

VACAVILLE LIBRARY COMMISSION

June 12, 2023 - 6:30 p.m.

LOCATION: Vacaville Cultural Center Library - 1020 Ulatis Drive, Vacaville, CA 95687

The County of Solano, in compliance with the Americans with Disabilities Act of 1990, will provide accommodations for persons with disabilities who attend public meetings. If you wish to attend this meeting and you will require assistance to participate, please call the Supervising Librarian at 1-866-572-7587 at least 48 hours in advance of the event to make reasonable arrangements to ensure accessibility to this meeting.

Non-confidential materials related to an item on this Agenda submitted to the Board after distribution of the agenda packet are available for public inspection at the Vacaville Cultural Center Library, 1020 Ulatis Drive, Vacaville, CA during normal business hours.

AGENDA

1. CALL TO ORDER
2. ROLL CALL AND ESTABLISHMENT OF QUORUM
3. INTRODUCTIONS
4. APPROVAL OF MINUTES of March 13, 2023, May 8, 2023, and May 11, 2023 (Special Meeting) - Attachment 1- **ACTION**
5. APPROVAL OF AGENDA – **ACTION**
6. COMMENTS FROM THE FLOOR (3-minute time limit per individual)

Items on the Agenda – Persons wishing to speak to items on the agenda should so indicate to the President of the Commission at this time. You will be given an opportunity to speak on the subject at the time the item is discussed by the Commission.

Items Not on the Agenda – Persons wishing to speak to items not on the agenda should so indicate to the President of the Commission at this time. Subjects not on the agenda may be introduced at this time, but no action may be taken on them at this meeting. Please stand and state your name and address.

7. CORRESPONDENCE
8. SUPERVISING LIBRARIANS' REPORTS – Attachment 2
9. OLD BUSINESS

New Commissioner – The Commission will discuss and may take action to fill the vacancies due to the resignation of Dave McCallum and the fulfillment three consecutive three-year terms by Beatryce Clark. **ACTION**

10. NEW BUSINESS

District Audit - The Commission will receive a report for the Library District for the years ending June 30, 2020 and June 30, 2021 and may take action. Attachment 3 - **ACTION**

FY 2023-2024 Proposed Budget Update - The Commission will hear a budget update and may take action. Attachment 4 - **ACTION**

Election of President - Commissioners will elect a President for the Fiscal Year 2023-2024. **ACTION**

Commissioner Re-appointment – Commissioners will discuss and may take action on recommending a 2nd term for a three-year re-appointment of Commissioner Peggy Rollins. **ACTION**

11. ITEMS OF INTEREST TO THE COMMISSION
12. DATE OF NEXT MEETING: September 11, 2023
13. ADJOURNMENT

Minutes of the
Vacaville Library Commission
March 13, 2023

CALL TO ORDER

Ms. Valdez called the meeting to order at 6:35 p.m.

ROLL CALL AND ESTABLISHMENT OF QUORUMMembers Present

Cathy Valdez
Beatryce Clark
Steve Vidmar

Members Absent

Dave McCallum
Peggy Rollins

Others Present

Suzanne Olawski, Director of Library Services, Solano County Library
Nancy Redfield, Branch Manager, Solano County Library
Brenda Guzman, Office Assistant II, Solano County Library

INTRODUCTIONS

None.

APPROVAL OF MINUTES

The minutes of the meeting of January 9, 2023 Regular Meeting were unanimously approved on motion of Ms. Clark and seconded by Mr. Vidmar. Motion carried. So ordered by 3-0 vote.

APPROVAL OF AGENDA

The March 13, 2023 agenda was unanimously approved on motion of Mr. Vidmar and seconded by Ms. Clark. Motion carried. So ordered by 3-0 vote.

COMMENTS FROM THE FLOOR

Items on the agenda
None.

CORRESPONDENCE

None.

LIBRARIANS' REPORTS

In addition to the librarians' reports, Ms. Olawski updated the Commission on the Polaris database migration and planning being done to upgrade the library's IT infrastructure, such as updating routers, switches, and security equipment. The project is expected to be in the fall. The library is receiving ARPA funds through the

County Department of IT and will add 300 5G mobile hotspots, 25 Chromebooks with built-in hotspots, 250 tablets with built-in hotspots, and 1 mobile router for its forthcoming outreach van. The tablets will be loaded with either literacy resources to be lent out to learners waiting for a tutor or children’s resources to be lent out to Solano County Library card holders. The library expanded access to New York Times to include the Cooking, Games, and Sports modules. GetSetUp, online classes for older adults, and HelpNow, 24/7 online tutoring, is being offered through the California State Library.

With the recent heavy rains, both Vacaville Town Square and Cultural Center libraries had some leaks, which are being addressed. Nine HVAC units will be replaced at Town Square Library. The projected is funded in the FY23 budget and installation is expected late fall, as there is a 38-week lead time for equipment.

Ms. Olawski stated that the design team working on the proposed expansion of the Cultural Center Library is exploring an option of a smaller addition that would meet the needs of the library and not need to incur debt for the Library District. She will bring more information to the Commission and schedule a special meeting of the Library District Board to update and receive direction for proceeding with the project.

OLD BUSINESS

None.

NEW BUSINESS

None.

ITEMS OF INTEREST TO THE COMMISSION

None.

DATE OF NEXT MEETING

The next Vacaville Library Commission meeting will be held on Monday, May 8, 2023, at 6:30 p.m.

ADJOURNMENT

Meeting adjourned at 7:49 p.m.

Suzanne Olawski, Director of Library Services

Minutes of the
Vacaville Library Commission
May 8, 2023

CALL TO ORDER

Ms. Valdez called the meeting to order at 6:30 p.m.

ROLL CALL AND ESTABLISHMENT OF QUORUM

Members Present

Cathy Valdez

Peggy Rollins

Members Absent

Beatryce Clark

Steve Vidmar

Others Present

Suzanne Olawski, Director of Library Services, Solano County Library

Lisa Lin, Admin Services Manager, Solano County Library

Nancy Redfield, Branch Manager, Solano County Library

Mike Perkins, Supervising Librarian

Tim Reynolds, Capitol Projects Coordinator, Solano County

Dave McCallum, Vacaville Unified School District Library District Board

Cathy Sheldon, Office Assistant, Solano County Library

INTRODUCTIONS

None.

APPROVAL OF MINUTES

No action was taken on the meeting minutes of March 13, 2023.

APPROVAL OF AGENDA

No action was taken on the May 8, 2023 agenda.

COMMENTS FROM THE FLOOR

Mr. Leo Escarcega inquired if electric vehicle stations will be installed in the parking lot of the cultural central plaza. He also stated he would like to see the bike racks be relocated near the entrance of the library.

CORRESPONDENCE

Ms. Olawski shared she received email correspondence from Mr. McCallum announcing his resignation from the Vacaville Library Commission. Ms. Olawski also stated she received a letter from the Friends of the Vacaville

Library in support of a permanent Friends of the Library bookstore as part of the Cultural Center Library expansion.

LIBRARIANS' REPORTS

The Commission reviewed attached librarians' reports.

OLD BUSINESS

Mr. Tim Reynolds, Capital Projects Coordinator, Solano County, gave the Commission an update on the proposed Vacaville Cultural Center Library expansion project. Presentation attached.

NEW BUSINESS

- a. The Commission did not discuss or take action on the FY 2023-2024 Proposed Budget.
- b. The Commission did not take action on the resignation of Dave McCallum from the Vacaville Library Commission.
- c. The Commission will discuss the process for filling vacancies at the June meeting.

ITEMS OF INTEREST TO THE COMMISSION

None.

DATE OF NEXT MEETING

The next Vacaville Library Commission meeting will be held on Monday, June 12, 2023 at 6:30 p.m.

ADJOURNMENT

Meeting adjourned at 8:25 p.m.

Suzanne Olawski, Director of Library Services



Vacaville Cultural Center Library Renovation

May 8, 2023

DEPARTMENT OF GENERAL SERVICES
Capital Projects Management Division



Project Background



Project Goals

1. Upgrade Building Infrastructure

- Repair or replace HVAC, Kalwall, roof, windows, glazing, roof, cracks

2. Elevate Community Experience

- Larger meeting / multipurpose room
- More group study areas
- More private study and quiet areas
- A single-service desk for customer assistance
- Improved age-level spaces and enlarged children's area
- Improved acoustic control
- Improved display of collections
- Dedicated Friends of the Library bookstore

3. Overall Refresh

- Refresh finishes, fixtures, and furniture
- More efficient use of staff workroom space



Requested Actions



- Recommend approval of the proposed schematic design for renovation of the Library with a 2,500 sq. ft. addition
- *Alternatively*, recommend providing direction to staff to explore options to alter the proposed design and to reduce or eliminate the proposed 2,500 sq. ft. addition.
- Recommend approval of 'Construction Manager at Risk' (CMAR) as a project delivery method for construction of the renovation and addition.
- Recommend delegating authority to the Library Director to issue a contract to Gilbane Building Company for pre-construction services leading to production of a Guaranteed Maximum Price (GMP) (pre-construction services only)
- Recommend delegating to the Library Director to issue a contract to architect, Cannon/Parkin Inc. for Design and construction management services

Next Steps

- Library Commission Outreach
– June through December
- Request for Board Approval of
CMAR construction contract -
anticipated January 2024



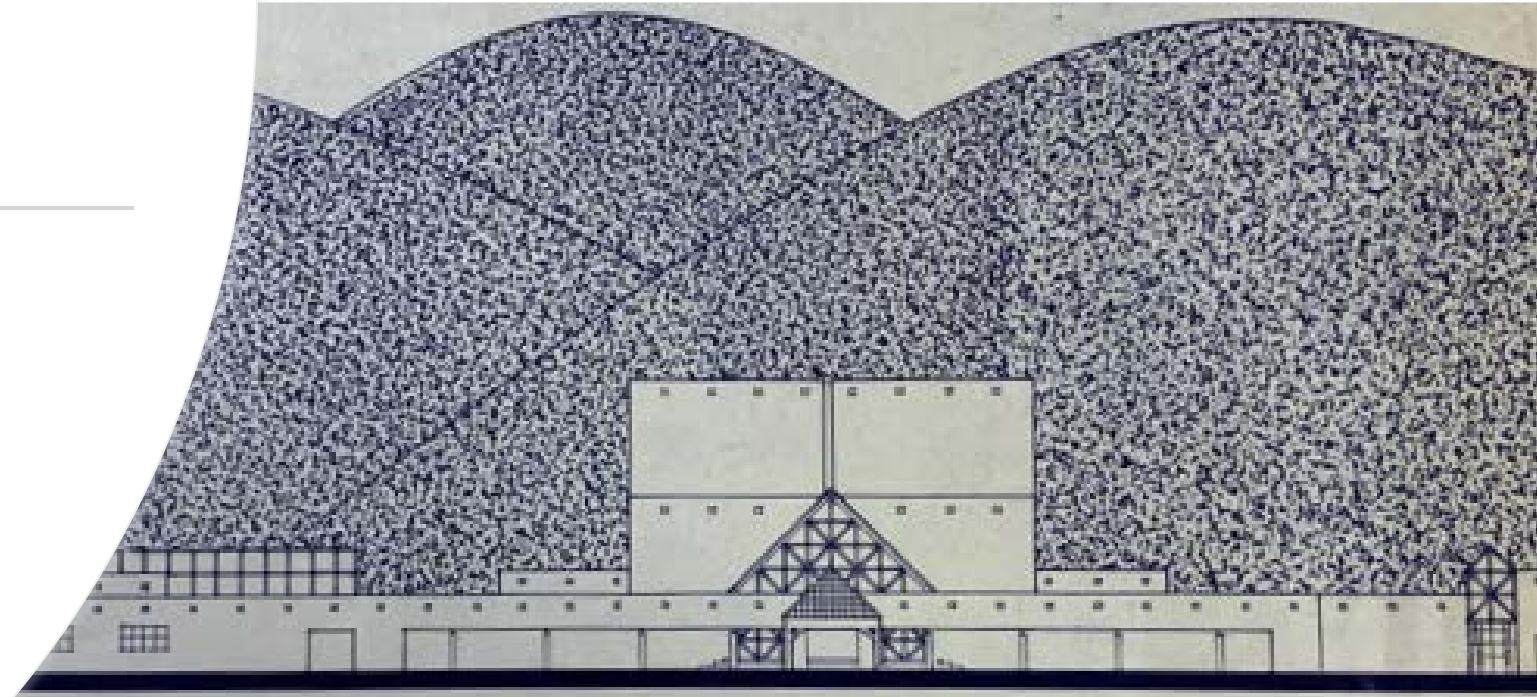
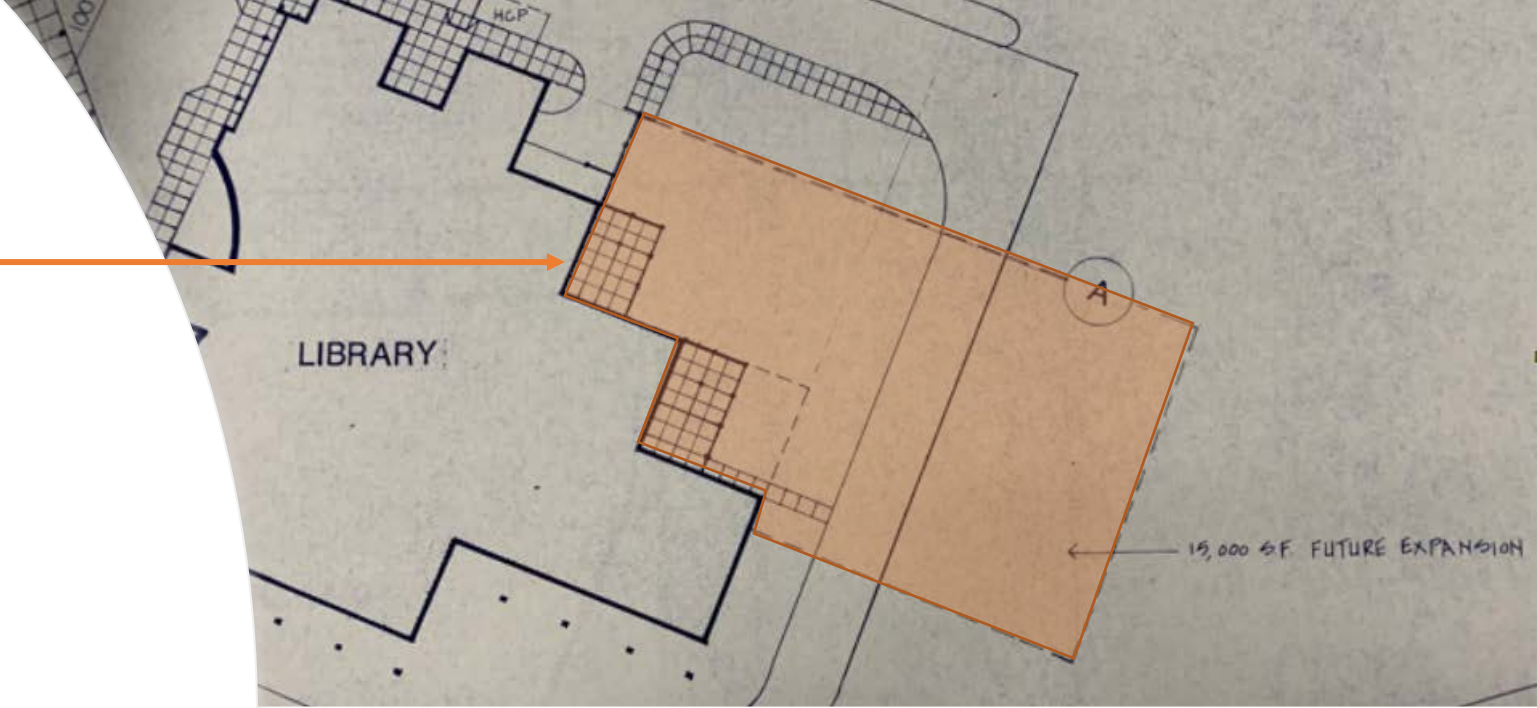
Delivery – Construction Manager at Risk (CMAR)

- Construction Manager provides pre-construction services in preparation of Guaranteed Maximum Price (GMP)
- CMAR allows increased control of budget with greater certainty of actual construction cost
- CMAR is a form of 'Design Build' that allows enhanced control of the design during all phases



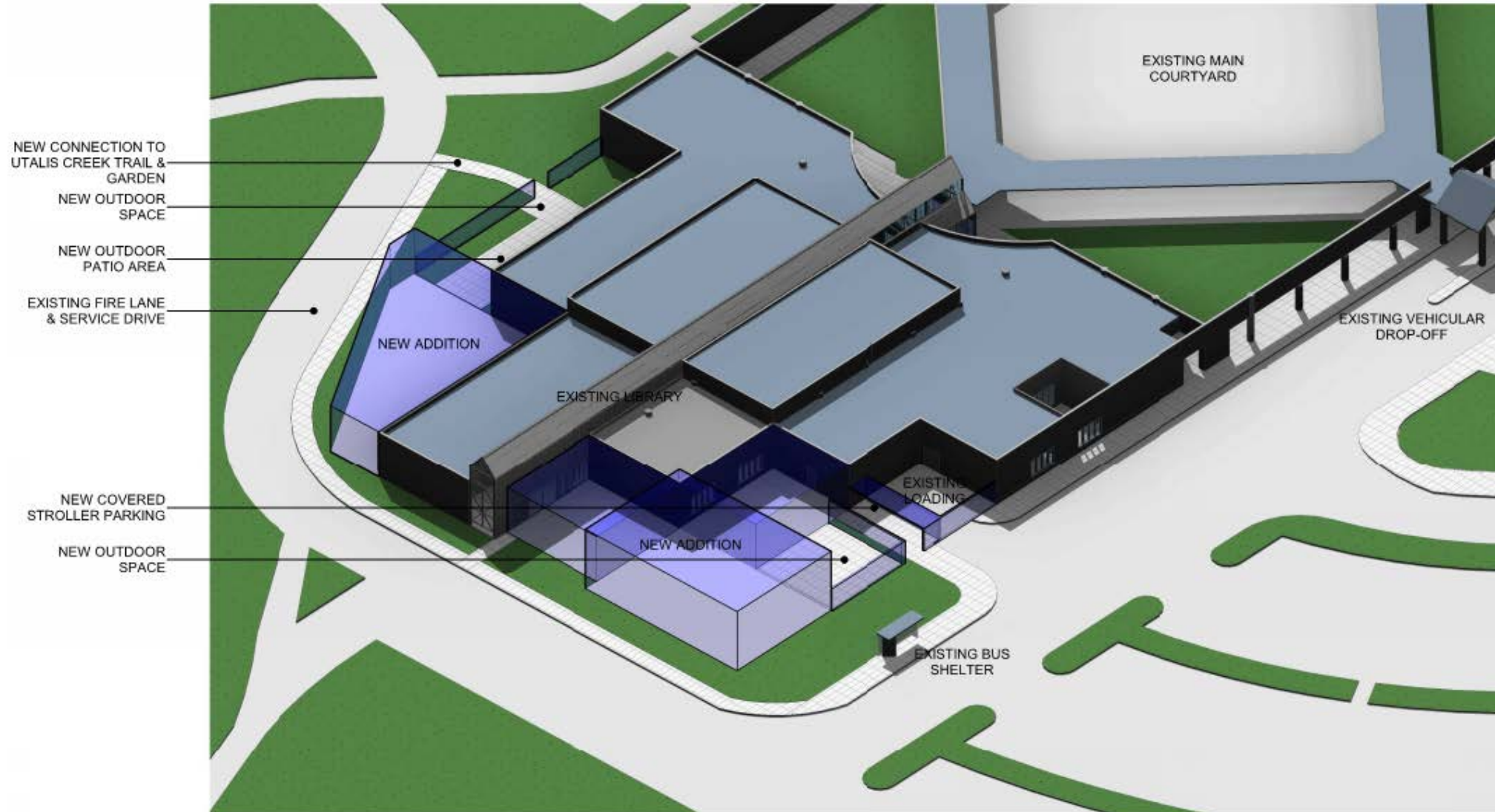
*(Original footprint of
planned addition, 1992)*

