

**DIXON LIBRARY**  
**GOVERNING BOARD OF LIBRARY TRUSTEES**  
**AGENDA: REGULAR MEETING**  
Council Chambers, City of Dixon 600 East A St., Dixon, CA 95620  
5:00 P.M. - Thursday, June 8, 2023

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**1. CALL TO ORDER**

**2. PLEDGE OF ALLEGIANCE**

**3. ROLL CALL**

**4. PUBLIC COMMENT**

Persons wishing to speak to an agenda item may raise their hand during Public Comment. The Governing Board President will recognize you for the discussion at the appropriate time. Speakers will provide their name to the Library Board after which the speaker will have five (5) minutes to speak.

Notice to the Public

Any member of the public wishing to address the Governing Board on a topic within the subject matter jurisdiction of the District but not on the agenda may do so during the Public Comment period identified in this agenda. By law, subjects not on the agenda cannot be acted upon by the Board except to briefly respond, clarify, or refer to staff for review and presentation at a future meeting.

**5. INTRODUCTIONS**

**6. CORRESPONDENCE**

- a. Secretary of State – Registry of Public Agencies requesting clarification of public agency name on form SF-405 for filing year 2023 – Attachment 1

**7. APPROVAL OF CONSENT CALENDAR**

**ACTION**

- a. Approve the agenda of the June 8, 2023 Dixon Public Library District Board of Trustees regular meeting
- b. Approve the minutes of the Dixon Public Library District Board of Trustees regular meeting of March 9, 2023 – Attachment 2

**8. INFORMATION ITEMS**

- a. Information Report – Suzanne Olawski, Director of Library Services – Attachment 3
- b. Branch Safety - The Governing Board will receive an update on security improvements at the Dixon Library – Suzanne Olawski, Director of Library Services

**9. OLD BUSINESS**

- a. Solano County Library Advisory Council - The Governing Board will discuss the process for recruiting and selecting a member to the Solano County Library Advisory Council and determine the term of appointment – Attachment 4

**10. NEW BUSINESS**

- a. District Audit - The Governing Board will receive an audit report for the Library District for the years ending June 30, 2020 and June 30, 2021 and it is recommended the Board accept the audit report – Attachment 5

**ACTION**

**DIXON LIBRARY**  
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**AGENDA: REGULAR MEETING**  
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5:00 P.M. - Thursday, June 8, 2023

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|---|---------------|
| b. Agreement for Special Services – The Governing Board will discuss and may take action on the agreement for special services between Atkinson, Andelson, Loya, Ruud & Romo and Dixon Public Library District – Attachment 6 | <b>ACTION</b> |
| c. Back to School Festival - The Governing Board will discuss and may take action on participating at the Dixon Unified School District Back to School Festival.  | <b>ACTION</b> |
| d. Proposed Budget FY 2023-2024 - The Governing Board will discuss may take action on the proposed budget for FY 23/24 - Attachment 7   | <b>ACTION</b> |

**11. ANNOUNCEMENTS / MEMBER REPORTS**

**12. NEXT REGULAR MEETING OF THE DIXON LIBRARY GOVERNING BOARD OF LIBRARY TRUSTEES**

Thursday, September 14, 2023 - 5:00 p.m.

**13. ADJOURNMENT**

Pursuant to Government Code Sections: 54953.2, 54954.1, 54954.2, individuals with disabilities who require alternative formats of the agenda and related meeting materials and/or auxiliary aides/services to participate in the meeting should please contact the Library at 707-784-1831. Notification of at least 48 hours prior to the meeting will enable the Dixon Library to make reasonable arrangements to ensure accessibility to the Library Board meeting. Meetings are held in locations which are wheelchair accessible.



**Secretary of State**  
**Business Programs Division**  
Special Filings, P.O. Box 942877, Sacramento, CA 94277-0001

March 29, 2023

Dixon Library District  
230 N. 1<sup>st</sup> St.  
Dixon, CA 95620

The Registry of Public Agencies, submitted pursuant to Government Code Section 53051, is being returned to you for the reason(s) indicated below.

Please clarify. It appears the public agency is similar to one on file. The name shown on our records is Dixon Public Library District. This office files by exact name.

We do not endorse or return filed stamped copies of documents. If you wish to obtain a copy of a document that has been filed with our office, you must submit your request in writing along with the fee to Secretary of State, Special Filings Unit, PO Box 942877, Sacramento, CA 94277-0001.

The fees are as follows:

Pages reproduced.....	\$1.00 for the first page and .50 each additional page
Certification (Certified Copy).....	\$5.00 (in addition to the reproduction fee)

The form filed with the Secretary of State is regulated and cannot be altered in any way, or by adding/subtracting content. The look of the form may not be altered by word-wrap, spacing, or changing field length.

If you have a corporation filed with the Secretary of State, you may be trying to file a Statement of Information (Form SI-200) document. The form can be downloaded at <http://www.sos.ca.gov/business-programs/business-entities/forms/> and submitted with the appropriate filing fee.

If you have any questions, please contact the Secretary of State, Special Filings Unit at (916) 653-3984.

Sincerely,  
Special Filings Unit

California Secretary of State  
[www.sos.ca.gov/business/notary](http://www.sos.ca.gov/business/notary)  
(916) 653-3984



**Secretary of State**  
**Registry of Public Agencies**  
 (Government Code section 53051)

**SF-405**

**IMPORTANT — Read Instructions before completing this form.**

There is **No Fee** for a Registry of Public Agencies filing

**Copy Fees** — First page \$1.00; each attachment page \$0.50;  
 Certification Fee - \$5.00

**This Space For Office Use Only**

**1. Type of Filing** (Check one.)

- Initial Filing (first Registry of Public Agencies filing for an agency)  
 Updated Filing (change to an existing Registry of Public Agencies record)

**2. Agency Information**

a. Full Legal Name of Public Agency

Dixon Library District

b. Nature of Update (complete if Updated Filing)

Officer and board member changes

c. County

Solano

d. Official Mailing Address

230 N. 1st Street, Dixon, CA 95620

**3. Chairperson, President, or Other Presiding Officer**

a. Name

Julian Cuevas

b. Title

President

c. Business or Residence Address

230 N. 1st Street, Dixon, CA 95620

**4. Clerk or Secretary**

a. Name

John Gabby

b. Title

Clerk

c. Business or Residence Address

230 N. 1st Street, Dixon, CA 95620

**5. Other Members of the Governing Board** (Enter as many as applicable. Attach additional pages for additional members.)

Name <b>Jewel Fink</b>	Business or Residence Address <b>230 N. 1st Street, Dixon, CA 95620</b>
Name <b>Melissa Maseda</b>	Business or Residence Address <b>230 N. 1st Street, Dixon, CA 95620</b>
Name <b>David Bowen</b>	Business or Residence Address <b>230 N. 1st Street, Dixon, CA 95620</b>
Name	Business or Residence Address
Name	Business or Residence Address

**6. Date and Sign Below** (Additional members set forth on attached pages, if any, are incorporated herein by reference and made part of this Form SF-405, Registry of Public Agencies.)

1-20-2023  
 Date

Signature

Suzanne Olawski  
 Type or Print Name

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**DIXON LIBRARY**  
**GOVERNING BOARD OF LIBRARY TRUSTEES**  
 Minutes: **REGULAR MEETING**  
 Council Chambers, City of Dixon 600 East A St., Dixon, CA 95620  
 5:00 P.M., Thursday, March 9, 2023

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**1. CALL TO ORDER**

The meeting was called to order by President Cuevas at 5:03 p.m.

**2. PLEDGE OF ALLEGIANCE****3. ROLL CALL OF TRUSTEES**

Julian Cuevas, President	P
Jewel Fink, Vice-President	P
John Gabby, Clerk	A
David Bowen	P
Melissa Maseda	P

Staff: Suzanne Olawski, Director of Library Services, Solano County Library

Others Present: Cathy Sheldon, Office Assistant III, Solano County Library

**4. PUBLIC COMMENT**

Mr. Ian Arnold stated Dixon Library had lent "blue dot" books years ago and they last were stored in the basement. He inquired if they were still there or were withdrawn and given to the Friends of the Library and stated the library should bring them back. He shared about the importance for children to read and to find good books to read.

**5. INTRODUCTIONS**

None.

**6. CORRESPONDENCE**

None.

**7. APPROVAL OF CONSENT CALENDAR**

- a. Approve the agenda of the March 9, 2023 Dixon Library District Board of Trustees regular meeting

Ms. Maseda moved to approve the March 9, 2023 agenda; Mr. Bowen seconded. Motion carried. So ordered by 4-0 vote.

- b. Approve the minutes of the Dixon Library District Board of Trustees regular meeting of December 9, 2022 and special meeting of January 19, 2023

Ms. Fink moved to approve the meeting minutes of December 9, 2022 and January 19, 2023; Mr. Bowen seconded. Motion carried. So ordered by 4-0 vote.

**DIXON LIBRARY**  
**GOVERNING BOARD OF LIBRARY TRUSTEES**  
Minutes: **REGULAR MEETING**  
Council Chambers, City of Dixon 600 East A St., Dixon, CA 95620  
5:00 P.M., Thursday, March 9, 2023

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**8. INFORMATION ITEMS**

- a. Information Report-Suzanne Olawski, Director of Library Services (attached)

**9. OLD BUSINESS**

None.

**10. NEW BUSINESS**

- a. Consider and may take action on the appointment of a member to the Solano County Library Advisory Council and determine the term of appointment.

After a brief discussion, the Board of Trustees will revisit an appointment to the Solano County Library Advisory Council at the June meeting. The expressed interest in soliciting interest in serving from the community. Ms. Olawski stated Dr. McCabe, who currently serves on the Council, had stated he would continue serving until a replacement is found.

**11. ANNOUNCEMENTS/MEMBER REPORTS**

Mr. Cuevas announced Happy Women's History Month! Mr. Cuevas inquired if the library has a budget and/or resources to use to participate in community events. Ms. Olawski stating the library promotes various programs and participates in other programs with community partners. Ms. Olawski told Mr. Cuevas to send inquiries to her about community events.

**12. NEXT REGULAR MEETING OF THE DIXON LIBRARY GOVERNING BOARD OF LIBRARY TRUSTEES**

Thursday, June 8, 2023, 5:00 p.m.

**13. ADJOURNMENT**

Time: 5:37 p.m.

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Suzanne Olawski, Director of Library Services

Date

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**Report of the Director of Library Services  
to the Dixon Library District Board of Trustees  
June 8, 2023**

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## PERSONNEL

The Library is fully staffed.

## COLLECTIONS, RESOURCES & SERVICES

Blue Dot Books are in storage and still are available to check out. They are searchable by title in the library catalog and holds may be placed on the items.

### Student Access Cards

Student Access Cards - Jun 2022 – May 2023	Checkouts
Dixon Unified School District	3,835
Anderson Elementary	622
Dixon High	1,373
Gretchen Higgins Elementary	504
John Knight Middle School	728
Maine Prairie High	153
Tremont Elementary	455

## PROGRAMS

### 2023 Summer Reading Challenge (June – July)

The 2023 Summer Reading Challenge runs from June 1 through July 31 and is open to all ages. Participants will receive a booklet with reading activities suitable for readers and non-readers and set their reading goal by determining how many activities they'd like to complete for the summer. The Library will also offer fun events at each location from magic shows, craft programs, to touch-a-truck events. Children 12 and under receive a free book when they sign up for the Summer Reading Challenge.

The Dixon Library kicked off the Reading Challenge with a family friendly Summer Reading Kickoff Party on Saturday, June 3, from 1-3 p.m. Children and families were able to sign up for the Reading Challenge and participate in outdoor activities like giant Jenga, face-painting, sidewalk chalk, crafts, and enjoy popcorn and popsicles. This event is funded in part by the Dixon Friends of the Library.

Starting June 7, every Wednesday at 10 AM there will be a performance or activity for children and teens such as Taiko Drums with Kristy Aki Oshiro, Wild Things Animal Show, and Big Messy Art Day.

### 2023 Lunch at the Library Program

Solano County Library was awarded a grant from the CA State Library to provide free summer meals and programming at its library sites, take pop-up libraries to other community-based meal sites, connect children, teens, and families to locally sourced, sustainable food and provide hands-on food education activities. Dixon Library will serve as a meal site. A library must qualify to participate as a meal site and must be in the attendance area of an elementary, middle or high school where at least 50 percent of students are eligible for free or reduced-price lunches through the National School Lunch Program.

Starting June 5, Monday through Friday from 11 to 11:30 AM children and teens ages 0-18 are invited to the library for free lunch on the patio with outdoor activities, games, and an opportunity to receive a free book. Lunches provided by the Dixon Unified School District.

Starting June 6, every Tuesday at 3:30 PM there will be Summer Smoothies for teens, ages 10-18, with fruits and vegetables provided by local produce stand Pedrick's Produce. This event is funded by the Farm to Summer Grant project of the California State Library, supported with funds from the State of California.

## **FACILITIES**

### **Fence repair**

- Working with C Street neighbor to replace deteriorated fence sections.

### **Carnegie basement water leak repairs (150 E. B Street)**

- Outside the building – poured concrete against the foundation on east side of Carnegie building to slope water away from the building and installed a French drainpipe to prevent water from building up in the soil under and around the foundation.
- Inside the basement – took down wood panels and resealed/waterproofed a section of exterior wall at east side corner and applied stucco to the bricks to even out the top part of wall to stop water leaks.

### **Water/leak testing on Miller building (200 N. 1<sup>st</sup> Street)**

- Roof condition is OK.
- Water leaks thru windows (rusty window frame/ broken seal) facing B street – coordinating with a roofer on needed repairs.
- Water seeps thru HVAC unit (cracked seal/ rusted pipe) – HVAC tech will inspect the seals & pipe during next quarterly maintenance.

## **PARTNERSHIPS / COMMUNITY EVENTS / OUTREACH**

The Library partners with the Dixon Chamber of Commerce and the Dixon Downtown Business Association to participate in events. Library events are featured on the Chamber of Commerce's community calendar website and quarterly magazine. Events in which the library participates include:

- Senior Resource Fair at the Senior Center - information table, volunteer opportunities, and giveaways
- Mayfair Parade - this year's theme was "Spring has Sprung" and the library decorated their book carts in bright flowers and won 1st place in the Comic Category for parade participation
- Día De Los Muertos - Day of the Dead at Silveyville Cemetery – information table, children's crafts, and giveaways
- Trick or Treat Downtown – information table, children's crafts, and giveaways
- Christmas Tree Lighting Festival- information table, children's crafts, giveaways, and a special Christmas themed storytime

Staff have been conducting outreach to promote library services, programs, and events, at the following school campuses: Anderson Elementary, Tremont Elementary, Gretchen Higgins Elementary, Maine Prairie High School, Dixon High School, and Dixon Montessori Charter School. Staff spoke at student assemblies to promote the Summer Reading Challenge and recruit teen volunteers at the library.

The Dixon Library and Dixon Parks and Recreation Department will be partnering to make recreation equipment available for check out to Dixon residents. Parks & Recreation will be donating items like pickleball sets, tennis rackets, and other gently used or new items to the library. These items will be added to the library catalog and will check-out for three weeks; check-outs are limited to Dixon residents. The target is to have these items available sometime this summer.

**EVENTS June 1-July 31**

June

- 6/2- #DixonRocks at 5:30 PM
- 6/3-Summer Reading Kickoff Party 1-3. Free popcorn, ice cream, craft activities, and lawn games
- Free Lunch at the Library for Kids up to age 18. Starting 6/5, Monday through Friday from 11-11:30 AM
- 6/6- Align with Your Energy- Reiki program with Michaela Daystar at 6:30 PM
- 6/7- Taiko Drums with Kristy Aki Oshiro at 10 AM
- 6/7- Poppin Bottles & Pop Culture Reads at Pips 5:30 PM
- 6/8- Book Club at 11 AM
- 6/14- Mini Health Fair at 10 AM
- 6/15- Sassy Succulents for teens and adults at 6:30 PM
- 6/16- Splish Splash Storytime Bash at 10 AM
- 6/20- Paint Night for Teens and Adults at 6 PM
- 6/21- Conservation Ambassadors Wild Things Animal Show at 10 AM
- 6/27- Solano Pride Teen Game Night at 4 PM
- 6/28- Uncle Jer’s Traveling Bee Show at 10 AM

July

- 7/4- Library Closed
- 7/5- Poppin’ Bottles & Culture Reads at Pip’s 5:30 PM
- 7/7- #DixonRocks at 5:30 PM
- 7/12- Magic Show with Perry Yan at 10 AM
- 7/13- Book Club at 11 AM
- 7/13- Teen Open Mic Poetry & Song Night at 3 PM
- 7/19- Mini Health Fair at 10 AM
- 7/19- Teen Yoga with Busy Bee Yoga at 3:30 PM
- 7/20- Align Your Cards- Tarot card reading program at 6:30 PM
- 7/21- Splish Splash Storytime Bash at 10 AM
- 7/28- Family Move Night watching “Mirror Mirror” at 5:30 PM

**Weekly Programs:**

- Tuesdays at 10 AM Family Storytime
- Tuesdays at 3 PM Summer Smoothies for Teens
- Thursdays at 10 AM Bilingual Spanish Storytime
- Fridays at 3 PM Lego Club

**FY2023 Statistics: Dixon**

YTD	Circulation	Questions	New Cards	Gate Count	Adult Programs / Attendance	YA (11-17) Programs / Attendance	School-Age (5-10) Programs / Attendance	Pre-School (0-5) Programs / Attendance
Jul '22 - Apr '23	50,029	2,979	777	36,502	83 / 2,584	41 / 1,504	98 / 5,498	48 / 1,246
Jul '21 - Apr '22	38,271	3,546	660	26,964	10 / 3,278	7 / 51	43 / 1,758	23 / 447

**Tutor.Com: Dixon**

	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
FY 20/21	31	65	146	89	88	77	104	108	24	69	84	29	914
FY 21/22	76	6	29	30	173	37	71	128	60	54	35	5	704
FY 22/23	24	49	120	124	91	20	11	59	31	60	61		650

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**Solano County**  
**LIBRARY**

Go Anywhere From Here

**Dixon Library**  
**230 N. 1<sup>st</sup> Street - Dixon, CA 95620**  
1-866-572-7587

**APPLICATION FOR APPOINTMENT TO THE SOLANO COUNTY LIBRARY ADVISORY COUNCIL**

The Solano County Library Advisory Council is an eleven-member council. Five members are appointed from the five supervisorial districts; the other six members are appointed from the cities that the Library serves. Solano County Library Advisory Council serves in an advisory capacity to the Director of Library Services and discusses county library issues in addition to recommending the County Library budget to the Board of Supervisors. Meetings occur every other odd month on the third Monday at 6:30 p.m. at the Fairfield Civic Center Library located at 1150 Kentucky Street, Fairfield, CA 94533.

