

Dixon Public Library - Fund 426, Net Position on December 31, 2017

	Actuals - Fiscal years 2017-2018				
Assets					
Cash in Treasury	\$	1,055,054			
Imprest Cash	\$	700			
Other assets	\$	14,258			
Future Loan Redemption Requirement	\$	12,297			
Land	\$	427,021			
Structures and Improvements	\$	1,096,876			
Equipment	\$	226,114			
Intangibles	\$	17,279			
Construction-in-progress	\$	581,339			
Allowance for Depreciation	\$	(1,168,967)			
Total Assets	\$	2,261,971			
Liabilities and Equities					
Outstanding Warrants	\$	4,003			
Other Liabilities	\$	2,356			
Due to Other Agencies	\$	17,616			
Accrued Compensated Absences	\$	12,297			
Reserve - Other (Imprest Cash is \$700)	\$	279,700			
Fund Balance Available	\$	315,326			
Investments in General Fixed Assets	\$	1,179,662			
Appropriations	\$	229,759			
Revenues less Expenditures	\$	221,252			
	\$	2,261,971			
	\$	-			
Revenues					
		Actuals - Fiscal	Annual Budget	Actuals % of Annual Budget	Remaining Budget
		years 2017-2018			
Revenue From Library Operations	\$	5,984	\$ 14,000	43%	\$ 8,016
Revenue From State & County Govt.	\$	741,894	\$ 999,000	74%	\$ 257,106
Revenue From Grants	\$	-	\$ -	0%	\$ -
Other Revenues	\$	3,054	\$ 4,400	69%	\$ 1,346
Total Revenues	\$	750,933	\$ 1,017,400	74%	\$ 266,467
Expenditures					
Salaries & Employee Benefits	\$	359,555	\$ 820,153	44%	\$ 460,598
Services & Supplies	\$	168,753	\$ 408,006	41%	\$ 239,253
Other Charges & Fixed Assets & Deprec	\$	1,886	\$ 19,000	10%	\$ 17,114
Total Expenditures	\$	530,194	\$ 1,247,159	43%	\$ 716,965
Revenues less Expenditures	\$	220,739	\$ (229,759)		

Fund 428, Net Position as of December 31, 2018

	Actuals - Fiscal years 2017-2018				
Assets					
Cash in Treasury	\$	697,714			
Due from Other Agency	\$	-			
Land	\$	1,175,043			
Construction-in-progress	\$	79,453			
Allowance for Depreciation	\$	-			
Total Assets	\$	1,952,210			
Liabilities and Equities					
Fund Balance Available	\$	613,994			
Investments in General Fixed Assets	\$	1,254,495			
Appropriations	\$	-			
Revenues less Expenditures	\$	83,721			
	\$	1,952,210			
Revenues					
		Actuals - Fiscal	Annual Budget	Actuals % of Annual Budget	Remaining Budget
		years 2017-2018			
Intergovernmental & Other Revenues	\$	83,721	\$ 55,800	150%	\$ (27,921)
Total Revenues	\$	83,721	\$ 55,800	150%	\$ (27,921)
Expenditures					
Salaries & Employee Benefits	\$	-	\$ -	0%	\$ -
Services & Supplies	\$	-	\$ 55,800	0%	\$ 55,800
Other Charges & Fixed Assets	\$	-	\$ -	0%	\$ -
Total Expenditures	\$	-	\$ 55,800	0%	\$ 55,800
Revenues less Expenditures	\$	83,721	\$ -		

Sort Order: SUBOBJ within ACCTTYPE within within FUND

SELECT FUND: 426,428

Fund	Fund Description	Account Code	Sub-Account	Debits	Credits	Account	Debits	Credits
426	DIXON PUBLIC LIBRARY DISTRICT	0000910	1,017,400.00					
	BUDGETED REVENUE							
	BUDGETED REVENUE	910		1,017,400.00				
	APPROPRIATIONS	0000930			1,247,159.13			
	APPROPRIATIONS	930					1,247,159.13	
Total Liabilities and Equities				1,547,593.88	3,809,564.95		4,978,532.17	4,978,532.17
** Fund Totals **								

Sort Order: SUBOBJ within ACCTTYPE within within within FUND

SELECT FUND: 426,428

Fund	Fund Description	Account Code	Sub-Account Debits	Credits	Account Debits	Credits
428	DIXON PUBLIC LIB DISTRICT-PFF					
Assets:						
	CASH IN TREASURY	0000010	697,714.34			
	CASH IN TREASURY	010			697,714.34	
	LAND	0000310	1,175,042.82			
	LAND	310			1,175,042.82	
	CONSTRUCTION IN PROGRESS	0000360	79,452.62			
	CONSTRUCTION IN PROGRESS	360			79,452.62	
	Total Assets				1,952,209.78	0.00
Liabilities and Equities:						
	FUND BALANCE AVAILABLE	0000740		613,993.59		
	FUND BALANCE AVAILABLE	740				613,993.59
	INVESTED IN CAPITAL ASSETS,NET	0000770		1,254,495.44		
	INVESTMENTS IN GEN FIXED ASSETS	770				1,254,495.44
	REVENUES	810				83,720.75
	BUDGETED REVENUE	0000910	55,800.00			
	BUDGETED REVENUE	910			55,800.00	
	APPROPRIATIONS	0000930		55,800.00		
	APPROPRIATIONS	930				55,800.00
	Total Liabilities and Equities				55,800.00	2,008,009.78
** Fund Totals **						
					2,008,009.78	2,008,009.78

SORT ORDER: SUBOBJ within ACCTTYPE within within FUND

SELECT FUND: 426,428

Account Code	Sub-Account	Debits	Credits	Account	Debits	Credits
*****	*****	*****	*****	*****	*****	*****
*****	*****	6,986,541.95		*****	6,986,541.95	

