,046	51%
Appropriations				
Salaries & Employee Benefits	\$	304,789	\$ 591,791	52%
Services & Supplies	\$	151,239	\$ 442,094	34%
Other Charges & Fixed Assets	\$	15,257	\$ 32,625	47%
Total Expenditures	\$	471,285	\$ 1,066,510	44%
Revenues less Appropriations	\$	23,784	\$ (102,464)	

Fund 428, Net Position as of December 31, 2014

	Actuals - Fiscal years 2014-2015			
Assets				
Cash in Treasury	\$	269,345		
Land	\$	-		
Construction-in-progress	\$	79,453		
Allowance for Depreciation	\$	-		
Total Assets	\$	348,798		
Liabilities and Equities				
Fund Balance Available	\$	262,980		
Investments in General Fixed Assets	\$	1,254,495		
Appropriations	\$	6,366		
Unanticipated Revenue	\$	-		
	\$	1,523,841		
	\$	-		
Revenues				
		Actuals - Fiscal years 2014-2015	Annual Budget	Actuals % of Annual Budget
Other Revenues	\$	6,366	\$ -	0%
Total Revenues	\$	6,366	\$ -	0%
Appropriations				
Salaries & Employee Benefits	\$	-	\$ -	0%
Services & Supplies	\$	-	\$ -	0%
Other Charges & Fixed Assets	\$	-	\$ -	0%
Total Expenditures	\$	-	\$ -	0%
Revenues less Appropriations	\$	6,366		

SELECT FUND: 426,428 ; BUDG CATEGORY: 1000-9999

Sort Order: SECTION within BUREAU within DIVISION within DEPTMNT within SUBOBJ within CATEGORY within FUND

Fund	Fund Description	Budget	Adjustments	Mo Actual	YTD Actual	Encumbrance	Balance	Pct.
426	DIXON PUBLIC LIBRARY DISTRICT							
1000	Salaries and Employee Benefits							
0001110	SALARY/WAGES REGULAR	290,876.00	0.00	26,244.40	145,628.44	0.00	145,247.56	50%
0001121	SALARY/WAGES-EXTRA HELP	143,956.00	0.00	8,478.46	57,952.07	0.00	86,003.93	40%
0001210	RETIREMENT-EMPLOYER	60,677.00	0.00	4,040.59	24,398.67	0.00	36,278.33	40%
0001220	FICA-EMPLOYER	33,265.00	0.00	2,656.27	15,573.85	0.00	17,691.15	47%
0001230	HEALTH INS-EMPLOYER	44,779.00	0.00	32,988.84	45,529.94	0.00	-750.94	102%
0001231	VISION CARE INSURANCE	0.00	0.00	249.30	249.30	0.00	-249.30	9999%
0001240	COMPENSATION INSURANCE	5,158.00	0.00	2,082.00	6,137.04	0.00	-979.04	119%
0001250	UNEMPLOYMENT INSURANCE	6,800.00	0.00	0.00	5,726.08	0.00	1,073.92	84%
0001260	DENTAL INS-EMPLOYER	6,280.00	0.00	2,178.94	3,593.92	0.00	2,686.08	57%
1000	Salaries and Employee Ben	591,791.00	0.00	78,918.80	304,789.31	0.00	287,001.69	52%
2000	Services and Supplies							
0002028	TELEPHONE SERVICES	14,675.00	0.00	2,329.95	7,508.30	0.00	7,166.70	51%
0002035	HOUSEHOLD EXPENSE	2,947.00	0.00	545.13	1,691.78	0.00	1,255.22	57%
0002055	INSURANCE-OTHER	12,935.00	0.00	0.00	0.00	0.00	12,935.00	
0002120	MAINTENANCE EQUIPMENT	6,067.00	0.00	470.00	2,906.67	0.00	3,160.33	48%
0002140	MAINTENANCE-BLDGS & IMPRO	40,818.00	0.00	61.57	5,094.65	0.00	35,723.35	12%
0002141	MATERIALS AND SUPPLIES	0.00	0.00	0.00	327.14	0.00	-327.14	9999%
0002170	MEMBERSHIPS	4,991.00	0.00	0.00	4,147.00	0.00	844.00	83%
0002175	MISCELLANEOUS EXPENSE	410.00	0.00	0.00	94.00	0.00	316.00	23%
0002176	FEES AND PERMITS	213.00	0.00	61.64	263.69	0.00	-50.69	124%
0002178	CASH/INVENTORY SHORTAGE	39.00	0.00	0.60	38.90	0.00	0.10	100%
0002200	OFFICE EXPENSE	4,842.00	0.00	625.30	1,741.15	0.00	3,100.85	36%
0002201	EQUIPMENT UNDER \$1,500	15,877.00	0.00	0.00	6,825.50	0.00	9,051.50	43%
0002203	COMPUTER COMPONENTS <\$1,5	11,515.00	0.00	0.00	11,385.26	0.00	129.74	99%
0002204	COMPUTER RELATED ITEMS:<\$	431.00	0.00	0.00	410.64	0.00	20.36	95%
0002205	POSTAGE	836.00	0.00	63.74	105.24	0.00	730.76	13%
0002220	MICROFILM/FICHE/PHOTO	1,949.00	0.00	0.00	0.00	0.00	1,949.00	
0002235	ACCOUNTING & FINANCIAL SE	20,906.00	0.00	0.00	0.00	0.00	20,906.00	
0002239	LEGAL SERVICE	34,602.00	0.00	530.00	12,435.42	0.00	22,166.58	36%
0002245	CONTRACTED SERVICES	117,855.00	0.00	10,428.00	28,920.93	0.00	88,934.07	25%
0002250	OTHER PROFESSIONAL SERVIC	10,675.00	0.00	207.90	500.85	0.00	10,174.15	5%