<b>Name:</b>	<b>Phone:</b>	<b>Email:</b>
<b>Address:</b>	<b>City:</b>	<b>State/Zip:</b>
<b>Are you a resident of City of Dixon?</b> Yes ___ No ___		
<b>Will you be able to attend Solano County Library Advisory meetings regularly?</b> Yes ___ No ___		
<b>Employer/Occupation:</b>		
<b>Education:</b>		
<b>Service on Other Boards or Commissions</b>		
<b>Professional and/or Community Service Activities:</b>		
<b>Why are you interested in serving on the Solano County Library Advisory Council?</b>		



**APPLICATION FOR APPOINTMENT TO THE SOLANO COUNTY LIBRARY ADVISORY COUNCIL**

As a member of the Solano County Library Advisory Council, what do you think you might contribute to help the Library fulfill its mission and goals?

**Important Information**

- This is a public document and is subject to the California Public Records Act (CA Gov. Code §6250-6270).
- All members are required to take the following training: 1) Brown Act and 2) State Ethics Training as may be required by AB 1234.
- Members may be required to file a Statement of Economic Interest form also known as Form 700.
- Advisory body meetings may be held in various locations and some locations may not be accessible by public transportation.
- Meeting dates and times are subject to change and may occur multiple days per month.

**I CERTIFY** that I have read and understand the information above, and that the statements made by me in this application are true, complete, and correct to the best of my knowledge and belief. I acknowledge and understand that all information in this application is publicly accessible. I understand and agree that misstatements/omissions of material fact may cause forfeiture of my rights to serve on the Solano County Library Advisory Council.

Signature of Applicant

Date

**APPLICATION IS DUE BY 5:00 P.M., FRIDAY, JULY 28, 2023**

**Please return application to**  
Dixon Library  
Supervising Librarian  
230 N. 1<sup>st</sup> Street  
Dixon, CA 95620

**BYLAWS OF THE  
SOLANO COUNTY LIBRARY ADVISORY COUNCIL**

**ARTICLE I: PURPOSE**

The Council shall act in an advisory capacity to the Director of Library Services and to the Board of Supervisors in all matters pertaining to library service.

**ARTICLE II: MEMBERS OF ADVISORY COUNCIL**

Section 1: The Council shall consist of the following members: (a) five such members representing and residing within a different county supervisorial district, to be appointed by the supervisor representing such district, plus (b) a number of members equal to the number of cities or other public agencies within Solano County operating a public library, and which are a part of the Solano County Library system, each such member representing and residing within the boundaries, and to be appointed by the governing body of each such city or public agency.

Section 2: Each Council member is appointed for a term, determined by the appointing body.

Section 3: A Council member whose term has expired may serve until a replacement has been appointed.

Section 4: Unexplained absence of members for **two (2)** consecutive meetings of the Council shall be considered as an expression of lack of interest in this program. The Chair of the Council may then request that a new appointment be made to represent this area.

Section 5: Members of the Library Advisory Council shall serve without compensation.

Section 6: Vacancies in the office of a member shall be filled for the unexpired term by the appointing body.

**ARTICLE III: MEETINGS**

Section 1: Regular meetings of the Library Advisory Council shall be held on the third Monday of every other month at 6:30 p.m. in a designated area of a Solano County Library branch.

Section 2: Exceptions to the regular meeting time and place may be made by appropriate motion or resolution.

Section 3: If all necessary business cannot be accommodated at a regularly scheduled meeting, an adjourned regular meeting may be scheduled. In such an instance, the regular meeting is adjourned to a time and place specified before the close of the regular meeting. Appropriate public notice shall be posted for the adjourned meeting following the provisions of the Brown Act, Government Code 354.

Section 4: Seventy-two (72) hours notice shall be given for all regular meetings.

Section 5: Special meetings may be called by the Chair or a majority of the members of the Council or the Director of Library Services, providing that notice has been given to all Council members and others as noted in Article V, Section 7 (2) and the news media at least twenty-four (24) hours in advance of the special meeting.

Section 6: A quorum shall consist of a majority of the filled seats on the Council.

Section 7: The annual meeting shall be held at the time of the first regular meeting after the first of October each year.

**ARTICLE IV: CONDUCT OF BUSINESS**

Section 1: No business shall be transacted at any meeting of the Library Advisory Council other than those matters named in the publicly posted agenda. (See Article IV, Section 4.

Section 2: All meetings shall be conducted under Robert's Rules of Order, unless in violation of applicable codes.

Section 3: All meetings of the Library Advisory Council shall be called to order by the Chair, or in the Chair's absence, by the Vice-Chair, or in the Vice-Chair's absence, by a Council member designated for that purpose by the Chair or Vice-Chair.

Section 4: The order of business at the regular meetings shall be as follows:



- (1) Call to order
- (2) Roll call and establishment of quorum
- (3) Introductions
- (4) Approval of minutes of prior meeting
- (5) Approval of agenda
- (6) Public comment\*
- (7) Correspondence
- (8) Report from Solano County Director of Library Services
- (9) Old business
- (10) New business
- (11) Announcements/Member reports
- (12) Date of next meeting
- (13) Adjournment

\*Members of the public may speak for up to five (5) minutes per person, not to exceed 20 minutes.

Section 5: An affirmative vote of the majority of all members of the Council present (quorum) at the time shall be necessary to approve any action before the Council. The Chair or any member of the council may call for a roll call vote or qualified ballot vote. Unless such vote is called for, action may be taken by voice vote.

Section 6: The Chair shall vote on all matters and shall have equal privileges as a member including the right to surrender the chair for purpose of making motions, introducing resolutions or making nominations.

Section 7: Action shall be taken only by resolution or motion of the Library Advisory Council.

## **ARTICLE V: OFFICERS AND ELECTIONS**

Section 1: The elected officers of the council are the Chair who will chair all meetings, and the Vice-Chair who will preside in the Chair's absence. The Solano County Director of Library Services will serve as Secretary.

Section 2: Election of the Chair and Vice-Chair shall be held at the annual meeting.

Section 3: The Chair and Vice-Chair of the Library Advisory Council can hold office for not more than two consecutive one-year terms.

Section 4: In the event that the office of Chair becomes vacant prior to any annual meeting, an election to fill such vacancy for the unexpired term shall be held at the next meeting at which a quorum is present.

Section 5:

(1) The Chair shall preside at all meetings, appoint all committees, authorize calls for any special meetings, and generally perform the duties of the presiding officer. The Chair may appoint committees of one or more members each or representatives, delegates or spokespersons for such specific purposes as the council may require or recommend. The committee or individuals thus appointed shall be considered to be discharged upon the completion of its purpose and after the final report is made.

(2) The Vice-Chair shall act as Chair in the latter's absence.

Section 6:

(1) The Secretary in conjunction with the Chair shall prepare an agenda for each meeting, posting it in a location freely accessible to the public at least 72 hours before each regular meeting and at least 24 hours before each special meeting. The agenda must include a brief description of each item of business to be transacted or discussed at the meeting together with the time and location of the meeting.

(2) Copies of the agenda shall be sent to each library branch to post, and the City Editor of each of the major newspapers currently publishing in Solano County. The agenda and the minutes of the previous meeting with pertinent information shall be sent to all members of the Library Advisory Council, the Director of Library Services and the Librarian's Council, the County Administrator, the California State Library Consultant, the Vacaville Library Commission, the Vallejo Library Board, and each library branch manager to be made available to all library staff.

(3) The Secretary of the Library Advisory Council shall keep a true and accurate record of all proceedings and actions of the Council including those members present and absent. These minutes shall be approved at the next following meeting. The public reading of the minutes may be dispensed with and the minutes approved as published and presented.

(4) The Secretary shall notify the appointing body of any vacancies on the Council.

**ARTICLE VI: AMENDMENT TO BYLAWS**

Section 1: These bylaws may be recommended for amendment by presenting the proposed amendment(s) as an agenda item for full discussion and vote at a regular meeting and including this discussion in the minutes.

Section 2: After the recommended change has been approved by the Council, such change will be presented to the Board of Supervisors at a regular meeting for their approval.

Revised: February 10, 2009

Amendment #1- November 15, 1990

Article II, Section 3, was amended to read: A council member whose term has expired *may* serve until a replacement has been appointed.

Amendment #2- July 19, 1993

Article III, Section 1, was amended to read: Regular meetings of the Library Advisory Council shall be held on the third *Monday* of every other month at 7:00 p.m. in a designated area of a Solano County Library branch.

Amendment #3- July 17, 2000

Article IV, Section 4, was amended to change the order of business to add Public comment and Announcements/Member reports.

Amendment #4 – July 17, 2006

Article III, Section 1, was amended to change the meeting time to 6:30 pm.

Amendment #5 – February 10, 2009

Article VI, Sections 1 and 2 were amended to reflect Bylaw changes must be approved by the Board of Supervisors.

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**DIXON PUBLIC LIBRARY DISTRICT**

Audited Financial Statements

June 30, 2021 and 2020

DIXON PUBLIC LIBRARY DISTRICT  
AUDITED FINANCIAL STATEMENTS AND

June 30, 2021 and 2020

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees  
Dixon Public Library District  
Dixon, California

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

We have audited the accompanying financial statements of the governmental activities and the major funds of the Dixon Public Library District (the District) as of and for the years ended June 30, 2021 and 2020 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

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

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

To the Board of Trustees  
Dixon Public Library District

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major funds of the District as of June 30, 2021 and 2020, and the respective changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

### **Correction of Error**

As discussed in Note G to the financial statements, an error was discovered by management of the District that resulted in the understatement of public facilities fees receivable as of July 1, 2019. Accordingly, an adjustment been made to the governmental activities net position and fund balance of the General Fund as of July 1, 2019 to correct the error.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules of revenues, expenditures and changes in fund balance - budget and actual, the schedule of proportionate share of the net pension liability and schedule of contributions to the pension plan as listed in the accompanying table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Richardson & Company, LLP*

May 17, 2023



## DIXON PUBLIC LIBRARY DISTRICT

### Management's Discussion and Analysis June 30, 2021 and 2020

This section of Dixon Library District's (the District) basic financial statements presents management's overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2021 and 2020. We encourage the reader to consider the information presented here in conjunction with the financial statements as a whole.

#### **Introduction to the Basic Financial Statements**

This discussion and analysis is intended to serve as an introduction to the District's audited financial statements, which are comprised of the basic financial statements (pages 9-29). This annual report is prepared in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements — and Management's Discussion and Analysis — for States and Local Governments*.

The required financial statements include the Government-wide Statement of Net Position and Statement of Activities and the General Fund Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance. A General Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual is included as Required Supplementary Information.

The statements are supported by notes to the financial statements. All sections must be considered together to obtain a complete understanding of the financial picture of the District.

#### **The Basic Financial Statements**

The Basic Financial Statements comprise the Government-wide Financial Statements and the Fund Financial Statements; these two sets of financial statements provide two different views of the District's financial activities and financial position.

The Government-wide Financial Statements provide a longer-term view of the District's activities as a whole and are comprised of the Statement of Net Position and the Statement of Activities. The Statement of Net Position provides information about the financial position of the District as a whole, including deferred inflows and outflows of resources related to the pension plan and long-term liabilities, similar to that used by private companies. The Statement of Activities provides information about all of the District's revenues and all of its expenses, also on the accrual basis, with an emphasis on measuring net revenues or expenses of the District's programs. The Statement of Activities explains in detail the change in net position for the year.

All of the District's activities are reported as Governmental Activities, as explained below.

The Fund Financial Statements report the District's operations in more detail than the Government-wide statements and focus primarily on the short-term activities of the District's General Fund. The Fund Financial Statements measure only current revenues, expenditures and fund balances; they exclude capital assets, long-term debt and other long-term amounts.

# **DIXON PUBLIC LIBRARY DISTRICT**

## **Management's Discussion and Analysis June 30, 2021 and 2020**

### **The Government-wide Financial Statements**

Government-wide Financial Statements are designed to provide readers with a broad overview of the District's finances.

The statement of net position presents information on the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the remaining balance reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

### **Fund Financial Statements**

The Fund Financial Statements provide detailed information about the District's General Fund, which is the only major fund. The concept of major funds, and the determination of which are major funds, was established by GASB Statement No. 34 and replaces the concept of combining like funds and presenting them in total. Instead, each major fund is presented individually, with all non-major funds summarized and presented only in a single column. Major funds present the major activities of the District for the year and may change from year-to-year as a result of changes in the pattern of the District's activities.

Governmental Fund Financial Statements are prepared on the modified accrual basis, which means they measure only current financial resources and uses. Capital assets and other long-lived assets, along with long-term liabilities, are not presented in the Governmental Fund Financial Statements.

Comparisons of budget and actual financial information are presented for the General Fund as required supplementary information.

### **Government-wide Financial Analysis**

2021: Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$5,738,486 at the close of the most recent fiscal year. Net position includes \$1,820,103 investment in capital assets, \$1,363,473 restricted for grant programs and \$2,554,910 that is unrestricted. The District's unrestricted net position increased 34% during the year due to the significant decrease in net program expenses, and the restricted net position increased 36% due to the increase in Library impact fee revenues.

2020: Assets exceeded liabilities by \$4,768,219 at the close of fiscal year 2020. Net position includes \$1,857,416 investment in capital assets, \$1,001,880 restricted for grant programs and \$1,908,923 that is unrestricted. The District's unrestricted net position increased 29% during the year due to decrease in net program expenses and deferred outflows of resources on pension plan.

# DIXON PUBLIC LIBRARY DISTRICT

## Management's Discussion and Analysis June 30, 2021 and 2020

The following table summarizes the changes in the District's Condensed Government-wide Statement of Net Position:

CONDENSED STATEMENT OF NET POSITION								
	June 30,		Change	%	June 30,		Change	%
	2021	2020			2019	2018		
<b>ASSETS</b>								
Current and other assets	\$ 3,559,241	\$ 2,857,264	\$ 701,977	25%	\$ 1,970,251	\$ 887,013	45%	
Restricted cash and investments	1,004,520	908,120	96,400	11%	883,763	24,357	3%	
Capital assets, net	1,820,103	1,857,416	(37,313)	-2%	1,785,926	71,490	4%	
<b>Total assets</b>	<b>\$ 6,383,864</b>	<b>\$ 5,622,800</b>	<b>\$ 761,064</b>	<b>14%</b>	<b>\$ 4,639,940</b>	<b>\$ 982,860</b>	<b>21%</b>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>								
Pension Plan	\$ 101,126	\$ 132,643	\$ (31,517)	-24%	\$ 203,002	\$ (70,359)	-35%	
<b>Total assets and deferred outflows</b>	<b>\$ 6,484,990</b>	<b>\$ 5,755,443</b>	<b>\$ 729,547</b>	<b>13%</b>	<b>\$ 4,842,942</b>	<b>\$ 912,501</b>	<b>19%</b>	
<b>LIABILITIES</b>								
Current liabilities	\$ 27,360	\$ 304,458	\$ (277,098)	-91%	\$ 65,886	\$ 238,572	362%	
Long-term liabilities	666,839	627,076	39,763	6%	590,126	36,950	6%	
<b>Total liabilities</b>	<b>694,199</b>	<b>931,534</b>	<b>(237,335)</b>	<b>-25%</b>	<b>656,012</b>	<b>275,522</b>	<b>42%</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Pension Plan	\$ 52,305	\$ 55,690	\$ (3,385)	-6%	\$ 33,585	\$ 22,105	66%	
<b>NET POSITION</b>								
Investment in capital assets	1,820,103	1,857,416	(37,313)	-2%	1,785,926	71,490	4%	
Restricted	1,363,473	1,001,880	361,593	36%	883,763	118,117	13%	
Unrestricted	2,554,910	1,908,923	645,987	34%	1,483,656	425,267	29%	
<b>Total net position</b>	<b>5,738,486</b>	<b>4,768,219</b>	<b>970,267</b>	<b>20%</b>	<b>4,153,345</b>	<b>614,874</b>	<b>15%</b>	
<b>Total liabilities, deferred inflows and net position</b>	<b>\$ 6,484,990</b>	<b>\$ 5,755,443</b>	<b>\$ 729,547</b>	<b>13%</b>	<b>\$ 4,842,942</b>	<b>\$ 912,501</b>	<b>19%</b>	

**Current and other assets:** Current assets increased by 25% and 45% during 2021 and 2020, respectively. The increase is due to favorable operations during the fiscal years resulting in an increase to the District's cash balance.

**Restricted cash and investment:** Restricted cash reflected increases of 11% and 3% during 2021 and 2020, respectively, due to favorable Public Facilities Fees collected.

**Capital assets:** Capital assets decreased by 2% and increased by 4% in 2021 and 2020, respectively, due to the District's depreciation expense in 2021 and the shelving upgrade in 2020.

**Long-term liabilities:** Long-term liabilities increased by 6% in both 2021 and 2020 due to the change in District's net pension liabilities.

**Other liabilities:** The decrease of 91% in 2021 and increase of 362% in 2020 in other liabilities results from transactions processed during the year-end accrual period which affected both fiscal years.

**Governmental activities** increased the District's net position by \$970,267 and \$614,874 in 2021 and 2020, respectively, due to the changes discussed above.