** Grand Totals **

SORT ORDER: SECTION within BUREAU within DIVISION within DEPTWMT 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							
1000	SALARIES AND EMPLOYEE BENEFITS							
0001110	SALARY/WAGES REGULAR	435,334.00	0.00	31,522.03	180,181.07	0.00	255,152.93	41%
0001121	SALARY/WAGES-EXTRA HELP	104,415.00	0.00	5,372.94	38,726.63	0.00	65,688.37	37%
0001131	SALARY/WAGES OT/CALL-BACK	0.00	0.00	0.00	187.16	0.00	-187.16	999%
0001210	RETIREMENT-EMPLOYER	113,126.00	0.00	4,127.40	67,609.54	0.00	45,516.46	60%
0001220	FICA-EMPLOYER	41,290.00	0.00	2,822.43	16,760.75	0.00	24,529.25	41%
0001230	HEALTH INS-EMPLOYER	116,038.00	0.00	8,574.90	51,991.65	0.00	64,046.35	45%
0001231	VISION CARE INSURANCE	0.00	0.00	24.38	134.09	0.00	-134.09	999%
0001240	COMPENSATION INSURANCE	1,573.00	0.00	0.00	259.28	0.00	1,313.72	16%
0001250	UNEMPLOYMENT INSURANCE	500.00	0.00	0.00	0.00	0.00	500.00	
0001260	DENTAL INS-EMPLOYER	7,877.00	0.00	635.64	3,704.64	0.00	4,172.36	47%
1000	SALARIES AND EMPLOYEE BEN	820,153.00	0.00	53,079.72	359,554.81	0.00	460,598.19	44%
2000	SERVICES AND SUPPLIES							
0002028	TELEPHONE SERVICES	7,592.00	0.00	322.24	2,105.74	0.00	5,486.26	28%
0002035	HOUSEHOLD EXPENSE	4,000.00	0.00	323.38	1,863.95	0.00	2,136.05	47%
0002050	INSURANCE-RISK MANAGEMENT	6,318.44	0.00	0.00	6,320.29	0.00	-1.85	100%
0002051	LIABILITY INSURANCE	8,567.09	0.00	0.00	8,569.60	0.00	-2.51	100%
0002055	INSURANCE-OTHER	50.00	0.00	0.00	45.64	0.00	4.36	91%
0002120	MAINTENANCE EQUIPMENT	9,000.00	0.00	125.00	2,778.86	0.00	6,221.14	31%
0002140	MAINTENANCE-BLDGS & IMPRO	47,112.00	0.00	1,969.92	6,217.46	0.00	40,894.54	13%
0002170	MEMBERSHIPS	6,500.00	0.00	0.00	4,383.00	0.00	2,117.00	67%
0002175	MISCELLANEOUS EXPENSE	150.00	0.00	0.00	7.67	0.00	142.33	5%
0002176	FEES AND PERMITS	0.00	0.00	-0.68	139.94	0.00	-139.94	999%
0002178	CASH/INVENTORY SHORTAGE	0.00	0.00	1.50	18.93	0.00	-18.93	999%
0002180	BOOKS & SUBSCRIPTIONS	6,500.00	0.00	599.00	5,405.58	0.00	1,094.42	83%
0002200	OFFICE EXPENSE	3,500.00	0.00	363.10	1,716.79	0.00	1,783.21	49%
0002201	EQUIPMENT UNDER \$1,500	3,000.00	0.00	33.94	4,268.45	0.00	-1,268.45	142%
0002202	CONTROLLED ASSETS \$1500-\$	0.00	0.00	0.00	6,189.72	0.00	-6,189.72	999%
0002203	COMPUTER COMPONENTS <\$1,5	1,500.00	0.00	271.66	298.17	0.00	1,201.83	20%
0002204	COMPUTER RELATED ITEMS:<\$	300.00	0.00	-38.57	1,053.52	0.00	-753.52	351%
0002205	POSTAGE	900.00	0.00	0.00	501.68	0.00	398.32	56%
0002235	ACCOUNTING & FINANCIAL SE	15,000.00	0.00	0.00	700.00	0.00	14,300.00	5%

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							
0002239	LEGAL SERVICE	15,000.00	0.00	7,736.00	7,736.00	0.00	7,264.00	52%
0002245	CONTRACTED SERVICES	79,600.00	0.00	30,933.02	30,933.02	0.00	48,666.98	39%
0002250	OTHER PROFESSIONAL SERVIC	7,000.00	0.00	47.25	10,710.80	0.00	-3,710.80	153%
0002261	SOFTWARE MAINTENANCE & SU	33,100.00	0.00	2,799.86	9,982.13	0.00	23,117.87	30%
0002281	ADVERTISING/MARKETING	1,000.00	0.00	546.67	2,069.73	0.00	-1,069.73	207%
0002285	RENTS & LEASES - EQUIPMEN	6,000.00	0.00	0.00	2,552.65	0.00	3,447.35	43%
0002310	EDUCATION & TRAINING	1,200.00	0.00	0.00	828.00	0.00	372.00	69%
0002322	LIBRARY ADULT BOOKS	23,000.00	0.00	2,164.72	11,040.31	0.00	11,959.69	48%
0002323	LIBRARY JUVENILE BOOKS	20,000.00	0.00	1,919.38	7,864.79	0.00	12,135.21	39%
0002324	LIBRARY PERIODICALS/MICRO	8,000.00	0.00	0.00	745.15	0.00	7,254.85	9%
0002325	LIBRARY AUDIO-VISUAL	26,700.00	0.00	793.89	6,744.50	0.00	19,955.50	25%
0002326	LIBRARY BOOK RENTAL	8,112.00	0.00	0.00	7,949.76	0.00	162.24	98%
0002327	LIBRARY MATERIALS PROCESS	5,700.00	0.00	0.00	3,268.90	0.00	2,431.10	57%
0002328	LIBRARY MATERIALS	15,000.00	0.00	0.00	367.17	0.00	14,632.83	2%
0002335	TRAVEL EXPENSE	1,200.00	0.00	9.70	739.86	0.00	460.14	62%
0002336	TRAVEL OUT-OF-STATE	2,649.00	0.00	0.00	0.00	0.00	2,649.00	
0002337	MEALS/REFRESHMENTS	540.00	0.00	0.00	0.00	0.00	540.00	
0002355	PERSONAL MILEAGE	1,450.00	0.00	142.85	476.60	0.00	973.40	33%
0002360	UTILITIES	26,000.00	0.00	1,354.11	10,226.19	0.00	15,773.81	39%
0002361	WATER	6,765.60	0.00	220.31	1,932.36	0.00	4,833.24	29%
2000	SERVICES AND SUPPLIES	408,006.13	0.00	21,705.24	168,752.91	0.00	239,253.22	41%
3000	OTHER CHARGES							
0003020	REFUND OF PRIOR YEAR CHAR	0.00	0.00	241.07	277.16	0.00	-277.16	9999%
3000	OTHER CHARGES	0.00	0.00	241.07	277.16	0.00	-277.16	9999%
4000	FIXED ASSETS							
0004303	EQUIPMENT	18,500.00	0.00	0.00	0.00	0.00	18,500.00	
0004521	INTANGIBLES: NON-DEPRECIA	500.00	0.00	0.00	1,609.00	0.00	-1,109.00	322%
4000	FIXED ASSETS	19,000.00	0.00	0.00	1,609.00	0.00	17,391.00	8%

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							
9000	TAXES							
0009001	CURRENT SECURED	330,000.00	0.00	179,118.11	179,118.11	0.00	150,881.89	54%
0009002	CURRENT UNSECURED	20,000.00	0.00	21,214.64	21,214.64	0.00	-1,214.64	106%
0009003	PRIOR UNSECURED	0.00	0.00	525.03	525.03	0.00	-525.03	999%
0009004	SUPPLEMENTAL SECURED	6,000.00	0.00	6,114.97	6,114.97	0.00	-114.97	102%
0009005	PRIOR SECURED	0.00	0.00	56.37	56.37	0.00	-56.37	999%
0009015	LIBRARY SALES TAX - MEASU	600,000.00	0.00	89,385.05	506,107.78	0.00	93,892.22	84%
0009018	UNITARY	18,000.00	0.00	9,740.39	9,740.39	0.00	8,259.61	54%
0009020	ABX1 26 PASS THROUGH	25,000.00	0.00	16,937.33	16,937.33	0.00	8,062.67	68%
9000	TAXES	999,000.00	0.00	323,091.89	739,814.62	0.00	259,185.38	74%
9400	REVENUE FROM USE OF MONEY/PROP							
0009401	INTEREST INCOME	3,400.00	0.00	0.00	2,200.13	0.00	1,199.87	65%
9400	REVENUE FROM USE OF MONEY	3,400.00	0.00	0.00	2,200.13	0.00	1,199.87	65%
9500	INTERGOVERNMENTAL REVENUES							
0009504	FISH & GAME	0.00	0.00	0.00	29.00	0.00	-29.00	999%
0009505	STATE HIGHWAY RENTALS	0.00	0.00	0.00	1.74	0.00	-1.74	999%
0009591	GRANT REVENUE	0.00	0.00	0.00	2,049.07	0.00	-2,049.07	999%
9500	INTERGOVERNMENTAL REVENUE	0.00	0.00	0.00	2,079.81	0.00	-2,079.81	999%
9600	CHARGES FOR SERVICES							
0009603	PHOTO/MICROFICHE COPIES	4,000.00	0.00	367.00	2,192.40	0.00	1,807.60	55%
0009605	LIBRARY FINES	10,000.00	0.00	898.08	3,792.01	0.00	6,207.99	38%
9600	CHARGES FOR SERVICES	14,000.00	0.00	1,265.08	5,984.41	0.00	8,015.59	43%