GL CP--loc: EXTERNAL--job: 2836996 #J8482--prog: GL569 <1B15>--report id: GLSMSR01
 SORT ORDER: SECTION within BUREAU within DIVISION within DEPTMNT within SUBOBJ within CATEGORY within FUND

SELECT FUND: 426,428 ; BUDG CATEGORY: 1000-9999

Fund	Fund Description	Budget	Adjustments	Mo Actual	YTD Actual	Encumbrance	Balance	Pct.
426	DIXON PUBLIC LIBRARY DISTRICT							
Object	Description	Budget	Adjustments	Mo Actual	YTD Actual	Encumbrance	Balance	Pct.
0002261	SOFTWARE MAINTENANCE & SU	3,627.00	0.00	656.00	4,053.88	0.00	-426.88	112%
0002270	SOFTWARE	8,030.00	0.00	5,293.91	16,634.38	0.00	-8,604.38	207%
0002281	ADVERTISING/MARKETING	1,496.00	0.00	276.02	1,133.09	0.00	362.91	76%
0002285	RENTS & LEASES - EQUIPMEN	4,810.00	0.00	398.66	1,993.30	0.00	2,816.70	41%
0002295	RENTS & LEASES-BUILDINGS/	185.00	0.00	0.00	0.00	0.00	185.00	
0002301	SMALL TOOLS & INSTRUMENTS	80.00	0.00	0.00	0.00	0.00	80.00	
0002310	EDUCATION & TRAINING	3,000.00	0.00	0.00	800.00	0.00	2,200.00	27%
0002311	TUITION REIMBURSEMENT	268.00	0.00	0.00	0.00	0.00	268.00	
0002312	SPECIAL DEPARTMENTAL EXPE	150.00	0.00	0.00	0.00	0.00	150.00	
0002320	LIBRARY SOFTWARE	12.00	0.00	0.00	0.00	0.00	12.00	
0002322	LIBRARY ADULT BOOKS	23,228.00	0.00	1,169.04	14,519.59	0.00	8,708.41	63%
0002323	LIBRARY JUVENILE BOOKS	23,150.00	0.00	1,910.04	5,178.54	0.00	17,971.46	22%
0002324	LIBRARY PERIODICALS/MICRO	6,407.00	0.00	50.00	294.37	0.00	6,112.63	5%
0002325	LIBRARY AUDIO-VISUAL	21,652.00	0.00	1,976.42	6,758.91	0.00	14,893.09	31%
0002327	LIBRARY MATERIALS PROCESS	1,980.00	0.00	546.28	1,674.90	0.00	305.10	85%
0002328	LIBRARY MATERIALS	11,320.00	0.00	653.90	2,468.86	0.00	8,851.14	22%
0002335	TRAVEL EXPENSE	1,918.00	0.00	22.25	47.41	0.00	1,870.59	2%
0002336	TRAVEL OUT-OF-STATE	4,531.00	0.00	0.00	367.36	0.00	4,163.64	8%
0002337	MEALS/REFRESHMENTS	56.00	0.00	0.00	70.29	0.00	-14.29	126%
0002338	EMPLOYEE RECOGNITION	30.00	0.00	0.00	14.50	0.00	15.50	48%
0002339	MANAGEMENT BUSINESS EXPEN	267.00	0.00	0.00	0.00	0.00	267.00	
0002355	PERSONAL MILEAGE	859.00	0.00	120.40	395.36	0.00	463.64	46%
0002360	UTILITIES	18,649.00	0.00	1,083.71	8,931.20	0.00	9,717.80	48%
0002361	WATER	3,806.00	0.00	245.54	1,505.62	0.00	2,300.38	40%
2000	Services and Supplies	442,094.00	0.00	29,726.00	151,238.68	0.00	290,855.32	34%
3000	Other Charges							
0003020	REFUND OF PRIOR YEAR CHAR	0.00	0.00	227.76	263.78	0.00	-263.78	9999%
3000	Other Charges	0.00	0.00	227.76	263.78	0.00	-263.78	9999%
4000	Fixed Assets							
0004201	BUILDINGS AND IMPROVEMENT	32,625.00	0.00	0.00	14,993.38	0.00	17,631.62	46%