## DIXON PUBLIC LIBRARY DISTRICT

### Management's Discussion and Analysis June 30, 2021 and 2020

The following table summarizes the changes in the District's Condensed Government-wide Statement of Activities:

	June 30.		Change	%	June 30.		Change	%
	2021	2020			2019	2018		
<b>REVENUES</b>								
<b>Program revenues:</b>								
Charges for services	\$ 2,002	\$ 9,049	\$ (7,047)	-78%	\$ 41,270	\$ (32,221)	-78%	
Operating grants and contributions	1,431,224	1,145,100	286,124	25%	1,246,930	(101,830)	-8%	
<b>General revenues:</b>								
Property taxes	535,902	490,913	44,989	9%	466,862	24,051	5%	
Interest income	8,753	81,216	(72,463)	-89%	44,670	36,546	82%	
Intergovernmental revenue	43,400	43,448	(48)	0%	43,497	(49)	0%	
<b>Total revenues</b>	<u>2,021,281</u>	<u>1,769,726</u>	<u>251,555</u>	<u>14%</u>	<u>1,843,229</u>	<u>(73,503)</u>	<u>-4%</u>	
<b>EXPENSES</b>								
Education	1,051,014	1,185,852	(134,838)	-11%	1,261,341	(75,489)	-6%	
Change in net position	970,267	583,874	386,393	66%	581,888	1,986	0%	
Net position, beginning of year	4,768,219	4,153,345	614,874	15%	3,571,457	581,888	16%	
Restatement		31,000	(31,000)	-100%	-	31,000		
Net position, beginning of year - as restated	<u>4,768,219</u>	<u>4,184,345</u>	<u>583,874</u>	<u>14%</u>	<u>3,571,457</u>	<u>612,888</u>	<u>17%</u>	
Net position, end of year	<u>\$ 5,738,486</u>	<u>\$ 4,768,219</u>	<u>\$ 970,267</u>	<u>20%</u>	<u>\$ 4,153,345</u>	<u>\$ 614,874</u>	<u>15%</u>	

The key elements in the significant changes in net position are as follows:

**Program revenues:** The program revenues increased 24% and decreased 10% in 2021 and 2020, respectively, as a result of increase in Public Facilities Fees and decrease in Measure L Library Sales Tax. The District has no control over the annual allocations received from the funding source. Measure L sales tax fluctuates based on overall consumer spending and Public Facilities Fees fluctuates based on building permits issued.

**General revenues:** Property tax revenues increased 9% and 5% in 2021 and 2020, respectively. Interest income decreased 89% and increased 82% in 2021 and 2020, respectively. The increase in property tax revenue is driven by the assessed value of properties within the District's geographical boundaries and includes both existing and new construction. The changes in interest income reflects the current economic trends. The overall change was 14% from fiscal year 2019/20 to 2020/21 and insignificant -4% from fiscal year 2018/19 to 2019/20.

**Program expenses:** Program expenses totaled \$1,051,014 and \$1,185,852 in fiscal year 2020/21 and 2019/20, respectively. The decrease of \$134,838 results from the change of operation as described in Note F.

## DIXON PUBLIC LIBRARY DISTRICT

### Management's Discussion and Analysis June 30, 2021 and 2020

#### **Analyses of Major Funds**

##### Governmental Funds

At June 30, 2021 and 2020, the District's governmental fund reported an ending fund balance of \$4,536,401 and \$3,460,926, respectively. This represents an increase of \$1,075,475 and \$641,798 for 2021 and 2020, respectively.

Governmental revenues totaled \$2,021,281 and \$1,769,726 in fiscal years 2020/21 and 2019/20, respectively. This represents an increase of \$251,555 for fiscal year 2020/21 that is due to increases of \$265,193 and \$44,989 in Public Facilities Fees and property taxes, respectively, offset by a decrease of \$72,463 in Interest income. A decrease of \$73,503 for fiscal year 2019/20 is due to decrease of \$130,280 in Measure L Library Sales Tax revenue, offset by an increase of \$36,546 in Interest income. Measure L sales tax fluctuates based on overall consumer spending, property tax is driven by the assessed value of properties within the District's geographical boundaries, Public Facilities Fees are generated from the issuance of building permits within the City of Dixon. Interest income reflects the current economic trends.

Governmental expenditures totaled \$1,051,014 and \$1,185,852 in fiscal year 2020/21 and 2019/20, respectively. This represents a decrease of \$134,838 and a decrease of \$75,489 in 2021 and 2020, respectively, results from the service agreement with the County of Solano as described in Note F.

#### **Budget Highlights**

The General Fund budget (Adopted and Final versions) is reflected in the Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – General Fund and the Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Impact Fees Special Revenue Fund, as presented on pages 30-32 in the Required Supplementary Information (RSI) section of this report.

The FY 2020/21 budgeted revenues and expenses were \$1,566,759 and \$1,132,836, respectively. Actual revenues and expenditures were \$1,659,688 and \$945,806, respectively. Revenues recognized exceeded budget by \$92,929 and expenditures incurred were less than budget by \$187,030. This was the result of the District receiving more Measure L Library sales tax and property tax than anticipated. Appropriations for professional services were under-utilized by \$191,141.

The FY 2019/20 budgeted revenues and expenses were \$1,504,033 and \$1,372,668, respectively. Actual revenues and expenditures were \$1,651,609 and \$1,096,928, respectively. Revenues recognized exceeded budget by \$147,576 and expenditures incurred were less than budget by \$275,740. This was the result of the District receiving more Measure L Library sales tax, property tax, and interest income than anticipated. Appropriations for salaries and benefits and capital outlay were under-utilized by \$456,790 and \$98,865, respectively, offset by an increase of \$176,165 in professional services as a result of a service agreement with the County of Solano as described in Note F.

## **DIXON PUBLIC LIBRARY DISTRICT**

### **Management's Discussion and Analysis June 30, 2021 and 2020**

#### **Capital Assets**

The District's investment in capital assets as of June 30, 2021 and 2020 totaled \$1,820,103 and \$1,857,416 (net of accumulated depreciation), respectively. This investment in capital assets includes land, equipment, structures and improvements and construction in progress. The net capital assets decreased by \$37,313 and increased by \$71,490 at June 30, 2021 and 2020, respectively.

#### **Economic Outlook and Major Initiatives**

The following factors were considered in preparing the District's budget for the fiscal year 2021/22:

- The Council will continue to maintain a watchful eye over expenditures and remain committed to sound fiscal management practices to deliver the highest quality service to the citizens of the area. Excess funds resulting from the outcome of fiscal year operations will continue to be transferred to the Reserve Fund Balance account which was established for future expansion/remodel projects of the library facilities.

#### **Contacting the Council's Financial Management**

This comprehensive Annual Financial Report is intended to provide citizens, taxpayers, and creditors with a general overview of the District's finances. Questions about this report should be directed to the Dixon Library Governing Board of Library Trustees, 1150 Kentucky Street, Fairfield, CA 94533.

DIXON PUBLIC LIBRARY DISTRICT

STATEMENTS OF NET POSITION

June 30, 2021 and 2020

	GOVERNMENTAL ACTIVITIES	
	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and investments - unrestricted	\$ 2,769,521	\$ 2,608,065
Cash and investments - restricted	1,004,520	908,120
Due from other agencies:		
Measure L sales tax receivable	256,607	148,360
Impact fees receivable - restricted	358,953	93,760
Credit from county for charges for services	174,160	
Other assets		7,079
Capital assets:		
Nondepreciable	1,619,343	1,619,343
Depreciable, net	200,760	238,073
Total capital assets	<u>1,820,103</u>	<u>1,857,416</u>
TOTAL ASSETS	<u>6,383,864</u>	<u>5,622,800</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension plan	<u>101,126</u>	<u>132,643</u>
 <b>LIABILITIES</b>		
Accounts payable	2,272	27,538
Outstanding warrants	2,208	1,310
Due to other agencies	22,880	275,610
Noncurrent liabilities:		
Net pension liability	<u>666,839</u>	<u>627,076</u>
TOTAL LIABILITIES	<u>694,199</u>	<u>931,534</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension plan	<u>52,305</u>	<u>55,690</u>
 <b>NET POSITION</b>		
Investment in capital assets	1,820,103	1,857,416
Restricted - impact fees	1,363,473	1,001,880
Unrestricted	<u>2,554,910</u>	<u>1,908,923</u>
TOTAL NET POSITION	<u>\$ 5,738,486</u>	<u>\$ 4,768,219</u>

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

DIXON PUBLIC LIBRARY DISTRICT

STATEMENTS OF ACTIVITIES

For the years ended June 30, 2021 and 2020

	GOVERNMENTAL ACTIVITIES	
	2021	2020
PROGRAM EXPENSES		
Professional services	\$ 875,513	\$ 368,565
Salaries and benefits	109,682	489,795
Depreciation	37,313	27,375
Insurance	21,238	19,168
Miscellaneous	7,240	1,169
Office expense	28	17,041
Maintenance and supplies		129,047
Utilities		38,528
Library materials and supplies		38,417
Contribution to County for facilities master plan		31,000
Rent and lease expense		11,199
Software maintenance		10,550
Memberships		3,998
TOTAL PROGRAM EXPENSES	<u>1,051,014</u>	<u>1,185,852</u>
PROGRAM REVENUES		
Operating grants and contributions:		
Measure L sales tax	1,072,271	1,051,340
Library impact fees	358,953	93,760
Charges for services	2,002	9,049
TOTAL PROGRAM REVENUES	<u>1,433,226</u>	<u>1,154,149</u>
NET PROGRAM (EXPENSES) REVENUES	(382,212)	31,703
GENERAL REVENUES		
Property taxes and assessments	535,902	490,913
Interest income	8,753	81,216
Intergovernmental revenue	43,400	43,448
TOTAL GENERAL REVENUES	<u>588,055</u>	<u>615,577</u>
CHANGE IN NET POSITION	970,267	583,874
Net position, beginning of year - as previously reported	4,768,219	4,153,345
Restatement		31,000
Net position, beginning of year - as restated	<u>4,768,219</u>	<u>4,184,345</u>
NET POSITION, END OF YEAR	<u>\$ 5,738,486</u>	<u>\$ 4,768,219</u>

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



DIXON PUBLIC LIBRARY DISTRICT  
BALANCE SHEETS - GOVERNMENTAL FUNDS

June 30, 2021

	General Fund	Impact Fees Special Revenue Fund	Total Governmental Funds
<b>ASSETS</b>			
Cash and investments - unrestricted	\$ 2,769,521		\$ 2,769,521
Cash and investments - restricted		\$ 1,004,520	1,004,520
Due from other agencies:			
Measure L sales tax receivable	256,607		256,607
Impact fees receivable - restricted		358,953	358,953
Credit from County for charges for services	174,160		174,160
<b>TOTAL ASSETS</b>	<b>\$ 3,200,288</b>	<b>\$ 1,363,473</b>	<b>\$ 4,563,761</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 2,272		\$ 2,272
Outstanding warrants	2,208		2,208
Due to other agencies	22,880		22,880
<b>TOTAL LIABILITIES</b>	<b>27,360</b>		<b>27,360</b>
<b>FUND BALANCE</b>			
Restricted - impact fees		\$ 1,363,473	1,363,473
Assigned for future capital improvements	29,000		29,000
Unrestricted	3,143,928		3,143,928
<b>TOTAL FUND BALANCES</b>	<b>3,172,928</b>	<b>1,363,473</b>	<b>4,536,401</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 3,200,288</b>	<b>\$ 1,363,473</b>	<b>\$ 4,563,761</b>

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

DIXON PUBLIC LIBRARY DISTRICT  
BALANCE SHEETS - GOVERNMENTAL FUNDS

June 30, 2020

	<u>General Fund</u>	<u>Impact Fees Special Revenue Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and investments - unrestricted	\$ 2,608,065		\$ 2,608,065
Cash and investments - restricted		\$ 908,120	908,120
Due from other agencies:			
Measure L sales tax receivable	148,360		148,360
Impact fees receivable - restricted		93,760	93,760
Other assets	<u>7,079</u>		<u>7,079</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 2,763,504</u></u>	<u><u>\$ 1,001,880</u></u>	<u><u>\$ 3,765,384</u></u>
 <b>LIABILITIES</b>			
Accounts payable	\$ 27,538		\$ 27,538
Outstanding warrants	1,310		1,310
Due to other agencies	<u>275,610</u>		<u>275,610</u>
<b>TOTAL LIABILITIES</b>	<u><u>304,458</u></u>		<u><u>304,458</u></u>
 <b>FUND BALANCE</b>			
Nonspendable - prepaid costs	5,521		5,521
Restricted - impact fees		\$ 1,001,880	1,001,880
Assigned for future capital improvements	29,000		29,000
Unrestricted	<u>2,424,525</u>		<u>2,424,525</u>
<b>TOTAL FUND BALANCES</b>	<u><u>2,459,046</u></u>	<u><u>1,001,880</u></u>	<u><u>3,460,926</u></u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 2,763,504</u></u>	<u><u>\$ 1,001,880</u></u>	<u><u>\$ 3,765,384</u></u>

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

DIXON PUBLIC LIBRARY DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEETS TO THE  
GOVERNMENT-WIDE STATEMENTS OF NET POSITION

June 30, 2021 and 2020

Fund balances - governmental funds, June 30, 2021	\$ 4,536,401
Amounts reported for governmental activities in the government-wide balance sheet are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	1,820,103
Deferred outflows of resources on the pension plan are not reported in governmental funds.	101,126
Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position.	
Net pension liability	(666,839)
Deferred inflows of resources on the pension plan are not reported in governmental funds	<u>(52,305)</u>
Net position - governmental activities, June 30, 2021	<u>\$ 5,738,486</u>
Fund balances - governmental funds, June 30, 2020	\$ 3,460,926
Amounts reported for governmental activities in the government-wide balance sheet are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	1,857,416
Deferred outflows of resources on the pension plan are not reported in the governmental funds.	132,643
Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position.	
Net pension liability	(627,076)
Deferred inflows of resources on the pension plan are not reported in governmental funds	<u>(55,690)</u>
Net position - governmental activities, June 30, 2020	<u>\$ 4,768,219</u>

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

DIXON PUBLIC LIBRARY DISTRICT

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
GOVERNMENTAL FUNDS

June 30, 2021

	General Fund	Impact Fees Special Revenue Fund	Total Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>
<b>REVENUES</b>			
Measure L sales tax	\$ 1,072,271		\$ 1,072,271
Property taxes	535,902		535,902
Library impact fees		\$ 358,953	358,953
Intergovernmental revenue	43,400		43,400
Use of money and property	6,113	2,640	8,753
Charges for services	2,002		2,002
TOTAL REVENUES	<u>1,659,688</u>	<u>361,593</u>	<u>2,021,281</u>
<b>EXPENDITURES</b>			
Current:			
Professional services	875,513		875,513
Salaries and benefits	41,787		41,787
Insurance	21,238		21,238
Miscellaneous	7,240		7,240
Office expense	28		28
TOTAL EXPENDITURES	<u>945,806</u>	<u>          </u>	<u>945,806</u>
NET CHANGE IN FUND BALANCES	713,882	361,593	1,075,475
Fund balances, beginning of year	<u>2,459,046</u>	<u>1,001,880</u>	<u>3,460,926</u>
FUND BALANCES, END OF YEAR	<u>\$ 3,172,928</u>	<u>\$ 1,363,473</u>	<u>\$ 4,536,401</u>

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

DIXON PUBLIC LIBRARY DISTRICT

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
GOVERNMENTAL FUNDS

June 30, 2020

	General Fund	Impact Fees Special Revenue Fund	Total Governmental Funds
<b>REVENUES</b>			
Measure L sales tax	\$ 1,051,340		\$ 1,051,340
Property taxes	490,913		490,913
Library impact fees		\$ 93,760	93,760
Use of money and property	56,859	24,357	81,216
Intergovernmental revenue	43,448		43,448
Charges for services	9,049		9,049
TOTAL REVENUES	1,651,609	118,117	1,769,726
<b>EXPENDITURES</b>			
Current:			
Professional services	368,565		368,565
Salaries and benefits	360,381		360,381
Maintenance and supplies	129,047		129,047
Utilities	38,528		38,528
Library materials and supplies	38,417		38,417
Contribution to County for facilities master plan		31,000	31,000
Insurance	19,168		19,168
Office expense	17,041		17,041
Rent and lease expense	11,199		11,199
Software maintenance	10,550		10,550
Memberships	3,998		3,998
Miscellaneous	1,169		1,169
Capital outlay	98,865		98,865
TOTAL EXPENDITURES	1,096,928	31,000	1,127,928
NET CHANGE IN FUND BALANCES	554,681	87,117	641,798
Fund balances, beginning of year - as previously reported	1,904,365	883,763	2,788,128
Restatement		31,000	31,000
Fund balances, beginning of year - as restated	1,904,365	914,763	2,819,128
FUND BALANCES, END OF YEAR	\$ 2,459,046	\$ 1,001,880	\$ 3,460,926

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

DIXON PUBLIC LIBRARY DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENTS OF  
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
TO THE GOVERNMENT-WIDE STATEMENTS OF ACTIVITIES

For the years ended June 30, 2021 and 2020

Net change in fund balances - governmental funds, for the year ended June 30, 2021	\$ 1,075,475
The change in net position for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated used lives as depreciation expense.	
Depreciation expense	(37,313)
Changes in deferred inflows and outflows related to the pension plan do not result in the receipt or use of current financial resources and are not reported in the governmental funds.	
Change in deferred outflows of resources	(31,517)
Change in deferred inflows of resources	3,385
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Change in net pension liability	<u>(39,763)</u>
Change in net position - governmental activities, for the year ended June 30, 2021	<u>\$ 970,267</u>
Net change in fund balances - governmental funds, for the year ended June 30, 2020	\$ 641,798
The change in net position for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated used lives as depreciation expense:	
Capital outlay	98,865
Depreciation expense	(27,375)
Changes in deferred inflows and outflows related to the pension plan do not result in the receipt or use of current financial resources and are not reported in the governmental funds.	
Change in deferred outflows of resources	(70,359)
Change in deferred inflows of resources	(22,105)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Change in net pension liability	<u>(36,950)</u>
Change in net position - governmental activities, for the year ended June 30, 2020	<u>\$ 583,874</u>

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

DIXON PUBLIC LIBRARY DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021 and 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Dixon Public Library District (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies of the District are described below.

Description of Reporting Entity: The District in Solano County was established in 1911 as the community's library. The District operates under California Education Code Sections 18300 et. seq. and Sections 18440 – 18452, and the general provisions of the Library Code governing the Unified Schools Districts and Union High School Districts Public Libraries. The District is governed by a five-member Board of Trustees that, as provided for in Section 18300 and Section 18310 of the Education Code, consists of individuals who have been elected or appointed as trustees of the Dixon Unified School District. The Board members generally serve a four-year term.

Although the District is a separate legal entity, the District meets the criteria set forth in accounting principles generally accepted in the United States of America as a component of the Dixon Unified School District because the governing body is the same or is appointed by the Dixon Unified School District.