Design Development



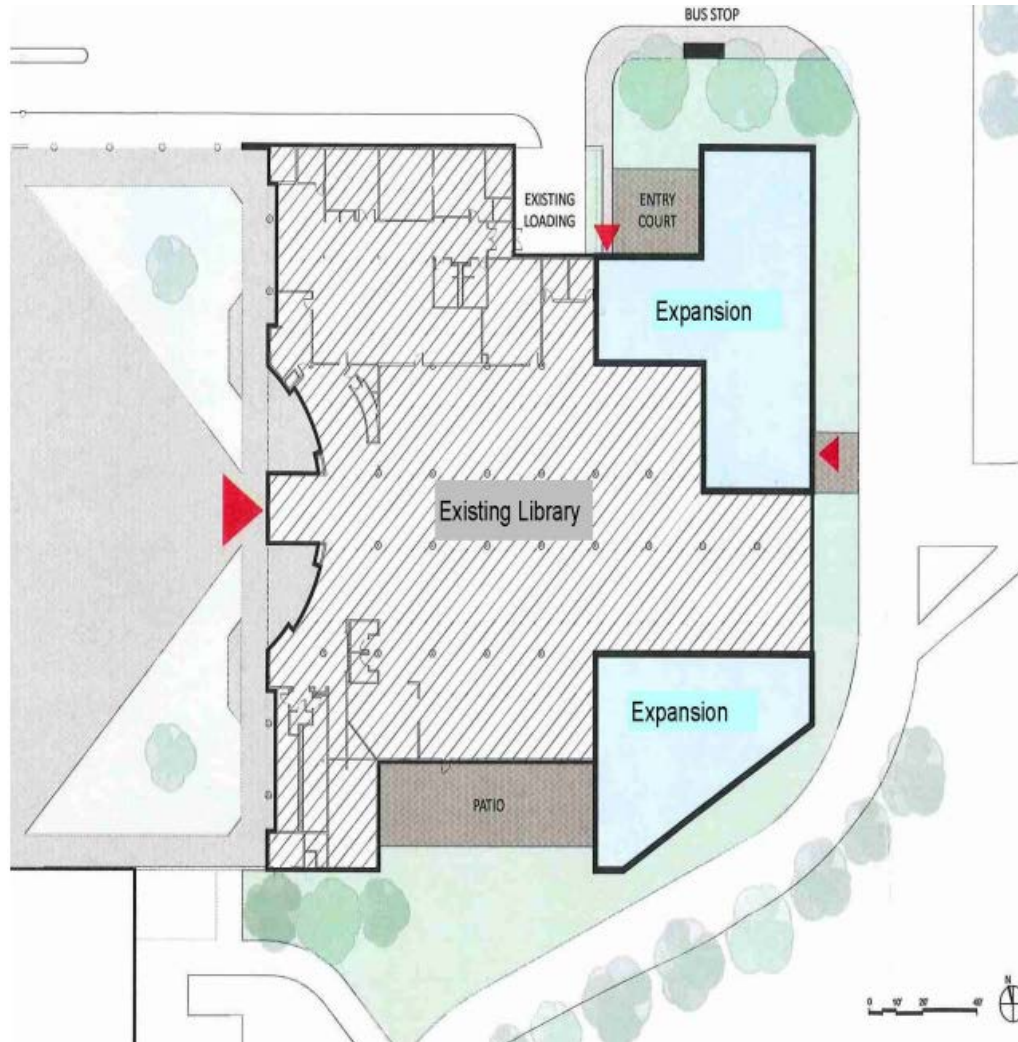


Initial Concept Design, 2017

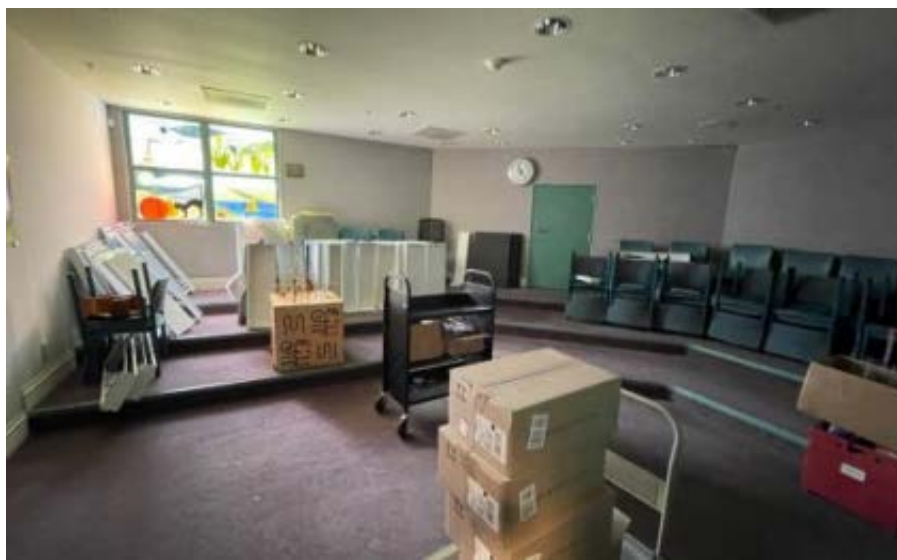




Lot Line Adjustment, August 2019



Existing Conditions



Community Engagement





Program Scoping Study, June 2022

Three Scales of Intervention

- = Addition
- = Renovation
- = Landscape



Option 1 - Conservative

- Conceptual project cost: \$13,485,000
- Renovation only
- Targeted renovation areas highlighted



Option 2 - Moderate

- Conceptual project cost: \$17,830,000
- Addition: +4,844 SF
- Targeted renovation areas highlighted



Option 3 - Comprehensive

- Conceptual project cost: \$23,295,000
- Additions: +8,641 SF
- Targeted renovation areas highlighted

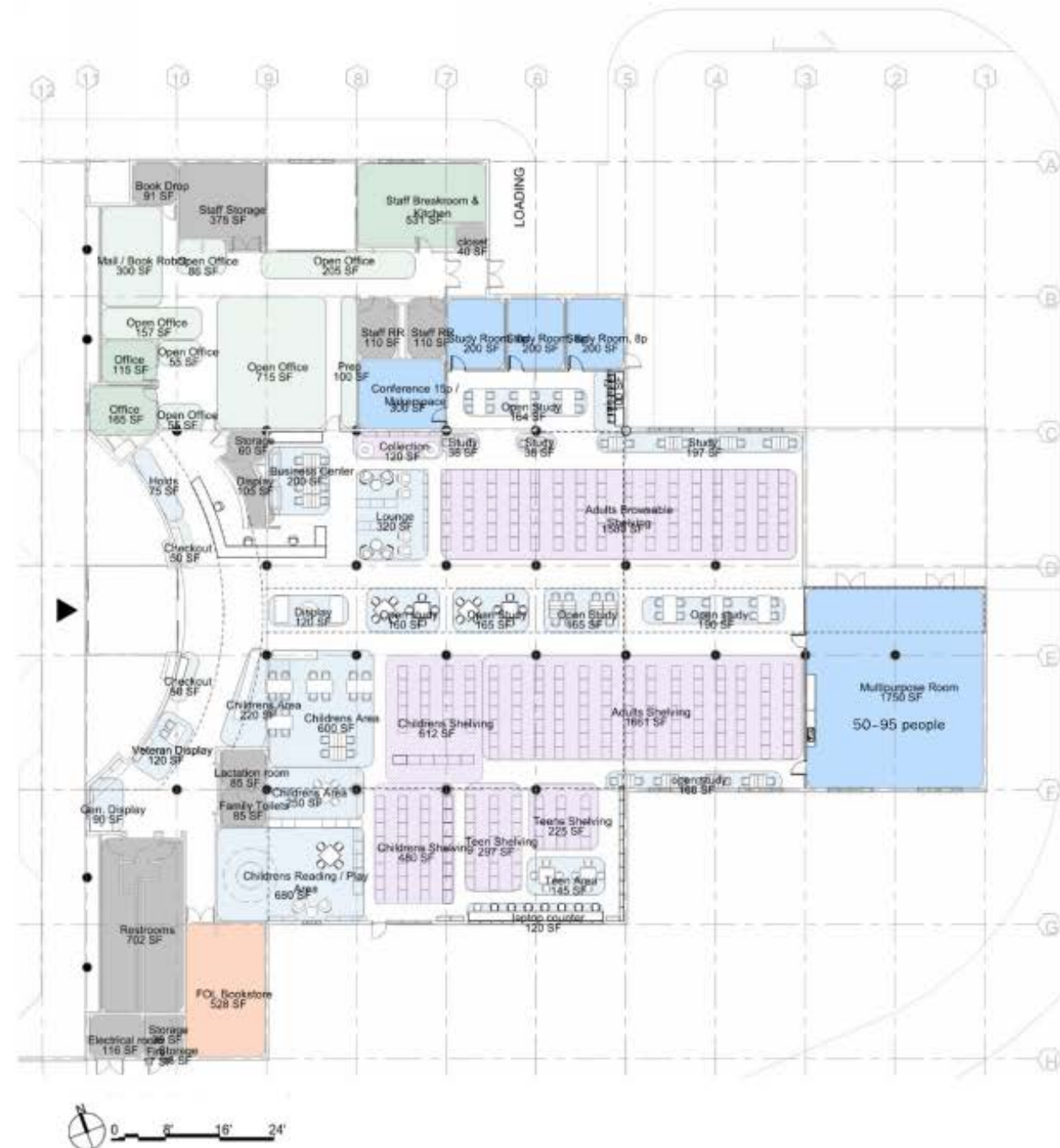
Option 1 - Conservative

Opportunities:

- Cost: a relatively budget friendly option

Constraints:

- Collection: Existing shelving counts maintained. Does not address desire for shelving flexibility.
- Multipurpose room: While this option does offer a larger programming space than exists today, it is on the smaller end of the target. The lack of furniture storage is also a challenge for flexibility.
- Study rooms: Makerspace as a flex-use in the conference room reduces the study room count to three (+1 more than exists today)
- Small teen area
- Staff area: slightly reduces the staff area workroom footprint



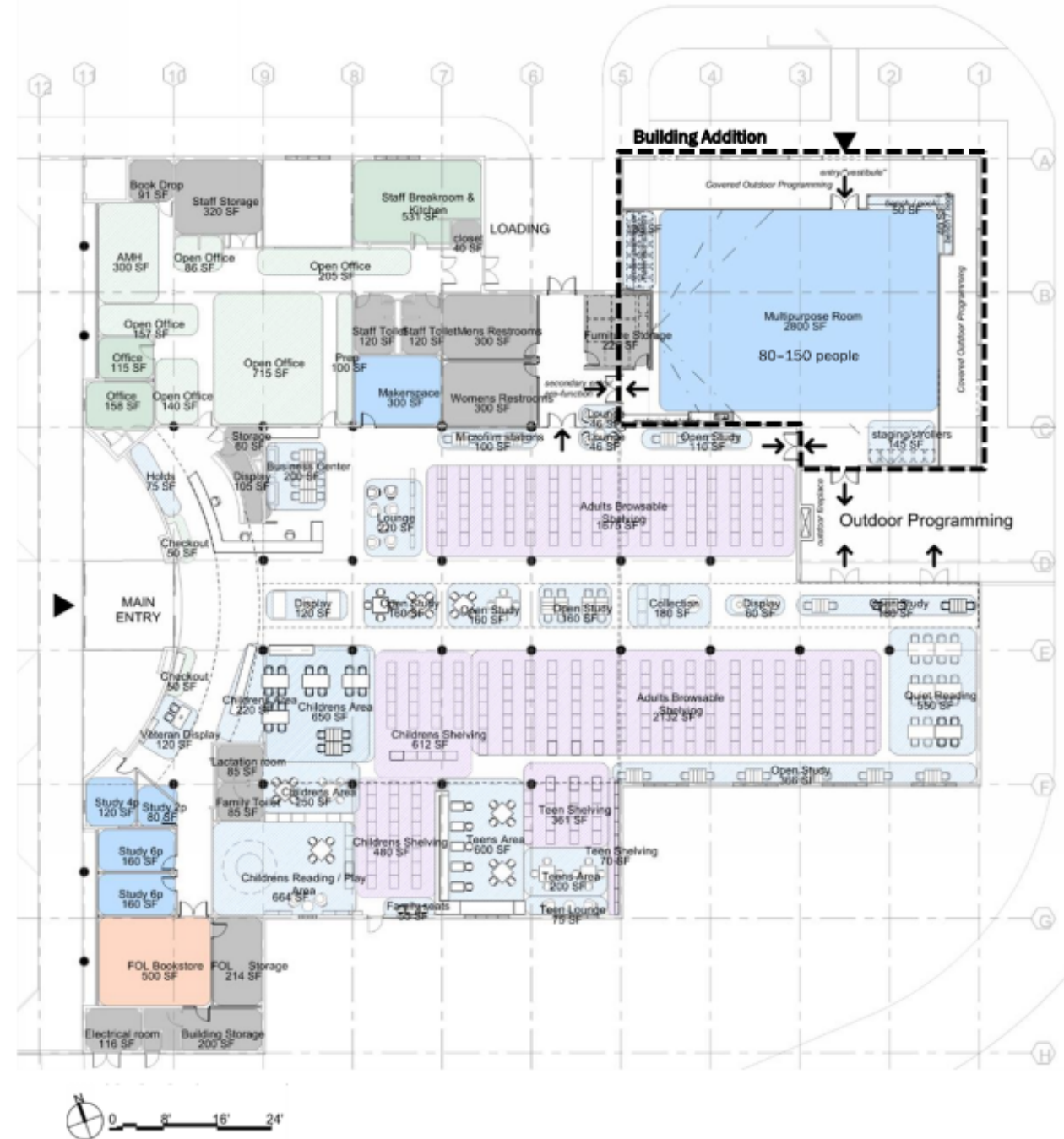
Option 2 - Moderate

Opportunities:

- Multipurpose room: accommodates the target head counts for the library's largest events and can be divided into two spaces with a mobile wall
- Study rooms: offers four study rooms in a variety of sizes (+2 more than exists today). These spaces are zoned in plan for the most quiet.
- Outdoor amenity: this option creates a protected and nicely shaped outdoor amenity space, accessible from both the multipurpose room and the main library space

Constraints:

- Collection: Existing shelving counts maintained. Does not address desire for shelving flexibility without de-assessing.
- Staff area: slightly reduces the staff area workroom footprint



Option 3 – Comprehensive

Opportunities:

- Multipurpose room: room capacity exceeds the target head count for the library's largest events and can be divided into two spaces with a mobile wall
- Makerspace: a nicely sized and dedicated space which can enable expanded programs. This space type was requested often in engagement sessions.
- Study rooms: offers 12 study rooms with a variety of sizes (+10 more than exists today). These rooms are placed throughout the library.
- Collection: Forty double-faced shelves are added to this option allowing for either the expansion of collection, a shelf height reduction in the children's area to 3H, and/or a shelf fill rate reduction for future flexibility

Constraints:

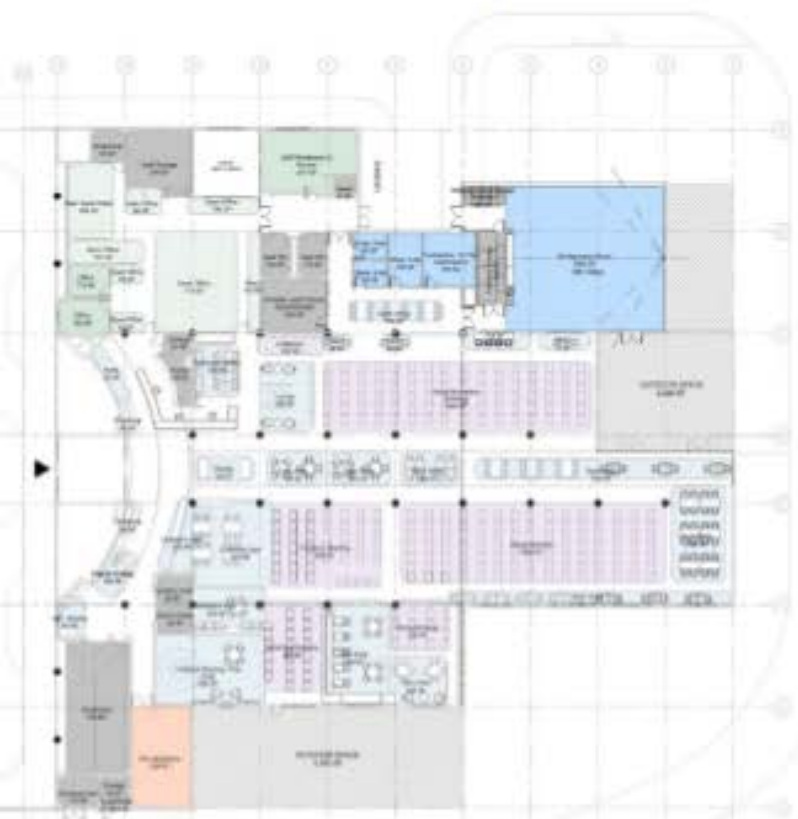
- Cost: relatively the most expensive option
- Staff area: staff workroom footprint further reduced



Reduced Meeting Room Study Options - March 2023

➔ Option A

- Addition - 2,650 SF
- MPR - 2,000 SF
- Patio - 2,200 SF North, 2,350 SF South



Option B

- Addition - 1,830 SF
- MPR - 2,050 SF
- Patio - 3,660 SF South



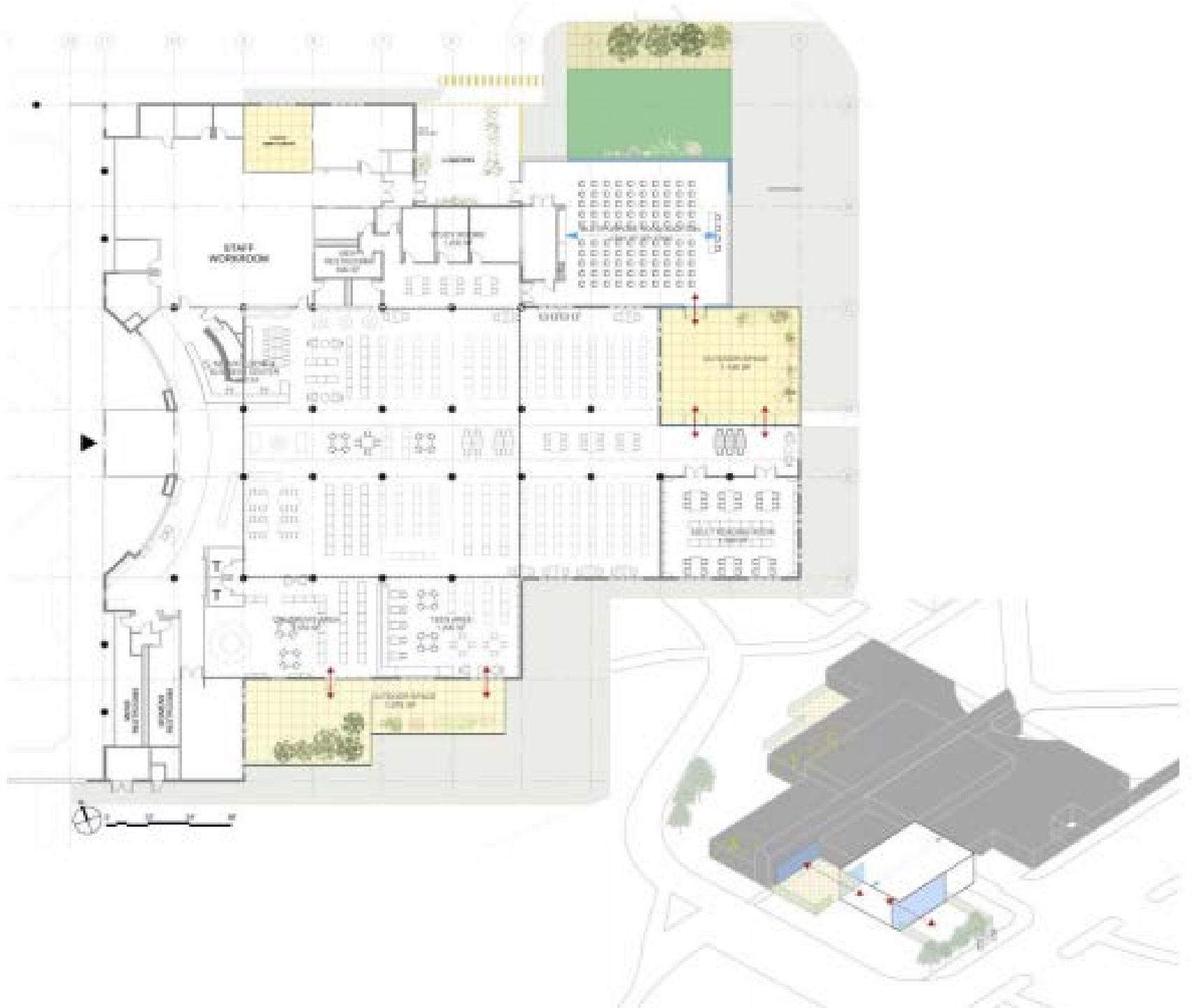
Option C

- Addition - 2,450 SF
- MPR - 2,000 SF
- Patio - 3,140 SF South, 3,680 SF North



Option A Preferred:

- Flexibility in massing and seismic separation of MPR addition.
- Ability to provide preferred view angles and separation of key program areas.
- Avoiding disturbance to South inlet & drain.