SORT ORDER: SECTION within BUREAU within DIVISION within DEPTMNT within SUBOBJ within CATEGORY within FUND

SELECT FUND: 426,428 ; BUDG CATEGORY: 1000-9999

Fund	Fund Description	Budget	Adjustments	Mo Actual	YTD Actual	Encumbrance	Balance	Pct.
426	DIXON PUBLIC LIBRARY DISTRICT							
4000	Fixed Assets	32,625.00	0.00	0.00	14,993.38	0.00	17,631.62	46%
9000	Taxes							
0009001	CURRENT SECURED	295,963.00	0.00	156,950.76	156,950.76	0.00	139,012.24	53%
0009002	CURRENT UNSECURED	22,004.00	0.00	20,760.78	20,760.78	0.00	1,243.22	94%
0009003	PRIOR UNSECURED	631.00	0.00	313.48	313.48	0.00	317.52	50%
0009004	SUPPLEMENTAL SECURED	4,614.00	0.00	2,893.66	2,893.66	0.00	1,720.34	63%
0009005	PRIOR SECURED	35.00	0.00	122.79	122.79	0.00	-87.79	351%
0009015	LIBRARY SALES TAX - MEASU	562,430.00	0.00	54,000.24	272,321.68	0.00	290,108.32	48%
0009018	UNITARY	17,329.00	0.00	8,777.40	8,777.40	0.00	8,551.60	51%
0009020	ABX1 26 PASS THROUGH	26,469.00	0.00	15,029.13	15,029.13	0.00	11,439.87	57%
9000	Taxes	929,475.00	0.00	258,848.24	477,169.68	0.00	452,305.32	51%
9400	Revenue From Use Of Money/Prop							
0009401	INTEREST INCOME	3,025.00	0.00	0.00	946.32	0.00	2,078.68	31%
0009405	BUILDING RENTAL	9,000.00	0.00	750.00	3,750.00	0.00	5,250.00	42%
9400	Revenue From Use Of Money	12,025.00	0.00	750.00	4,696.32	0.00	7,328.68	39%
9500	Intergovernmental Revenues							
0009505	STATE HIGHWAY RENTALS	0.00	0.00	0.00	1.07	0.00	-1.07	9999%
0009507	HOMEOWNERS PROPERTY TAX R	3,159.00	0.00	0.00	537.60	0.00	2,621.40	17%
0009591	GRANT REVENUE	0.00	0.00	0.00	4,000.00	0.00	-4,000.00	9999%
9500	Intergovernmental Revenue	3,159.00	0.00	0.00	4,538.67	0.00	-1,379.67	144%
9600	Charges For Services							
0009603	PHOTO/MICROFICHE COPIES	5,455.00	0.00	348.85	2,070.45	0.00	3,384.55	38%