The District is a member of the Solano Partner Libraries and St. Helena (SPLASH) Consortium which provides automated library services to patrons residing in Solano and Napa counties and promotes resource sharing. SPLASH participating members include the libraries of Benicia, Dixon, Solano County and St. Helena. SPLASH is not considered a component of the District.

Basis of Presentation – Government-wide and Fund Financial Statements: The government-wide financial statements (i.e., the statement of net position and the statement of activities) display information about the primary government (the District). The Statement of Activities demonstrates the degree to which the direct expenses of a given function is offset by program revenues. Direct expenses are clearly identified with a specific function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational needs of a particular program and (c) fees, grants, and contributions that are restricted to the financing of the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Nonexchange transactions in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants, entitlements and contributions. Revenues from grants and contributions are recognized in the fiscal year in which all eligibility requirements have been satisfied.

The accounts of the District are organized on the basis of funds. A fund is a separate accounting entity with a self-balancing set of accounts. Each fund is established for the purpose of accounting for specific activities in accordance with applicable regulations, restrictions or limitations.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both

DIXON PUBLIC LIBRARY DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues to be available if they are collected within 90 days of the end of the current fiscal period or 60 days for property taxes. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures and claims and judgements are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from long-term debt are reported as other financing sources.

Secured property taxes, library sales tax, licenses, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements are met. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

*General Fund:* The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government that are not reported in another fund.

*Impact Fees Special Revenue Fund:* The Impact Fees Special Revenue Fund is used to account for the receipt and expenditure of legally restricted public facilities fees (i.e. development impact fees) collected by the County of Solano on the District's behalf. The impact fees are required to be spent on public facilities by Chapter 11, Article X of the Solano County Code and County Resolution 2019-156, including expanding library buildings, book holdings, audio/visual and computer equipment, and automation systems.

Budgets: Budgets are adopted on a basis consistent with generally accepted accounting principles and in accordance with the District's policy and procedure. Budgetary control is exercised by major object. All budgetary changes during the fiscal year require the approval of the District's Board of Trustees. Unencumbered budget appropriations lapse at the end of the fiscal year.

Risk Management: The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District continues to carry commercial insurance for all risks of loss, including general liability, business automobile liability, property, errors and omissions, and fraud insurance.

Restricted Cash and Investments: Restricted cash and investments consist of unspent public facilities fees (development impact fees) collected by the County of Solano on the District's behalf.

Capital Assets: Capital assets are recorded in the government-wide statements and are stated at historical cost or estimated historical cost if actual historical cost is not available. The cost of normal repairs and maintenance that do not add to the value of the assets or materially extend asset lives are not capitalized. Contributed capital assets are recorded at their acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date.

Capital assets are defined by the District as assets with an initial cost of more than \$5,000 and a useful life of three years or longer. The cost of assets sold or retired are eliminated from the accounts in the year of sale or retirement and the resulting gain or loss is included in the government-wide statement of activities.



DIXON PUBLIC LIBRARY DISTRICT  
 NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In governmental funds, the sale of general capital assets is included in the statement of revenues, expenditures and changes in fund balances as proceeds from sale. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows:

<u>Capital Asset Category</u>	<u>Estimated Useful Life</u>
Computer equipment	3-5 years
Office equipment	3-5 years
Specialty equipment	5-7 years
Buildings and improvements	20-30 years

Deferred Outflows and Inflows of Resources: In addition to assets and liabilities, the balances sheet or statement of net position will sometimes report separate sections for deferred outflows and inflows of resources. Deferred outflows of resources represent a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources represent an acquisition of net position that is applicable to a future reporting period. These amounts will not be recognized as an outflow of resources (expense) or an inflow of resources (revenue) until the earnings process is complete. Deferred outflows and inflows of resources include amounts deferred related to the District’s pension plan under GASB Statement No. 68, as described in Note D. Unavailable revenues in governmental funds arise when a potential revenue source does not meet both the “measurable” and “available” criteria for recognition in the current period. Revenues unavailable because they were not received in the availability period are recognized for the government-wide presentation.

Fund Balance: In the fund financial statements, governmental funds report nonspendable, restricted, committed, assigned and unassigned balances.

Nonspendable Funds – Fund balance should be reported as nonspendable when the amounts cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Nonspendable balances are not expected to be converted to cash within the next operating cycle, such as prepaid costs. The District had no nonspendable fund balance.

Restricted Funds – Fund balance should be reported as restricted when constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Amounts reported as restricted funds represent public facility fees (development impact fees) collected for future qualifying expenditures.

Committed Funds – Fund balance should be reported as committed when the amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority, which is a Resolution of the Board of Trustees. These amounts cannot be used for any other purpose unless the Board modifies or removes the fund balance commitment with another Resolution of the Board of Trustees. The District had no committed fund balance.

Assigned Funds – Fund balance should be reported as assigned when the amounts are constrained by the government’s intent to be used for specific purposes but are neither restricted nor committed. The District’s Board of Trustees approved an assignment for capital purposes with the approval of the budget.

DIXON PUBLIC LIBRARY DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)  
June 30, 2021 and 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unassigned Funds – Unassigned fund balance is the residual classification of the District’s funds and includes all spendable amounts that have not been restricted, committed, or assigned to specific purposes.

Net Position: The government-wide financial statements report net position. Net position is categorized as the net investment in capital assets, restricted and unrestricted.

Net Investment in Capital Assets – This category groups all capital assets into one component of net position. The outstanding balance of debt and other capital payables that is attributable to the acquisition, construction or improvement of the assets reduces the balance in this category. The District had no outstanding debt or capital payables.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents net position of the District not restricted for any project or other purpose.

When both restricted and unrestricted resources are available, it is the District’s policy to use restricted resources first and then unrestricted resources as they are needed. In circumstances when expenditures may be made from multiple fund balance classifications, the use of fund balance will be applied in the following order: Restricted, committed, assigned and then unassigned.

Property Taxes: The County is responsible for assessing, collecting and apportioning property taxes. Article XIII A of the California Constitution (Proposition 13) provides that the combined maximum property tax rate on any given property may not exceed one percent of its assessed value unless an additional amount for general obligation debt has been approved by voters. Assessed value is calculated at 100% of market value as defined by Article XLLL A and may be adjusted upward by no more than two percent per year unless the property is sold or transferred. The State Legislature has determined the method of distributing receipts from a one percent tax levy among the counties, cities, school districts and other districts.

Property taxes become a lien on the first day of the year they are levied. Secured property tax is levied on October 1 and due in two installments, on November 1 and February 1. They become delinquent on December 11 and April 11, respectively. Unsecured property taxes are levied on July 1 and become delinquent on August 31. The District elected to receive the property taxes from the County under the Teeter Bill Program. Under this Program, the District receives 100% of the levied property taxes in periodic payments, with the County assuming responsibility for delinquencies.

Measure L Sales Tax: On June 2, 1998, voters approved Measure B which imposed a 1/8<sup>th</sup> cent sales tax within Solano County for 16 years. The sales tax revenue is restricted for use in funding public library operations, programs, and acquisitions within Solano County. On June 5, 2012, voters approved the renewal of this tax under Measure L commencing on October 1, 2014 for 16 years.

Pension Plan: For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to the District’s pension plan, and pension expense, information about the fiduciary net position of the District’s California Public Employees’ Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as

DIXON PUBLIC LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The General Fund is used to liquidate the pension liability.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from these estimates.

New Pronouncements: In June 2017, the GASB issued Statement No. 87, *Leases*. This Statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. A lease is defined as a contract that conveys control of the right to use another entity’s nonfinancial asset as specified in the contract for a period of time in an exchange or exchange like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the lease guidance, unless specifically excluded in this Statement. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITA). This Statement 1) defines the term SBITA; 2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability; 3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs to a SBITA; and 4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITA are based on the standards established in Statement No. 87, *Leases*, as amended. This statement is effective for fiscal years beginning after June 15, 2022.

The District is currently analyzing the impact of the required implementation of these new statements.

NOTE B – CASH AND INVESTMENTS

As of June 30, 2021 and 2020, the District’s cash and investments consisted of the following:

	2021	2020
Cash and investments - unrestricted	\$ 2,769,521	\$ 2,608,065
Cash and investments - restricted	1,004,520	908,120
Total cash and investments	\$ 3,774,041	\$ 3,516,185

Investment in the County of Solano’s Investment Pool: The District is required to invest in the County of Solano (the County) cash and investment pool under Section 18450 of the Education Code. The County’s investment pool is managed by the County Treasurer. The County does not invest in any derivative

DIXON PUBLIC LIBRARY DISTRICT  
 NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE B – CASH AND INVESTMENTS (Continued)

financial products. The County Treasury Investment Oversight Committee has oversight responsibility for the investment pool. The value of pool shares in Solano County that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the District’s position in the pool. Investments held in the County’s investment pool are available on demand to the District and are stated at fair value. Interest is allocated quarterly based on average daily cash balances of pool participants. This investment is not subject to categorization under GASB Statement No. 3. As of June 30, 2021 and 2020, the weighted average maturity of the investments contained in the County’s investment pool was approximately 301 and 354 days, respectively.

Interest Rate Risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating issued by a nationally recognized statistical rating organization. The County’s investment pool does not have a rating provided by a nationally recognized statistical rating organization.

Custodial Credit Risk: Custodial credit risk is the risk that a government will not be able to recover its deposits or its investments that are in the possession of an outside party. Custodial credit risk does not apply to a local government’s indirect deposits or investment in securities through the use of government investment pools (such as the County’s investment pool).

NOTE C – CAPITAL ASSETS

Capital asset activity for the years ended June 30, 2021 and 2020 was as follows:

	Balance at June 30, 2020	Additions	Retirements	Transfers	Balance at June 30, 2021
Capital assets, not being depreciated:					
Land	\$ 1,602,064				\$ 1,602,064
Construction in progress	17,279				17,279
Total capital assets, not being depreciated	1,619,343				1,619,343
Capital assets, being depreciated:					
Buildings and improvements	741,028				741,028
Equipment	220,779				220,779
Total capital assets being depreciated	961,807				961,807
Less accumulated depreciation:					
Building and improvements	(649,087)	\$ (15,725)			(664,812)
Equipment	(74,647)	(21,588)			(96,235)
Total accumulated depreciation	(723,734)	(37,313)			(761,047)
Total capital assets being depreciated, net	238,073	(37,313)			200,760
Capital assets, net	\$ 1,857,416	\$ (37,313)	\$ -	\$ -	\$ 1,820,103

DIXON PUBLIC LIBRARY DISTRICT  
 NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE C – CAPITAL ASSETS (Continued)

	Balance at June 30, 2019	Additions	Retirements	Transfers	Balance at June 30, 2020
Capital assets, not being depreciated:					
Land	\$ 1,602,064				\$ 1,602,064
Construction in progress	17,279				17,279
Total capital assets, not being depreciated	1,619,343				1,619,343
Capital assets, being depreciated:					
Buildings and improvements	741,028				741,028
Equipment	121,914	\$ 98,865			220,779
Total capital assets being depreciated	862,942	98,865			961,807
Less accumulated depreciation:					
Building and improvements	(633,362)	(15,725)			(649,087)
Equipment	(62,997)	(11,650)			(74,647)
Total accumulated depreciation	(696,359)	(27,375)			(723,734)
Total capital assets being depreciated, net	166,583	71,490			238,073
Capital assets, net	\$ 1,785,926	\$ 71,490	\$ -	\$ -	\$ 1,857,416

NOTE D – DEFINED BENEFIT PENSION PLAN

**Plan Description:** All qualified permanent and probationary employees are eligible to participate in the District’s Cost-Sharing Multiple Employer Defined Benefit Pension Plan (the Plan or PERFC) administered by the California Public Employees’ Retirement System (CalPERS). PERFC consists of a number of risk pools. The District’s employees participate in the Miscellaneous Risk Pool, which is comprised of the following rate plans:

- Miscellaneous Rate Plan
- PEPRA Miscellaneous Rate Plan

Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website at [www.calpers.ca.gov](http://www.calpers.ca.gov).

**Benefits Provided:** CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 (52 for PEPRA Miscellaneous Rate Plan) with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

DIXON PUBLIC LIBRARY DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE D – DEFINED BENEFIT PENSION PLAN (Continued)

The Plan’s provisions and benefits in effect at June 30, 2021 and 2020, are summarized as follows:

	<b>Miscellaneous Rate Plan</b>	<b>PEPRA Miscellaneous Rate Plan</b>
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula (at full retirement)	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Final average compensation period	one year	three year
Retirement age	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1% to 2.5%
Required employee contribution rates:		
2020	7.00%	7.25%
2021	7.00%	7.25%
Required employer contribution rates:		
2020	11.120%	7.191%
2021	11.816%	7.847%

The Miscellaneous Rate Plan is closed to new members that are not already CalPERS eligible participants.

**Contributions:** Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the risk pools are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2021 and 2020, the employer contributions of \$41,787 and \$51,200 were made to the Plan.

**A. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources**

As of June 30, 2021 and 2020, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$666,839 and \$627,076, respectively.

The District’s net pension liability for each risk pool is measured as the proportionate share of the net pension liability. The net pension liability of each risk pool at June 30, 2021 and 2020 was measured as of June 30, 2020 and 2019, and the total pension liability for each risk pool used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 and 2018 rolled forward to June 30, 2020 and 2019, respectively, using standard update procedures. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the risk pool relative to the projected contributions of all participating employers, actuarially determined.

DIXON PUBLIC LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE D – DEFINED BENEFIT PENSION PLAN (Continued)

The District’s proportionate share of the net pension liability for the Plan as of June 30, 2021 and 2020 were as follows:

Proportion - June 30, 2020	0.01566%
Proportion - June 30, 2021	0.01581%
Change - increase (decrease)	0.00015%
Proportion - June 30, 2019	0.01559%
Proportion - June 30, 2020	0.01566%
Change - increase (decrease)	-0.00007%

For the years ended June 30, 2021 and 2020, the District recognized pension expense of \$109,682 and \$180,614, respectively, for the Plan. At June 30, 2021 and 2020, the District reported deferred outflows of resources and deferred inflows of resources for the Plan from the following sources:

	2021		2020	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 41,787		\$ 51,200	
Differences between actual and expected experience	34,364		43,553	\$ (3,374)
Changes in assumptions		\$ (4,756)	29,902	(10,600)
Differences between the employer's contribution and the employer's proportionate share of contributions		(44,458)	2,079	(23,797)
Change in employer's proportion	5,165	(3,091)	5,909	(6,956)
Net differences between projected and actual earnings on plan investments	19,810			(10,963)
Total	<u>\$ 101,126</u>	<u>\$ (52,305)</u>	<u>\$ 132,643</u>	<u>\$ (55,690)</u>

The amount above reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the following fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the risk pools will be recognized as pension expense as follows:

Year Ended June 30	2021	2020
2021		\$ 40,013
2022	\$ (12,900)	(16,376)
2023	3,476	(98)
2024	6,956	2,214
2025	9,502	
	<u>\$ 7,034</u>	<u>\$ 25,753</u>

DIXON PUBLIC LIBRARY DISTRICT  
 NOTES TO BASIC FINANCIAL STATEMENTS (Continued)  
 June 30, 2021 and 2020

NOTE D – DEFINED BENEFIT PENSION PLAN (Continued)

Actuarial Assumptions: The total pension liability at the June 30, 2020 and 2019 measurement date was determined using the following actuarial assumptions:

	2021	2020
Valuation date	June 30, 2019	June 30, 2018
Measurement date	June 30, 2020	June 30, 2019
Actuarial cost method	Entry-Age Normal Cost Method	Entry-Age Normal Cost Method
Actuarial assumptions:		
Discount rate	7.15%	7.15%
Inflation	2.50%	2.50%
Payroll growth	2.75%	2.75%
Projected salary increases	0.4% to 8.5%	0.4% - 8.5%
Investment rate of return	7.15%	7.15%
Mortality	Derived using CalPERS Membership data for all Funds	Derived using CalPERS Membership data for all Funds

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website. All other actuarial assumptions used in the valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. The Experience Study Report can be found on CalPERS' website under Forms and Publications.

Discount Rate: The discount rate used to measure the total pension liability for PERF C was 7.15% at June 30, 2021 and 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.



DIXON PUBLIC LIBRARY DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE D – DEFINED BENEFIT PENSION PLAN (Continued)

The table below reflects the long-term expected real rate of return by asset class for each risk pool. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10(1)	Real Return Years 11+(2)	New Strategic Allocation	Real Return Years 1 -10(1)	Real Return Years 11+(2)
Global equity	50.0%	4.80%	5.98%	50.0%	4.80%	5.98%
Fixed income	28.0%	1.00%	2.62%	28.0%	1.00%	2.62%
Inflation assets	0.0%	0.77%	1.81%	0.0%	0.77%	1.81%
Private equity	8.0%	6.30%	7.23%	8.0%	6.30%	7.23%
Real assets	13.0%	3.75%	4.93%	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%	1.0%	0.00%	-0.92%
Total	<u>100.0%</u>			<u>100.0%</u>		

(1) An expected inflation of 2.00% used for this period.

(2) An expected inflation of 2.92% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	2021	2020
1% Decrease	6.15%	6.15%
Net pension liability	\$ 1,028,906	\$ 999,107
Current discount rate	7.15%	7.15%
Net pension liability	\$ 666,839	\$ 627,076
1% increase	8.15%	8.15%
Net pension liability	\$ 367,675	\$ 319,991

Pension Plan Fiduciary Net Position: Detailed information about each risk pool's fiduciary net position is available in the separately issued CalPERS financial reports.

Effect of Administrative Agreement on Plan: As described in Note F, the District signed an administrative agreement with the County that resulted in all District employees being hired by the County. However, the agreement indicated the District continues to be responsible for the unfunded liability of the Plan. Because the valuation date is two years prior to the balance sheet date under the method of accounting established by CalPERS and the District, the net pension liability at June 30, 2021 and 2020 continued to be measured at dates when the District had employees. The reduction in the pension liability to the remaining unfunded liability will occur at June 30, 2022. The valuation date of the Plan will be June 30, 2020 at that date when the District no longer has employees. The unfunded liability is expected to be repaid through June 30, 2044 under the current repayment schedule being used by the District. Other repayment terms are available subject to approval by the District and CalPERS.