Key Renovation Areas & Design Impact Opportunities

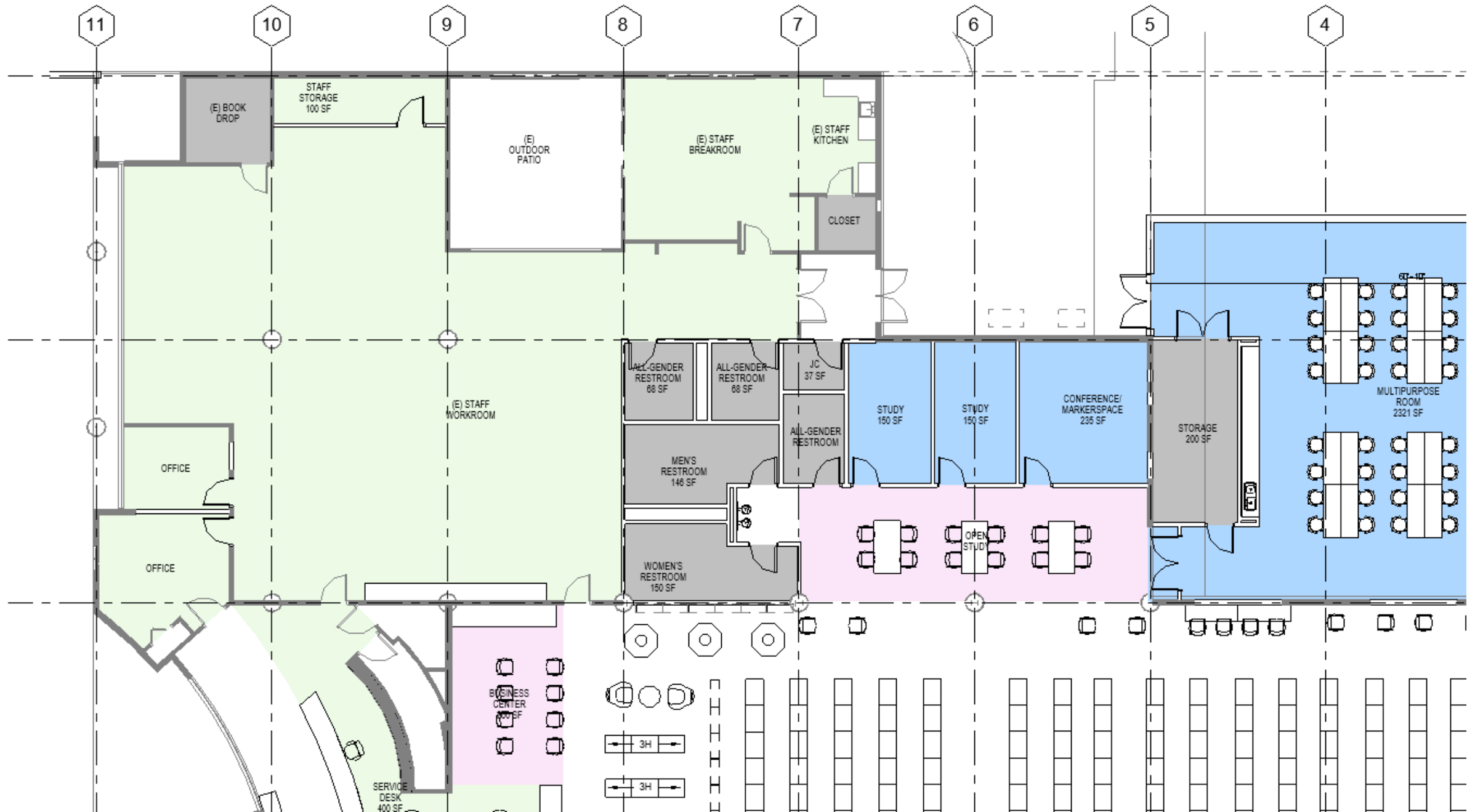


Key Areas of Investment

- Service Desk
- New Meeting Suite
- Adult Reading Room
- Childrens & Teens Areas

Design Impact Opportunities

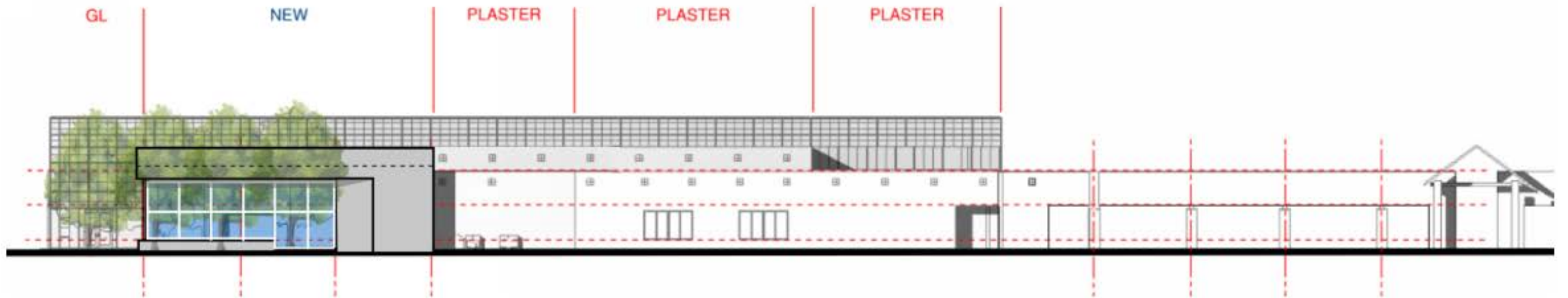
1. Service Desk & “Display of Things”
2. Threshold to New Meeting Room Suite
3. Architectural character of the new MPR
4. Adult Reading Room enclosure
5. Teen-Children millwork divider/nooks/sensory/art wall
6. Outdoor area landscaping



Design Theme I

MPR ADDITION

- Matching proportions and gridlines of existing building
- Creation of "framing" elements
- Transparency to reveal community activities





Funding Sources

FY2022/2023 Budget

Reserve – Unrestricted	\$12,793,829	Can be used for renovation and addition
Reserve – Restricted (PFF)	\$2,218,161	Only can be used for growth - addition
	\$15,011,990	
Fund 427 - Contingency	\$5,765,809	Can be used towards project



Proposed Project Budget

Vacaville Cultural Center - Renovation & Expansion cost		
	<u>Alteration</u>	<u>Addition</u>
Construction Cost	\$ 9,322,700	\$ 11,689,318
Pre-construction Services	\$ 245,000	\$ 245,000
Design fees	\$ 1,800,000	\$ 1,800,000
Construction Management	\$ 172,000	\$ 172,000
Utility survey	\$ 28,500	\$ 28,500
Permit allowance	\$ 25,000	\$ 30,000
bidding / advertising	\$ 3,000	\$ 3,000
special inspection / testing	\$ 9,000	\$ 15,000
<i>subtotal:</i>	\$ 11,360,200	\$ 13,737,818
5% project contingency	\$ 568,010	\$ 686,891
<u>Total</u>	\$ 11,928,210	\$ 14,424,709
<i>Furniture Fixtures & Equipment allowance</i>	\$ 865,619	\$ 587,281

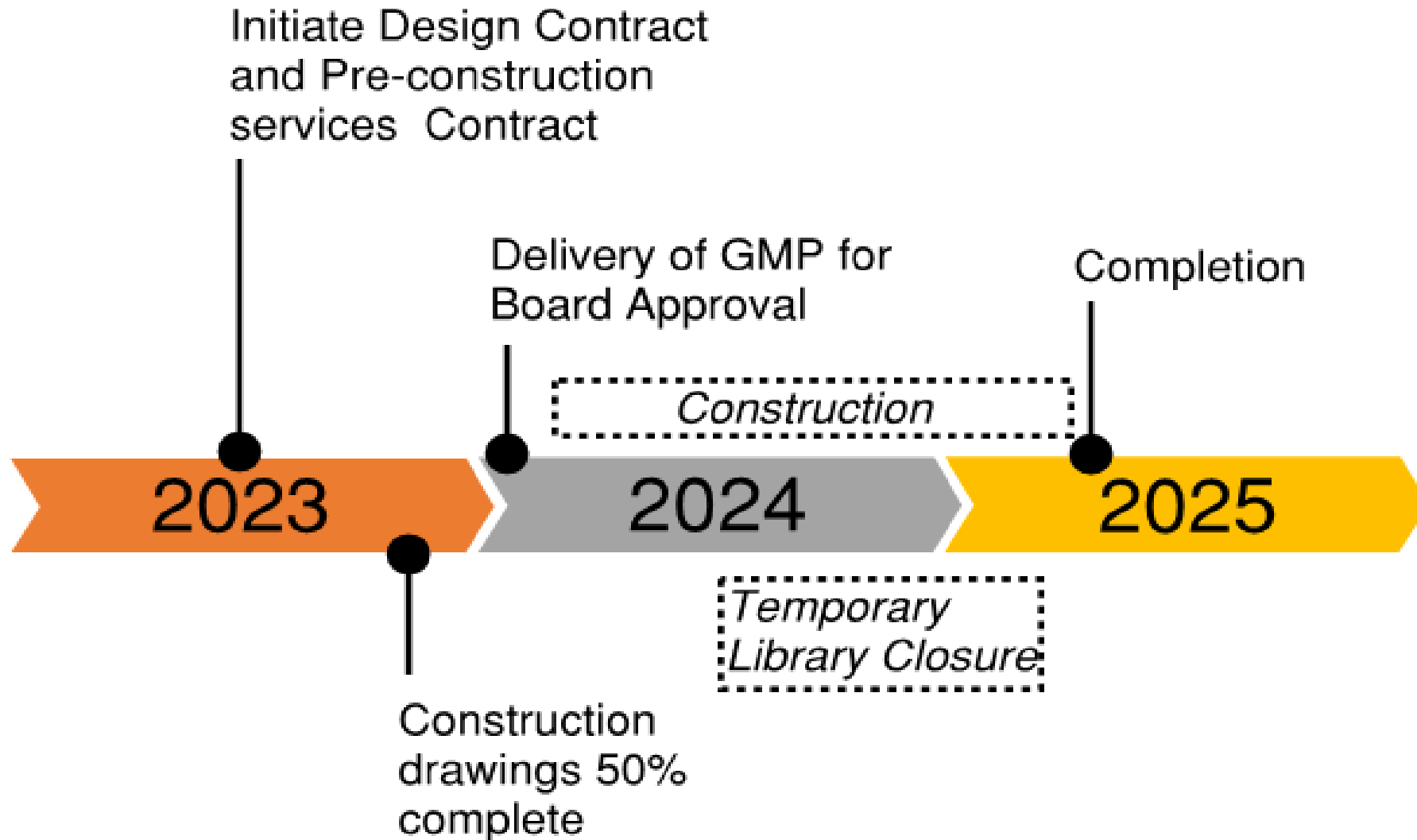
CMAR Delivery:



- Requires prevailing wage for all trade
- Allows increased control and coordination of subs
- Union labor will be used for key subs.
- A Project Labor Agreement will not be necessary



Schedule



Requested Actions



- Recommend approval of the proposed schematic design for renovation of the Library with a 2,500 sq. ft. addition
- *Alternatively*, recommend providing direction to staff to explore options to alter the proposed design and to reduce or eliminate the proposed 2,500 sq. ft. addition.
- Recommend approval of 'Construction Manager at Risk' (CMAR) as a project delivery method for construction of the renovation and addition.
- Recommend delegating authority to the Library Director to issue a contract to Gilbane Building Company for pre-construction services leading to production of a Guaranteed Maximum Price (GMP) (pre-construction services only)
- Recommend delegating to the Library Director to issue a contract to architect, Cannon/Parkin Inc. for Design and construction management services

Next Steps

- Library Commission Outreach
– June through December
- Request for Board Approval of
CMAR construction contract is
anticipated January, 2024



Questions?

Minutes of the
Vacaville Library Commission Special Meeting
May 11, 2023

CALL TO ORDER

Ms. Valdez called the meeting to order at 4:00 p.m.

ROLL CALL AND ESTABLISHMENT OF QUORUM

Members Present

Cathy Valdez
Beatryce Clark
Peggy Rollins

Members Absent

Steve Vidmar

Others Present

Suzanne Olawski, Director of Library Services, Solano County Library
Lisa Lin, Admin Services Manager, Solano County Library
Nancy Redfield, Branch Manager, Solano County Library
Mike Perkins, Supervising Librarian
Tim Reynolds, Capital Projects Coordinator, Solano County
Cathy Sheldon, Office Assistant, Solano County Library

COMMENTS FROM THE FLOOR

None.

NEW BUSINESS

- a. Expansion of the Cultural Center Library - The Commission will discuss the proposed expansion and may take action.

Mr. Tim Reynolds, Capital Projects Coordinator, Solano County, gave a presentation on the proposed expansion of the Cultural Center Library. Presentation attached.

Ms. Rollins moved to recommend the Board approve the proposed schematic design for renovation of the Library with a 2,500 sq. ft. addition as presented, 'Construction Manager at Risk' (CMAR) as a project delivery method for construction of the renovation and addition, and delegating authority to the Library Director to issue a contract to Gilbane Building Company for pre-construction services leading to production of a Guaranteed Maximum Price (GMP) (pre-construction services only); Ms. Clark seconded. Motion carried. So order 3-0 vote.

Yes Peggy Rollins
Yes Beatryce Clark
Yes Cathy Valdez

b. FY 2023-2024 Proposed Budget - The Commission will discuss and may take action on the proposed budget for FY 2023-2024

Ms. Olawski presented the FY 2023-2024 proposed budget. On motion of Ms. Clark and seconded by Ms. Rollins, the commission approved the FY 2023-2024 proposed budget. So order by 3-0 vote.

Yes Cathy Valdez
Yes Beatryce Clark
Yes Peggy Rollins

c. Accept the resignation of Dave McCallum from the Vacaville Library Commission.

Ms. Clark moved to accept the resignation of Dave McCallum from the Vacaville Library Commission; Ms. Rollins seconded. Motion carried. So ordered by 3-0 vote.

Yes Beatryce Clark
Yes Cathy Valdez
Yes Peggy Rollins

ADJOURNMENT

Meeting adjourned at 5:35 p.m.

Suzanne Olawski, Director of Library Services



Vacaville Cultural Center Library Renovation

May 8, 2023

DEPARTMENT OF GENERAL SERVICES
Capital Projects Management Division



Project Background

- 2015 Proposed expansion discussions begin with the Library District Commission and Library District Board; project funding sources discussed
- 2016 Discussions with City of Vacaville and Solano County Capital Projects
- 2017 Architect is selected for scoping and conceptual designs; addition cost estimated at \$6M and any infrastructure improvements may double the cost
- Library District Commission and Library District Board each approve by motion a conceptual design for an expansion of 8,300 GSF of new area
- 2018 Lot line adjustment undertaken; facility condition assessment conducted
- 2019 Library District Commission and Library District Board each approve by motion the Lot Line Adjustment between the Library District and the City of Vacaville
- 2022 Facility condition assessment and project cost estimates updated; public input conducted
- Revised project cost for an expansion of 8,300 GSF and renovation is \$22M
- Library District Commission approve by motion a modified expansion option
- Library District Board provides direction the project should not incur any debt for the Library District



Project Goals

1. Upgrade Building Infrastructure

- Repair or replace HVAC, Kalwall, roof, windows, glazing, roof, cracks

2. Elevate Community Experience

- Larger meeting / multipurpose room
- More group study areas
- More private study and quiet areas
- A single-service desk for customer assistance
- Improved age-level spaces and enlarged children's area
- Improved acoustic control
- Improved display of collections
- Dedicated Friends of the Library bookstore

3. Overall Refresh

- Refresh finishes, fixtures, and furniture
- More efficient use of staff workroom space



Requested Actions



- Recommend approval of the proposed schematic design for renovation of the Library with a 2,500 sq. ft. addition
- *Alternatively*, recommend providing direction to staff to explore options to alter the proposed design and to reduce or eliminate the proposed 2,500 sq. ft. addition.
- Recommend approval of 'Construction Manager at Risk' (CMAR) as a project delivery method for construction of the renovation and addition.
- Recommend delegating authority to the Library Director to issue a contract to Gilbane Building Company for pre-construction services leading to production of a Guaranteed Maximum Price (GMP) (pre-construction services only)
- Recommend delegating to the Library Director to issue a contract to architect, Cannon/Parkin Inc. for Design and construction management services

Next Steps

- Library Commission Outreach
– June through December
- Request for Board Approval of
CMAR construction contract -
anticipated January 2024