SELECT FUND: 426,428 ; BUDG CATEGORY: 1000-9999

426 DIXON PUBLIC LIBRARY DISTRICT

Object Description	Budget	Adjustments	Mo Actual	YTD Actual	Encumbrance	Balance	Pct.
0009605 LIBRARY FINES	11,284.00	0.00	704.24	4,662.25	0.00	6,621.75	41%
9600 Charges For Services	16,739.00	0.00	1,053.09	6,732.70	0.00	10,006.30	40%
9700 Misc Revenues							
0009702 CASH OVERAGE	0.00	0.00	0.00	7.60	0.00	-7.60	9999%
0009704 DONATIONS AND CONTRIBUTIO	2,648.00	0.00	0.00	991.78	0.00	1,656.22	37%
0009708 MISCELLANEOUS SALES-OTHER	0.00	0.00	171.25	932.73	0.00	-932.73	9999%
9700 Misc Revenues	2,648.00	0.00	171.25	1,932.11	0.00	715.89	73%
Total Revenue	964,046.00	0.00	260,822.58	495,069.48	0.00	468,976.52	51%
Total Expense	1,066,510.00	0.00	108,872.56	471,285.15	0.00	595,224.85	44%
			151,950.02	23,784.33			

SORT ORDER: SECTION within BUREAU within DIVISION within DEPTMNT within SUBOBJ within CATEGORY within FUND

SELECT FUND: 426,428 ; BUDG CATEGORY: 1000-9999

Fund	Fund Description	Budget	Adjustments	Mo Actual	YTD Actual	Encumbrance	Balance	Pct.
428	DIXON PUBLIC LIB DISTRICT-PFF							
9400	Revenue From Use Of Money/Prop	0.00	0.00	0.00	323.06	0.00	-323.06	9999%
0009401	INTEREST INCOME							
9400	Revenue From Use Of Money	0.00	0.00	0.00	323.06	0.00	-323.06	9999%
9600	Charges For Services							
0009601	CAPITAL FACILITIES FEES	0.00	0.00	0.00	6,042.50	0.00	-6,042.50	9999%
9600	Charges For Services	0.00	0.00	0.00	6,042.50	0.00	-6,042.50	9999%
Total Revenue		0.00	0.00	0.00	6,365.56	0.00	-6,365.56	9999%
Total Expense		0.00	0.00	0.00	0.00	0.00	0.00	
				0.00	6,365.56			

SORT ORDER: SUBOBJ within ACCTTYPE within within FUND

SELECT FUND: 426,428

Fund Fund Description
 =====
 426 DIXON PUBLIC LIBRARY DISTRICT

INVESTMENTS IN GEN FIXED ASSETS

REVENUES

EXPENDITURES

BUDGETED REVENUE

BUDGETED REVENUE

APPROPRIATIONS

APPROPRIATIONS

Total Liabilities and Equities

** Fund Totals **

Account Code	Sub-Account Debits	Sub-Account Credits	Account Debits	Account Credits
=====	=====	=====	=====	=====
770			1,208,153.74	
810				495,069.48
820	471,285.15			
0000910	964,046.00			
910	964,046.00			
0000930		1,066,510.00		
930			1,439,361.96	1,066,510.00
			4,633,989.04	3,476,096.26
			4,633,989.04	4,633,989.04

IFAS - SOLANO COUNTY
 FRI, JAN 09, 2015, 11:48 AM --req: GDUPELL---leg: GL CP--loc: EXTERNAL--job: 2837068 #J8495--prog: GL572 <1.5 >--report id: GLSTBL01
 12/31/14 T R I A L B A L A N C E 50% of Fiscal Year Page 5
 SORT ORDER: SUBOBJ within ACCTYPE within within within FUND
 SELECT FUND: 426,428

Account Code	Sub-Account	Debits	Credits	Account	Debits	Credits
=====	=====	=====	=====	=====	=====	=====
		6,157,829.68			6,157,829.68	
						6,157,829.68