DIXON PUBLIC LIBRARY DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE E – COMMITMENTS AND CONTINGENCIES

Contingencies: The District is a party to claims and lawsuits arising in the normal course of business. The District's management does not believe that the ultimate liability, if any, arising from these claims will have a material adverse impact on the financial position of the District.

COVID-19 Pandemic: The spread of the novel strain of coronavirus (known as "COVID-19") has had significant negative impacts throughout the world, including California. The World Health Organization declared the COVID-19 outbreak to be a pandemic in March 2020, and states of emergency have been declared by the United States, the State of California, and numerous counties throughout the State, including Solano County. Impacts of the COVID-19 outbreak include, but are not limited to, an increase in the cost of operations or a reduction in revenue sources, but the ultimate impacts of the outbreak are currently unknown.

Commitments: In July 2016, the District approved an agreement to share property tax revenues with Vacaville Unified School District Library District. The District will receive approximately \$40,000 annually over a period of 20 years as compensation for a boundary dispute dating back to 1968 that was settled in February 2016.

NOTE F – SERVICES AGREEMENT WITH THE COUNTY OF SOLANO

On January 1, 2020, the District entered into an agreement for library administrative, managerial, and related library services with the County of Solano. The agreement provides for the District to compensate the County for the operating costs of the District. The operating costs are offset by credits for fines, fees, and grants. At the conclusion of each fiscal year, the County determines the actual cost of operating the Dixon Library and compares it to the budgeted operating expenditures for the same fiscal year. Any remaining balance is credited back to the District in the following fiscal year under the agreement, which is accrued as a credit receivable from the County at year-end. The credit for charges of services for the year ended June 30, 2021 was \$174,160.

All District employees were hired by the County under the agreement. The District remains solely liable for the unfunded accrued liability (UAL) under its pension plan with CalPERS as of January 1, 2020 under Section 5.3 of the agreement.

NOTE G – RESTATEMENT

During the year ended June 30, 2020, the District discovered that the fiscal year 2020 contribution to the County of Solano Library for the Facilities Master Plan was incorrectly recorded during the year ended June 30, 2019. The District corrected this error during the year ended June 30, 2020. The accrual of the public facilities fees resulted in the increase in fund balance in the Impact Fees Fund of \$31,000 and an increase in net position in the government-wide statements of the same amount as of July 1, 2019.

REQUIRED SUPPLEMENTARY INFORMATION

DIXON PUBLIC LIBRARY DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL – GENERAL FUND

For the year ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Measure L sales tax	\$ 836,440	\$ 1,005,357	\$ 1,072,271	\$ 66,914
Property taxes	420,229	512,120	535,902	23,782
Intergovernmental revenue	43,405	43,307	43,400	93
Use of money and property	5,975	5,975	6,113	138
Charges for services			2,002	2,002
TOTAL REVENUES	<u>1,306,049</u>	<u>1,566,759</u>	<u>1,659,688</u>	<u>92,929</u>
<b>EXPENDITURES</b>				
Current:				
Professional services	1,072,404	1,066,654	875,513	191,141
Salaries and benefits		41,787	41,787	
Insurance	12,749	21,395	21,238	157
Miscellaneous	3,000	3,000	7,240	(4,240)
Office expense			28	(28)
TOTAL EXPENDITURES	<u>1,088,153</u>	<u>1,132,836</u>	<u>945,806</u>	<u>187,030</u>
NET CHANGE IN FUND BALANCE	<u>\$ 217,896</u>	<u>\$ 433,923</u>	713,882	<u>\$ 279,959</u>
Fund balance, beginning of year			<u>2,459,046</u>	
FUND BALANCE, END OF YEAR			<u>\$ 3,172,928</u>	

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

DIXON PUBLIC LIBRARY DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – GENERAL FUND

For the year ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget Positive (Negative)
<b>REVENUES</b>				
Measure L sales tax	\$ 949,094	\$ 949,094	\$ 1,051,340	\$ 102,246
Property taxes	463,232	463,232	490,913	27,681
Use of money and property	19,043	19,043	56,859	37,816
Intergovernmental revenue	42,991	42,991	43,448	457
Charges for services	29,673	29,673	9,049	(20,624)
TOTAL REVENUES	1,504,033	1,504,033	1,651,609	147,576
<b>EXPENDITURES</b>				
Current:				
Professional services	192,400	192,400	368,565	(176,165)
Salaries and benefits	817,171	817,171	360,381	456,790
Maintenance and supplies	110,000	110,000	129,047	(19,047)
Utilities	35,422	35,422	38,528	(3,106)
Library materials and supplies	110,400	110,400	38,417	71,983
Insurance	18,575	18,575	19,168	(593)
Office expense	33,700	33,700	17,041	16,659
Rent and lease expense	26,000	26,000	11,199	14,801
Software maintenance	15,000	15,000	10,550	4,450
Memberships	11,000	11,000	3,998	7,002
Miscellaneous	1,840	3,000	1,169	1,831
Capital outlay	49,529		98,865	(98,865)
TOTAL EXPENDITURES	1,421,037	1,372,668	1,096,928	275,740
NET CHANGE IN FUND BALANCE	\$ 82,996	\$ 131,365	554,681	\$ 423,316
Fund balance, beginning of year			1,904,365	
FUND BALANCE, END OF YEAR			\$ 2,459,046	

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

DIXON PUBLIC LIBRARY DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL – IMPACT FEES SPECIAL REVENUE FUND

For the year ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget Positive (Negative)
REVENUES				
Library impact fees	\$ 93,760	\$ 93,760	\$ 358,953	\$ 265,193
Use of money and property	3,620	3,620	2,640	(980)
TOTAL REVENUES	97,380	97,380	361,593	264,213
EXPENDITURES				
Current:				
Professional services	31,000	31,000		31,000
TOTAL EXPENDITURES	31,000	31,000		31,000
NET CHANGE IN FUND BALANCE	\$ 66,380	\$ 66,380	361,593	\$ 295,213
Fund balance, beginning of year			1,001,880	
FUND BALANCE, END OF YEAR			\$ 1,363,473	

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

DIXON PUBLIC LIBRARY DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL – IMPACT FEES SPECIAL REVENUE FUND

For the year ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Library impact fees	\$ 82,000	\$ 82,000	\$ 93,760	\$ 11,760
Use of money and property	6,000	6,000	24,357	18,357
TOTAL REVENUES	<u>88,000</u>	<u>88,000</u>	<u>118,117</u>	<u>30,117</u>
<b>EXPENDITURES</b>				
Current:				
Professional services	49,950	49,950		49,950
Contribution to County for facilities master plan			31,000	(31,000)
TOTAL EXPENDITURES	<u>49,950</u>	<u>49,950</u>	<u>31,000</u>	<u>18,950</u>
NET CHANGE IN FUND BALANCE	<u>\$ 38,050</u>	<u>\$ 38,050</u>	87,117	<u>\$ 49,067</u>
Fund balance, beginning of year - as previously reported			883,763	
Restatement			<u>31,000</u>	
Fund balance, beginning of year - as restated			<u>914,763</u>	
FUND BALANCE, END OF YEAR			<u>\$ 1,001,880</u>	

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

DIXON PUBLIC LIBRARY DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION

For the years ended June 30, 2021 and 2020

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE  
NET PENSION LIABILITY (UNAUDITED)  
Last 10 Years**

	2021	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.01581%	0.01566%	0.01559%	0.01580%	0.01588%	0.01631%	0.01802%
Proportionate share of the net pension liability	\$ 666,839	\$ 627,076	\$ 590,126	\$ 622,820	\$ 551,671	\$ 447,440	\$ 445,333
Covered payroll - measurement period	\$ 156,331	\$ 368,037	\$ 437,450	\$ 424,190	\$ 351,262	\$ 296,128	\$ 207,452
Proportionate share of the net pension liability as a percentage of covered payroll	426.56%	170.38%	134.90%	146.83%	157.05%	151.10%	214.67%
Plan fiduciary net position as a percentage of the total pension liability	75.49%	77.33%	75.26%	73.31%	74.06%	78.40%	79.82%

Changes in assumptions: The discount rate changed from 7.50% in 2015, to 7.65% in 2016 and 2017, and 7.15% in the 2018 and 2019 valuations.

**SCHEDULE OF CONTRIBUTIONS TO THE PENSION PLAN (UNAUDITED)  
Last 10 Years**

	2021	2020	2019	2018	2017	2016	2015
Contactually required contribution (actuarially determined)	\$ 41,787	\$ 51,200	\$ 61,342	\$ 68,584	\$ 76,119	\$ 66,146	\$ 39,355
Contributions in relation to the actuarially determined contributions	(41,787)	(51,200)	(61,342)	(68,584)	(76,119)	(66,146)	(39,355)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll - employer's fiscal year		\$ 156,331	\$ 368,037	\$ 437,450	\$ 424,190	\$ 351,262	\$ 296,128
Contributions as a percentage of covered payroll		32.75%	16.67%	15.68%	17.94%	18.83%	13.29%

Notes to schedule:

Contribution valuation date	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013	June 30, 2012
Reporting valuation date	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013
Reporting measurement date:	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

Change in benefit terms: There were no changes to benefit terms.

Methods and assumptions used to determine contribution rates:

Actuarial method	Entry age normal cost method						
Amortized method	Level percentage of payroll, closed						
Remaining amortization period	Varies by rate plan, but not more than 30 years						
Asset valuation method	Market value						
Inflation	2.500%	2.625%	2.75%	2.75%	2.75%	2.75%	2.75%
Salary increases	Varies by entry age and service						
Investment rate of return and discount rate used to compute contribution rates	7.00%	7.25%	7.375%	7.50%	7.50%	7.50%	7.50%
Retirement age	50-67 years. Probabilities of retirement are based on the the most recent CalPERS Experience Study.						
Mortality	Most recent CalPERS Experience Study						

Note: Covered payroll and contributions for 2019 and prior years was updated in 2021 to agree to CalPERS records. The District had no employees and no covered payroll beginning January 1, 2020.

Omitted Years: GASB Statement No. 68 was Implemented during the year ended June 30, 2015. No information was available prior to this date. Future years will be reported prospectively as they become available.



(a) The public library is a supplement to the formal system of free public education, a source of information and inspiration to persons of all ages, cultural backgrounds, and economic statuses, and a resource for continuing education and reeducation beyond the years of formal education, and therefore deserves adequate financial support from government at all levels.

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## GOVERNANCE LETTER

To the Board of Trustees  
Dixon Public Library District  
Dixon, California

We have audited the financial statements of the governmental activities and major fund of the Dixon Public Library District for the years ended June 30, 2021 and 2020, and have issued our report thereon dated May 17, 2023. Professional standards require that we provide you with the information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our engagement letter dated March 11, 2022 and to a member of the Board of Trustees during the audit. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note A to the financial statements. No new accounting policies were adopted that affected the financial statements and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were the depreciable lives used for capital assets, the computation of the net pension and liability and related deferred inflows and outflows of resources and the true-up entry under the County contract for library services. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole. The net pension liability and related deferred inflows and outflows of resources was determined by actuarial valuations performed by CalPERS actuaries.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were the disclosures about the defined benefit pension plan and contingencies disclosed in Notes D and F to the financial statements, respectively.

The financial statement disclosures are neutral, consistent, and clear.

#### Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit. However, the County Internal Audit Division made it difficult to obtain information necessary for the audit, which delayed completion of the audit and made it take more time to complete the audit.

#### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Adjustments included 25 closing entries and audit adjustments, including the following:

- To restate the June 30, 2019 opening balance of public facilities fees receivable to remove contribution to County for Facilities Master Plan.
- To adjust net position and fund balance to match the prior year audited ending balance by reposting audit adjustments not posted in the general ledger.
- To accrue the May and June 2020 and 2021 Measure L sales tax receivables.
- To true-up County library services costs to actual.
- To true-up the investment in capital assets.
- To recorded activity related to the District's pension plan.
- To post a number of reclassifications for reporting purposes.

#### Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 17, 2023.

#### Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principles to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. The Governmental Accounting Standards Board (GASB) staff was consulted on the accounting for the pension plan due to the termination of all staff after valuation dates. The accounting for the pension plan was performed according to the approach recommended by the GASB staff.

Other Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and information related to the District's budgetary comparison schedule and pension plan identified in the table of contents as required supplementary information to the financial statements, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction of Use

This information is intended solely for the use of the Board of Directors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

*Richardson & Company, LLP*

May 17, 2023

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## MANAGEMENT LETTER

To the Board of Trustees and Management  
Dixon Public Library District  
Dixon, California

In planning and performing our audit of the financial statements of the governmental activities and the major fund of the Dixon Public Library District (the District) as of and for the years ended June 30, 2021 and 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses and significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in internal control to be a significant deficiency.

### Closing Procedures:

We identified numerous audit adjustments and posted several closing entries during the audits. This is an indication that additional review procedures should occur during the closing process. The Administrative Services Manager should use the audit advance preparation list as a closing checklist to review general ledger for completeness and accuracy and have adjustments posted to the general ledger to true-up any differences noted prior to providing the general ledger and prep list items to the auditor. Adjustments posted during the current year audit should be provide to the Auditor-Controller's Office for posting and the fund balance of the General Fund and Impact Fees Fund should be compared to the audited financial statements to ensure all adjustments were posted. A separate government-wide fund should also be established and updated in the general ledger so it can be used to make sure government-wide adjustments balance.

We also have the following additional recommendations that have been presented for your consideration:

We recommend the District adopt a fund balance policy under GASB 54 that includes discussion of the purpose of reserves and we recommend the budget specify the purpose of any additions to reserves.

We have the following observations and recommendations related to the adjustment of the expenditures for library operations to actual under the Contract with the County for the year ended June 30, 2021:

- We recommend either reporting property tax administration and other expenses not related to the charges for services adjust to actual in separate accounts in the District's general ledger or including the actual amounts for those expenditures in the adjustment calculation. This would allow the actual expenditures computed in the adjustment calculation to tie directly to general ledger expense account 426-9886-0002250 Other Professional Services after the adjustment is posted, which would ensure the adjustment was posted correctly.
- We recommend the District record any credits from prior years in a separate expense account so account 426-9886-0002250 reflects the gross charges for the current year for comparison to the amount used in the calculation of the adjustment.
- We noted budgeted library materials were included in both the budget and actual columns of the June 30, 2021 calculation. We are unsure why actual library material expenditures were not included in the calculation. We recommend the District consider obtaining the actual District share of materials expenditures for any fiscal year that the actual materials expenditures were not included in the calculation and adjusting the calculation accordingly.

We noted the District's general ledger included immaterial payroll related payables even though no employees existed at June 30, 2021 and it was our understanding that all payroll related payables were paid during the year ended June 30, 2020. The District's staff should investigate and adjust the account balances as necessary.

The District's operations and accounting functions are performed by County of Solano personnel. It is important to document that an independent report of financial information by someone outside of the County occurred. Consequently, we recommend documenting that the Board of Trustees received and reviewed the budget vs. actual report in the board minutes. The report should be reviewed for unusual items that may indicate error or fraud occurred that require follow-up actions. Many small clients also provide a list of checks cut to the board for their review. The District may consider doing that in the future.

We recommend the District pursue establishing one separate web page on the Solano County Library website that contains all District information, such as board meeting agendas, board minutes, board packages, audited financial statements, budgets, agreements, the original text of Measure L, information on the authority for and purpose of public facilities fees and operating information.

The District's staff was unable to locate the original approved District by-laws during the audit. We recommend staff locate the by-laws or request them from the Secretary of State's Office and retain a physical and electronic copy for future reference. We recommend all District information, including organizational documents, agreements, policies, procedures, support for transactions, etc. be maintained in a folder on the District's server so it is together in one place and does not need to be requested from the County.



To the Board of Trustees and Management  
Dixon Public Library District  
Page 3

This communication is intended solely for the information and use of management, the Board of Directors, and others within the organization, and is not intended to be, and should not be, used by anyone other than the specified parties.

*Richardson & Company, LLP*

May 17, 2023

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## AGREEMENT FOR SPECIAL SERVICES

### I. PARTIES

This Agreement for Special Services (“Agreement”) is entered into by and between the law firm of ATKINSON, ANDELSON, LOYA, RUUD & ROMO, a professional corporation, hereinafter referred to as the “Law Firm” and DIXON PUBLIC LIBRARY DISTRICT, hereinafter referred to as “District.”

### II. PURPOSE

The District desires to retain and engage Law Firm to perform legal and, upon request, non-legal consultant services on the District’s behalf. Law Firm accepts this engagement on the terms and conditions contained in this Agreement.

### III. TERMS AND CONDITIONS

#### A. Fees for Services

##### 1. Standard Hourly Rate Services

District agrees to pay the Law Firm at the following standard hourly rates:

Senior Partners	\$355
Partners/Senior Counsel	\$345
Senior Associates	\$315
Associates	\$305
Non-Legal Consultants	\$220
Senior Paralegals/Law Clerks	\$200
Paralegals/Legal Assistants	\$190

##### 2. Fixed Fee Services

District agrees to pay the Law Firm a fixed fee for the following services:

A full day of training (up to 8 hours)	\$6,000
A half day of training (up to 4 hours)	\$4,500
A two-hour training	\$3,500

A one-hour training

\$2,500

The Law Firm may modify legal services rates effective July 1<sup>st</sup> of any year by providing at least thirty (30) days' written notice to District Office; however, should the District object in writing to the modified rates within the thirty (30) day period, no change will be made until the rate is mutually agreed to by the parties.

3. Fee Arrangements for Specialized Legal Services

For specialized litigation and transactional services in the areas of construction, procurement, technology, prevailing wage, real property, CEQA, mitigation negotiations, school and college finance, tax, bankruptcy, copyright, non-profit organizations, immigration and appellate law, the District agrees to pay Law Firm at rates higher than the standard hourly rates for special projects or particular scopes of work. The Law Firm shall inform the District of the rates for specialized services and the Superintendent or designee shall agree to such rates in writing prior to any billings for specialized legal services by the Law Firm.

4. Costs and Expenses

In addition to the fees described above, the District agrees to pay a three percent (3%) "administrative fee" calculated and based on the total monthly billed fees to cover certain operating expenses of the Law Firm incurred in providing services to the District. This administrative fee is in lieu of charging the District for Westlaw, photocopies, automobile mileage, parking, facsimiles, telephone, document preparation, and postage.