SORT ORDER: SECTION within BUREAU within DIVISION within DEPTWNT 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							
9700	MISC REVENUES							
0009702	CASH OVERAGE	0.00	0.00	0.00	12.05	0.00	-12.05	9999%
0009704	DONATIONS AND CONTRIBUTIO	0.00	0.00	0.00	105.00	0.00	-105.00	9999%
0009708	MISCELLANEOUS SALES-OTHER	1,000.00	0.00	96.85	736.96	0.00	263.04	74%
9700	MISC REVENUES	1,000.00	0.00	96.85	854.01	0.00	145.99	85%
Total Revenue		1,017,400.00	0.00	324,453.82	750,932.98	0.00	266,467.02	74%
Total Expense		1,247,159.13	0.00	75,026.03	530,193.88	0.00	716,965.25	43%
				249,427.79	220,739.10			

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SORT ORDER: SECTION within BUREAU within DIVISION within DEPTWMT 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							
2000	SERVICES AND SUPPLIES							
0002235	ACCOUNTING & FINANCIAL SE	3,000.00	0.00	0.00	0.00	0.00	3,000.00	
0002245	CONTRACTED SERVICES	52,800.00	0.00	0.00	0.00	0.00	52,800.00	
2000	SERVICES AND SUPPLIES	55,800.00	0.00	0.00	0.00	0.00	55,800.00	
9400	REVENUE FROM USE OF MONEY/PROP							
0009401	INTEREST INCOME	2,000.00	0.00	0.00	1,594.98	0.00	405.02	80%
9400	REVENUE FROM USE OF MONEY	2,000.00	0.00	0.00	1,594.98	0.00	405.02	80%
9600	CHARGES FOR SERVICES							
0009601	CAPITAL FACILITIES FEES	53,800.00	0.00	0.00	82,125.77	0.00	-28,325.77	153%
9600	CHARGES FOR SERVICES	53,800.00	0.00	0.00	82,125.77	0.00	-28,325.77	153%
Total Revenue		55,800.00	0.00	0.00	83,720.75	0.00	-27,920.75	150%
Total Expense		55,800.00	0.00	0.00	0.00	0.00	55,800.00	
			0.00	0.00	83,720.75			

PROPOSAL FOR PROFESSIONAL SERVICES FOR



DIXON
PUBLIC LIBRARY DISTRICT



Relax
we got this.

Submitted by

Gilbert Associates, Inc.

Peggy A. Vande Vooren, CPA, Shareholder

2880 Gateway Oaks Drive, Suite 100

Sacramento, California 95833

GilbertCPA.com | 916.646.6464

November 16, 2017



Gilbert Associates, Inc.
CPAs and Advisors

Relax. We got this.™

TABLE OF CONTENTS

SCOPE OF SERVICES	5
OUR EXPERIENCE	6
WHAT OUR CLIENTS ARE SAYING	7
QUALIFIED TEAM OF EXPERTS	8
GILBERT'S PRACTICES	10
GILBERT'S EXPERIENCE	12
AUDIT APPROACH	13
AUDIT TIMING & PROFESSIONAL FEES	16
REFERENCES, CONCLUSION & ASSURANCE CLIENT SURVEY	17
PEER REVIEW REPORT	19



November 16, 2017



Gilbert Associates, Inc.
CPAs and Advisors

Relax. We got this.™

Steve Arozena, Library Director
Dixon Public Library District
230 N 1st Street
Dixon, CA 95620

On behalf of Gilbert Associates, I am pleased to present our proposal to provide professional audit services for the Dixon Public Library District (the District). Below and throughout this proposal, you will see why Gilbert Associates is uniquely qualified to serve the District.

- **Commitment to Governmental Agencies** – We are the largest locally owned firm in Sacramento performing audit and consulting services to governmental agencies. We have over thirty years of experience performing more than 1000 governmental audits. Our extensive background with governmental agencies and our commitment to the industry allows us to bring you an audit that goes beyond the minimum statutory requirements.
- **Community Commitment** – Like the District, our commitment to give back to our community is one of the highlights of our company. Being noted as one of the top philanthropic organizations in our region, our team is involved in more than 50 community organizations as supporters, members, and directors. We were recently honored with the Public Service Award from the California Society of CPAs distinguishing us among all CPA firms in California for our level of community involvement and contributions to a variety of causes in our Region. As a firm, we believe in leading a balanced life in and out of the office, and we know that community services are vital to that goal.
- **Value-Added Service** – We want to serve as a resource to you and encourage your questions or requests for help that may emerge. Routine phone calls, to ask questions, are encouraged and will not be billed for these minor requests. One way in which we assist our clients in staying informed and prepared is by offering complimentary training events and presentations that provide guidance on new or upcoming changes to governmental accounting standards.
- **Reputation and Capabilities of Our Firm** – Providing quality and innovative services has been a trademark of Gilbert Associates, Inc. since 1984. With 8 shareholders and approximately 50 staff to serve you, we are the largest locally owned CPA firm in Sacramento. The firm has the resources to meet your needs, while retaining a personal approach to business. We value the relationships developed with clients and our staff and treat each uniquely, based on their needs. As a result, our retention rate of both clients and staff is outstanding.
- **National Resources** – We are members of Allinial Global, an association of nearly 100 of the highest-quality independent certified and chartered accounting firms in North America. Our membership allows you access to broader technical and industry expertise, specialty skills, geographic coverage, and knowledge of business trends. It's like having national firm resources with locally-based service.

Steve Arozena, Library Director
Dixon Public Library
November 16, 2017
Page two

- **Why Choose Gilbert Associates?** – What separates Gilbert Associates from other firms that serve governments is our commitment to the industry. This commitment is demonstrated by the portion of our firm's practice devoted to governments; the expert, leading-edge training we receive and provide to others; and our devotion to adding value by sharing meaningful information and ideas to our clients so that they may improve their operations. Governments are our business, not just a supplement to it.