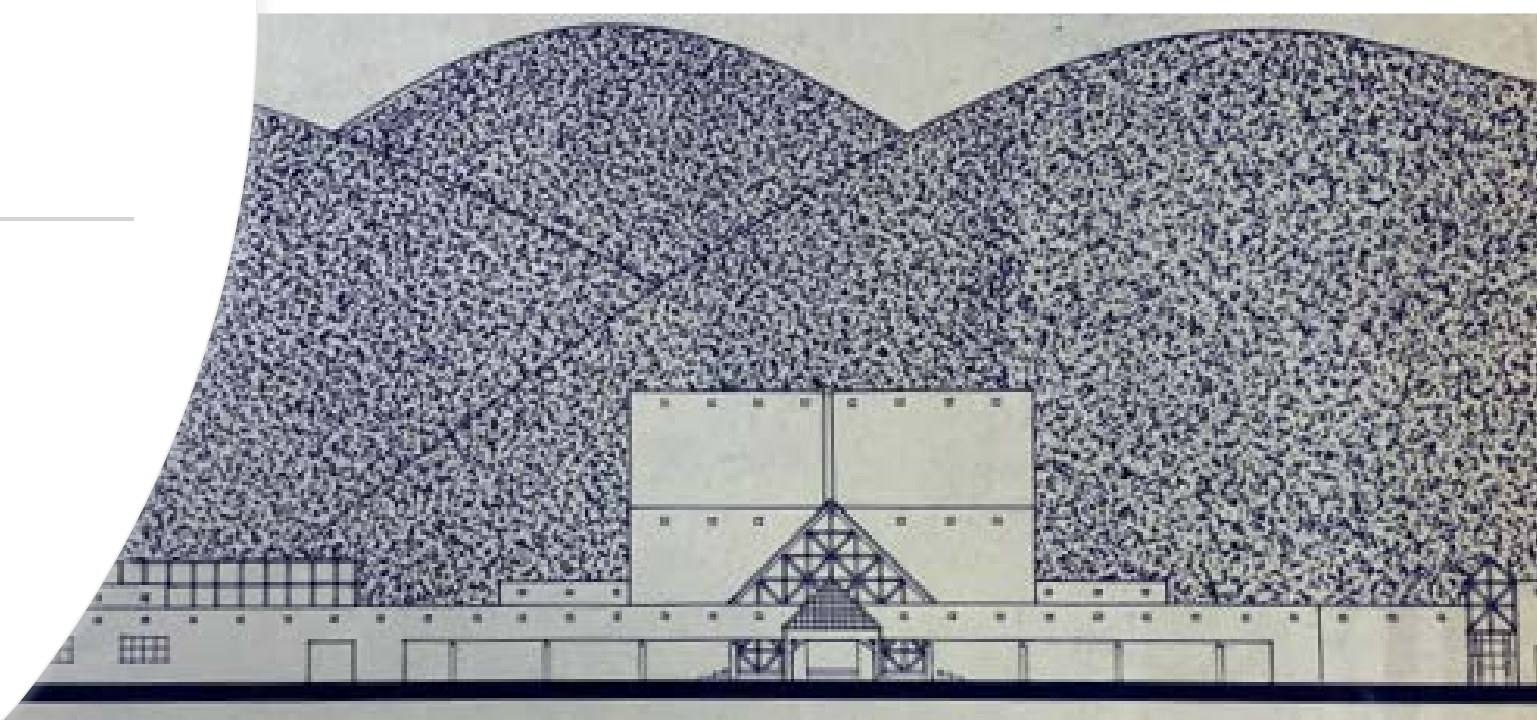
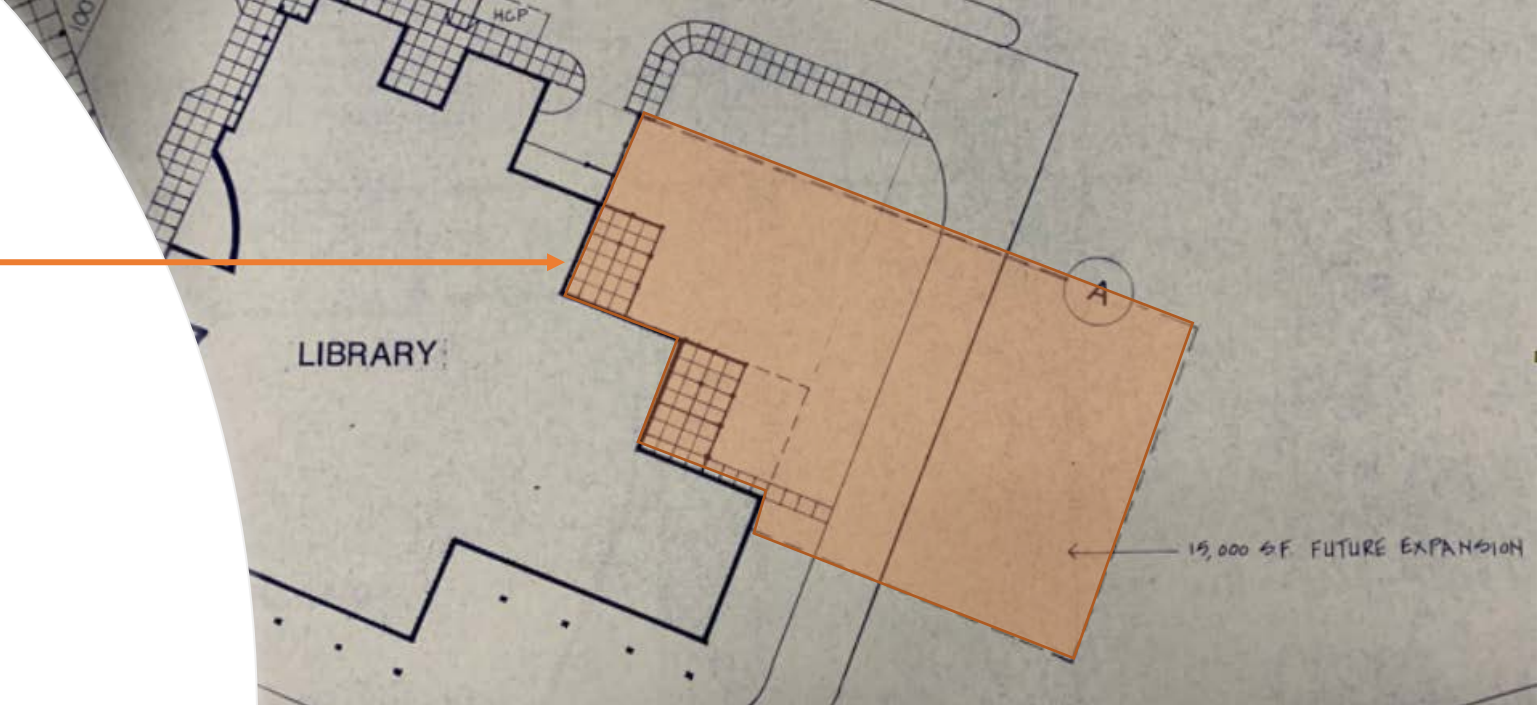
Delivery – Construction Manager at Risk (CMAR)

- Construction Manager provides pre-construction services in preparation of Guaranteed Maximum Price (GMP)
- CMAR allows increased control of budget with greater certainty of actual construction cost
- CMAR is a form of 'Design Build' that allows enhanced control of the design during all phases



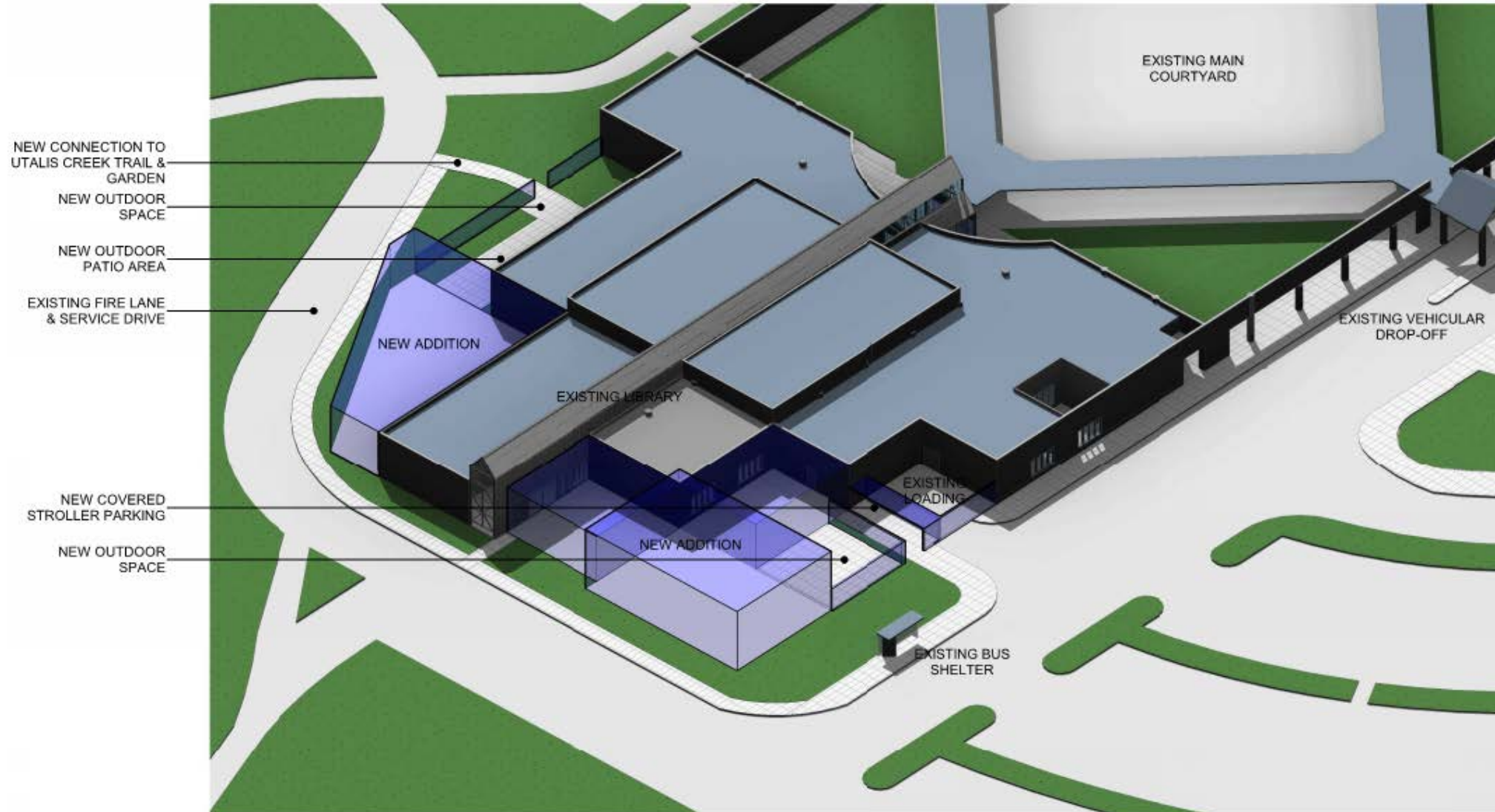
*(Original footprint of
planned addition, 1992)*

Design Development





Initial Concept Design, 2017

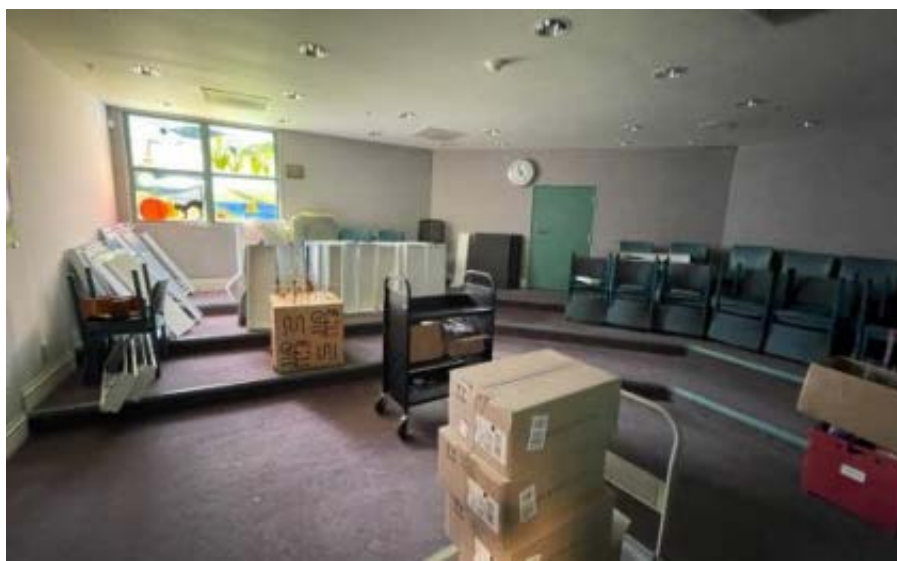




Lot Line Adjustment, August 2019



Existing Conditions



Community Engagement





Program Scoping Study, June 2022

Three Scales of Intervention

- = Addition
- = Renovation
- = Landscape



Option 1 - Conservative

- Conceptual project cost: \$13,485,000
- Renovation only
- Targeted renovation areas highlighted



Option 2 - Moderate

- Conceptual project cost: \$17,830,000
- Addition: +4,844 SF
- Targeted renovation areas highlighted



Option 3 - Comprehensive

- Conceptual project cost: \$23,295,000
- Additions: +8,641 SF
- Targeted renovation areas highlighted

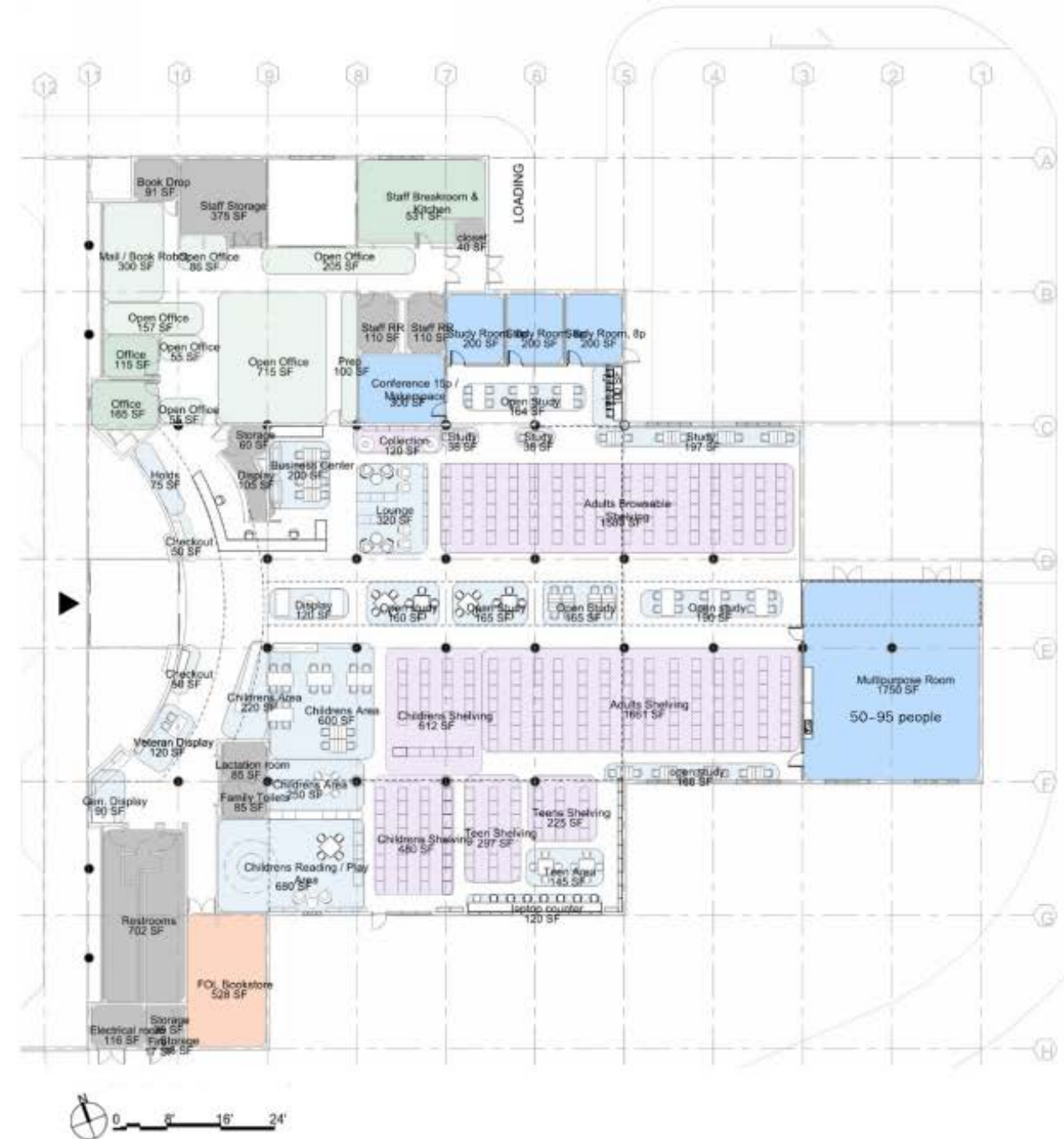
Option 1 - Conservative

Opportunities:

- Cost: a relatively budget friendly option

Constraints:

- Collection: Existing shelving counts maintained. Does not address desire for shelving flexibility.
- Multipurpose room: While this option does offer a larger programming space than exists today, it is on the smaller end of the target. The lack of furniture storage is also a challenge for flexibility.
- Study rooms: Makerspace as a flex-use in the conference room reduces the study room count to three (+1 more than exists today)
- Small teen area
- Staff area: slightly reduces the staff area workroom footprint



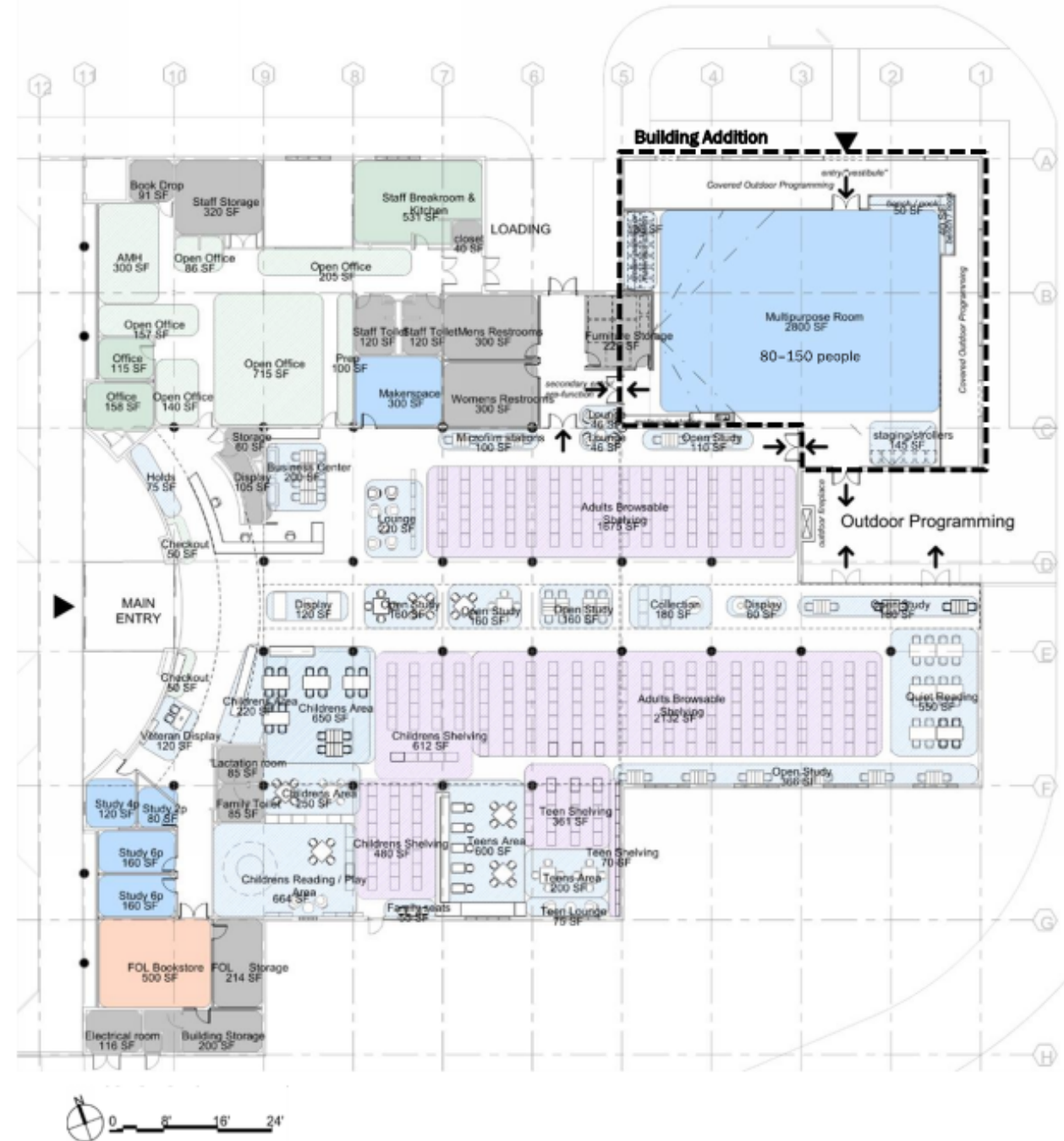
Option 2 - Moderate

Opportunities:

- Multipurpose room: accommodates the target head counts for the library's largest events and can be divided into two spaces with a mobile wall
- Study rooms: offers four study rooms in a variety of sizes (+2 more than exists today). These spaces are zoned in plan for the most quiet.
- Outdoor amenity: this option creates a protected and nicely shaped outdoor amenity space, accessible from both the multipurpose room and the main library space

Constraints:

- Collection: Existing shelving counts maintained. Does not address desire for shelving flexibility without de-assessing.
- Staff area: slightly reduces the staff area workroom footprint



Option 3 – Comprehensive

Opportunities:

- Multipurpose room: room capacity exceeds the target head count for the library's largest events and can be divided into two spaces with a mobile wall
- Makerspace: a nicely sized and dedicated space which can enable expanded programs. This space type was requested often in engagement sessions.
- Study rooms: offers 12 study rooms with a variety of sizes (+10 more than exists today). These rooms are placed throughout the library.
- Collection: Forty double-faced shelves are added to this option allowing for either the expansion of collection, a shelf height reduction in the children's area to 3H, and/or a shelf fill rate reduction for future flexibility

Constraints:

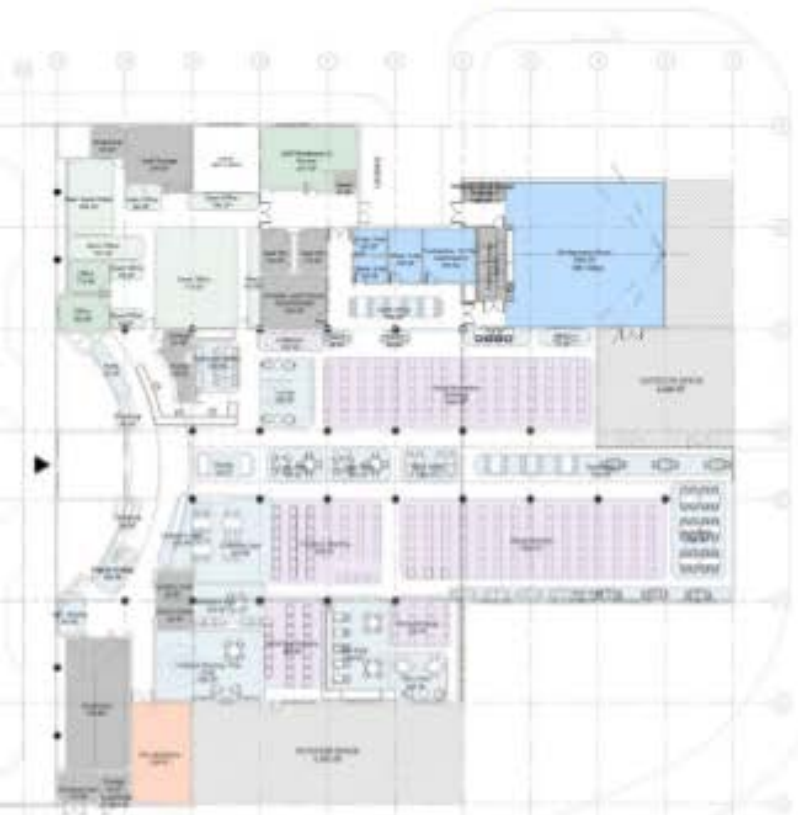
- Cost: relatively the most expensive option
- Staff area: staff workroom footprint further reduced



Reduced Meeting Room Study Options - March 2023

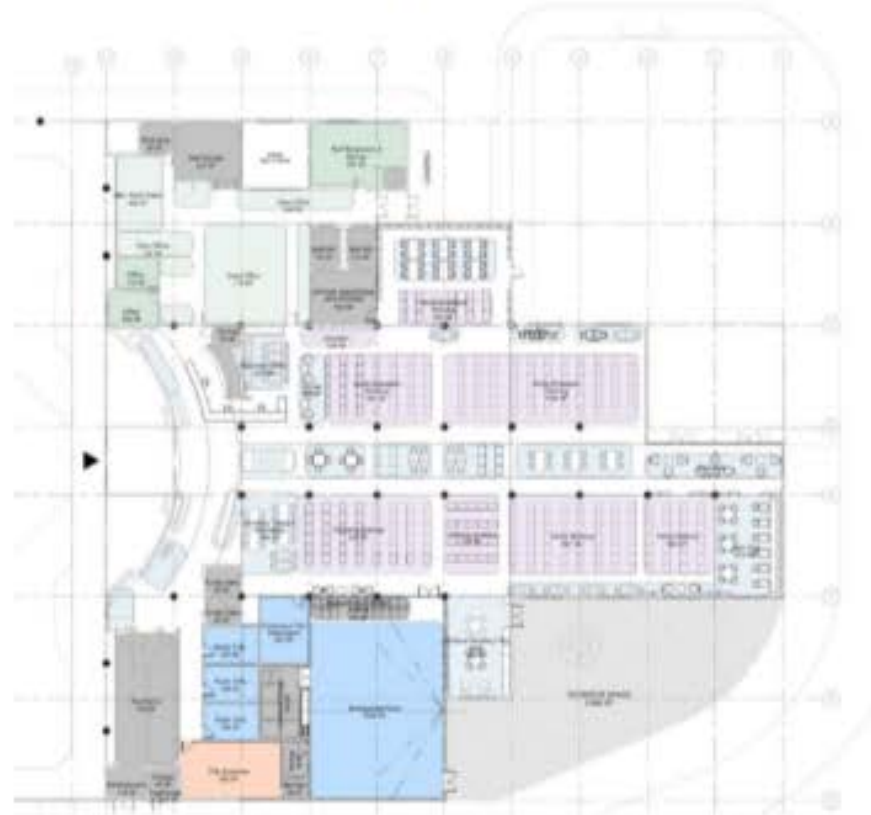
➔ Option A

- Addition - 2,650 SF
- MPR - 2,000 SF
- Patio - 2,200 SF North, 2,350 SF South



Option B

- Addition - 1,830 SF
- MPR - 2,050 SF
- Patio - 3,660 SF South



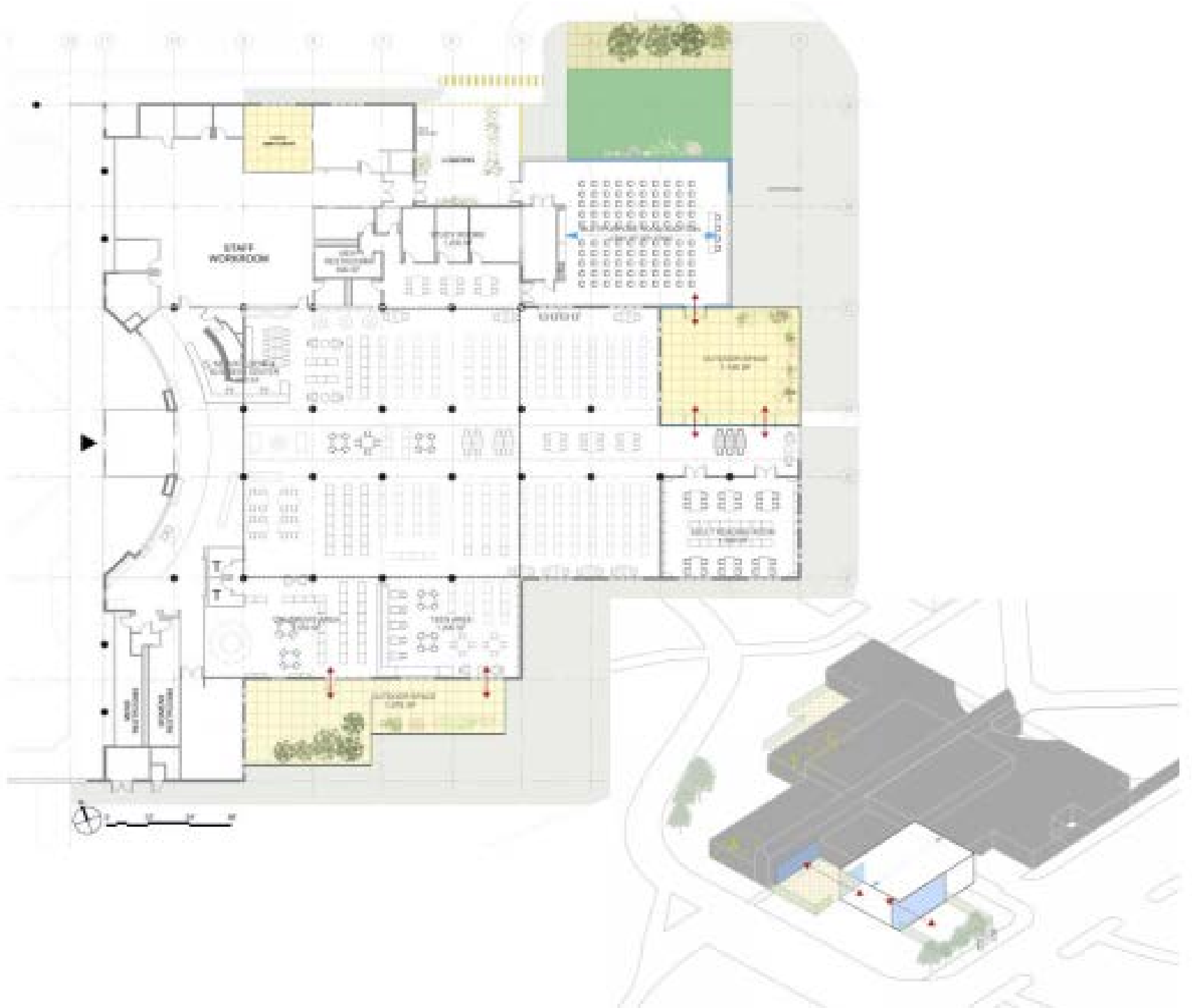
Option C

- Addition - 2,450 SF
- MPR - 2,000 SF
- Patio - 3,140 SF South, 3,680 SF North



Option A Preferred:

- Flexibility in massing and seismic separation of MPR addition.
- Ability to provide preferred view angles and separation of key program areas.
- Avoiding disturbance to South inlet & drain.



Key Renovation Areas & Design Impact Opportunities



Key Areas of Investment

- Service Desk
- New Meeting Suite
- Adult Reading Room
- Childrens & Teens Areas

Design Impact Opportunities

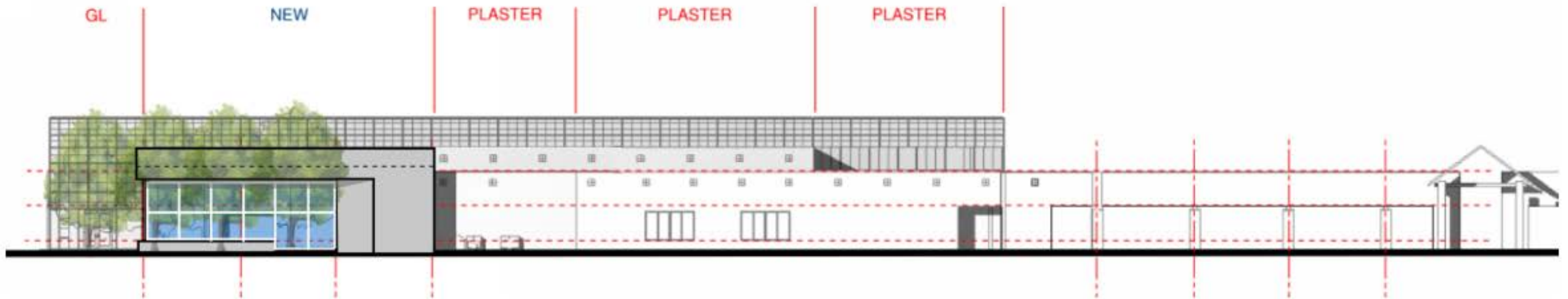
1. Service Desk & "Display of Things"
2. Threshold to New Meeting Room Suite
3. Architectural character of the new MPR
4. Adult Reading Room enclosure
5. Teen-Children millwork divider/nooks/sensory/art wall
6. Outdoor area landscaping



Design Theme I

MPR ADDITION

- Matching proportions and gridlines of existing building
- Creation of "framing" elements
- Transparency to reveal community activities





Funding Sources

FY2022/2023 Budget

Reserve – Unrestricted	\$12,793,829	Can be used for renovation and addition
Reserve – Restricted (PFF)	\$2,218,161	Only can be used for growth - addition
	\$15,011,990	
Fund 427 - Contingency	\$5,765,809	Can be used towards project



Proposed Project Budget

Vacaville Cultural Center - Renovation & Expansion cost		
	<u>Alteration</u>	<u>Addition</u>
Construction Cost	\$ 9,322,700	\$ 11,689,318
Pre-construction Services	\$ 245,000	\$ 245,000
Design fees	\$ 1,800,000	\$ 1,800,000
Construction Management	\$ 172,000	\$ 172,000
Utility survey	\$ 28,500	\$ 28,500
Permit allowance	\$ 25,000	\$ 29,000
bidding / advertising	\$ 3,000	\$ 3,000
special inspection / testing	\$ 9,000	\$ 15,000
<i>subtotal:</i>	\$ 11,360,200	\$ 13,736,818
6% project contingency	\$ 681,612	\$ 824,209
<u>Total</u>	\$ 12,041,812	\$ 14,561,027
<i>Furniture Fixtures & Equipment allowance</i>	\$ 450,000	\$ 450,000

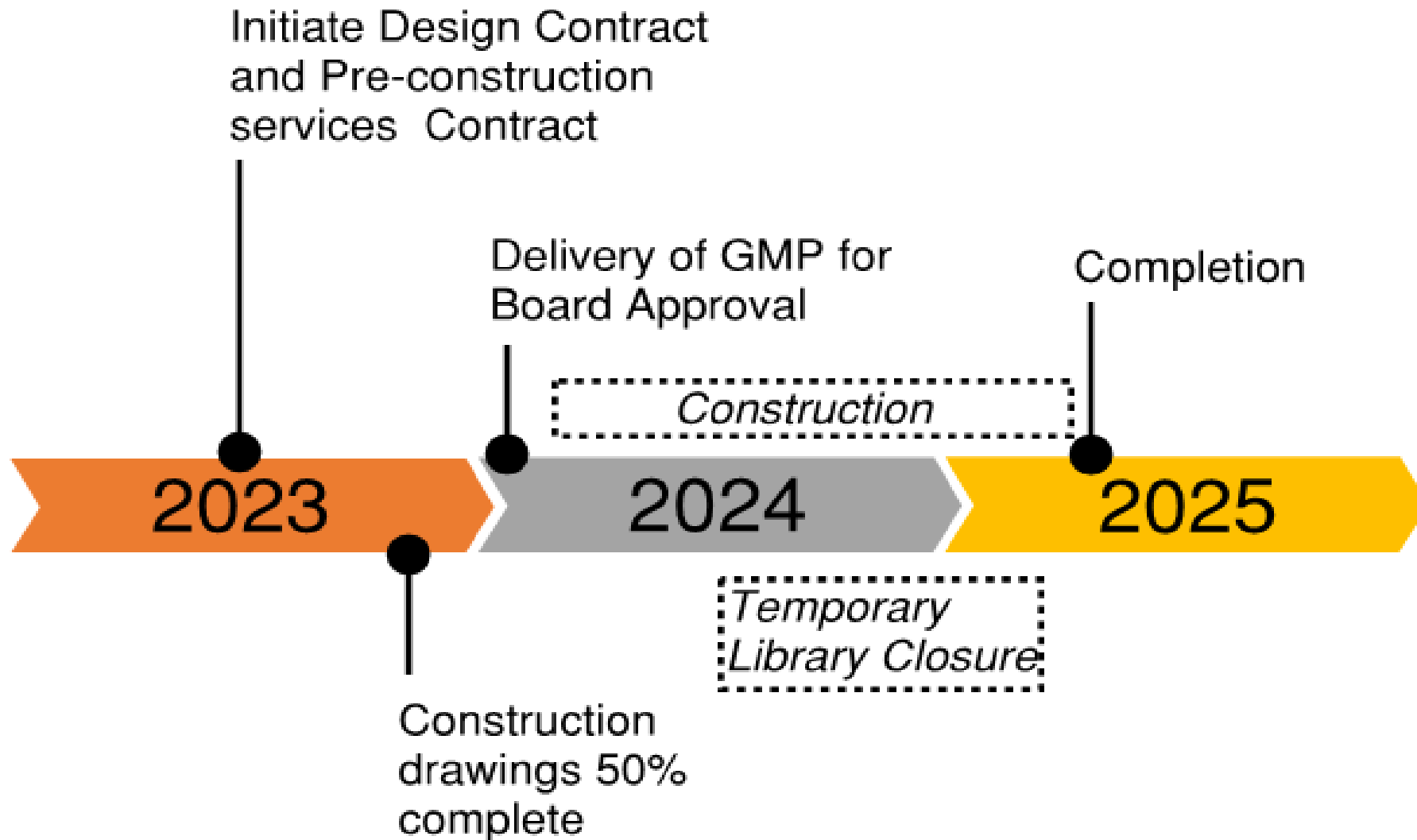
CMAR Delivery:



- Requires prevailing wage for all trade
- Allows increased control and coordination of subs
- Union labor will be used for key subs.
- A Project Labor Agreement will not be necessary



Schedule



Requested Actions



- Recommend approval of the proposed schematic design for renovation of the Library with a 2,500 sq. ft. addition
- *Alternatively*, recommend providing direction to staff to explore options to alter the proposed design and to reduce or eliminate the proposed 2,500 sq. ft. addition.
- Recommend approval of 'Construction Manager at Risk' (CMAR) as a project delivery method for construction of the renovation and addition.
- Recommend delegating authority to the Library Director to issue a contract to Gilbane Building Company for pre-construction services leading to production of a Guaranteed Maximum Price (GMP) (pre-construction services only)
- Recommend delegating to the Library Director to issue a contract to architect, Cannon/Parkin Inc. for Design and construction management services

Next Steps

- Library Commission Outreach
– June through December
- Request for Board Approval of
CMAR construction contract is
anticipated January, 2024



Questions?

Librarian's Report to the Vacaville Library Commission
Vacaville Public Library-Cultural Center
June 2023

Greetings, Commissioners:

Summer is here! We have a variety of activities and events planned for people of all ages. All ages are welcome to participate, from newborn babies to grandparents. This year, kids who participate will receive a free book when they sign up and when they finish. Everyone can earn a custom enamel pin and will be entered into several raffles for other prizes. Throughout the summer, we have many events planned, including musical performances, wild animals, pizza making, and game nights. All of the events for every branch are available on our website.

The library welcomed Teresa, a new adult librarian, at the end of May. We are excited to have her and she is hard at work learning the ropes for adult programming. She will spend the next month or so in training, meeting with other adult librarians, and getting to know the community. Her predecessor still works for Solano County Library and they have been coordinating the continuation of some of the projects he had started before transferring to a different position.

Events to Highlight:

Conservation Ambassadors Wild animals – Tuesday, June 13 at 10am. Join us for a visit from a variety of wild animals! Learn about them, see them up close, and even get a chance to pet some of them!

Big Messy Art Day – Tuesday, June 20 at 10am. We're emptying out our craft supplies! Kids will paint, make bubbles, decorate, and anything else they want to do with the supplies available—and afterwards, we'll hose down the courtyard to clean up the mess.

After Hours Teen Game Night – Friday, June 23 at 5:30pm. Back by popular demand, we'll have Nintendo Switch, board games, roleplaying games, and plenty of snacks! We host this event after the library closes so that teens can have a space to themselves.

Community Pizza Making Night – Tuesday, August 15 at 6pm. Local pizza enthusiast Jeff Christian will be outside the library with a wood-fired pizza oven to lead us in a demonstration of sourdough pizza making. He'll even have enough ingredients to share pizza with the first 100 participants!

Mike Perkins
Supervising Librarian
Vacaville Public Library-Cultural Center

Librarian's Report to the Vacaville Library Commission
Vacaville Town Square Library (VTS)
June 12, 2023

Greetings, Commissioners:

From April to May, VTS welcomed 15,954 visitors and circulated 31,323 items.