Costs relating to fees charged by third parties retained to perform services ancillary to the Law Firm's representation of District are not included in the administrative fee and are charged separately. These include, but are not limited to, deposition and court reporter fees, transcript costs, witness fees (including expert witnesses), process server fees, and other similar third party fees. The Law Firm shall not be obligated to advance costs on behalf of the District; however, for purposes of convenience and in order to expedite matters, the Law Firm reserves the right to advance costs on behalf of the District with the prior approval of the Superintendent or designee in the event a particular cost item exceeds \$2,000.00 in amount, and without the prior approval of the Superintendent or designee in the event a particular cost item totals \$2,000.00 or less.

If the Law Firm retains, with authorization from the District, experts or outside consultants for the benefit of the District, rather than the District contracting directly with any expert or outside consultant, the District agrees to pay a five percent (5%) "consultant processing fee" in addition to the actual costs paid by the Law Firm to the expert or outside consultant in order to offset related costs to the Law Firm resulting from administering and initially paying such expert and outside consultant fees on behalf of the District. This fee shall not apply to the services of Law Firm-provided non-legal consultants as set forth in paragraph F., below.

B. Billing Practices

1. A detailed description of the work performed and the costs and expenses advanced by the Law Firm will be prepared on a monthly basis as of the last day of the month and will be mailed to the District on or about the 15th of the following month, unless other arrangements are made. Payment of the full amount due, as reflected on the monthly statement,

will be due to the Law Firm from the District by the 10th of the month following delivery of the statement, unless other arrangements are made. In the event that there are funds of the District in the Law Firm's Trust Account at the time a monthly billing statement is prepared, funds will be transferred from the Law Firm's Trust Account to the Law Firm's General Account to the extent of the balance due on the monthly statement and a credit will be reflected on the monthly statement. Any balance of fees or costs advanced remaining unpaid for a period of 60 days will be subject to a 1% per month service charge.

2. The Law Firm shall bill in one-quarter hour increments.

3. Certain tasks shall be billed at established minimum time increments. These include: (a) telephone conference (.25 hour), (b) electronic correspondence (.25 hour), (c) standard written correspondence (.50 hour), (d) provide a document (.50 hour).

4. The Law Firm may charge the full hourly rate to more than one client for services provided concurrently during the same time period. For example, in the course of traveling to the District or while providing legal services at the District, it may be necessary for the Law Firm to provide billable services to other clients.

5. District agrees to review the Law Firm's monthly statements promptly upon receipt and to notify the Law Firm, in writing, with respect to any disagreement with the monthly statement. Failure to communicate written disagreement with the Law Firm's monthly statement within thirty (30) days of the District's receipt thereof shall be deemed to signify the District's agreement that the monthly billing statement accurately reflects the services performed; and the proper charge for those services.

6. After the conclusion of a particular engagement (e.g., an investigation) should a need arise for the Firm to respond to any subpoena or discovery, to provide testimony at deposition, trial or arbitration, or to otherwise perform services with respect to any matter relating to or arising out of that engagement, the District shall compensate the Firm at its then applicable rates for time expended, including all required preparation time.

C. Termination of Representation on a Particular Matter

The Law Firm reserves the right to discontinue the performance of legal services on behalf of the District on a particular matter upon the occurrence of any one or more of the following events:

1. Upon order of a court of law requiring the Law Firm to discontinue the performance of legal services;

2. Upon a determination by the Law Firm in the exercise of its reasonable and sole discretion, that state or federal legal ethical principles require it to discontinue the performance of legal services;

3. Upon a failure of the District to perform any of the District's obligations with respect to the payment of the Law Firm's fees, costs or expenses as reflected on the monthly bill;

4. Upon a failure of the District to perform any of the District's obligations with

respect to the duty of cooperation with the Law Firm in connection with the Law Firm's representation of the District.

In the event that the Law Firm ceases to perform services for the District on a matter, the District agrees that it will promptly pay to the Law Firm any and all unpaid fees and costs advanced, and retrieve all of its files, signing a receipt therefor. Further, the District agrees that, with respect to any litigation where the Law Firm has made an appearance in a court of law on its behalf, the District will promptly execute an appropriate Substitution of Attorney form. Any termination of Law Firm's representation on such a matter may be subject to approval by the applicable court of law.

D. Consent to Joint Representation

The District acknowledges that from time to time Law Firm may be asked to perform legal services on a matter affecting two or more public education local agencies. In such situations before proceeding with representation, Law Firm shall seek separate written consent to joint representation from all involved parties if permissible according to ethical principles applicable to attorneys. The District acknowledges that it is often in the best interest of the District for such representation to commence without undue delay which may result from waiting until a regularly-scheduled Board meeting. Therefore, pursuant to Education Code section 7, the Governing Board of the District hereby delegates to the Superintendent or designee authority to consent to joint representation in the circumstances described in this paragraph.

E. Client Cooperation

The District agrees to fully cooperate with the Law Firm in connection with the Law Firm's representation of the District, including but not limited to, attending mandatory court hearings and other appearances, making its employees and officials available, and providing accurate information documentation necessary to enable the Law Firm to adequately represent the District.

F. Services Performed by Law Firm-Provided Non-Legal Consultants

The Law Firm has an affiliation with non-legal consultants who are available to provide services in areas including, but not limited to, personnel/business office audits, human resources/collective bargaining consultation, special education consultation, public/employee relations surveys and communications, media and public relations, budget analysis/support services, instructional coaching/counseling at school improvement sites, leadership coaching, board/superintendent relations and best practices, and interim management placement.

Because the Law Firm has a financial interest in the District's use of these affiliated non-legal consultants, the rules of the State Bar of California require that the District provide its informed written consent to this arrangement to prior to utilizing these services. Execution of this Agreement shall be deemed "informed consent" for the purpose of this paragraph. The District is hereby advised that it may seek the advice of an independent attorney of your choice prior to providing such written consent.

Please also be advised that because the services of these non-legal consultants are provided to the District outside of the attorney-client relationship, communications with these non-legal consultants will not be protected from disclosure by the attorney-client privilege.

G. Consent to Law Firm Communication

As part of our commitment to client service, the Law Firm will send the District periodic alerts on case developments and legislative changes, and notices of breakfast briefings, conferences, and other training opportunities designed to help the District with daily legal concerns. The Law Firm will send those and other additional service notices to the District via regular mail and/or electronic mail at the email address which you designate or the email used in your daily communications with us. By execution of this Agreement, the District and designated contact(s) consent to receive such communications by electronic mail subject to the right to unsubscribe at any time.

H. Identification of Insurance Coverage

With respect to insurance coverage for any matters covered by the scope of services under this Agreement, you agree that it is your own responsibility, rather than the Law Firm's responsibility, to identify potential insurance coverage and to tender legal matters to any appropriate insurance companies that may insure you. If you desire that the Law Firm become involved in identifying potential insurers and/or the tender of legal disputes, then a separate written agreement between you and the Law Firm to that effect will be required.

I. Miscellaneous

1. The Law Firm maintains errors and omissions insurance coverage applicable to the services to be rendered.

2. The parties agree that the Law Firm, while engaged in carrying out and complying with any of the terms and conditions of this Agreement, is an independent contractor and is not an employee of the District.

3. After a file on a matter is closed, the District has a right to request the Law Firm to return the file to the District. Absent such a request, the Law Firm shall retain the file on the District's behalf.

**IV. BINDING ARBITRATION**

If any dispute arises out of, or related to, a claimed breach of this agreement, the professional services rendered by attorneys, or any other disagreement of any nature, type, or description, regardless of the facts or the legal theories which may be involved, including attorney malpractice, breach of fiduciary duty, misrepresentation, or conflict of interest, such dispute shall be resolved by confidential and binding arbitration upon the written request of one party after service of that request on the other party.

There are significant advantages and disadvantages of binding arbitration. The parties shall agree on an arbitrator with special skills and experience to hear and determine the dispute unlike in a court proceeding where a judge is assigned. If the parties cannot agree, then the

Superior Court of Los Angeles County shall choose an impartial arbitrator whose decision shall be final and conclusive on all matters.

The parties shall each have the right of discovery in accordance with Code of Civil Procedure Section 1283. Arbitrations conducted pursuant to this agreement permit the same discovery rights as in a court proceeding. Each party shall bear their own costs and attorney fees, including payments to the arbitrator which can be significantly more costly than the filing fee in Court proceedings where costs may be awarded to the prevailing party. Each party to this agreement waives and therefore gives up important constitutional rights in arbitration as the arbitrator's decision is final. There is no right to appeal to challenge any errors made in the arbitration proceeding. Unlike court proceedings, arbitration proceedings are conducted privately and the outcome will remain confidential. There is no right to a trial by a judge or jury of one's peers. There is no limitation on the type of monetary damage that can be awarded by the arbitrator. The client is advised that the client has the right to have an independent lawyer of client's choice review this arbitration provision.

**V. DURATION**

This Agreement shall commence July 1, 2023 and terminate on June 30, 2024 and shall thereafter continue from month to month at the then current rate schedules until modified in writing by agreement between the Law Firm and the District up to a maximum of five (5) years duration per Education Code section 17596.

Either the District or the Law Firm may terminate this Agreement on thirty (30) days' written notice.

"Law Firm"

ATKINSON, ANDELSON, LOYA, RUUD &  
ROMO

Dated: May 24, 2023

By:   
SCOTT K. HOLBROOK

"District"

DIXON PUBLIC LIBRARY DISTRICT

Dated: \_\_\_\_\_

By: \_\_\_\_\_  
JULIAN CUEVAS, Board President



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## SOLANO COUNTY LIBRARY

TO: Dixon Unified School Board/Library Board of Trustees  
FROM: Suzanne Olawski, Director of Library Services  
SUBJECT: FY 2023/24 Proposed Budget for the Dixon Library  
DATE: June 8, 2023

Attached is the budget of \$5.9 million for the Dixon Public Library District for FY2023/24. This amount is approximately \$456 thousand more than the FY2022/23 revised budget which your Board passed in September 2022.

The budget is balanced with the District continuing to maintain a good-sized contingency.

Some line items on the budget document are:

Line 1210 Retirement (Unfunded Liability) has decreased by \$23,340.

Line 2055 Insurance shows an increase of \$5,584 this year as the insurance agent is anticipating an increase in rates.

Line 2140 Building Maintenance shows an increase of \$50,000 for roof recoating of the main library and concrete work.

Line 2235 Accounting/Financial Services shows a decrease in audit fees.

Line 2245 Contracted Services shows an increase of \$12,000 for a public facilities fee study.

Line 2250 Charge for Service for Operating the Dixon Library shows an increase over FY 2022/23 due to increases in salaries, benefits and higher utility costs.

Line 4303 Equipment shows an increase of \$157,135 to replace the HVAC equipment for the main library and add security cameras.

Line 4304 Computer Equipment shows an increase of \$12,000 to replace the microfilm/fiche reader.

Line 8101 Contingencies shows an increase of \$277,065.

Line 9001 shows an increase in property tax revenue of \$48,542.

Line 9015 shows a decrease in sales tax revenue of \$99,290.

Line 9401 Interest earnings show an increase of \$26,000.

Line 9806 Fund Balance Available shows an increase due to anticipated increases in property tax revenues, interest earnings and a credit on unexpended funds.

**SOLANO COUNTY LIBRARY**

**FY2023/24 BUDGET**

**DIXON PUBLIC LIBRARY DISTRICT - FUND 426**

<b>ACCOUNT/DESCRIPTION</b>	<b><u>FY2021/22</u> <u>ACTUALS</u></b>	<b><u>FY2022/23</u> <u>REVISED</u></b>	<b><u>FY2023/24</u> <u>PROPOSED</u></b>
<b><u>EXPENSES</u></b>			
1110 Salary/Regular	\$0	\$0	\$0
1121 Salary/Extra Help	\$0	\$0	\$0
1131 Salary/OT/Call back	\$0	\$0	\$0
1210 Retirement (Unfunded Liability)	\$49,960	<b>\$76,757</b>	\$53,417
1220 FICA	\$0	\$0	\$0
1230 Health	\$0	\$0	\$0
1231 Vision	\$0	\$0	\$0
1240 Comp Insurance	\$0	\$0	\$0
1250 Unemployment	\$921	\$0	\$0
1260 Dental	\$228	\$0	\$0
1270 Accrued Leave CTO	\$0	\$0	\$0
<b>1000 Total Salaries and Employee Benefits</b>	<b>\$51,109</b>	<b>\$76,757</b>	<b>\$53,417</b>
2028 Telephone Services	\$0	\$0	\$0
2035 Household Expense	\$0	\$0	\$0
2050 Insurance-Risk Management	\$0	\$0	\$0
2051 Liability Insurance	\$0	\$0	\$0
2055 Insurance (Property & Special Liability)	\$25,516	\$30,619	\$36,203
2120 Maintenance Equipment	\$0	\$0	\$0
2140 Building Maintenance	\$2,882	\$5,000	\$55,000
2141 Materials and Supplies	\$0	\$0	\$0
2170 Memberships	\$0	\$0	\$0
2175 Miscellaneous Expense	\$0	\$0	\$0
2176 Fees and Permits	\$0	\$0	\$0
2178 Cash Shortage	\$0	\$0	\$0
2180 Books& Subscriptions	\$0	\$0	\$0
2200 Office Expense	\$0	\$0	\$0
2201 Equipment Under \$1,500	\$0	\$0	\$0
2203 Computer Components <\$1,500	\$0	\$0	\$1,500
2235 Accounting/Financial Services	\$2,154	<b>\$16,500</b>	\$14,600
2239 Legal Service	\$26,216	\$65,000	\$3,000
2245 Contracted Services	\$0	\$0	\$12,000
2250 Charge for Service (Operating Dixon Library)	\$1,083,125	<b>\$1,457,352</b>	\$1,517,956
2250 Property Tax Administration Fee	\$7,252	\$8,500	\$8,500
2250 Other Professional Services	\$49,053	\$33,082	\$20,000
2261 Software Maintenance & Support	\$0	\$0	\$0
2281 Advertising/Marketing	\$0	\$0	\$0
2285 Rents & Leases - Equipment	\$0	\$0	\$0
2310 Education & Training	\$0	\$0	\$0
2311 Tuition Reimbursement	\$0	\$0	\$0

<b>ACCOUNT/DESCRIPTION</b>	<b>FY2021/22 ACTUALS</b>	<b>FY2022/23 REVISED</b>	<b>FY2023/24 PROPOSED</b>
<b><u>EXPENSES</u></b>			
2312 Special Departmental Expense	\$0	\$0	\$0
2335 Travel Expense	\$0	\$0	\$0
2337 Meals/Refreshments	\$0	\$0	\$0
2355 Personal Mileage	\$0	\$0	\$0
2360 Utilities	\$0	\$0	\$0
2361 Water	\$0	\$0	\$0
3020 Refund of Prior Year Charges	\$989	\$3,000	\$3,000
3242 Interest Exp On County Pool	\$0	\$0	\$0
4303 Equipment	\$0	\$0	\$157,135
4304 Computer Equipment	\$0	\$0	\$12,000
8101 Contingency	\$0	<b>\$3,811,094</b>	\$4,069,259
8301 Reserves	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$1,248,296</b>	<b>\$5,506,904</b>	<b>\$5,963,570</b>

**REVENUES**

9001 Property Taxes-Secured	\$446,566	\$446,332	\$494,874
9002 Property Taxes-Unsecured	\$19,754	\$19,634	\$22,055
9003 Property Taxes-Prior	\$663	\$480	\$0
9004 Property Taxes-Supplemental	\$10,708	\$5,640	\$7,752
9005 Property Taxes-Prior Supplemental	\$966	\$130	\$0
9015 Library Sales Tax	\$1,503,110	<b>\$1,405,162</b>	\$1,305,872
9018 Unitary	\$20,882	\$20,883	\$21,737
9019 ABX1 26 Residual Taxes	\$24,741	\$24,102	\$26,314
9020 ABX2 26 Pass Through	\$46,714	\$45,860	\$49,291
9021 LM1HF & Other Assets	\$0	\$0	\$0
9401 Interest	\$11,185	\$9,000	\$35,000
9504 Fish and Game	\$29	\$0	\$0
9505 State Highway Rentals	\$2	\$0	\$0
9507 Homeowner's Relief	\$3,369	\$3,300	\$3,338
9511 Other Governmental Agencies	\$40,000	\$40,000	\$40,000
9599 Fed Other	\$14	\$0	\$0
9603 Photo/Microfiche Copies	\$0	\$0	\$0
9605 Library Services	\$0	\$0	\$0
9702 Cash Overage	\$0	\$0	\$0
9703 Other Revenue	\$0	\$0	\$0
9704 Donations and Contributions	\$0	\$0	\$0
9707 Gain (Loss)-Sale of Fixed Asset	(\$132,891)	\$0	\$0
9708 Miscellaneous Sales-Other	\$0	\$0	\$0
9806 Fund Balance Available	<b>\$0</b>	\$3,486,381	\$3,957,337
<b>TOTAL REVENUES</b>	<b>\$1,995,811</b>	<b>\$5,506,904</b>	<b>\$5,963,570</b>

**CHARGE FOR SERVICE**  
**DIXON LIBRARY OPERATING COSTS**

**FY2021/22**  
**ACTUALS**

**FY2022/23**  
**REVISED**

**FY2023/24**  
**PROPOSED**

**\*\*EXPENSES**

Expenses in the Dixon Library Overhead for Fiscal Year	<b>\$933,215</b>	<b>\$1,118,000</b>	<b>\$1,130,821</b>
Administration	\$149,729	\$319,573	\$322,481
Technical Svs. Fees	\$20,379	\$118,691	\$133,973
Automation	\$8,319	\$45,257	\$46,491
Telephone Assistance Center	\$2,173	\$9,818	\$0
<b>TOTAL EXPENSES</b>	<b>\$1,113,815</b>	<b>\$1,611,339</b>	<b>\$1,633,766</b>

**\*\*CREDITS**

Revenue collected in the Dixon Library for Fiscal Year			
Library Fines/Fees	\$793	\$346	\$793
Building Use Fees	\$0	\$0	\$0
Photo/Microfiche Copies	\$1,970	\$239	\$1,970
Cash Overage	\$25	\$3	\$25
Other Revenue - Federal CARES Act revenue	\$0	\$8,742	\$0
Unexpended Direct Funds	\$174,160	<b>\$144,656</b>	\$113,022
<b>TOTAL CREDITS</b>	<b>\$176,948</b>	<b>\$153,987</b>	<b>\$115,810</b>
<b>TOTAL CHARGE</b>	<b>\$936,867</b>	<b>\$1,457,352</b>	<b>\$1,517,956</b>

\*\*Per Auditor's recommendation using last full fiscal year actual costs.