* * * * *

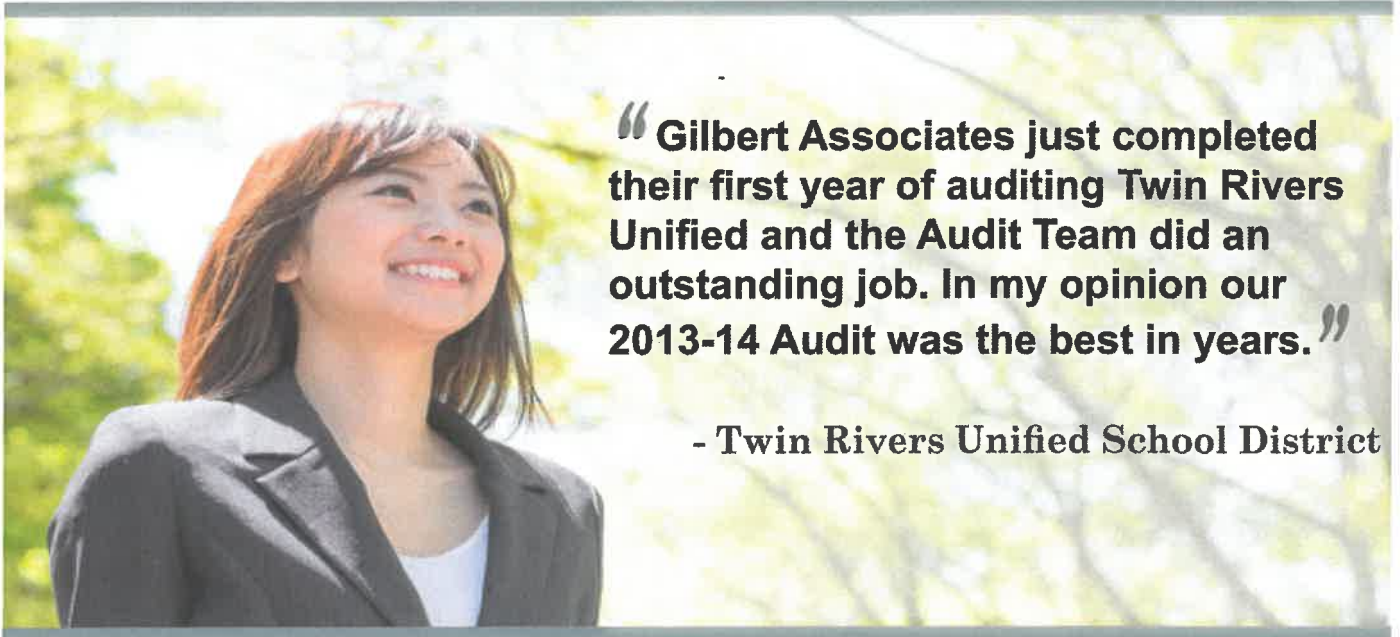
We are extremely proud of the professionals who are a part of our audit team and their technical skills, business expertise, and commitment to service. Please be assured that if we are accepted for this engagement, Gilbert Associates has the ability and is willing to commit and maintain staffing, both number and level, to successfully conclude an engagement of this magnitude.

We are excited about the prospect of serving the Dixon Public Library District and look forward to helping you meet the challenges ahead. Do not hesitate to contact me if I can provide any additional information during your selection process.

Yours very truly,

A handwritten signature in black ink, appearing to read "Peggy A. Vande Vooren". The signature is fluid and cursive, with the first name "Peggy" being more prominent and the last name "Vande Vooren" following in a similar style.

Peggy A. Vande Vooren, CPA
Shareholder, Gilbert Associates, Inc.



“ Gilbert Associates just completed their first year of auditing Twin Rivers Unified and the Audit Team did an outstanding job. In my opinion our 2013-14 Audit was the best in years.”

- Twin Rivers Unified School District

SCOPE OF SERVICES

As requested, we will audit your financial statements in accordance with Generally Accepted Auditing Standards (GAAS). We will advise you on financial reporting standards, regulations, and proposed changes in relevant laws. During the term of our engagement, our services will include:

- Audit of the financial statements of the Dixon Public Library District for the years ending June 30, 2015, 2016, and 2017.
- Report of Required Communications with Those Charged with Governance.
- Management Letter, if warranted.
- Meetings with your Board of Trustees, if desired, to discuss the audit process and to make a formal presentation of the audit report and associated communications.

OUR EXPERIENCE

We have made a commitment to the needs of governmental agencies such as yours. In addition to our experience serving governmental agencies, we engage in a variety of professional activities that help us to address our clients' needs:

- We have performed more than 1000 government audits in the last thirty years. Many of these have been governmental agencies similar to the District. Many of our audit contracts are renewed for multiple periods because of the level of service we provide, and our commitment to the industry.

We are recognized leaders in the area of training governmental officials. The firm has developed and taught courses for the California Society of Certified Public Accountants (CalCPA), the California Association of School Business Officials (CASBO), the California Department of Education (CDE), the State Controller's Office (SCO), the California School Boards Association (CSBA), the California Community Colleges Chancellor's Office, and more than ten county offices of education. We offer our government clients a comprehensive menu of advisory services including:

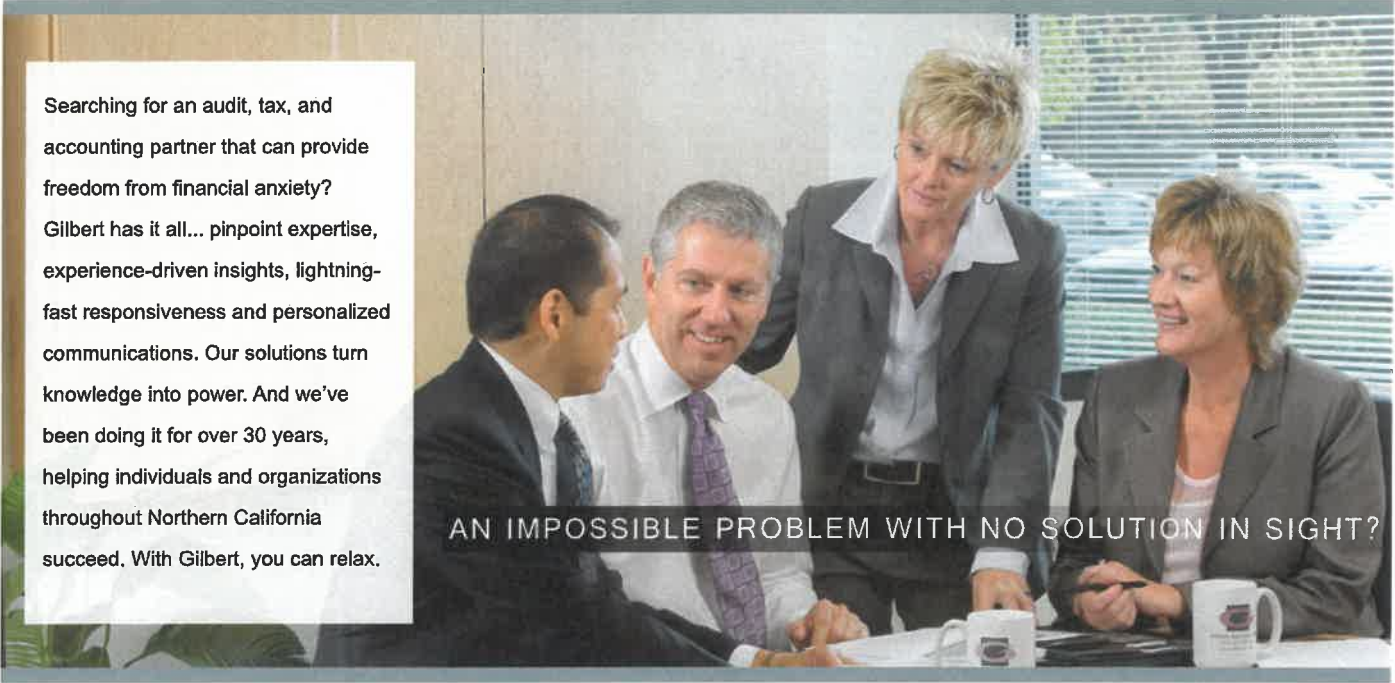
- Financial Audits
- GASB 34 Conversion Assistance
- GASB Implementation Assistance
- Year-End Closing Assistance/Workshops
- Internal Control Design and Assessment
- Governing Board Presentations
- Fraud Investigation
- Specialized Compliance Reviews
- Accounting Policies and Procedures
- GASB 68 (Pensions) and GASB 75 (OPEB)

- We require all professional staff, both certified and noncertified, to participate in at least 40 hours of professional continuing education each year. In connection with this policy, each professional staff member receives a minimum of 24 hours annually of professional continuing education in the area of governmental accounting and auditing. All audit staff meet the education requirements of the *Government Auditing Standards* published by the Comptroller General of the United States.