** Grand Totals **

Minutes—Draft
DIXON PUBLIC LIBRARY DISTRICT
GOVERNING BOARD OF LIBRARY TRUSTEES
7:00 P. M., THURSDAY, NOVEMBER 13, 2014

REGULAR MEETING

MEETING LOCATION
DIXON CITY COUNCIL CHAMBERS
600 EAST A STREET, DIXON, CA 95620

1. **Call to Order**

Mr. Gabby called the meeting to order at 7 pm

2. **Closed session**

No public comments on closed session

3. **Business meeting**

a. **Pledge of Allegiance**

Pledge of Allegiance said

b. **Roll Call**

Trustees

John Gabby, President—present

Andrew Bloom, Vice President—present

Guy Garcia, Clerk—absent

Caitlin O'Halloran, Member—present

Joe DiPaola, Member—present

Staff

Steve Arozena, Library Director—present

4. **Notice to the Public**

None

5. **Correspondence**

None

6. **Consent Agenda**

None

7. **Public Comment**

8. **Guests & Presentations**

None

Joe DiPaola. John Gabby asked if there were sprinklers along the south side of the building. Mr. Arozena responded that Moreno has already added a line along that side that can be used for watering. Mr. DiPaola also suggested that the buildings be painted the same color to maintain the same look. Mr. DiPaola confirmed that the item is only for information and discussion as Mr. Arozena has the authority to make financial decisions at that level. Mr. Arozena also stated that the people are coming to replace the Carnegie frames and windows next Saturday and Sunday. The library will not have to close for that to happen.

■ **Miller Building future plans**

- Mr. Arozena has talked to two contractors/designers regarding turning the Miller Building into usable office space and connect the library to it. He received a ballpark estimate from Albertazzi construction in the range of \$150-200,000 to do so. Mr. DiPaola said that he thinks the project should be done in phases starting with the older, second story and the bookstore and then following it with the B Street storage area and finally the space where the driving school is currently located. This will give the tenant time to prepare and perhaps retire. He also stated that the trash cans should be relocated and that area landscaped. Mr. Gabby knows Mr. Albertazzi and knows he does good work, but would like to see other estimates and to have the project go out to bid. Mr. DiPaola stated that he would like to see the second floor turned into five office spaces with one ADA office space on the first floor. The first floor would be publicly acceptable and the second floor would be staff only. Ms. O'Halloran would like to see a design person look at the space. Mr. Arozena said that the second group that looked at the building were from a design firm that specializes in libraries based in West Sacramento.

■ **Approval of minutes from October 9, 2014 meeting**

- Motion from Mr. DiPaola. Seconded by Ms. O'Halloran. Approved 4-0.

■ **Amendment to Library Director Contract of Employment**

- Motion from Mr. DiPaola to accept amendment. Seconded by Mr. Bloom. Approved 4-0.

■ **Sunday hours, 2015**

- Mr. Arozena said that the Sunday hours have been successful and asked that they be extended through 2015. Sundays have been used heavily by students.
- Motion from Mr. DiPaola to extend hours. Ms. O'Halloran seconded. Approved 4-0.

■ **2015 Holidays**

- Mr. Arozena asked that the 2015 holiday schedule be synced with Solano County because the library catalogs don't work if we are open days that they are closed. This would require the

Library closing on Columbus Day and Easter Sunday. Mr. Bloom moved and Ms. O'Halloran seconded to approve those two days as holidays. Approved 4-0.

■ **New Business**

■ **Approval of Impact Fee Report for Solano County**

■ Mr. Arozena said that the Impact Fee Report for Solano needed to be approved by December 15. The fees all come from the prior District Librarian's purchases of properties from 2008/2009 and before. Mr. Bloom moved and Mr. DiPaola seconded. Approved 4-0.

■ **Meeting adjourned.**

John Gabby, Board President

Guy Garcia, Clerk



DIXON
PUBLIC LIBRARY
est. 1912

Dixon Public Library District Library Impact Fee Report

In accordance with Government Code section 66006(b)(1) and (2), the Dixon Public Library District (the "District") provides the following report on the District's FY2006/07 through FY2013/14 library impact fee (the "Fee") to the Solano County Board of Supervisors to review and accept.