During the reporting period, staff presented 30 storytimes with 953 in attendance. 1,935 children and teens participated in library programs including Storytimes (Baby Bounce, Toddler, Outdoor, Pajama, and Preschool), Afternoon Adventures, Children's Author visit, Star Wars, Teen Book Club, and PAWS. We delivered a total of 150 books for the Reading at the Barbershop program!

Total attendance for outreach programs was 750. These included the Mobile Library school visits, Reading at the Barbershop, Youth Roundtable, and the City of Vacaville Bunnies & Bonnets.

Upcoming events highlights include:

- Touch A Truck: Thursday, June 15th, 4:00 – 5:00 PM. Join us in the parking lot of the Vacaville Town Square Library for an up-close look at some amazing vehicles! Garbage truck, tow truck, rescue vehicle and more will be available for kids to explore and ask questions.
- CMC Reptiles: Monday, June 19th, 11:00 – 11:45 AM. Get an up-close look at some cool reptiles!
- The Waterbeat with Zun Zun: Thursday, June 22nd, 4:00 – 4:45 PM. Kids will enjoy music and movement while learning about water conservation, aquatic life and water science. This humorous, high-energy show is multilingual and includes lots of audience participation!
- Bugs with the Bohart Museum of Entomology: Monday, July 3rd, 11:00 – 11:45 AM. Creepy crawly critters will dazzle and entertain guests as the Bohart Museum displays a variety of insect specimens. All ages are welcome!

There were no suspensions for inappropriate use of the Internet during the reporting period.

Respectfully submitted,
Johnny Parker
Supervising Librarian
Solano County Library

VACAVILLE UNIFIED SCHOOL DISTRICT LIBRARY DISTRICT
AUDITOR PRESENTATION AGENDA
June 12, 2023

The following communications are required by Generally Accepted Auditing Standards:

Items presented include 2021 and 2020 audited financial statements, governance letter, management letter and appropriations limit report.

Auditor's responsibility under generally accepted auditing standards

Unmodified opinion (clean opinion)

Emphasis of a matter paragraph for restatements refers to footnote H to accrue public facilities fees receivable and interest payable on the RDA note.

The scope of the audit was not consistent with the engagement letter because County audit staff did not provide adjustments to County Auditor and fund balance did not roll forward plus County audit staff would not provide its trial balance and made it difficult to review prior audit workpapers. There were no disagreements with management, no new major issues discussed with management prior to retention or management consultation with other auditors that we are aware of.

Management's discussion and analysis on pages 3 to 8 provides an executive summary of activity.

Discussion of financial statements (p9 to 14)

Government-wide statements on pages 9 and 10 use full accrual basis with long-term assets and liabilities recognized. Unrestricted net position was \$15.2 and \$12.7 million in 2021 and 2020 and net income was \$3.2 and \$2.4 million. Recon between General Fund and government-wide is on pages 12 & 14. Restatement exists in 2020 to accrue impact fees receivable and accrued interest payable on RDA loan.

General Fund had \$18.3 and \$15.0 million of assets in 2021 and 2020 and \$18.3 and \$15.0 million of fund balance, \$15.2 and \$12.7 of the fund balance was unrestricted. That is over 3 years of expenditures. \$3.2 and \$2.3 million of fund balance represented restricted public facilities fees.

General Fund had \$3.4 and \$2.6 of net income in 2021 and 2020. A true-up entry is posted to reflect actual costs for the County professional services.

Footnotes

Note A starting on page 15 discloses accounting policies.

See what public facilities fees are restricted for added on page 16.

Outstanding loan to the Vacaville RDA is on page 21. Subsequent event note discloses it was paid-off.

Changes in public facilities fees are reported on page 22.

Commitment for tax sharing dispute with Dixon Public Library District is shown on page 22.

Note F on page 22 discloses service agreement with County with the credits provided.

Restatement is disclosed in Note H on page 23.

A lease liability and asset under GASB 87 will need to be reported for the lease disclosed in Note I on page 23 in 2022.

Required Supplementary Information

General Fund budget vs. actual statement on page 24 and 25 shows 2021 revenues \$1.4 million over budget and expenditures \$178K under budget. 2020 revenues were \$720K over budget and expenditures \$609K under budget.

Appropriations limit appeared to have a difference in the 2020 amount used that should be corrected

Management letter

Significant estimates include the depreciable lives of capital assets, liabilities accrued and amount recorded for County professional services expenditures.

Audit adjustments – We posted 35 audit adjustments during the audit, which is considered a deficiency in financial reporting. The Admin Services Manager should make sure entries for the 2021 audit are reflected in the 2022 and 2023 County general ledgers prior to the next audit so fund balance rolls and should make sure receivables and payables not recorded by the County are posted before the audit.

VACAVILLE UNIFIED SCHOOL DISTRICT LIBRARY DISTRICT

Audited Financial Statements

June 30, 2021 and 2020

VACAVILLE UNIFIED SCHOOL DISTRICT LIBRARY DISTRICT

AUDITED FINANCIAL STATEMENTS

June 30, 2021 and 2020

TABLE OF CONTENTS

Independent Auditor’s Report.....	1
Management’s Discussion and Analysis.....	3
<u>Basic Financial Statements</u>	
Government-wide Financial Statements	
Statements of Net Position.....	9
Statements of Activities	10
Fund Financial Statements	
Balance Sheets – General Fund	11
Reconciliation of the Governmental Fund Balance Sheets to the Government-wide Statements of Net Position	12
Statements of Revenues, Expenditures and Changes in Fund Balance – General Fund.....	13
Reconciliation of the Governmental Fund Statements of Revenues, Expenditures and Changes in Fund Balance to the Government- wide Statement of Activities	14
Notes to Basic Financial Statements.....	15
<u>Required Supplementary Information</u>	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual – General Fund – June 30, 2021.....	24
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual – General Fund – June 30, 2020.....	25



550 Howe Avenue, Suite 210
Sacramento, California 95825
Telephone: (916) 564-8727
FAX: (916) 564-8728

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Vacaville Unified School District Library District
Vacaville, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Vacaville Unified School District 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.

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 fund of the District as of June 30, 2021 and 2020, and the respective changes in financial position for the years then ended in

To the Board of Trustees
Vacaville Unified School District Library District

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 Errors

As discussed in Note H to the financial statements, errors were discovered by management of the District that resulted in the understatement of public facilities fees receivable and accrued interest payable as of July 1, 2019. Accordingly, adjustments have been made to the governmental activities net position and fund balance of the General Fund as of July 1, 2019, to correct the errors. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules of revenues, expenditures and changes in fund balance - budget and actual – General Fund, 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

February 15, 2023

VACAVILLE UNIFIED SCHOOL DISTRICT LIBRARY DISTRICT

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

This section of Vacaville Library Districts' (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 9-25). 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 Supplemental information.

These 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 Balance Sheet and the Statement of Activities. The Balance Sheet provides information about the financial position of the District as a whole, 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 modified 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.

VACAVILLE UNIFIED SCHOOL DISTRICT 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 \$20,461,509 at the close of the most recent fiscal year. Net position includes \$2,140,123 net investment in capital assets, \$3,153,603 restricted for grant programs and \$15,167,783 that is unrestricted. The District's unrestricted net position increased 19% during the year due to the significant amount of property tax revenues and rents available to offset the net program expenses.

2020: Assets exceeded liabilities by \$17,286,993 at the close of fiscal year 2020. Net position includes \$2,318,451 net investment in capital assets, \$2,264,420 restricted for grant programs and \$12,704,122 that is unrestricted. The District's unrestricted net position increased 35% during the year due to significant amount of property tax revenues and rents available to offset the net program expenses.

VACAVILLE UNIFIED SCHOOL DISTRICT 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 Balance Sheets:

CONDENSED BALANCE SHEETS							
	June 30,		Change	%	June 30,		%
	2021	2020			2019	Change	
ASSETS							
Current and other assets	\$ 16,218,074	\$ 13,742,410	\$ 2,475,664	18%	\$ 11,987,303	\$ 1,755,107	15%
Restricted cash and investments	2,122,672	1,249,001	873,671	70%	-	1,249,001	100%
Capital assets, net	3,301,722	3,567,902	(266,180)	-7%	3,832,083	(264,181)	-7%
Total assets	\$21,642,468	\$18,559,313	\$3,083,155	17%	\$15,819,386	2,739,927	17%
LIABILITIES							
Long-term liabilities	\$ 1,161,599	\$ 1,249,451	\$ (87,852)	-7%	\$ 1,332,422	\$ (82,971)	-6%
Other liabilities	19,360	22,869	(3,509)	-15%	16,710	6,159	37%
Total liabilities	1,180,959	1,272,320	(91,361)	-7%	1,349,132	(76,812)	-6%
NET POSITION							
Investment in capital assets	2,140,123	2,318,451	(178,328)	-8%	2,499,661	(181,210)	-7%
Restricted	3,153,603	2,264,420	889,183	39%	2,546,987	(282,567)	-11%
Unrestricted	15,167,783	12,704,122	2,463,661	19%	9,423,606	3,280,516	35%
Total net position	20,461,509	17,286,993	3,174,516	18%	14,470,254	2,816,739	19%
Total liabilities and net position	\$21,642,468	\$18,559,313	\$3,083,155	17%	\$15,819,386	\$2,739,927	17%

Current and other assets: Current assets increased by 18% and 15% 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 significant increases of 70% due to favorable Public Facilities Fees collected. Restricted cash was separately reported for the first time in 2021.

Capital assets: Capital assets decreased by 7% in both 2021 and 2020 due to the District's depreciation expense.

Long-term liabilities: Long-term liabilities decreased by 7% and 6% in 2021 and 2020, respectively, due to the District's annual principal payment on the outstanding loan for construction of the Town Square Library.

Other liabilities: The decrease of 15% in 2021 and increase of 37% in 2020 in other liabilities results from changes in accounts payable which comprise amounts issued to vendors for payment of supplies and services.

Governmental activities increased the District's net position by \$3,174,516 and 2,816,739 in 2021 and 2020, respectively, due to the changes discussed above.

VACAVILLE UNIFIED SCHOOL DISTRICT 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:

CONDENSED STATEMENTS OF ACTIVITIES								
	June 30.		Change	%	June 30.		Change	%
	2021	2020			2019	2018		
REVENUES								
Program revenues:								
Charges for services	\$ 150,000	\$ 150,000	\$ -	0%	\$ 150,000	\$ -	0%	
Operating grants and contributions	4,126,107	3,341,004	785,103	23%	2,876,942	464,062	16%	
General revenues:								
Property taxes	3,542,908	3,351,946	190,962	6%	3,290,177	61,769	2%	
Building rental income	266,910	262,330	4,580	2%	255,214	7,116	3%	
Interest income	46,583	345,054	(298,471)	-86%	224,325	120,729	54%	
Intergovernmental revenue	321	316	5	2%	897	(581)	-65%	
Other revenue	-	-	-	0%	6,862	(6,862)	-100%	
Total revenues	8,132,829	7,450,650	682,179	9%	6,804,417	646,233	9%	
EXPENSES								
Education	4,958,313	5,037,644	(79,331)	-2%	4,959,671	77,973	2%	
Change in net position	3,174,516	2,413,006	761,510	32%	1,844,746	568,260	31%	
Net position, beginning of year	17,286,993	14,470,254	2,816,739	19%	12,625,508	1,844,746	15%	
Restatement	-	403,733	(403,733)	-100%	-	403,733	100%	
Net position, beginning of year - as restated	17,286,993	14,873,987	2,413,006	16%	12,625,508	2,248,479	18%	
Net position, end of year	\$ 20,461,509	\$ 17,286,993	\$ 3,174,516	18%	\$ 14,470,254	\$ 2,816,739	19%	

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

Program revenues: The program revenues increased 23% and 16% in 2021 and 2020, respectively, as a result of increases 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.

General revenues: General revenues increased approximately 6% and 2% in 2021 and 2020, respectively, in property tax revenue. Interest income decreased 86% and increased 54% in 2021 and 2020, respectively, in interest income. 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 insignificant -3% from fiscal year 2019/20 to 2020/21 and 5% from fiscal year 2018/19 to 2019/20.

Program expenses: Program expenses totaled \$4,958,313 and \$5,037,644 in fiscal year 2020/21 and 1019/20, respectively. The decrease of \$79,331 is due to building improvement project and contribution to participate in development of the Facilities Master Plan took place in FY2019/20.

VACAVILLE UNIFIED SCHOOL DISTRICT 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 \$18,340,746 and \$14,989,366, respectively. This represents an increase of \$3,351,380 and \$3,018,773 for 2021 and 2020, respectively.

Governmental revenues totaled \$8,132,829 and \$7,450,650 in fiscal years 2020/21 and 2019/20, respectively. This represents an increase of \$682,179 for fiscal year 2020/21 that is due to increases of \$769,591 and \$190,962 in Measure L Library Sales Tax revenue and property taxes, respectively, offset by a decrease of \$298,471 in Interest income. An increase of \$646,233 for fiscal year 2019/20 is due to increase of \$700,272 and \$120,729 in Public Facilities Fees and Interest income, respectively, offset by a decrease of \$236,210 in Measure L Library Sales Tax revenue. 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 Vacaville. Interest income reflects the current economic trends.

Governmental expenditures totaled \$4,958,313 and \$5,037,644 in fiscal year 2020/21 and 2019/20, respectively. This represents a decrease of \$79,331 and an increase of \$77,973 in 2021 and 2020, respectively, that is primarily due to library building maintenance project and contribution to participate in development of the Facilities Master Plan took place in FY2019/20.

Budget Highlights

The General Fund budget (Adopted and Final versions) is reflected in the Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – General Fund, as presented on pages 24-25 in the Required Supplementary Information (RSI) section of this report.

The FY 2020/21 budgeted revenues and expenses were \$6,786,729 and \$4,959,761, respectively. Actual revenues and expenditures were \$8,132,829 and \$4,781,449, respectively. Revenues recognized exceeded budget by \$1,346,100 and expenditures incurred were less than budget by \$178,312. This was the result of the District receiving more Measure L Library sales tax and property tax than anticipated. Appropriations for capital outlay were under-utilized by \$350,000, while the professional and specialized services expenditures were exceeded by \$185,446 resulting from an increase in contracted services.

The FY 2019/20 budgeted revenues and expenses were \$6,730,553 and \$5,466,901, respectively. Actual revenues and expenditures were \$7,450,650 and \$4,857,817, respectively. Revenues recognized exceeded budget by \$720,097 and expenditures incurred were less than budget by \$609,084. This was the result of the District receiving more Public Facilities Fees and interest income than anticipated. The District has no control over the annual allocation received from Public Facilities Fees which are generated from the issuance of building permits within the City of Vacaville. Appropriations for contracted services and capital outlay were under-utilized by \$239,602 and \$348,000, respectively.

VACAVILLE UNIFIED SCHOOL DISTRICT 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 \$3,301,722 and \$3,567,902 (net of accumulated depreciation), respectively. This investment in capital assets includes land, equipment (which is fully depreciated), structures and improvements and construction in progress. The net capital assets decreased by \$266,180 and \$264,181 at June 30, 2021 and 2020, respectively.

The District continues the multi-year Vacaville Cultural Center Library expansion project, adding to the construction in progress capital asset. There were no other capital asset acquisitions incurred during either fiscal year.

Debt Administration

At June 30, 2021 and 2020 the District had \$1,161,599 and \$1,249,451, respectively, of long term debt made up entirely of a notes payable agreement with the former Vacaville Redevelopment Agency (administered by the City of Vacaville Successor Agency) for the construction of the Town Square Library. These amounts are entirely backed by the full faith and credit of the District.

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 two 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 Vacaville Unified School District Board of Education (District's Governing Board of Library Trustees), 401 Nut Tree Road, Vacaville, CA 95687.

VACAVILLE UNIFIED SCHOOL DISTRICT LIBRARY DISTRICT

STATEMENTS OF NET POSITION

June 30, 2021 and 2020

		GOVERNMENTAL ACTIVITIES	
		2021	2020
ASSETS			
Cash and investments - unrestricted		\$ 14,152,744	\$ 11,794,017
Cash and investments - restricted		2,122,672	1,249,001
Due from other agencies:			
Measure L sales tax receivable		602,736	290,397
Public facilities fees receivable - restricted		1,030,931	1,015,419
Credit from County on charges for services		431,663	642,577
Capital assets:			
Nondepreciable		900,465	900,465
Depreciable, net		2,401,257	2,667,437
TOTAL CAPITAL ASSETS, NET		<u>3,301,722</u>	<u>3,567,902</u>
TOTAL ASSETS		<u>21,642,468</u>	<u>18,559,313</u>
LIABILITIES			
Outstanding warrants			2,000
Due to other agencies			45
Interest payable		19,360	20,824
Noncurrent liabilities:			
Debt due within one year		92,733	87,852
Debt due in more than one year		1,068,866	1,161,599
TOTAL LIABILITIES		<u>1,180,959</u>	<u>1,272,320</u>
NET POSITION			
Net investment in capital assets		2,140,123	2,318,451
Restricted:			
Public facilities fees		3,153,603	2,264,420
Unrestricted		<u>15,167,783</u>	<u>12,704,122</u>
TOTAL NET POSITION		<u>\$ 20,461,509</u>	<u>\$ 17,286,993</u>

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

VACAVILLE UNIFIED SCHOOL DISTRICT LIBRARY DISTRICT

STATEMENTS OF ACTIVITIES

For the years ended June 30, 2021 and 2020

	GOVERNMENTAL ACTIVITIES	
	2021	2020
PROGRAM EXPENSES		
Professional and special services	\$ 4,528,891	\$ 4,531,781
Depreciation	266,180	266,181
Interest expense	58,813	63,164
Insurance	54,113	46,107
Special district expense	40,000	40,000
Property tax refunds	8,816	6,986
Maintenance	1,500	24,000
Contribution to County for facilities master plan		59,425
TOTAL PROGRAM EXPENSES	<u>4,958,313</u>	<u>5,037,644</u>
PROGRAM REVENUES		
Operating grants and contributions:		
Measure L sales tax	3,095,176	2,325,585
Public facilities fees	1,030,931	1,015,419
Charges for services	150,000	150,000
TOTAL PROGRAM REVENUES	<u>4,276,107</u>	<u>3,491,004</u>
NET PROGRAM REVENUES (EXPENSES)	(682,206)	(1,546,640)
GENERAL REVENUES		
Property taxes and assessments	3,542,908	3,351,946
Building rental income	266,910	262,330
Interest income	46,583	345,054
Intergovernmental revenue	321	316
TOTAL GENERAL REVENUES	<u>3,856,722</u>	<u>3,959,646</u>
CHANGE IN NET POSITION	3,174,516	2,413,006
Net position, beginning of the year - as previously reported	17,286,993	14,470,254
Restatement		403,733
Net position, beginning of the year - as restated	<u>17,286,993</u>	<u>14,873,987</u>
NET POSITION, END OF YEAR	<u>\$ 20,461,509</u>	<u>\$ 17,286,993</u>

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

VACAVILLE UNIFIED SCHOOL DISTRICT LIBRARY DISTRICT

BALANCE SHEETS - GENERAL FUND

June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash and investments - unrestricted	\$ 14,152,744	\$ 11,794,017
Cash and investments - restricted	2,122,672	1,249,001
Due from other agencies:		
Measure L sales tax receivable	602,736	290,397
Public facilities fees receivable - restricted	1,030,931	1,015,419
Credit from County for charges for services	431,663	642,577
TOTAL ASSETS	<u>\$ 18,340,746</u>	<u>\$ 14,991,411</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Outstanding warrants		\$ 2,000
Due to other agencies		45
TOTAL LIABILITIES		<u>2,045</u>
FUND BALANCE		
Restricted	\$ 3,153,603	2,264,420
Assigned	10,011,990	9,011,990
Unrestricted	5,175,153	3,712,956
TOTAL FUND BALANCE	<u>18,340,746</u>	<u>14,989,366</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 18,340,746</u>	<u>\$ 14,991,411</u>