Twice a year, we provide in-house governmental training, which incorporates topics such as implementing new GASB statements, single audit requirements, reviewing a governmental entity's internal control structure, and understanding a government's financial reporting model. Furthermore, every year we attend the AICPA's National Governmental Accounting and Auditing Update Conference, the premier conference in the country, to obtain leading-edge information on financial, accounting, and audit matters affecting organizations such as the District. Many members of our audit staff also attend training conferences sponsored by the Association of Government Accountants (AGA), Government Finance Officers Association (GFOA), and the CalCPA Annual Governmental Update conference. We take ideas from these conferences and apply the benefits directly to our clients.

- Being a member of the AICPA Government Audit Quality Center (the Center) demonstrates our firm's commitment to audit quality for audits performed under the *Government Auditing Standards*. As a member of the Center, we receive periodic updates and alerts which provide us with timely, relevant information to keep us abreast of issues and developments that affect our governmental audit practice. This information is passed on to our clients so that we can assist them with timely implementation. Additionally, we receive practice tools and other resources to use in our audits, and we participate in webcast and conference calls covering the latest developments and hot topics.

Searching for an audit, tax, and accounting partner that can provide freedom from financial anxiety? Gilbert has it all... pinpoint expertise, experience-driven insights, lightning-fast responsiveness and personalized communications. Our solutions turn knowledge into power. And we've been doing it for over 30 years, helping individuals and organizations throughout Northern California succeed. With Gilbert, you can relax.



AN IMPOSSIBLE PROBLEM WITH NO SOLUTION IN SIGHT?

WHAT OUR CLIENTS ARE SAYING

“We appreciate working year in and year out with such professionals.”

– Sacramento Suburban Water District

“The best thing about working with your firm is 1 - Staff is helpful and willing to assist and guide us with accounting processes and pronouncements, and 2 - The availability of Partners in the engagement.”

– Los Rios Community College District

“Thank you again for another successful audit. We appreciate your input, feedback and guidance, and look forward to continuing to work with you next year.”

- Sacramento Employment and Training Agency

“It’s been a pleasure working with Gilbert staff. They are knowledgeable and provide great suggestions, recommendations and advice.”

– California Educational Facilities Authority

“Work on site was done quickly and efficiently. Excellent resource for all accounting issues that came up throughout the year.”

– Bay Area Air Quality Management District

“The best thing about working with your firm is the understanding of our organization and ease of communications.”

– Investment Trust of California (CalTRUST)

QUALIFIED TEAM OF EXPERTS

All of our staff have extensive experience in serving governmental agencies, and receive specialized training in accounting and auditing of these types of entities. In an effort to meet your specific organizational needs, we have assembled a service team that has significant experience serving governmental organizations. Additionally, to the below, a senior and staff associate will be assigned to the team.



Peggy A. Vande Vooren, CPA

Engagement Audit Shareholder | 26 Years of Experience

- California State University, Sacramento, B.S., Accountancy
- Member of AICPA and CalCPA
- Shareholder in-charge of our Government Industry Team
- Current Chair of Gilbert Associates' Public Sector Industry and Training Committees, and Co-Chair of the Quality Control Committee

Spends a significant portion of her time serving governmental organizations in Northern California such as: Sacramento Regional Transit District; City of Elk Grove; Bay Area Air Quality Management District; Investment Trust of California (CalTRUST); California State Auditor; Sacramento Employment and Training Agency; Los Rios, Sonoma County, Merced, and Gavilan Joint Community College Districts; Sacramento Suburban Water District; Rocklin, Esparto, and Lodi Unified School Districts.



Sarah H. Ellis, CPA

Audit Technical Review Shareholder | 18 Years of Experience

- California State University, Sacramento, B.S. Accountancy
- Member of AICPA and CalCPA
- Co-Chair of Gilbert's Quality Control Committee
- Board Member, S.A.C. Prep Charter School
- Member of Gilbert's Nonprofit and Public Sector Committees

Spends a significant portion of her time serving governmental organizations in Northern California such as: California Education Facilities Authority; Health Professions Education Foundation; State Public Works Board; Arcohe Union, Lodi Unified, and Fairfield Suisun Unified School Districts; Contra Costa and Ohlone Community College Districts; Monterey Educational Risk Management Authority; California School Finance Authority; and California Prison Health Care Receivership Corporation.

QUALIFIED TEAM OF EXPERTS

Audit Manager - The engagement manager will have on-site responsibility for the engagement and will work to ensure the efficient and coordinated progress of the audit engagement. This individual will help to ensure the team's responsiveness to emerging issues and will coordinate all of our services. We have identified two potential engagement managers to assist the District. These managers are as follows:



Aspen E. Cloud Hall, CPA

Senior Audit Manager | 9 Years of Experience

- California State University, Chico, B.S., Business Administration (Accountancy)
- Member of AICPA and CalCPA
- Member of our Public Sector and Nonprofit Industry Teams

Spends a significant portion of her time serving governmental organizations such as: Schools Insurance Authority; Los Rios Community and Sonoma County Junior College Districts; Yolo County Office of Education; Esparto and Natomas Unified School Districts; Alta-Dutch Flat Union Elementary and Foresthill Union School Districts.



Pamela M. Freeman, CPA

Audit Manager | 7 Years of Experience

- California State University, Sacramento, B.S. Accountancy
- Member of AICPA and CalCPA
- Member of our Public Sector and Nonprofit Industry Teams

Spends a significant portion of her time serving governmental organizations such as: Sacramento Regional Transit District; Sacramento Suburban Water District; Bay Area Air Quality Management District; City of Elk Grove; Los Rios, Gavilan and Merced Community College Districts; Lodi and Pleasanton Unified School Districts.

GILBERT'S PRACTICES

Open Communications

We want to serve as a resource to you, and encourage your questions or requests for help in any way. We would be pleased to meet with management or the Board of Trustees at any time throughout the year to discuss issues of concern. We encourage open and timely communication to answer questions, discuss issues, and cover technical matters. You will not be billed for these minor requests. If there are special services or projects for which you would like our assistance, we will provide an estimate of any additional fees in advance. All of our services and fees are open and upfront. No surprises.

Retention Practices

We strive to maintain continuity for all of our clients as it is beneficial to everyone involved. Typically, the shareholder and manager will never change and we expect to retain any other staff member to your engagement as well.

The unpredictable element for any service firm is staff retention. Although we can't predict the future with any certainty, our firm's track record for staff retention is exceptional. In fact, we were named by the Sacramento Business Journal as an A+ employer, signifying us as one of the top 10 employers among our size, based on employee input. We take good care of our staff and, as a result, our turnover is much lower than our counterparts, averaging about 10% per year.

Quality Control

Gilbert Associates has an active quality control committee that monitors and maintains audit quality and integrity, including safeguards of independence. In addition to internal oversight, the firm is subject to a triennial external peer review. During the firm's peer review for the year ending November 30, 2016, it received an unqualified opinion with no letter of comments, matching our prior history of impeccable peer reviews. A copy of our most recent peer report can be found on page 19 of this proposal.

No complaints have been issued against any of our professionals by the California Board of Accountancy or other agencies.

GILBERT'S PRACTICES

Community Commitment

At Gilbert Associates we are dedicated to giving back to the community that supports us. We give financial and professional support to a myriad of organizations within Northern California.

In July of 2017, the firm held its eleventh annual Community Service Day. Our offices were closed for a day, and all of our staff volunteered in the local community. Projects ranged from painting, food preparation and serving, to distributing food and clothing.

We were recently honored with the Public Service Award from the California Society of CPAs, distinguishing us among all CPA firms in California for our level of community involvement and contributions to a variety of causes in our Region.

Independence

Gilbert Associates, Inc. affirms that we are independent of the Dixon Public Library District as defined by the AICPA.