A. BRIEF DISCRIPTION OF THE TYPE OF FEE

New development in the District increases the demand for library services. The library impact fee is used for the expansion of facilities and capital improvement to accommodate this growth, which includes expanding library buildings and book holdings.

B. THE AMOUNT OF THE IMPACT FEE

The current impact fee collected is as follows:

Land Use Category	Fee
Single Family Dwelling	\$1,967
Multi-Family Dwelling	1,953
Second Dwelling Unit	933
Retail (per 1,000 sq ft)	124
Office (per 1,000 sq ft)	207
Industrial (per 1,000 sq ft)	87
Warehouse (per 1,000 sq ft)	27

C. THE BEGINNING AND ENDING OF THE ACCOUNT OR FUND

See Exhibit A (attached).

D. THE AMOUNT OF FEES COLLECTED AND INTEREST EARNED

See Exhibit A (attached).



DIXON
PUBLIC LIBRARY
est. 1912

Dixon Public Library District Library Impact Fee Report

E. IDENTIFICATION OF EACH PUBLIC IMPROVEMENT ON WHICH FEES WERE EXPENDED; THE AMOUNT OF EXPENDITURES FOR EACH IMPROVEMENT AND TOTAL PERCENTAGE OF THE COST OF THE PUBLIC IMPROVEMENT THAT WAS FUNDED WITH THE REPORTABLE FEE

See Exhibit B (attached).

F. IDENTIFICATION OF INCOMPLETE PROJECTS

The Dixon Public Library intends to move some of its office space into the adjacent Miller Building within the next five years and use funds collections from the facilities fee for that purpose. A portion of the area is currently rented out to a driving school whose tenant plans to retire in two years. Renovation of the building will either wait until the space is entirely vacated, or may begin in a section of the building next door to the driving school beforehand. That area will be remodeled for office space for the library's five full-time employees and that part of the building will then be connected to the current library structure. The area that currently houses the driving school will be remodeled to include one ADA compatible office and will need to be assessed for suitability for an archives space, for relocation/expansion of the Friends of the Library Bookstore or for a programming room.

Population of the city of Dixon and the number of people served by the library continues to grow and the library needs to expand to better serve the population growth. Past and future population estimates are as follows:

1990 census	10,630
2000 census	16,135
2010 census	18,413
2013 estimate	18,963
2040 estimate	20,400

The district has had two architects and designers look at the space to determine renovation costs and has another architect scheduled to examine the area in January 2015. The library is trying to determine a ballpark figure to renovate the facility and see how feasible the expansion of the area will be in the next few years. If the cost seems reasonable, the library will prepare an RFP and proceed with the renovation of the building.



DIXON
PUBLIC LIBRARY
est. 1912

Dixon Public Library District Library Impact Fee Report

G. INTERFUND TRANSFER OR LOANS

There were no interfund transfers or loans from the account.

H. REFUNDS

There were no refunds to the current record owner (s) any unexpended fee revenues by direct payment, or temporary suspension of fee collection.

The Dixon Public Library District Board of Directors received and accepted this report at their January 22, 2015 meeting.

John Gabby, President
Dixon Public Library District - Governing Board of Library Trustees

Date

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DIXON
PUBLIC LIBRARY
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Dixon Public Library District Library Impact Fee Report

EXHIBIT A

Fund 428: Account Balances

Fiscal Year:	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
Beginning Fund Balance	850,407	1,030,412	1,133,715	46,410	(7)	43	9,549	133,645
Transfer-in of prior year fee collection	180,005	103,304	87,738	17,016	15,736	9,459	123,429	128,448
Interest Income less Treasury Fee				242	92	46	667	887
Disbursements			(1,175,043)	(63,675)	(15,777)			
Balance Forward	1,030,412	1,133,715	46,410	(7)	43	9,549	133,645	262,980



DIXON
PUBLIC LIBRARY
est. 1912

Dixon Public Library District Library Impact Fee Report

EXHIBIT B

Fund 428: Public Improvement Identification:

	Total Project Cost	Estimated PFF Budgeted for Project	PFF Expended as of 6/30/14	% of PFF Expended to Total Cost
Property Acquisition				
125 East B Street / 200 N. First Street	501,013	500,763	500,763	99.95%
193 East B Street	665,411	664,286	664,286	99.83%
235 N. Second Street	308,007	7,500	7,500	2.44%
255 N. Second Street	128,488	2,500	2,500	1.95%
			<u>1,175,049</u>	
Costs related to purchasing, maintaining & improving the above properties	0	63,675	63,675	0.00%
Legal fees	0	15,777	15,777	0.00%

OFFICE OF THE AUDITOR-CONTROLLER

Simona Padilla-Scholtens, CPA
Auditor-Controller

675 Texas Street, Suite #2800
Fairfield, California 94533-6338
Phone (707) 784-6280
Fax (707) 784-3553



Phyllis Taynton, CPA
Assistant Auditor-Controller

November 17, 2014

Dixon Public Library Distirct
of Solano County
Governing Board of Library Trustees
230 North First Street
Dixon, CA 95620

We are pleased to provide a quote of audit services for the Dixon Public Library District (District) for the fiscal years ending June 30, 2013 and 2012. We believe we have the qualifications and experience to provide efficient and responsive professional services to the District. We look forward to working with the District and welcome the opportunity to serve you as independent auditors.

Scope of Services

We will perform a financial statement audit of the governmental activities and each major fund including the related notes to the financial statements, which collectively comprise the basic financial statements of the Dixon Public Library District as of and for the fiscal years ended June 30, 2013 and 2012.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *State Controller's Minimum Audit Requirements for California Special Districts*, issued by the State Controller of California. The audit will include tests of the accounting records and other procedures we consider necessary to enable us to express an opinion on the District's financial statements. We will issue a written report upon completion of our audit of the District's financial statements.

Independence

The Auditor-Controller's Office meets the Generally Accepted Auditing Standards of Independence, Due Professional Care and Auditor Qualifications. Although the Auditor-Controller is statutorily obligated to maintain accounts of departments, districts, or funds within the County Treasury, adequate structural safeguards and divisions of responsibility exist to ensure auditors are independent in all matters related to the audit. If we are selected as your auditor, we will not enter into any relationships that may impair this independence during the term of the contract.

Required Supplementary Information

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Dixon Public Library District's 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. As part of our engagement we will apply certain

limited procedures to Dixon Public Library District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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. The following RSI is required by generally accepted accounting principles and will be subject to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis (MD&A)
- Other Required Supplementary Information

The District can elect to exclude the MD&A from the audit report. This will result in an other-matter paragraph in the Independent Auditor's Report to disclose the omission of the MD&A. However, this will not affect our opinion on the District's financial statements.

Compensation

The fee quoted is based upon several assumptions about the adequacy of the accounting records, the degree of assistance to be provided by your staff, and current auditing and accounting standards. Our fees do not include any accounting services such as closing year-end accounts or account reconciliations. If, at any time, during our engagement, extraordinary matters come to our attention and an extension of services appears to be required, we will consult with you concerning additional work to be done by your staff or an adjustment to our fees.

The fee quoted is all inclusive and represents the estimated amount to be billed:

Audit Report	Total Hours	Hourly Rate	Total Amount
Without MD&A	150	\$105	\$15,750
With MD&A	160	\$105	\$16,800

Our billing for the entire engagement will be submitted upon issuance of the final report and will be due and payable at that time.

Thank you for the opportunity to present our proposal. If you have any questions or wish to discuss the contents of this letter, please contact me directly at 784-3057.

Very truly yours,



Phyllis S. Taynton, CPA
Assistant Auditor-Controller
County of Solano



GOVERNING BOARD OF LIBRARY TRUSTEES

2015 MEETING CALENDAR

SECOND THURSDAY OF EACH MONTH AT 7 P. M.

JANUARY 22, 2015

MARCH 12, 2015

APRIL 9, 2015

MAY 14, 2015

JUNE 11, 2015

JULY 9, 2015

AUGUST 13, 2015

SEPTEMBER 10, 2015

OCTOBER 8, 2015

NOVEMBER 12, 2015

DECEMBER 10, 2015