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

VACAVILLE UNIFIED SCHOOL DISTRICT LIBRARY DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEETS TO THE
 GOVERNMENT-WIDE STATEMENTS OF NET POSITION

June 30, 2021 and 2020

Fund balance - governmental funds, June 30, 2021	\$ 18,340,746
Amounts reported for governmental activities in the government-wide balance sheet are different because:	
Long-term assets are not available to pay current year expenditures and, therefore, are not recognized in the governmental funds.	
Capital assets, net	3,301,722
Certain liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Interest payable	(19,360)
Long-term debt	<u>(1,161,599)</u>
Net position - governmental activities, June 30, 2021	<u><u>\$ 20,461,509</u></u>
Fund balance - governmental funds, June 30, 2020	\$ 14,989,366
Amounts reported for governmental activities in the government-wide balance sheet are different because:	
Long-term assets are not available to pay current year expenditures and, therefore, are not recognized in the governmental funds.	
Capital assets, net	3,567,902
Certain liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Interest payable	(20,824)
Long-term debt	<u>(1,249,451)</u>
Net position - governmental activities, June 30, 2020	<u><u>\$ 17,286,993</u></u>

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

VACAVILLE UNIFIED SCHOOL DISTRICT LIBRARY DISTRICT

STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GENERAL FUND

For the years ended June 30, 2021 and 2020

	2021	2020
REVENUES		
Property taxes	\$ 3,542,908	\$ 3,351,946
Measure L sales tax	3,095,176	2,325,585
Public facilities fees	1,030,931	1,015,419
Use of money and property:		
Building rental income	266,910	262,330
Interest income	46,583	345,054
Charges for services	150,000	150,000
Intergovernmental revenue	321	316
TOTAL REVENUES	<u>8,132,829</u>	<u>7,450,650</u>
EXPENDITURES		
Current:		
Professional and specialized services	4,528,891	4,531,781
Insurance	54,113	46,107
Special district expenditures	40,000	40,000
Property tax refunds	8,816	6,986
Maintenance	1,500	24,000
Contribution to County for facilities master plan		59,425
Capital outlay		2,000
Debt service:		
Principal	87,852	82,971
Interest	60,277	64,547
TOTAL EXPENDITURES	<u>4,781,449</u>	<u>4,857,817</u>
NET CHANGE IN FUND BALANCE	3,351,380	2,592,833
Fund balance, beginning of year - as previously reported	14,989,366	11,970,593
Restatements		425,940
Fund balance, beginning of year - as restated	<u>14,989,366</u>	<u>12,396,533</u>
FUND BALANCE, END OF YEAR	<u>\$ 18,340,746</u>	<u>\$ 14,989,366</u>

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

VACAVILLE UNIFIED SCHOOL DISTRICT LIBRARY DISTRICT

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

For the years ended June 30, 2021 and 2020

Net change in fund balance - governmental funds, for the year ended June 30, 2021 \$ 3,351,380

Amounts reported for governmental activities in the statement of activities are 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 (266,180)

Governmental funds report debt issuances as other financing sources and debt principal payments as expenditures. However, in the statement of activities, borrowings and repayments of principal on debt increase and reduce long-term liabilities in the statement of net position.

Debt principal payments 87,852

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 accrued interest payable 1,464

Change in net position - governmental activities, for the year ended June 30, 2021 \$ 3,174,516

Net change in fund balance - governmental funds, for the year ended June 30, 2020 \$ 2,592,833

Amounts reported for governmental funds in the statement of activities are 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 2,000

Depreciation expense (266,181)

Governmental funds report debt issuances as other financing sources and debt principal payments as expenditures. However, in the statement of activities, borrowings and repayments of principal on debt increase and reduce long-term liabilities in the statement of net position.

Debt principal payments 82,971

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 accrued interest payable 1,383

Change in net position - governmental activities, for the year ended June 30, 2020 \$ 2,413,006

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

VACAVILLE UNIFIED SCHOOL DISTRICT LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021 and 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Vacaville Unified School District Library District (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 Vacaville School District Library District of Solano County was established on November 11, 1912 to serve as the community's library. As a Special District Library, the District operates independent of any city or county agency's political or financial control. The District operates under Division 1, Part II, Chapter 3, Article 8 of the Education Code, §18440-18452, and the general provisions of the Library Code governing the Unified School Districts and Union High School Districts Public Libraries. The District currently operates two library branches, the Cultural Center and Town Square branches.

The District is governed by a seven-member Governing Board of Library Trustees who are also the elected school board for the Vacaville Unified School District. The Board members serve a four-year term. The Board of Library Trustees appoints a five-member Board of Library Commissioners who acts for the Board of Library Trustees in reviewing and advising on matters relating to library operations and policies. The Library Commission members are appointed to a three-year term.

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. All of the District's activities are reported in the General Fund, which is the District's primary operating fund and a major fund. It accounts for all financial resources of the District.

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 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

VACAVILLE UNIFIED SCHOOL DISTRICT LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, grant 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.

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 Governing Board of Library 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 consists of unspent public facilities fees (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.

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 asset 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. 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	5-15 years

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

VACAVILLE UNIFIED SCHOOL DISTRICT LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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. Committed fund balance represents the capital replacement fund approved by the Board of Trustees for replacement or necessary improvement of fleet and facilities that exceeds routine maintenance.

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.

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 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 that is attributable to the acquisition, construction or improvement of the assets reduces the balance in this category.

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

VACAVILLE UNIFIED SCHOOL DISTRICT LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 1/8th 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 October 1, 2014 for 16 years.

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.

VACAVILLE UNIFIED SCHOOL DISTRICT LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE B – CASH AND INVESTMENTS

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

	<u>2021</u>	<u>2020</u>
Cash and investments - unrestricted	\$ 14,152,744	\$ 11,794,017
Cash and investments - restricted	<u>2,122,672</u>	<u>1,249,001</u>
Total cash and investments	<u>\$ 16,275,416</u>	<u>\$ 13,043,018</u>

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 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 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).

VACAVILLE UNIFIED SCHOOL DISTRICT LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE C – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021 was as follows:

	Balance at June 30, 2020	Additions	Retirements	Balance at June 30, 2021
Capital assets not being depreciated:				
Land	\$ 808,302			\$ 808,302
Construction in process	92,163			92,163
Total capital assets not being depreciated	<u>900,465</u>			<u>900,465</u>
Capital assets being depreciated:				
Buildings and improvements	7,581,233			7,581,233
Equipment	229,497			229,497
Total capital assets being depreciated	<u>7,810,730</u>			<u>7,810,730</u>
Less accumulated depreciation:				
Buildings and improvements	(4,913,797)	\$ (266,180)		(5,179,977)
Equipment	(229,496)			(229,496)
Total accumulated depreciation	<u>(5,143,293)</u>	<u>(266,180)</u>		<u>(5,409,473)</u>
Total capital assets being depreciated, net	<u>2,667,437</u>	<u>(266,180)</u>		<u>2,401,257</u>
Capital assets, net	<u>\$ 3,567,902</u>	<u>\$ (266,180)</u>	<u>\$ -</u>	<u>\$ 3,301,722</u>

Capital asset activity for the year ended June 30, 2020 was as follows:

	Balance at June 30, 2019	Additions	Retirements	Balance at June 30, 2020
Capital assets not being depreciated:				
Land	\$ 808,302			\$ 808,302
Construction in process	90,163	\$ 2,000		92,163
Total capital assets not being depreciated	<u>898,465</u>	<u>2,000</u>		<u>900,465</u>
Capital assets being depreciated:				
Buildings and improvements	7,581,233			7,581,233
Equipment	229,497			229,497
Total capital assets being depreciated	<u>7,810,730</u>			<u>7,810,730</u>
Less accumulated depreciation:				
Buildings and improvements	(4,647,616)	(266,181)		(4,913,797)
Equipment	(229,496)			(229,496)
Total accumulated depreciation	<u>(4,877,112)</u>	<u>(266,181)</u>		<u>(5,143,293)</u>
Total capital assets being depreciated, net	<u>2,933,618</u>	<u>(266,181)</u>		<u>2,667,437</u>
Capital assets, net	<u>\$ 3,832,083</u>	<u>\$ (264,181)</u>	<u>\$ -</u>	<u>\$ 3,567,902</u>

VACAVILLE UNIFIED SCHOOL DISTRICT LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE D – LONG-TERM LIABILITIES

Changes in long-term liabilities were as follows for the years ended June 30:

	Balance June 30, 2020	Additions	Repayments	Balance June 30, 2021	Due Within One Year	Due in More Than One Year
Direct Borrowing:						
Loan payable	\$ 1,249,451		\$ (87,852)	\$ 1,161,599	\$ 92,733	\$ 1,068,866
	<u>\$ 1,249,451</u>	<u>\$ -</u>	<u>\$ (87,852)</u>	<u>\$ 1,161,599</u>	<u>\$ 92,733</u>	<u>\$ 1,068,866</u>

	Balance June 30, 2019	Additions	Repayments	Balance June 30, 2020	Due Within One Year	Due in More Than One Year
Direct Borrowing:						
Loan payable	\$ 1,332,422		\$ (82,971)	\$ 1,249,451	\$ 87,852	\$ 1,161,599
	<u>\$ 1,332,422</u>	<u>\$ -</u>	<u>\$ (82,971)</u>	<u>\$ 1,249,451</u>	<u>\$ 87,852</u>	<u>\$ 1,161,599</u>

The District received a loan from the Vacaville Redevelopment Agency (Redevelopment Agency) in the amount of \$3,895,000 on August 9, 2001 to provide funds for the construction of the Town Square Library facility, which is secured by a lien on the facility. The annual interest rate ranges between 4% and 5% which is based on the overall rate the Redevelopment Agency pays on its bonds from the date of issuance of the bonds until the loan is repaid. The Redevelopment Agency was administered by the City of Vacaville until the dissolution of Redevelopment Agencies in February 2012. The District's loan from the Redevelopment Agency is currently being administered by the Vacaville Successor Agency. Annual principal payments ranging from \$53,687 to \$141,539 are due each September 1 through September 1, 2030 and semi-annual interest payments ranging from \$3,538 to \$49,286 are due on each March 1 and September 1 through September 1, 2030.

The District's annual interest and principal payments due as of June 30, 2021 and 2020 are as follows:

Year Ended June 30,	June 30, 2021		Year Ended June 30,	June 30, 2020	
	Principal	Interest		Principal	Interest
2022	\$ 92,733	\$ 55,762	2021	\$ 87,852	\$ 60,276
2023	97,613	51,003	2022	92,733	55,762
2024	102,494	46,000	2023	97,613	51,003
2025	107,375	40,754	2024	102,494	46,000
2026	112,255	35,263	2025	107,375	40,754
Thereafter	649,129	84,313	Thereafter	761,384	119,576
Total	<u>\$ 1,161,599</u>	<u>\$ 313,095</u>	Total	<u>\$ 1,249,451</u>	<u>\$ 373,371</u>

VACAVILLE UNIFIED SCHOOL DISTRICT LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE E – PUBLIC FACILITIES FEES

The County collects public facilities fees on the District behalf under Chapter 11, Article X of the Solano County Code and County Resolution 2019-156. The use of public facilities fees (i.e. development impact fees) is restricted to expanding library buildings, book holdings, audio/visual and computer equipment, and automation systems. Changes in unspent public facilities fees reported as restricted cash and investments were as follows during the years ended June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Cash and investments available at beginning of the year	\$ 1,249,001	\$ 1,001,866
Add fees and investment income collected in cash	1,021,799	456,078
Less qualifying expenditures	<u>(148,128)</u>	<u>(208,943)</u>
Cash and investments available at the end of the year	2,122,672	1,249,001
Add public facilities fees receivable	<u>1,030,931</u>	<u>1,015,419</u>
Fund balance/net position restricted for public facilities fees	<u>\$ 3,153,603</u>	<u>\$ 2,264,420</u>

NOTE F – SERVICES AGREEMENT WITH THE COUNTY OF SOLANO

In April 20, 2006, the District entered into an agreement for library administrator, 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 two Vacaville Library branches. The operating costs are offset by credits for fines and fees, grants and property taxes for area codes which fall outside the District’s boundaries, but within the city limits of Vacaville. At the conclusion of each fiscal year, the County determines the actual cost of operating the Vacaville 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 each year-end. The credit on charges for services for the years ended June 30, 2021 and June 30, 2020 were \$431,663 and \$187,988, respectively.

NOTE G – 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.

The District is dependent upon property tax and Measure L sales tax revenue. A significant decline in these revenue sources could have a significant impact on the District’s operations.

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 to the District include, but are not limited to, an increase in the cost of operations or a reduction of revenue sources, but the ultimate impacts of the outbreak are currently unknown.

VACAVILLE UNIFIED SCHOOL DISTRICT LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE G – COMMITMENTS AND CONTINGENCIES (Continued)

Commitments: In July 2016, the District approved an agreement to share property tax revenues with Dixon Public Library District. The District will pay 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 H – RESTATEMENTS

During the year ended June 30, 2020, the District discovered that public facilities fees (i.e. development impact fees) and accrued interest payable on the loan described in Note D were inadvertently recorded on the cash basis rather than the accrual basis as required by generally accepted accounting principles. Public facilities fees collected by the County of Solano on the District’s behalf and accrued interest payable on the loan were not accrued as revenues and expenses, respectively, as of June 30, 2019. The District corrected these errors during the year ended June 30, 2020. The accrual of public facilities fees resulted in an increase in fund balance in the General Fund of \$425,940 and an increase in net position in the government-wide statements of the same amount as of July 1, 2019 and the accrual of the accrued interest payable on the loan resulted in a decrease in net position in the government-wide statements of \$22,207 as of July 1, 2019.

NOTE I – SUBSEQUENT EVENTS

Lease Agreement: In December 2021 and February 2022, the District entered into lease agreements for five public copiers and two staff copiers, respectively, that have fixed payments for 60 months and contain successive renewal periods of 12 months at the same terms. If the District defaults on the leases, the lessor has the option to cancel the agreement and require the District to repay the unpaid balance under the agreement, including any future payments to the end of the term plus the residual value of the copiers, both discounted to present value at 2%. The lessor also has the right to recover default interest on any unpaid amount at 12% per year and may recover and sell the equipment and apply the proceeds to the unpaid balance. The District has the right to cancel the lease subject to the terms above if the Board of Trustees does not appropriate funds for the lease payments. The public copier lease payments began in February 2022 and the staff copier lease payments began in April 2022. Future lease payments are as follows:

<u>Year Ended June 30,</u>	
2022	\$ 4,163
2023	11,118
2024	11,118
2025	11,118
2026	11,118
Thereafter	<u>6,953</u>
Total	<u>\$ 55,588</u>

Pay-off of Loan Payable: In July 2022, the District paid-off in full the loan from the Vacaville Redevelopment Agency using \$1,091,134 in previously unspent public facilities fees.

REQUIRED SUPPLEMENTARY INFORMATION

VACAVILLE UNIFIED SCHOOL DISTRICT 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		
REVENUES				
Property taxes	\$ 2,977,962	\$ 3,261,353	\$ 3,542,908	\$ 281,555
Measure L sales tax	1,987,154	2,050,567	3,095,176	1,044,609
Public facilities fees	425,940	1,015,644	1,030,931	15,287
Use of money and property:				
Building rental income	268,887	268,887	266,910	(1,977)
Interest income	40,278	40,278	46,583	6,305
Charges for services	150,000	150,000	150,000	
Intergovernmental revenue			321	321
TOTAL REVENUES	5,850,221	6,786,729	8,132,829	1,346,100
EXPENDITURES				
Current:				
Professional and specialized services	4,435,913	4,343,445	4,528,891	(185,446)
Insurance	53,130	57,187	54,113	3,074
Special district expenditures	40,000	40,000	40,000	
Property tax refunds	15,000	15,000	8,816	6,184
Maintenance	1,000	6,000	1,500	4,500
Capital outlay	350,000	350,000		350,000
Debt service:				
Principal	87,852	87,852	87,852	
Interest	60,277	60,277	60,277	
	<u>5,043,172</u>	<u>4,959,761</u>	<u>4,781,449</u>	<u>178,312</u>
NET CHANGE IN FUND BALANCE	\$ 807,049	\$ 1,826,968	3,351,380	\$ 1,524,412
Fund balance, beginning of year			<u>14,989,366</u>	
FUND BALANCE, END OF YEAR			<u>\$ 18,340,746</u>	

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

VACAVILLE UNIFIED SCHOOL DISTRICT 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 Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$ 3,351,544	\$ 3,452,377	\$ 3,351,946	\$ (100,431)
Measure L sales tax	2,408,789	2,408,789	2,325,585	(83,204)
Public facilities fees	336,496	315,147	1,015,419	700,272
Use of money and property:				
Building rental income	262,762	262,762	262,330	(432)
Interest income	141,478	141,478	345,054	203,576
Charges for services	150,000	150,000	150,000	
Intergovernmental revenue			316	316
TOTAL REVENUES	6,651,069	6,730,553	7,450,650	720,097
EXPENDITURES				
Current:				
Professional and specialized services	4,757,887	4,771,383	4,531,781	239,602
Insurance	43,000	43,000	46,107	(3,107)
Special district expenditures	40,000	40,000	40,000	
Property tax refunds	15,000	15,000	6,986	8,014
Maintenance	100,000	100,000	24,000	76,000
Contribution to County for facilities master plan			59,425	(59,425)
Capital outlay	350,000	350,000	2,000	348,000
Debt service:				
Principal	82,971	82,971	82,971	
Interest	64,547	64,547	64,547	
TOTAL EXPENDITURES	5,453,405	5,466,901	4,857,817	609,084
NET CHANGE IN FUND BALANCE	\$ 1,197,664	\$ 1,263,652	2,592,833	\$ 1,329,181
Fund balance, beginning of year - as previously reported			11,970,593	
Restatements			425,940	
Fund balance, beginning of year - as restated			12,396,533	
FUND BALANCE, END OF YEAR			\$ 14,989,366	

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



550 Howe Avenue, Suite 210
Sacramento, California 95825
Telephone: (916) 564-8727
FAX: (916) 564-8728

INDEPENDENT ACCOUNTANTS' REPORT ON AGREED-UPON PROCEDURES
APPLIED TO APPROPRIATIONS LIMIT TESTING

To the Board of Trustees
Vacaville Unified School District Library District
Vacaville, California

We have performed the procedures enumerated below to the accompanying calculation of the Appropriations Limit of the Vacaville Unified School District Library District (the District) for the years ended June 30, 2021 and 2020. The District's management is responsible for complying with the Appropriations Limit Calculation. The District and the League of California Cities (as presented in the publication entitled *Agreed-Upon Procedures applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution*) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to assist the District in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures performed and our findings were as follows:

1. We obtained the District's calculation of the 2020/2021 and 2019/2020 Appropriations Limit and compared the limit and annual adjustment factors included in the calculation to the limit and annual adjustment factors that were adopted by resolution of the Board of Trustees.

Finding: No exceptions were noted as a result of our procedures.

2. We compared the methodology used to determine the cost-of-living adjustment component to Article XIII B, which states that the District may annually adjust the component for either the change in California per capita personal income or, the percentage change in the District's assessed valuation which is attributable to non-residential new construction. We recalculated the factor based on the above information.

Finding: It appeared that the 2021 calculation began with a different 2020 ending Appropriations Limit of \$3,076,670 as the starting point for the 2021 limit rather than the 2020 Appropriations Limit of \$3,083,157.

Recommendation: We recommend the District revise the 2021 Appropriations Limit Calculation to reflect the final 2020 Appropriations Limit amount in the 2021 Appropriations Limit Calculation. This will also affect the beginning amount used in the 2022 Appropriations Limit Calculation.

3. We compared the methodology used to determine the population adjustment component to Article XIII B which states that the District may annually choose to adjust the component for either the change in population in the County in which the District is located, or the change in population within the unincorporated area of the County in which the District is located. We recalculated the factor based on the above information.

To the Board of Trustees
Vacaville Unified School District Library District

Finding: The District used the population change for unincorporated Solano County in the 2020/2021 and 2019/2020 Appropriations Limit Calculations, which is an appropriate factor to use. However, the District is able to use the factor for unincorporated Solano County or the jurisdiction in which the District is located.