Currently, Gilbert Associates is not providing any other work for the Dixon Public Library District that would cause a conflict of interest. In addition, if selected for this engagement, Gilbert Associates will provide the Dixon Public Library District written notice of any professional relationships entered into during the period of this engagement.

A Resource to Your Organization

Our goal is to be a resource to you in many areas when needed, including personnel and financial matters. We view our examination as a platform for building a business advisory relationship with our clients. Some additional services we can provide to you include:

- Objective advice about how you might improve your business.
- Consultations from our team of experts on accounting matters as they arise.
- Timely responses to phone calls and other minor requests.
- Implementation of new accounting standards (i.e. GASB 68 and 75)

GILBERT'S EXPERIENCE

We have made a commitment to serving the needs of governmental agencies, education agencies, and other organizations. Following is a sample of some of the significant clients we have served:

Governmental Agencies

Arizona Municipal Risk Retention Pool**

Bay Area Air Quality Management District**

California Alternative Energy & Advanced Transportation Financing Authority**

California Association of Parks and Recreation

California Authority of Racing Fairs**

California Department of Conservation/CalRecycle

California Educational Facilities Authority**

California Energy Commission**

California Fair Services Authority**

California Fairs Financing Authority**

California Health Facilities Financing Authority**

California Infrastructure and Economic Bank

California Prison Health Care Receivership Corporation**

California School Finance Authority**

California State Auditor**

CharterSAFE**

Citrus Heights Water District

City of Elk Grove*, **

City of Folsom*

City of Rancho Cordov

County of Butte

County of Placer*

County of Yolo (Investment Audit)

CPS HR Consulting**

Credit Union Self-Insured Group of California, Inc.**

CSAC - Excess Insurance Authority*, **

Fair Oaks Water District*

Golden State Tobacco**

Health Professions Education Foundation**

Investment Trust of California (CalTrust)**

Monterey Educational Risk Management Authority**

Placer County Water Agency*

Plastic Manufacturers Self-Insurance Program**

Preferred Auto Dealers Self Insurance Program of California**

Reclamation District 999

Reclamation District 2035

Redwood Empire Schools Insurance Group**

Sacramento Employment and Training Agency**

Sacramento Metropolitan Air Quality Management District*

Sacramento Public Library Authority

Sacramento Regional Transit District*, **

Sacramento Suburban Water District*, **

Sacramento Transportation Authority*

San Mateo County Schools Insurance Group**

ScholarShare Investment Board **

School & College Legal Services**

Schools Insurance Authority**

Social Services Contractors

Indemnity Pool**

State Public Works Board**

Superior California Excess Liability Pool

Transportation Financing Authority

Tri-County Schools Insurance Group

Western Independent Bankers Self Insurance Group**

School Districts

Alta-Dutch Flat Union Elementary**

Arcohe Union Elementary**

Banta Elementary

Berkeley Unified

Colfax Elementary

Cotati-Rohnert Park Unified

Davis Joint Unified

Esparto Unified**

Fairfield-Suisun Unified

Foresthill Union Elementary**

Galt Joint Union High

Holt Union Elementary

Lammersville Elementary

Lodi Unified**

Marysville Joint Unified

Milpitas Unified

Mountain View Elementary

Natomas Unified

New Hope Elementary

New Jerusalem Elementary

Newcastle Elementary

Ophir Elementary

Pleasanton Unified**

Rocklin Unified**

Roseville Joint Union High

Stockton Unified

Twin Rivers Unified**

Western Placer Unified

Woodland Joint Unified

County Offices of Education

Alameda County Office of Education

Marin County Office of Education

Placer County Office of Education

San Joaquin County Office of Education

Sonoma County Office of Education**

Yolo County Office of Education**

Community Colleges

Contra Costa Community College

Gavilan Joint Community College**

Los Rios Community College**

Merced Community College**

Ohlone Community College**

Sierra Joint Community College

Sonoma County Junior College**

*GFOA Certificate of Achievement for Excellence in Financial Reporting Submitted or Awarded.

**Audited within the last 5 years

AUDIT APPROACH

Scope of Services

We will audit the financial statements of the Dixon Public Library District (the District) for the fiscal years ending June 30, 2015, 2016, and 2017. Our audit will be made in accordance with generally accepted auditing standards set forth by the American Institute of Certified Public Accountants (AICPA). It will include such tests of the accounting records and such other auditing procedures, as we consider necessary in the circumstances.

Specific Audit Approach

Our audit approach is risk-based, which means that we use our evaluation of the internal control structure, control environment, and control procedures to determine the type of audit work and the amount of work that will be performed in each area. After gaining an understanding of the internal controls, the audit is planned by your engagement shareholder, manager, and senior associate to ensure that the audit is efficient, focused, and results in the maximum benefit to your organization.

Our audit approach is broken down into two phases. These two phases are Phase I - Audit Planning and Test of Controls, and Phase II – Substantive Procedures and Completion. Phase I is considered our preliminary audit work, and represents approximately 40% of total audit procedures. In addition, Phase II represents 60% of our final audit work. These phases are as follows, and described in more detail on the following pages:

Phase I – Audit Planning and Test of Controls

This phase has been designed to help us gain an understanding of your organization, evaluate basic controls and control environment of your organization, and perform a detailed planning analysis for the audit engagement. In performing the planning phase of the audit, we will consider and/or perform the following in order to establish the level and type of effort necessary to conduct the audit:

- Gain an understanding of the District through inquiry, review of financial statements and budgets, and review of laws and regulations.
- Obtain an understanding of the internal controls and perform a control risk assessment through completion of internal control questionnaires, and performing walkthroughs to document how the District processes its major transactions.
- Evaluate material factors affecting the financial statements such as laws and regulations.
- Determine the audit approach, including development of audit programs.
- Identify laws and regulations that have a direct and material effect on the financial statements.
- Perform preliminary analytical review by reviewing interim financial reports and budgets, and review of board minutes.

AUDIT APPROACH

This phase also includes testing of internal controls. This phase is designed to test whether the controls the District has in place over financial transactions are operating as prescribed. These tests are determined based on our understanding of the organization obtained as described above. The tests will include selecting a sample, and testing significant transactions and reviewing for compliance with internal control procedure.

Phase II – Substantive Procedures and Completion

The second phase includes our substantive testing, analytical procedures, and report preparation. This phase has been designed to test the validity of the financial statement assertions (existence or occurrence, completeness, rights and obligations, valuation or allocation, accuracy and classification, and cutoff) included in the financial statements. In conducting this phase of the audit the following represents some of the procedures we will:

- Verify account balances by obtaining evidential matter through confirmation, examination, observation, computation, or inspection of information.
- Test details of additions to and reductions from accounts, such as property and debt.
- Test details of transactions affecting revenue and expenditure accounts.
- Apply analytical procedures to revenue and expenditure accounts. This test will include a comparison of current year balances to prior year.
- Perform procedures to identify subsequent events such as review of board minutes and examination of subsequent disbursements and receipts from the date of the financial statements.
- Discuss any audit adjustments or potential areas for improvement with management.
- Inquire of legal counsel concerning litigation, claims, and assessments.
- Document management representations by obtaining a representation letter from management.
- Preparation of the financial statements. Ensure proper presentation and disclosure through completion of a governmental disclosure checklist and through an extensive review process which includes the senior, manager, shareholder, and technical reviewer assigned to the engagement.

AUDIT APPROACH

Gilbert's Dynamic Request List

Through our partnership with Suralink, District management and staff will never again have to deal with duplicate document requests from its auditors. Further, the status of client assistance items (i.e. supporting spreadsheets, agreements, etc.) are plainly displayed on a real-time basis. This is achieved through the use of a secure file hosting and document exchange system. Each audit client is able to see all of their electronic file requests in one place (through use of a web browser), updated in real time, and accessible by everyone working on the audit. File requests are color coded using a familiar green-yellow-red status indicating whether the document request has been uploaded and waiting for approval, approved, or rejected. The user interface has a dashboard area which enables a user's glance to quickly assess how many documents are outstanding and fulfilled at any given time.