**SOLANO COUNTY LIBRARY**

**DIXON PUBLIC LIBRARY  
BUDGET (6365)**

<u>Account/Description</u>	<u>FY2021/22</u> <b>ACTUALS</b>	<u>FY2022/23</u> <b>REVISED</b>	<u>FY2023/24</u> <b>PROPOSED</b>
1110 Salary/Regular	408,411	511,259	514,084
1121 Salary/Extra Help	15,968	41,281	41,152
1131 Salary/OT/Call back	6,075	6,332	6,575
1210 Retirement	116,107	139,375	136,206
1212 Deferred Comp County Match	563	497	639
1213 OPEB costs	8,055	9,642	10,282
1220 FICA	33,470	40,515	42,979
1230 Health	104,520	111,256	108,791
1231 Vision	991	1,032	987
1240 Comp Insurance	4,066	7,339	8,534
1250 Unemployment	1,476	0	0
1260 Dental	5,365	6,539	5,545
1270 Accrued Leave CTO	12,118	1,000	1,000
1290 Life Insurance	361	452	453
<b>Subtotal 1000's</b>	<b>717,545</b>	<b>876,519</b>	<b>877,227</b>
2021 Telephone/County	0	0	0
2022 Telephone/AMC's	74	160	0
2023 Voice Mail	0	0	0
2028 Telephone/Non County	1,810	0	0
2035 Household Expenses	21,656	27,673	23,708
2051 Liability Insurance	53	8,664	12,504
2120 Equipment Maintenance	152	500	1,700
2140 Maintenance/Buildings	49,453	45,000	47,700
2170 Memberships	0	0	0
2175 Miscellaneous Expense	0	0	0
2178 Cash/Inventory Shortage	1	20	20
2200 Office Expense	1,385	3,000	3,000
2201 Office Equipment	1,635	5,750	800
2207 Ergonomic Under \$1500	0	0	0
2215 Managed Print Services	1,119	1,658	2,060
2250 Other Professional Svcs.	10,782	15,500	15,800
2261 Software Licenses	4,082	4,000	8,550
2285 Rent/Lease - Equipment	2,726	1,704	1,765
2310 Education/Training	0	0	0
2312 Special Depart. Expense	12	100	100
2327 Library Materials Process.	0	0	0
2328 Library Materials	85,000	85,000	85,000
2335 Travel Expense	0	0	0

<u>Account/Description</u>	<u>FY2021/22</u> ACTUALS	<u>FY2022/23</u> REVISED	<u>FY2023/24</u> PROPOSED
2336 Travel Out-of-State	0	0	0
2337 Refreshments	0	0	0
2355 Personal Mileage	251	500	300
2360 Utilities	25,061	30,591	38,120
2361 Water	4,072	4,291	4,775
<b>Subtotal 2000's</b>	<b>209,326</b>	<b>234,111</b>	<b>245,902</b>
3301 Penalties	0	0	0
3710 County Admin. Overhead	0	0	0
<b>Subtotal 3000's</b>	<b>0</b>	<b>0</b>	<b>0</b>
4201 Buildings & Improvements	0	0	0
4202 Construction in Progress	0	0	0
4303 Equipment	0	0	0
4304 Computer Equipment	0	0	0
<b>Subtotal 4000's</b>	<b>0</b>	<b>0</b>	<b>0</b>
5040 Transfer Out - POB's	6,344	7,370	7,692
8101 Contingency	0	0	0
8301 Reserves	0	0	0
9304-8101 Contingency	0	0	0
<b>Total - Expenses</b>	<b>933,215</b>	<b>1,118,000</b>	<b>1,130,821</b>
9405 Building Rental	0	0	0
9502 Federal CARES Act Revenue	0	0	0
9511 Other Governmental Agen.	0	0	0
9569 State Aide	0	0	0
9601 Building Use Fees- Now 9405	0	0	0
9603 Photo/Microform copies	1,970	770	1,834
9604 Contract Services	0	0	0
9605 Library Services	793	508	135
9637 Other Prof. Services	0	0	0
9702 Cash Overage	25	0	0
9703 Other Revenue	0	0	0
9705 Insurance Proceeds	0	0	0
9803 Op. Transfers In	0	0	0
9805 Reserve Transfer	0	0	0
9806 Fund Balance Available	0	0	0
<b>Total Revenue</b>	<b>2,788</b>	<b>1,278</b>	<b>1,969</b>

**SOLANO COUNTY LIBRARY**

**FY2023/24 BUDGET**

**DIXON PUBLIC LIBRARY DISTRICT-PFF - FUND 428**

<u>Account/Description</u>	<u>FY2021/22</u> <u>ACTUALS</u>	<u>FY2022/23</u> <u>PROPOSED</u>	<u>FY2023/24</u> <u>PROPOSED</u>
<b><u>EXPENSES</u></b>			
2235 Accounting/Financial Services	0	0	0
2236 Consulting Service	0	0	75,000
2245 Contracted Services	0	0	0
2250 Other Professional Services	0	0	0
4201 Buildings & Improvements	0	0	0
4202 Construction in Progress	0	0	0
4303 Equipment	0	0	0
4304 Computer Equipment	0	0	0
8101 Contingency	0	1,694,962	1,715,343
8301 Reserves	0	0	0
<b>Total - Expenses</b>	<b>0</b>	<b>1,694,962</b>	<b>1,790,343</b>
<b><u>REVENUES</u></b>			
9401 Interest	4,275	4,000	15,000
9502 Federal CARES Act Revenue	0	0	0
9511 Other Governmental Agencies	0	0	0
9569 State Aide	0	0	0
9601 Capital Facilities Fees	358,953	323,914	60,356
9604 Contract Services	0	0	0
9637 Other Prof. Services	0	0	0
9663 Redevelopment	0	0	0
9703 Other Revenue	0	0	0
9707 Gain (Loss) - Sale of Fixed Asset	(3,281)	0	0
9805 Reserve Transfer	0	0	0
9806 Fund Balance Available	1,367,048	1,367,048	1,714,987
<b>Total Revenue</b>	<b>1,726,996</b>	<b>1,694,962</b>	<b>1,790,343</b>



OVERHEAD FY2021/22 NUMBERS FPR FY2023/24  
PROPOSED BUDGET

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
CODE	ACCOUNT/DESCRIPTION	631/HQ	JFK	FCG	VAC	SPR	RIO	LAW	SUI	COR	DIX	IT	LITERACY	Subtotal
1	A 1100 Salary/Regular	1,075,308	150,328	182,265	255,816	67,207	61,830	16,022	84,197	94,842	83,336	16,560	62,906	1,075,308
2	A 1121 Salary/Extra Help	50,321	7,035	8,529	11,971	3,145	2,893	750	3,940	4,438	3,900	775	2,944	50,321
3	A 1131 Salary/OT/Call back	2,350	328	398	559	147	135	35	184	207	182	36	137	2,350
4	A 1141 Salary/Premium Pay	14	2	2	3	1	1	0	1	1	1	0	1	14
5	A 1142 Salary/Wages Standby Pay	0	0	0	0	0	0	0	0	0	0	0	0	0
6	A 1210 Retirement	343,313	47,995	58,192	81,674	21,457	19,740	5,115	26,881	30,280	26,607	5,287	20,084	343,313
7	A 1211 PARS Retirement	20,854	2,915	3,535	4,961	1,303	1,199	311	1,633	1,839	1,616	321	1,220	20,854
8	A 1212 Deferred Comp-County Match	1,243	174	211	296	78	71	19	97	110	96	19	73	1,243
9	A 1213 OPEB Costs	25,302	3,537	4,289	6,019	1,581	1,455	377	1,981	2,232	1,961	390	1,480	25,302
10	A 1220 FICA	100,579	14,061	17,048	23,928	6,286	5,783	1,499	7,875	8,871	7,785	1,549	5,884	100,579
11	A 1230 Health	212,655	29,729	36,045	50,591	13,291	12,228	3,169	16,651	18,756	16,481	3,275	12,440	212,655
12	A 1231 Vision	2,059	288	349	490	129	118	31	161	182	160	32	120	2,059
13	A 1240 Comp Insurance	34,387	4,807	5,829	8,181	2,149	1,977	512	2,693	3,033	2,665	530	2,012	34,387
14	A 1241 Long Term Disability Ins.	2,265	317	384	539	142	130	34	177	200	176	35	133	2,265
15	A 1250 Unemployment	6,016	841	1,020	1,431	376	346	90	471	531	466	93	352	6,016
16	A 1260 Dental	11,033	1,542	1,870	2,625	690	634	164	864	973	855	170	645	11,033
17	A 1270 Accrued Leave CTO	29,867	4,175	5,063	7,105	1,867	1,717	445	2,339	2,634	2,315	460	1,747	29,867
18	A 1290 Life Insurance	2,139	299	363	509	134	123	32	167	189	166	33	125	2,139
19	A Subtotal 1000's	1,919,704	268,375	325,390	456,698	119,982	110,383	28,604	150,313	169,318	148,777	29,563	112,303	1,919,704
20														
21	A 2011 Clothing & Personal Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
22	A 2021 Telephone/County	4,538	634	769	1,080	284	261	68	355	400	352	70	265	4,538
23	A 2022 Telephone/AMCs	0	0	0	0	0	0	0	0	0	0	0	0	0
24	A 2025 Cellular Telephone Ser.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	A 2028 Telephone/Non County	0	0	0	0	0	0	0	0	0	0	0	0	0
26	A 2035 Household Expenses	858	120	145	204	54	49	13	67	76	66	13	50	858
27	A 2050 Liability/Risk Management	453,095	63,343	76,800	107,791	28,318	26,053	6,751	35,477	39,963	35,115	6,978	26,506	453,095
28	A 2051 Liability Insurance	61,901	8,654	10,492	14,726	3,869	3,559	922	4,847	5,460	4,797	953	3,621	61,901
29	A 2120 Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0
30	A 2122 Fuels & Lubricants	0	0	0	0	0	0	0	0	0	0	0	0	0
31	A 2140 Maintenance/Buildings	14,800	2,069	2,509	3,521	925	851	221	1,159	1,305	1,147	228	866	14,800
32	A 2170 Memberships	28,177	3,939	4,776	6,703	1,761	1,620	420	2,206	2,485	2,184	434	1,648	28,177
33	A 2175 Miscellaneous Expense	10	1	2	2	1	1	0	1	1	1	0	1	10
34	A 2176 Fees and Permits	57	8	10	14	4	3	1	4	5	4	1	3	57
35	A 2200 Office Expense	5,089	711	863	1,211	318	293	76	398	449	394	78	298	5,089
36	A 2201 Office Equip (un \$1500)	860	120	146	205	54	49	13	67	76	67	13	50	860
37	A 2202 Office Equip (1500-4999)	0	0	0	0	0	0	0	0	0	0	0	0	0
38	A 2203 Comput. Com. (un 1500)	0	0	0	0	0	0	0	0	0	0	0	0	0
39	A 2204 Computer Related Items < \$500	0	0	0	0	0	0	0	0	0	0	0	0	0
40	A 2205 Postage	32	4	5	8	2	2	0	2	3	2	0	2	32
41	A 2206 Cont Asset-Non Comp Related	0	0	0	0	0	0	0	0	0	0	0	0	0
42	A 2207 Ergonomic Under \$1500	2,083	291	353	496	130	120	31	163	184	161	32	122	2,083
43	A 2210 Central Duplicating	14,008	1,958	2,374	3,333	876	805	209	1,097	1,236	1,086	216	819	14,008
44	A 2215 Managed Print Cost Per Copy	182	25	31	43	11	10	3	14	16	14	3	11	182
45	A 2216 Maintenance/Service Contract	0	0	0	0	0	0	0	0	0	0	0	0	0
46	A 2236 Consulting Services	0	0	0	0	0	0	0	0	0	0	0	0	0
47	A 2250 Other Professional Svs.	320,282	44,775	54,288	76,195	20,018	18,416	4,772	25,078	28,249	24,822	4,932	18,736	320,282
48	A 2261 Software Lic/Maint Agmts	0	0	0	0	0	0	0	0	0	0	0	0	0
49	A 2266 Central Data Processing Svce	191,250	26,737	32,417	45,498	11,953	10,997	2,850	14,975	16,868	14,822	2,945	11,188	191,250
50	A 2270 Software	0	0	0	0	0	0	0	0	0	0	0	0	0
51	A													

OVERHEAD FY2021/22 NUMBERS PPR FY2023/24  
PROPOSED BUDGET

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	ACCOUNT/DESCRIPTION	6311/ HQ	JFK	FCC	VAC	SPR	RIO	LAW	SUI	COR	DX	IT	LITERACY	Subtotal
52	A 2271 Software Rental/Subscription	744	104	126	177	47	43	11	58	66	58	11	44	744
53	A 2280 Publications/Legal Notes	1,623	227	275	386	101	93	24	127	143	126	25	95	1,623
54	A 2281 Advertising Marketing	185,926	25,992	31,514	44,232	11,620	10,691	2,770	14,558	16,399	14,409	2,863	10,877	185,926
55	A 2285 Rent/Lease - Equipment	6,248	873	1,059	1,486	391	359	93	489	551	484	96	366	6,248
56	A 2310 Education/Training	7,527	1,052	1,276	1,791	470	433	112	589	664	583	116	440	7,527
57	A 2312 Special Depart. Expense	18,734	2,619	3,175	4,457	1,171	1,077	279	1,467	1,652	1,452	288	1,096	18,734
58	A 2327 Library Materials Process.	0	0	0	0	0	0	0	0	0	0	0	0	0
59	A 2328 Library Materials	0	0	0	0	0	0	0	0	0	0	0	0	0
60	A 2335 Travel Expense	1,141	160	193	272	71	66	17	89	101	88	18	67	1,141
61	A 2336 Travel Out-Of-State	5,690	795	964	1,354	356	327	85	446	502	441	88	333	5,690
62	A 2337 Refreshments	210	29	36	50	13	12	3	16	19	16	3	12	210
63	A 2339 Management Business Expense	1,305	182	221	310	82	75	19	102	115	101	20	76	1,305
64	A 2345 Moving/Freight	0	0	0	0	0	0	0	0	0	0	0	0	0
65	A 2350 County Garage Services	0	0	0	0	0	0	0	0	0	0	0	0	0
66	A 2354 Car Allowance	6,025	842	1,021	1,433	377	346	90	472	531	467	93	352	6,025
67	A 2355 Personal Mileage	2,495	349	423	594	156	143	37	195	220	193	38	146	2,495
68	A 2360 Utilities	22,331	3,122	3,785	5,312	1,396	1,284	333	1,749	1,970	1,731	344	1,306	22,331
69	A 2361 Water	1,843	258	312	438	115	106	27	144	163	143	28	108	1,843
70	A Subtotal 2000's	1,359,064	189,997	230,361	323,321	84,941	78,146	20,250	106,415	119,869	105,327	20,930	79,505	1,359,064
71														
72	A 3020 Refund of Prior Year Charges	11,963	1,672	2,028	2,846	748	688	178	937	1,055	927	184	700	11,963
73	A 3694 Interfund Svs. Professional	83,565	11,682	14,164	19,880	5,223	4,805	1,245	6,543	7,370	6,476	1,287	4,889	83,565
74	A 3695 Interfund Svcs - MNT Materials	0	0	0	0	0	0	0	0	0	0	0	0	0
75	A 3696 Interfund Svcs - Small Projects	0	0	0	0	0	0	0	0	0	0	0	0	0
76	A 3697 Interfund Svcs - Postage	0	0	0	0	0	0	0	0	0	0	0	0	0
77	A 3698 Interfund Svcs - MNT Labor	165	23	28	39	10	9	2	13	15	13	3	10	165
78	C 3710 County Admn. Overhead	897,393	119,802	158,031	223,451	48,369	39,126	0	59,138	74,843	59,407	55,369	59,856	897,393
79	A 3712 CAC Building Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
80	Subtotal 3000's	993,085	133,180	174,251	246,216	54,350	44,629	1,426	66,631	83,283	66,824	56,843	65,454	993,085
81														
82	A 4201 Buildings and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
83	A 4202 Construction in Progress	0	0	0	0	0	0	0	0	0	0	0	0	0
84	A 4303 Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
85	A 4304 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
86	A Subtotal 4000's	0	0	0	0	0	0	0	0	0	0	0	0	0
87														
88	A 5040 Trans OUT - POB's	20,034	2,801	3,396	4,766	1,252	1,152	299	1,569	1,767	1,553	309	1,172	20,034
89	Subtotal 5000's	20,034	2,801	3,396	4,766	1,252	1,152	299	1,569	1,767	1,553	309	1,172	20,034
90														
91	C 7010 Intra-Fund Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0
92	8101 Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0
93	8301 Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
94	9304-8101 Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0
95	Subtotal 7000-8000's	0	0	0	0	0	0	0	0	0	0	0	0	0
96	Total - Expenses	4,291,887	594,352	733,398	1,031,001	260,525	234,310	50,578	324,927	374,237	322,481	107,644	258,434	4,291,887
97														
98														
99														