Assistance

A client assistance checklist will be provided several weeks in advance of scheduled fieldwork to guide in the preparation of the audit.

The following client assistance is necessary during the audit:

- Assistance in pulling vendor invoices, setting up appointments, and securing an adequate work area.
- Preparation of bank and legal confirmations.
- Providing bank statement reconciliations for all bank accounts as of June 30.
- Providing supporting documentation for all balance sheet accounts including, but not limited to, receivables, prepaid expenses, payables, and other liabilities.
- Providing copies of all lease agreements and organization documents.
- Providing information to be used in the notes.
- Answering analytic review questions and providing supporting information, as needed.

AUDIT TIMING & PROFESSIONAL FEES

Audit Timing

Our audit will be scheduled in a manner that meets reporting time frames desired by the District. We will perform the audit procedures in the months of January and February, and will issue the report by March 31st. At Gilbert Associates, we take pride in our ability to turn around audits quickly. Our shareholders and managers are involved throughout the audit process resulting in fewer questions and follow-up procedures required after we leave your office.

Professional Fees

Gilbert Associates provides competitive fees and a value-added approach to services and consulting. We are committed to your success. We do not bill our clients for cost overruns caused by our own underestimates. If there are situations where clients have been unable to prepare adequately for the audit, causing additional time to be incurred, then we will discuss with them at that time what additional billings might be appropriate.

Proposed Fee

Our proposed fees, including out-of-pocket expenses, are as follows:

	Fee
Total Audit Cost - June 30, 2015	\$ 12,000
Total Audit Cost - June 30, 2016	\$ 12,250
Total Audit Cost - June 30, 2017	\$ 12,500

As an indication of our desire to serve the District, we have discounted our fees by 20% of our standard billing rates and waived the first year audit start up costs.

If we are selected, we are committed to performing the audit services for the fees quoted above unless operational scope or standards increase the amount of work required. Any fee changes related to scope or standards would be discussed with management in advance.

Standard Billing Rates

For additional services you may request, our hourly billing rates by professional classification are as follows:

Team Member	Rate
Shareholder	\$ 250/hour
Manager	165/hour
Senior Associate	115/hour
Staff Associate	95/hour
Administration	60/hour

REFERENCES & CONCLUSION

References

The following are names of several clients served by the assigned shareholder and manager whom you may contact regarding our services. They would be pleased to discuss our relationship and the quality of services they have received from our firm. We highly encourage you to call them and get another client's perspective of Gilbert Associates' audit services to help you make your decision.

Bay Area Air Quality Management District

Stephanie Osaze/Finance Manager

415-749-4771

Service Period: 2009 to Present

City of Elk Grove

Marsha Ley/Accounting Manager

916-478-2207

Service Period: 2011 to 2016

Sacramento Employment and Training Agency

Loretta Su/Fiscal Department Chief

916-263-3875

Service Period: 2000 to 2016

Lodi Unified School District

Maria Fong/Controller

209-331-7123

Service Period: 1999 to Present

Conclusion

While there are other firms to choose from, we believe selecting our firm would be the best decision you can make. We make this claim based on our unique qualifications, expertise of our team, and passion we bring to the engagement. As you've seen in our proposal, we excel at work with governmental agencies. We have experience and training that transcends audit work. We'll be a value-added partner and consultant to help you. You'll enjoy a highly focused team working diligently on your behalf.

ASSURANCE CLIENT SURVEY

OVERALL, I RATE YOUR SERVICES VERY HIGHLY



6% WE AGREE

94% WE STRONGLY AGREE

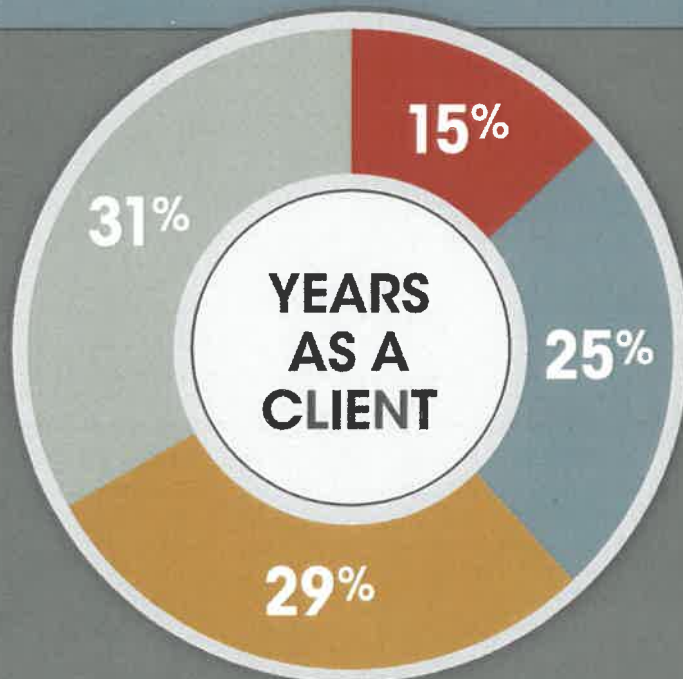
94%

I would Recommend **Gilbert Associates** to others

1000+

1000+ Government audits in the past 30+ years! We are experts in the public sector and the ever changing stringent regulations and how they affect your organization.

We are the largest local public accounting firm in Sacramento and are dedicated to serving our clients with pinpoint expertise, experience-driven insights, lightning fast responsiveness and always-in-contact communications. We have a passion for our clients and our clients have a passion for us. Just see how they rank us!



■ Less Than 1 Year ■ 1 - 4 Years
■ 5 - 10 Years ■ 10+ Years

WHAT REALLY MATTERS

98%

You Make It Your Business To Understand Our Organization

100%

You Keep Your Promises on Deadlines

100%

Your Staff are Accessible

PEER REVIEW REPORT



CPAs & Advisors

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

June 5, 2017

To the Shareholders of
Gilbert Associates, Inc.
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Gilbert Associates, Inc. (the firm) in effect for the year ended November 30, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and audits of employee benefit plans.

One Jackson Place, Suite 500 ■ P.O. Drawer 22507 ■ Jackson, MS 39225-2507 ■ Ph: 601-948-2924 ■ Fx: 601-960-9154 ■ www.HaddoxReid.com

PEER REVIEW REPORT

Required Selections and Considerations - continued:

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Gilbert Associates, Inc. in effect for the year ended November 30, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Gilbert Associates, Inc. has received a peer review rating of *pass*.

Haddox Reid Eubank Betts PLLC

HADDOX REID EUBANK BETTS PLLC



Proposal Prepared For:
Dixon Public Library

**Konica Minolta Bizhub C558
Color Printer/Copier/Scanner**

Konica Minolta Bizhub C558 Specifications

- 55 prints per minute Full Color Copier/Printer/Scanner
- 55 prints per minute B&W Copier/Printer/Scanner
- 300 Page Capacity- Dual Scanner Document Feeder
- Automatic Duplexing Unit for 2 Sided Copying and Printing
- PageScope Mobile Printing (Android/Apple Products)
- Large 10.1" Color Display with Tablet-Like Touchscreen
- Web Browser with 4 GB of Memory
- Standard 1,150 sheets, Max 6,650 Paper Capacity
- (2) 500 Sheet Trays and (1) Bypass Tray**
- 170lb Index or 100lb Cover from 150 Sheet Bypass
- Printing up to 12"x18" full-bleed
- Unlimited Scanning**
- Network Printing/Network Scanning
- Scans up to 160 Pages Per Minute in Color and B/W
- Scanning/Copying up to 11" x 17"
- Scan to Email, SMB, FTP, Scan-to-USB
- Scan-to-Web/DAV, Scan-to-DPWS, Network TWAIN Scan
- Standard 250 GB HDD for on-board document storage
- Built-in Emperon® print system, universal print drivers
- 1000 Codes for security job tracking
- Caltronics Power Tamer

Equipment Investment Options

Lease Options

60 Month FMV	\$551.00
48 Month FMV	\$667.00
36 Month FMV	\$806.00

*Includes a Rebate Check in the Amount of \$15,315.00 for the remaining (30) months lease payments
*Includes Off Site Storage of Kyocera for (30) months

Additional Options **60M | 48M | 36M | Purchase**

Dual Scanner Document Feeder		(INCLUDED)
Enhanced Copy Desk		(INCLUDED)
(2) 500 Sheet Trays and (1) Bypass Tray		(INCLUDED)
2,500 Sheet Paper Drawer	\$21 \$25	\$31 \$1,008
2/3 Hole Punch (for FS-533)	\$9 \$10	\$13 \$421
50-Sheet Stapling Finisher	\$25 \$30	\$37 \$1,225
Booklet Finisher	\$46 \$55	\$69 \$2,216
Fax Kit	\$18 \$21	\$27 \$870

Prestige Maintenance Program

Black and White Prints/Copies	\$0.008
Color Prints/Copies	\$0.054

(No Monthly Minimum!)

Includes:

- ✓ Parts ✓ Developer
- ✓ Labor ✓ 2-4 Hour Response Time
- ✓ Toner ✓ Free Loaner

For more information, please contact:



Bizhub C558 Color Printer/Copier/Scanner

Minutes—Draft
DIXON PUBLIC LIBRARY DISTRICT
GOVERNING BOARD OF LIBRARY TRUSTEES
7:00 P. M., THURSDAY, November 9, 2017
REGULAR MEETING

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

1. Call to Order

Ms. Maseda called the meeting to order at 7 pm

2. Business meeting

a. Pledge of Allegiance

Pledge of Allegiance said

b. Roll Call

Trustees

Melissa Maseda, President—present

John Gabby, Vice President—present

Luke Foster, Clerk—present

Guy Garcia, Member—absent

Caitlin O'Halloran, Member—present

Staff

Steve Arozena, Library Director—present

3. Notice to the Public

None

4. Correspondence

None

5. Consent Agenda

None

6. Public Comment

None

7. Guests & Presentations

None

8. Director's Report

Mr. Arozena stated that he is in the process of looking for a new auditor. He has received three proposals and that there are two more potentially coming. The three proposals vary in price and he is trying to decide on the best one. He said he hopes to have a recommendation to present to the Board at the next meeting. Mr. Foster asked what the prior auditor cost. Mr. Arozena stated that it cost us \$6500 per year. Mr. Foster then asked how these auditors were found. Mr. Arozena said that he started with recommendations from goodaccountants.com. He also said that the cost for an auditor will be more expensive as GASB 68 regulations on pensions requiring more in-depth auditing procedures.

Mr. Arozena said that the public survey had now been completed. The survey was out for six weeks and ended on Halloween. 113 people responded. 96% of responders said they have a library card. 90% said they visited the library once a month. The top reason people said they didn't use the library was that they had no need for library services. 75% of those responding said that they thought the library was doing a good or excellent job in customer service. The top three answers for what people would like to see if the library was to expand were a program room for story times and other events, more adult books and study rooms. Most comments were positive, but areas cited for improvement included a couple of people who thought that the children's room was too noisy and needed more supervision and another who said the library was dumpy and needed a major overhaul. Others said that if we did renovate the building to be sure to maintain the integrity of the Carnegie.

Mr. Arozena said that the library participated in the Halloween festivities. Based on the number of candies distributed, he estimates that around 2,100 children came by the library's booth. He said that the library will take part in the Christmas tree lighting and that we will be having story times at 5:15 and 6:15.

Mr. Arozena said that he met with an HR consulting group in Sacramento about revising the library policy manual and that he was waiting for a proposal from them. He said that they also gave him some advice on selecting an auditor and recommended some of the top firms in Sacramento.

Mr. Arozena said that the three bound volumes of the Dixon Tribune that were donated to the Dixon Historical Society by the Yolo County Archives have been added to the library database. The scanning of the newspapers required that they be unbound and the volumes are being rebound by a binder in Vallejo.

Mr. Arozena said that he has been in touch with the Dixon Rotary about possibly working together to create an adult literacy program in the city. He said that he was working with a volunteer for the Friends on a proposal, but was waiting to hear back from Rotary on how to proceed.

Mr. Arozena said that he is continuing to work with the architect about cost estimates for a possible expansion and that he has an upcoming meeting.

Mr. Arozena said that there was a second webinar about the Student Success Initiative (an effort to get library cards into the hands of students in public schools.) Other libraries shared their stories and we are in contact with our mentor library, Woodland.

Mr. Arozena said that Mr. Tinder went to the California Library Association conference in Riverside and that he has taken some classes to help improve his knowledge of recent developments in youth literature.

Mr. Arozena said that the early literacy computers are up and running in the children's department and that they have been advertised on Facebook.

9. Ongoing Business

Library Advisory Committee update

Mr. Arozena said that the descriptive matter and applications for the committee are available at the library, on Facebook and the library website. He said that it was the top story in the Dixon Tribune the week before, but that so far there have been no applications submitted. Ms. Maseda said that she had received an e-mail from a staff member asking if staff could take turns being on the committee as it was not a paid position. Mr. Gabby said that he was ok with that, but that it was not a duty, rather that it was voluntary. Mr. Foster said that he wondered about the consistency of knowledge if staff rotated. Ms. O'Halloran said that in the past that staff had come to Board meetings and that this would be a good opportunity for further staff involvement. Ms. Maseda said that we should wait and see who applies. Mr. Foster said that the issue can be examined further if there are enough applicants to seat a committee. Mr. Gabby said that all such committees will have the potential for frequent changes in membership.

Ongoing Friends of the Library Booksale

Mr. Arozena said that the Friends of the Library had their booksale in October and made over \$800. He said that much effort went into making the room in the Miller Building functional for that purpose. There were bookshelves added, signage created, etc. He said that the Friends would like to keep the books there and have periodic booksales in the future. Mr. Arozena said that he supports the idea up to the point that actual renovation of the building occurs in the future. Ms. O'Halloran said that she supports the idea. Mr. Gabby concurred. It was decided that a vote didn't need to be taken as nothing was changing.

10. New Business

Revision of Policy 3040.9.1 (Parental Leave)

Mr. Arozena said that there was a bill passed by the state that lowered the limit of businesses affected by parental leave from 50 to 20. The library has 21 employees and is now covered by the law. The attorney went through and updated the policy to reflect the new law, which goes into effect on January 1, 2018. Ms. Maseda stated that the FMLA/CFRA still only applies to those businesses with 50 or more. Mr. Arozena affirmed. Mr. Foster asked if the policy had been rewritten by the attorney. Mr. Arozena affirmed. Mr. Foster moved to accept the policy revision. Ms. O'Halloran seconded. The motion passed 4-0.

Approval of Minutes of October 12, 2017 Regular Meeting.

Mr. Gabby moved to accept the minutes. Ms. O'Halloran seconded. The minutes were approved 4-0.

Meeting adjourned.

Melissa Maseda, Board President Luke Foster, Clerk