OVERHEAD FY2021/22 NUMBERS FPR FY2023/24  
PROPOSED BUDGET

P	Q	R	S	T	U	V	W	X	Y	Z	AA
CODE	ACCOUNT/DESCRIPTION	6316/ TSS	JFK	FCC	VAC	SPR	RIO	SUI	COR	DIX	Subtotal
1											
2	B 1100 Salary/Regular	799,576	108,742	130,491	312,155	44,137	26,148	49,734	81,157	47,015	799,576
3	B 1121 Salary/Extra Help	22,287	3,031	3,637	8,701	1,230	729	1,386	2,262	1,310	22,287
4	B 1131 Salary/OT/Call back	159	22	26	62	9	5	10	16	9	159
5	B 1141 Salary/Premium Pay	0	0	0	0	0	0	0	0	0	0
6	B 1142 Salary/Wages Standby Pay	0	0	0	0	0	0	0	0	0	0
7	B 1210 Retirement	217,413	29,568	35,482	84,878	12,001	7,109	13,523	22,067	12,784	217,413
8	B 1211 PARS Retirement	0	0	0	0	0	0	0	0	0	0
9	B 1212 Deferred Comp-County Match	698	95	114	272	39	23	43	71	41	698
10	B 1213 OPEB Costs	15,988	2,174	2,609	6,242	883	523	994	1,623	940	15,988
11	B 1220 FICA	63,225	8,599	10,318	24,683	3,490	2,067	3,933	6,417	3,718	63,225
12	B 1230 Health	204,611	27,827	33,393	79,880	11,295	6,691	12,727	20,768	12,031	204,611
13	B 1231 Vision	1,947	265	318	760	107	64	121	198	114	1,947
14	B 1240 Comp Insurance	16,636	2,262	2,715	6,495	918	544	1,035	1,689	978	16,636
15	B 1241 Long Term Disability Ins.	0	0	0	0	0	0	0	0	0	0
16	B 1260 Unemployment	2,790	379	455	1,089	154	91	174	283	164	2,790
17	B 1260 Dental	10,349	1,408	1,689	4,040	571	338	644	1,050	609	10,349
18	B 1270 Accrued Leave CTO	53,908	7,331	8,798	21,046	2,976	1,763	3,353	5,472	3,170	53,908
19	B 1290 Life Insurance	771	105	126	301	43	25	48	78	45	771
20		<b>Subtotal 1000's</b>	<b>1,410,359</b>	<b>191,809</b>	<b>230,171</b>	<b>550,604</b>	<b>77,852</b>	<b>46,119</b>	<b>87,724</b>	<b>143,151</b>	<b>1,410,359</b>
21											
22	B 2011 Clothing & Personal Supplies	0	0	0	0	0	0	0	0	0	0
23	B 2021 Telephone/County	5,580	759	911	2,178	308	182	347	566	328	5,580
24	B 2022 Telephone/AMCs	888	121	145	347	49	29	55	90	52	888
25	B 2025 Cellular Telephone Ser.	111,604	15,178	18,214	43,570	6,161	3,649	6,942	11,328	6,562	111,604
26	B 2028 Telephone/Non County	82,770	11,257	13,508	32,313	4,569	2,707	5,148	8,401	4,867	82,770
27	B 2035 Household Expenses	4,159	566	679	1,624	230	136	259	422	245	4,159
28	B 2050 Liability/Risk Management	0	0	0	0	0	0	0	0	0	0
29	B 2051 Liability Insurance	130,307	17,722	21,266	50,872	7,193	4,261	8,105	13,226	7,662	130,307
30	B 2120 Equipment Maintenance	4,223	574	689	1,649	233	138	263	429	248	4,223
31	B 2122 Fuels & Lubricants	14,049	1,911	2,293	5,485	776	459	874	1,426	826	14,049
32	B 2140 Maintenance/Buildings	2,609	355	426	1,018	144	85	162	265	153	2,609
33	B 2170 Memberships	0	0	0	0	0	0	0	0	0	0
34	B 2175 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0
35	B 2176 Fees and Permits	0	0	0	0	0	0	0	0	0	0
36	B 2200 Office Expense	11,803	1,605	1,926	4,608	652	386	734	1,198	694	11,803
37	B 2201 Office Equip (un \$1500)	3,977	541	649	1,553	220	130	247	404	234	3,977
38	B 2202 Office Equip (1500-4999)	14,503	1,972	2,367	5,662	801	474	902	1,472	853	14,503
39	B 2203 Comput. Com. (un 1500)	0	0	0	0	0	0	0	0	0	0
40	B 2204 Computer Related Items < \$500	3,440	468	561	1,343	190	113	214	349	202	3,440
41	B 2205 Postage	151	21	25	59	8	5	9	15	9	151
42	B 2206 Cont Asset-Non Comp Related	0	0	0	0	0	0	0	0	0	0
43	B 2207 Ergonomic Under \$1500	722	98	118	282	40	24	45	73	42	722
44	B 2210 Central Duplicating	0	0	0	0	0	0	0	0	0	0
45	B 2215 Managed Print Cost Per Copy	7,137	971	1,165	2,786	394	233	444	724	420	7,137
46	B 2216 Maintenance/Service Contract	57,029	7,756	9,307	22,264	3,148	1,865	3,547	5,788	3,353	57,029
47	B 2236 Consulting Services	0	0	0	0	0	0	0	0	0	0
48	B 2250 Other Professional Svs.	54,596	7,425	8,910	21,314	3,014	1,785	3,396	5,541	3,210	54,596
49	B 2261 Software Lic/Maint Agrmts	151,246	20,569	24,683	59,047	8,349	4,946	9,408	15,352	8,893	151,246
50	B 2266 Central Data Processing Svc	0	0	0	0	0	0	0	0	0	0
51	B 2270 Software	8,490	1,155	1,386	3,314	469	278	528	862	499	8,490

OVERHEAD FY2021/22 NUMBERS FPR FY2023/24  
PROPOSED BUDGET

	P	Q	R	S	T	U	V	W	X	Y	Z	AA
	CODE	ACCOUNT/DESCRIPTION	6316/ TSS	JFK	FCC	VAC	SPR	RIO	SUI	COR	DIX	Subtotal
52	B	2271 Software Rental/Subscription	5,866	798	957	2,290	324	192	365	595	345	5,866
53	B	2280 Publications/Legal Notes	0	0	0	0	0	0	0	0	0	0
54	B	2281 Advertising Marketing	0	0	0	0	0	0	0	0	0	0
55	B	2285 Rent/Lease - Equipment	2,084	283	340	813	115	68	130	211	123	2,084
56	B	2310 Education/Training	1,000	136	163	390	55	33	62	102	59	1,000
57	B	2312 Special Depart. Expense	27,988	3,806	4,568	10,926	1,545	915	1,741	2,841	1,646	27,988
58	B	2327 Library Materials Process.	98,399	13,382	16,059	38,415	5,432	3,218	6,120	9,987	5,786	98,399
59	B	2328 Library Materials	0	0	0	0	0	0	0	0	0	0
60	B	2335 Travel Expense	0	0	0	0	0	0	0	0	0	0
61	B	2336 Travel Out-Of-State	0	0	0	0	0	0	0	0	0	0
62	B	2337 Refreshments	0	0	0	0	0	0	0	0	0	0
63	B	2339 Management Business Expense	0	0	0	0	0	0	0	0	0	0
64	B	2345 Moving/Freight	0	0	0	0	0	0	0	0	0	0
65	B	2350 County Garage Services	25,228	3,431	4,117	9,849	1,393	825	1,569	2,561	1,483	25,228
66	B	2354 Car Allowance	0	0	0	0	0	0	0	0	0	0
67	B	2355 Personal Mileage	37	5	6	14	2	1	2	4	2	37
68	B	2360 Utilities	2,464	335	402	962	136	81	153	250	145	2,464
69	B	2361 Water	2,930	398	478	1,144	162	96	182	297	172	2,930
70		Subtotal 2000's	835,277	113,598	136,317	326,092	46,107	27,314	51,954	84,781	49,114	835,277
71												
72	B	3020 Refund of Prior Year Charges	0	0	0	0	0	0	0	0	0	0
73	B	3694 Interfund Svs. Professional	11,725	1,595	1,914	4,578	647	383	729	1,190	689	11,725
74	B	3695 Interfund Svces - MNT Materials	0	0	0	0	0	0	0	0	0	0
75	B	3696 Interfund Svces - Small Projects	0	0	0	0	0	0	0	0	0	0
76	B	3697 Interfund Svces - Postage	926	126	151	362	51	30	58	94	54	926
77	B	3698 Interfund Svces - MNT Labor	0	0	0	0	0	0	0	0	0	0
78	C	3710 County Admn. Overhead	0	0	0	0	0	0	0	0	0	0
79	B	3712 CAC Building Charges	0	0	0	0	0	0	0	0	0	0
80		Subtotal 3000's	12,652	1,721	2,065	4,939	698	414	787	1,284	744	12,652
81												
82	B	4201 Buildings and Improvements	0	0	0	0	0	0	0	0	0	0
83	B	4202 Construction In Progress	0	0	0	0	0	0	0	0	0	0
84	B	4303 Equipment	7,568	1,029	1,235	2,954	418	247	471	768	445	7,568
85	B	4304 Computer Equipment	0	0	0	0	0	0	0	0	0	0
86		Subtotal 4000's	7,568	1,029	1,235	2,954	418	247	471	768	445	7,568
87												
88	B	5040 Trans OUT - POB's	12,591	1,712	2,055	4,916	695	412	783	1,278	740	12,591
89		Subtotal 5000's	12,591	1,712	2,055	4,916	695	412	783	1,278	740	12,591
90												
91	C	7010 Intra-Fund Transfer	0	0	0	0	0	0	0	0	0	0
92		8101 Contingency	0	0	0	0	0	0	0	0	0	0
93		8301 Reserves	0	0	0	0	0	0	0	0	0	0
94		9304-8101 Contingency	0	0	0	0	0	0	0	0	0	0
95		Subtotal 7000-8000's	0	0	0	0	0	0	0	0	0	0
96		Total - Expenses	2,278,447	309,869	371,843	889,506	125,770	74,505	141,719	231,262	133,973	2,278,447
97												
98												
99												

OVERHEAD FY2021/22 NUMBERS FPR FY2023/24  
PROPOSED BUDGET

1	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
CODE	ACCOUNT/DESCRIPTION	BU6306/IT	JFK	FCC	VAC	SPR	RIO	SUI	COR	DIX	Subtotal	
2	B 1100 Salary/Regular	320,939	43,648	52,377	125,295	17,716	10,495	19,962	32,575	18,871	320,939	
3	B 1121 Salary/Extra Help	0	0	0	0	0	0	0	0	0	0	
4	B 1131 Salary/OT/Call back	477	65	78	186	26	16	30	48	28	477	
5	B 1141 Salary/Premium Pay	0	0	0	0	0	0	0	0	0	0	
6	B 1142 Salary/Wages Standby Pay	1,338	182	218	522	74	44	83	136	79	1,338	
7	B 1210 Retirement	88,979	12,101	14,521	34,737	4,912	2,910	5,534	9,031	5,232	88,979	
8	B 1211 PARS Retirement	3,043	414	497	1,188	168	99	189	309	179	3,043	
9	B 1212 Deferred Comp-County Match	336	46	55	131	19	11	21	34	20	336	
10	B 1213 OPEB Costs	6,419	873	1,048	2,506	354	210	399	651	377	6,419	
11	B 1220 FICA	24,966	3,395	4,074	9,747	1,378	816	1,553	2,534	1,468	24,966	
12	B 1230 Health	37,739	5,133	6,159	14,733	2,083	1,234	2,347	3,831	2,219	37,739	
13	B 1231 Vision	517	70	84	202	29	17	32	52	30	517	
14	B 1240 Comp Insurance	8,731	1,187	1,425	3,409	482	266	543	886	513	8,731	
15	B 1241 Long Term Disability Ins.	144	20	24	56	8	5	9	15	8	144	
16	B 1250 Unemployment	1,250	170	204	488	69	41	78	127	74	1,250	
17	B 1260 Dental	3,698	503	604	1,444	204	121	230	375	217	3,698	
18	B 1270 Accrued Leave CTO	943	128	154	368	52	31	59	96	55	943	
19	B 1290 Life Insurance	296	40	48	116	16	10	18	30	17	296	
20		<b>499,816</b>	<b>67,975</b>	<b>81,570</b>	<b>195,128</b>	<b>27,590</b>	<b>16,344</b>	<b>31,089</b>	<b>50,731</b>	<b>29,389</b>	<b>499,816</b>	
21												
22	B 2011 Clothing &Personal Supplies	0	0	0	0	0	0	0	0	0	0	
23	B 2021 Telephone/County	8,491	1,155	1,386	3,315	469	278	528	862	499	8,491	
24	B 2022 Telephone/AMC's	5,133	698	838	2,004	283	168	319	521	302	5,133	
25	B 2025 Cellular Telephone Ser.	0	0	0	0	0	0	0	0	0	0	
26	B 2028 Telephone/Non County	5,193	706	848	2,027	287	170	323	527	305	5,193	
27	B 2035 Household Expenses	145	20	24	57	8	5	9	15	9	145	
28	B 2050 Liability/Risk Management	0	0	0	0	0	0	0	0	0	0	
29	B 2051 Liability Insurance	23,756	3,231	3,877	9,274	1,311	777	1,478	2,411	1,397	23,756	
30	B 2120 Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	
31	B 2122 Fuels & Lubricants	0	0	0	0	0	0	0	0	0	0	
32	B 2140 Maintenance/Buildings	2,463	335	402	962	136	81	153	250	145	2,463	
33	B 2170 Memberships	0	0	0	0	0	0	0	0	0	0	
34	B 2175 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	
35	B 2176 Fees and Permits	0	0	0	0	0	0	0	0	0	0	
36	B 2200 Office Expense	56	8	9	22	3	2	4	6	3	56	
37	B 2201 Office Equip (un \$1500)	247	34	40	97	14	8	15	25	15	247	
38	B 2202 Office Equip (1500-4999)	0	0	0	0	0	0	0	0	0	0	
39	B 2203 Comput. Com. (un 1500)	0	0	0	0	0	0	0	0	0	0	
40	B 2204 Computer Related Items < \$500	0	0	0	0	0	0	0	0	0	0	
41	B 2205 Postage	0	0	0	0	0	0	0	0	0	0	
42	B 2206 Cont Asset-Non Comp Related	0	0	0	0	0	0	0	0	0	0	
43	B 2207 Ergonomic Under \$1500	1,948	265	318	761	108	64	121	198	115	1,948	
44	B 2210 Central Duplicating	94	13	15	37	5	3	6	10	6	94	
45	B 2215 Managed Print Cost Per Copy	2	0	0	1	0	0	0	0	0	2	
46	B 2216 Maintenance/Service Contract	0	0	0	0	0	0	0	0	0	0	
47	B 2236 Consulting Services	0	0	0	0	0	0	0	0	0	0	
48	B 2250 Other Professional Svs.	48,721	6,626	7,951	19,020	2,689	1,593	3,030	4,945	2,865	48,721	
49	B 2261 Software Lic/Maint Agrmts	177,219	24,102	28,922	69,186	9,782	5,795	11,023	17,988	10,420	177,219	
50	B 2266 Central Data Processing Svce	0	0	0	0	0	0	0	0	0	0	
51	B 2270 Software	0	0	0	0	0	0	0	0	0	0	

OVERHEAD FY2021/22 NUMBERS FPR FY2023/24  
PROPOSED BUDGET

	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
1	CODE	ACCOUNT/DESCRIPTION	BU6306/IT	JFK	FCC	VAC	SPR	RIO	SUI	COR	DIX	Subtotal
52	B	2271 Software Rental/Subscription	0	0	0	0	0	0	0	0	0	0
53	B	2280 Publications/Legal Notes	0	0	0	0	0	0	0	0	0	0
54	B	2281 Advertising Marketing	0	0	0	0	0	0	0	0	0	0
55	B	2285 Rent/Lease - Equipment	1,494	203	244	583	82	49	93	152	88	1,494
56	B	2310 Education/Training	0	0	0	0	0	0	0	0	0	0
57	B	2312 Special Depart. Expense	0	0	0	0	0	0	0	0	0	0
58	B	2327 Library Materials Process.	0	0	0	0	0	0	0	0	0	0
59	B	2328 Library Materials	0	0	0	0	0	0	0	0	0	0
60	B	2335 Travel Expense	0	0	0	0	0	0	0	0	0	0
61	B	2336 Travel Out-Of-State	0	0	0	0	0	0	0	0	0	0
62	B	2337 Refreshments	0	0	0	0	0	0	0	0	0	0
63	B	2339 Management Business Expense	0	0	0	0	0	0	0	0	0	0
64	B	2345 Moving/Freight	0	0	0	0	0	0	0	0	0	0
65	B	2350 County Garage Services	0	0	0	0	0	0	0	0	0	0
66	B	2354 Car Allowance	0	0	0	0	0	0	0	0	0	0
67	B	2355 Personal Mileage	1,279	174	209	499	71	42	80	130	75	1,279
68	B	2360 Utilities	3,774	513	616	1,473	208	123	235	383	222	3,774
69	B	2361 Water	311	42	51	122	17	10	19	32	18	311
70		Subtotal 2000's	280,326	38,124	45,749	109,439	15,474	9,167	17,436	28,453	16,483	280,326
71												
72	B	3020 Refund of Prior Year Charges	0	0	0	0	0	0	0	0	0	0
73	B	3694 Interfund Svs. Professional	5,473	744	893	2,137	302	179	340	556	322	5,473
74	B	3695 Interfund Svc's - MNT Materials	0	0	0	0	0	0	0	0	0	0
75	B	3696 Interfund Svc's - Small Projects	0	0	0	0	0	0	0	0	0	0
76	B	3697 Interfund Svc's - Postage	0	0	0	0	0	0	0	0	0	0
77	B	3698 Interfund Svc's - MNT labor	0	0	0	0	0	0	0	0	0	0
78	C	3710 County Admin. Overhead	0	0	0	0	0	0	0	0	0	0
79	B	3712 CAC Building Charges	0	0	0	0	0	0	0	0	0	0
80		Subtotal 3000's	5,473	744	893	2,137	302	179	340	556	322	5,473
81												
82	B	4201 Buildings and Improvements	0	0	0	0	0	0	0	0	0	0
83	B	4202 Construction in Progress	0	0	0	0	0	0	0	0	0	0
84	B	4303 Equipment	0	0	0	0	0	0	0	0	0	0
85	B	4304 Computer Equipment	0	0	0	0	0	0	0	0	0	0
86		Subtotal 4000's	0	0	0	0	0	0	0	0	0	0
87												
88	B	5040 Trans OUT - POB's	5,055	687	825	1,973	279	165	314	513	297	5,055
89		Subtotal 5000's	5,055	687	825	1,973	279	165	314	513	297	5,055
90												
91	C	7010 Intra-Fund Transfer	0	0	0	0	0	0	0	0	0	0
92		8101 Contingency	0	0	0	0	0	0	0	0	0	0
93		8301 Reserves	0	0	0	0	0	0	0	0	0	0
94		9304-8101 Contingency	0	0	0	0	0	0	0	0	0	0
95		Subtotal 7000-8000's	0	0	0	0	0	0	0	0	0	0
96		Total - Expenses	790,670	107,531	129,037	308,677	43,645	25,855	49,180	80,253	46,491	790,670
97												
98												
99		Volumes held	76.05%									