Recommendation: We believe the District may use the population change for the City of Vacaville if it is higher than the population change in for the unincorporated County. Considering the population change was higher for the City of Vacaville in the California Department of Finance reports used for the 2020/2021 and 2019/2020 Appropriations Limit Calculations, the District may want to revise the factor used for those years.

4. We compared the prior year Appropriations Limit presented in the accompanying Appropriations Limit Calculation to the prior year Appropriations Limit adopted by the Board of Trustees for the prior year.

Finding: See the finding under item 2 above.

Recommendation: See the recommendation under item 2 above.

5. We recalculated the 2020/2021 and 2019/2020 Appropriations Limit by multiplying the product of the two above factors by the prior year Appropriations Limit.

Finding: See the finding under item 2 above.

Recommendation: See the recommendation under item 2 above.

6. We compared the District's budgeted and actual revenues to the computed Appropriations Limit for fiscal year 2020/2021 and 2019/2020.

Finding: No exceptions were noted as a result of our procedures.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We are not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on Appropriations Limit Calculation. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the Appropriations Limit for the base year, as defined by *Article XIII-B* of the California Constitution.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the use of the Board of Trustees and management of the District and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Richardson & Company, LLP

February 15, 2023

APPENDIX A

VACAVILLE UNIFIED SCHOOL DISTRICT LIBRARY DISTRICT
APPROPRIATIONS LIMIT CALCULATION
For the Year Ended June 30, 2021

APPROPRIATION LIMIT

ADOPTED BY DISTRICT:

Recorded in Final 2020/2021 Budget \$ 3,202,281

APPROPRIATION LIMIT

COMPUTATION PER REVIEW:

2019/2020 Appropriation Limit	\$ 3,083,157	
Cost of Living Factor:		
Change in California per capita income	1.0373	
Population Adjustment Factor:		
Population growth in district population	<u>1.0034</u>	
Auditor computed limitation		<u>3,209,032</u>
Variance		<u><u>\$ (6,751)</u></u>



550 Howe Avenue, Suite 210
Sacramento, California 95825

Telephone: (916) 564-8727
FAX: (916) 564-8728

GOVERNANCE LETTER

To the Board of Trustees
Vacaville Unified School District Library District
Vacaville, California

We have audited the governmental activities and major fund of the Vacaville Unified School District Library District (the District) for the year ended June 30, 2021 and 2020, and have issued our report thereon dated February 15, 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 , and to a member of the Board of Directors 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, liabilities accrued 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.

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 contingencies disclosed in Note G to the financial statements.

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 Internal Audit Division of the Auditor-Controller's Office did not ensure audit adjustments were posted in the general ledger and would not make June 30, 2019 information in audit workpapers

readily available to us during the audit, which slowed the progress of the audit and caused the audit to take more hours to complete.

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 35 closing entries and audit adjustments, including the following:

- To restate the June 30, 2019 opening balance of public facilities fees receivable to accrue fees collected by the County on behalf of the District and remitted after year-end.
- To restate the June 30, 2019 accrued interest payable on long-term liabilities not accrued.
- 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 true-up cash and cash equivalents restricted for public facilities fees.
- To reclassify restricted fund balance and net position for unspent public facilities fees.
- To add interest earned on public facilities fees to the restricted cash and investments and restricted fund balance.
- To record accrued interest payable on long-term liabilities.
- To true-up net investment in capital assets.
- To true-up construction in progress.
- 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 February 15, 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. To our knowledge, there were no such consultations with other accountants.

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 identified in the table of contents, 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 Trustees 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

February 15, 2023



550 Howe Avenue, Suite 210
Sacramento, California 95825
Telephone: (916) 564-8727
FAX: (916) 564-8728

MANAGEMENT LETTER

To the Board of Trustees and Management
Vacaville Unified School District Library District
Vacaville, California

In planning and performing our audit of the financial statements of the governmental activities and the major fund of the Vacaville Unified School District 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 first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a deficiency in internal control that we consider to be a significant deficiency.

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 deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. 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 should be compared to the audited financial statements to ensure all adjustments were posted. We also recommend a separate special revenue fund be established for public facilities fees and a separate government-wide fund be established to ensure the government-wide entries 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 a 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 years ended June 30, 2021 and 2020:

- We recommend either reporting property tax administration and other expenses not related to the charges for services adjusted to actual in separate expenditure accounts in the District's general ledger or including the actual amounts for those expenditures in the adjustment calculation. This will allow the actual expenditures computed in the adjustment calculation to tie directly to general ledger expenditure account 427-9887-0002250 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 427-9887-0002250 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 budgeted and actual columns of the June 30, 2021 and 2020 calculations. 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 adjust the calculation accordingly.
- We noted the materials expenditures and extra help allocation expenditures reflected in the actual column in the June 30, 2020 calculation were not included as expenditures in the County general ledgers for divisions 6367 or 6368 used for the District. We recommend the District ensure all actual expenditures are included in the County's general ledger for comparison in the future.
- We noted the original budgeted expenditures for the year ended June 30, 2020 of \$4,657,887 were used in the charges recorded in the general ledger during the year ended June 30, 2020, but the adjustment calculation used the final amended budgeted expenditures of \$4,671,383. This resulted in a difference of \$13,496 in the adjusted expenditures recorded after adjustment (i.e. the adjusted expenditures did not tie to the actual expenditures computed). The expenditures accrued in the financial statements at June 30, 2020 were updated to compute the adjustment using the expenditures actually posted in the general ledger to arrive at the actual expenditures incurred, but the credit provided in 2021 will need to be adjusted to reflect this change.

The District's operations and accounting functions are performed by County of Solano personnel. It is important to document that an independent review 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 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.

To the Board of Trustees and Management
Vacaville Unified School District Library District
Page 3

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.

* * * * *

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

February 15, 2023

SOLANO COUNTY LIBRARY

TO: Vacaville Unified School Board/Library Board of Trustees

FROM: Suzanne Olawski, Director of Library Services

SUBJECT: Proposed FY 2023/24 Budget for the Vacaville Public Library

DATE: June 15, 2023

Attached is the budget of \$15.68 million for the Vacaville Library District for FY2023/24. This amount is approximately \$520,534 less than the FY2022/23 revised budget which your Board passed in September 2023. Since this budget is the operating budget, it is exclusive of the \$15 million that you have set aside in a reserve fund. The budget is balanced with a good-sized contingency.

Some line items on the budget document are:

Line 2055 Insurance shows a projected 20% increase this year as the insurance agent for both facilities is anticipating an increase in rates.

Line 2140 Building Maintenance shows an increase of \$60,000 for potential lighting upgrades at the Town Square Library.

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

Line 2236 Consulting Services shows an increase of \$20,000 for Town Square lighting consultation services.

Line 2250 Charge for Service for operating the Vacaville libraries shows an increase over due to an increase in salaries and benefits and higher utility costs.

Line 4202 Construction in Progress shows an increase for continued planning and design services for the renovation and expansion of the Cultural Center Library.

Line 8101 Contingencies shows a decrease due to increased expenditures inclusive of Construction in Progress and Charge for Service, and a decrease in the fund balance.

Line 8301 Reserves shows an increase due to allocating additional funds to the Vacaville Cultural Center Library project.

Lines 9001 shows small increase of \$240,658 in property tax revenue.

Line 9015 shows a small increase in sales tax revenue.

Line 9401 Interest shows an increase of \$188,300 reflective of current economic trends.

Line 9704 Developer Impact Fees shows a decrease of \$183,498 as the number of building permits declined.

Line 9806 Fund Balance Available shows a decrease of \$728,880 due to long-term loan payoff this fiscal year, offset by an increase in property tax and interest income.

SOLANO COUNTY LIBRARY

FY2023/24 BUDGET
VACAVILLE LIBRARY DISTRICT - FUND 427

ACCOUNT/DESCRIPTION	FY2021/22 <u>ACTUALS</u>	FY2022/23 <u>REVISED</u>	FY2023/24 <u>PROPOSED</u>
<u>EXPENSES</u>			
2055 Insurance Fire	\$73,641	\$88,370	\$106,044
2140 Building Maintenance	\$960	\$2,000	\$62,000
2235 Accounting/Financial Services	\$757	\$14,900	\$14,800
2236 Consulting Services	\$0	\$0	\$20,000
2239 Legal Service	\$0	\$600	\$600
2250 Charge for Service (Operating Vacaville Library)	\$4,660,723	\$5,340,358	\$5,881,421
2250 Property Tax Administration Fee	\$38,913	\$44,000	\$44,000
2250 Other Professional Services	\$32,235	\$35,000	\$80,000
2312 Special Departmental Expense	\$40,000	\$40,000	\$40,000
3020 Refund of Prior Year Charges	\$5,557	\$15,000	\$15,000
3230 Long-Term Loan Redemption	\$92,733	\$1,068,866	\$0
3244 Interest on Long-Term Debt	\$56,415	\$22,268	\$0
4201 Buildings and Improvements	\$0	\$420,000	\$0
4202 Construction in Progress	\$186,300	\$1,350,000	\$2,000,000
4303 Equipment	\$0	\$0	\$0
8101 Contingency	\$0	\$5,765,809	\$4,422,772
8301 Reserves	\$0	\$2,000,000	\$3,000,000
TOTAL EXPENSES	\$5,188,234	\$16,207,171	\$15,686,637
<u>REVENUES</u>			
9001 Property Taxes-Secured	\$2,495,967	\$2,493,321	\$2,733,979
9002 Property Taxes-Unsecured	\$76,596	\$72,755	\$75,275
9003 Property Taxes-Prior	\$3,115	\$0	\$0
9004 Property Taxes-Supplemental	\$51,805	\$40,742	\$54,536
9005 Property Taxes-Prior Supplemental	\$8,813	\$0	\$0
9015 Library Sales Tax	\$3,317,564	\$3,350,739	\$3,369,256
9018 Unitary	\$43,377	\$43,379	\$46,720
9019 ABX1 26 Residual Taxes (Redevelopment)	\$739,661	\$596,533	\$644,582
9020 ABX2 26 Pass Through	\$812,068	\$756,555	\$603,911
9021 LM1HF & Other Assets		\$0	\$0
9401 Interest	\$65,340	\$61,700	\$250,000
9405 Building Rental	\$301,933	\$267,903	\$297,568
9504 Fish and Game	\$211	\$0	\$0
9505 State Highway Rentals	\$11	\$0	\$0
9507 Homeowner's Relief	\$24,338	\$23,843	\$23,487
9599 Fed Other	\$100	\$0	\$0
9604 Contract Services	\$150,000	\$150,000	\$150,000
9703 Other Revenue	\$0	\$0	\$0
9704 Developer Impact Fee Monies	\$1,030,931	\$484,051	\$300,553
9805 Reserve Transfer	\$0	\$0	\$0
9806 Fund Balance Available	\$0	\$7,865,650	\$7,136,770
TOTAL REVENUES	\$9,121,832	\$16,207,171	\$15,686,637

CHARGE FOR SERVICE
VACAVILLE LIBRARY OPERATING COSTS

FY2021/22
ACTUALS

FY2022/23
REVISED

FY2023/24
PROPOSED

****EXPENSES**

Expenses in the Vacaville Library Overhead for Fiscal Year	\$3,711,494	\$3,955,049	\$4,186,801
Administration	\$966,234	\$998,929	\$1,031,001
Technical Svs. Fees	\$725,800	\$831,273	\$889,506
Automation	\$296,292	\$316,963	\$308,677
Telephone Assistance Center	\$77,389	\$68,765	\$0
TOTAL EXPENSES	\$5,777,209	\$6,170,979	\$6,415,985

****CREDITS**

Revenue collected in the Vacaville Library for Fiscal Year			
Library Fines/Fees	\$42,424	\$2,559	\$6,168
Building Use Fees	\$1,010	\$0	\$110
Photo/Microfiche Copies	\$1,369	\$520	\$9,649
Cash Overage	\$4	\$2	\$3
Other Revenue - Federal CARES Act revenue	\$55,881	\$5,332	\$0
Tax area code credit	\$584,135	\$627,170	\$686,454
Unexpended Direct Funds	\$431,663	\$195,038	(\$167,819)
TOTAL CREDITS	\$1,116,486	\$830,621	\$534,564
TOTAL CHARGE	\$4,660,723	\$5,340,358	\$5,881,421

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

SOLANO COUNTY LIBRARY

**VACAVILLE PUBLIC LIBRARY
CULTURAL CENTER
BUDGET**

<u>Account/Description</u>	<u>FY2021/22</u> ACTUALS	<u>FY2022/23</u> REVISED	<u>FY2023/24</u> PROPOSED
1110 Salary/Regular	996,614	1,132,208	1,170,695
1121 Salary/Extra Help	71,107	110,082	109,737
1131 Salary/OT/Call back	9,373	9,908	8,785
1141 Salary/Premium	0	0	0
1210 Retirement	261,956	300,354	312,597
1211 PARS Retirement Costs	3,557	0	0
1212 Deferred Comp County Match	805	721	1,654
1213 OPEB costs	19,396	21,337	23,414
1220 FICA	83,976	90,789	98,626
1230 Health	205,205	217,123	240,176
1231 Vision	1,887	1,862	1,936
1240 Comp Insurance	22,897	18,488	21,472
1241 Long Term Disability Ins	379	424	494
1250 Unemployment	3,202	0	0
1260 Dental	10,130	11,257	11,032
1270 Accrued Leave CTO	17,786	2,000	3,000
1290 Life Insurance	936	1,039	1,120
Subtotal 1000's	1,709,206	1,917,592	2,004,738
2020 Com/Radio Services	0	0	0
2021 Telephone/County	6,155	3,954	9,338
2022 Telephone/AMC's	333	320	336
2023 Voice Mail	0	0	0
2025 Cellular Phone Service	0	0	0
2035 Household Expenses	63,183	74,602	72,648
2050 Liability/Risk Management	0	0	0
2051 Liability Insurance	12,758	15,381	22,580
2120 Equipment Maintenance	1,000	2,000	2,000
2140 Maintenance/Buildings	46,195	64,500	68,000
2170 Memberships	0	0	0
2176 Fees and Permits	0	50	400
2178 Cash/Inventory Shortage	0	20	20
2200 Office Expense	1,945	4,000	4,000
2201 Office Equipment	2,090	1,750	2,000
2202 Controlled Asset (>1500<5000)	0	0	0
2203 Computer Componets <1500	0	0	0
2207 Ergonomic Under \$1500	674	1,400	0
2215 Managed Print Services	522	1,888	1,255
2235 Accounting/Financial Svs.	0	0	0
2240 Legal - Minors	0	0	0
2250 Other Professional Svs.	6,707	12,800	14,100
2280 Publications/Legal Notes	0	0	0
2285 Rent/Lease - Equipment	4,171	6,706	6,675
2310 Education/Training	0	0	0

<u>Account/Description</u>	<u>FY2021/22</u> <u>ACTUALS</u>	<u>FY2022/23</u> <u>REVISED</u>	<u>FY2023/24</u> <u>PROPOSED</u>
2312 Special Depart. Expense	0	3,750	5,000
2327 Library Materials Process.	0	0	0
2328 Library Materials	150,200	150,200	150,200
2335 Travel Expense	0	0	0
2336 Travel Out-of-State	0	0	0
2337 Refreshments	0	0	0
2339 Management Expense	0	0	600
2355 Personal Mileage	14	500	400
2360 Utilities	74,646	92,267	113,680
2361 Water	4,108	5,090	5,015
Subtotal 2000's	374,700	441,178	478,247
3690 Interfund Svs. - Sheriff	0	0	0
3694 Interfund Svs. - Professional	0	0	0
3695 Interfund Svs. - Main./Mat.	0	0	0
3696 Interfund Svs. - Small Projects	0	0	0
3698 Interfund Svs. - Main./Labor	0	0	0
3710 County Admin. Overhead	0	0	0
Subtotal 3000's	0	0	0
4201 Buildings & Improvements	0	0	0
4202 Construction in Progress	0	0	0
Subtotal 4000's	0	0	0
5040 Transfer Out - POB's	15,275	15,881	17,654
8101 Contingency	0	0	0
8301 Reserves	0	0	0
9304-8101 Contingency	0	0	0
Total - Expenses	2,099,181	2,374,651	2,500,639
9405 Building Rental	35	0	315
9407 Telephones	0	0	0
9502 Federal CARES Act Revenue	0	0	0
9511 Other Governmental Agen.	0	0	0
9569 State Aide	0	0	0
9603 Photo/Microform copies	6,262	2,605	6,956
9604 Contract Services	0	0	0
9605 Library Fines	4,321	2,971	2,807
9663 Redevelopment	0	0	0
9702 Cash Overage	3	0	0
9703 Other Revenue	0	0	0
Total Revenue	10,621	5,576	10,078

SOLANO COUNTY LIBRARY

VACAVILLE PUBLIC LIBRARY
TOWN SQUARE
BUDGET

<u>Account/Description</u>	<u>FY2021/22</u> ACTUALS	<u>FY2022/23</u> REVISED	<u>FY2023/24</u> PROPOSED
1110 Salary/Regular	565,342	649,136	670,462
1121 Salary/Extra Help	34,560	41,281	41,152
1131 Salary/OT/Call back	2,710	4,755	5,450
1141 Salary/Premium	0	0	
1210 Retirement	155,067	178,364	187,951
1212 Deferred Comp County Match	723	765	731
1213 OPEB costs	11,137	12,252	13,410
1220 FICA	46,977	50,383	54,856
1230 Health	129,971	138,539	153,703
1231 Vision	1,199	1,192	1,192
1240 Comp Insurance	14,588	10,445	12,064
1250 Unemployment	2,007	0	0
1260 Dental	6,116	6,771	6,922
1270 Accrued Leave CTO	738	2,000	3,000
1290 Life Insurance	468	538	551
Subtotal 1000's	971,602	1,096,421	1,151,444
2020 Com/Radio Services		0	0
2021 Telephone/County	4,663	5,158	6,359
2022 Telephone/AMC's	111	160	336
2023 Voice Mail	0	0	0
2025 Cellular Phone Service	0	0	0
2028 Telephone/Non County	0	0	0
2035 Household Expenses	31,204	38,298	37,468
2050 Liability/Risk Management	0	0	0
2051 Liability Insurance	9,525	11,430	13,583
2120 Equipment Maintenance	0	500	500
2140 Maintenance/Buildings	29,488	62,500	64,000
2170 Memberships	0	0	0
2176 Fees and Permits	0	50	400
2178 Cash/Inventory Shortage	0	20	20
2200 Office Expense	3,118	3,000	3,000
2201 Office Equipment	30	1,750	2,000
2202 Controlled Asset (>1500<5000)	0	0	0
2203 Computer Componets <1500	0	0	0
2205 Postage	0	0	0
2215 Managed Print Services	437	867	600
2235 Accounting/Financial Svs.	0	0	0
2250 Other Professional Svs.	7,788	16,200	16,500
2260 Software (CMSI)	0	0	0
2261 Software Licenses	479	0	0
2280 Publications/Legal Notes	0	0	0
2281 Advertising/Marketing	0	0	0
2285 Rent/Lease - Equipment	3,410	4,846	4,850
2310 Education/Training	0	0	0
2311 Tuition Reimbursement	0	0	0
2312 Special Depart. Expense	0	100	100

<u>Account/Description</u>	<u>FY2021/22</u> ACTUALS	<u>FY2022/23</u> REVISED	<u>FY2023/24</u> PROPOSED
2327 Library Materials Process.	0	0	0
2328 Library Materials	80,000	80,000	80,000
2335 Travel Expense	0	0	0
2336 Travel Out-of-State	0	0	0
2337 Refreshments	0	0	0
2339 Management Expense	0	0	0
2355 Personal Mileage	229	500	600
2360 Utilities	41,171	45,394	65,665
2361 Water	3,395	4,827	5,505
Subtotal 2000's	215,048	275,600	301,486
3690 Interfund Svs. - Sheriff		0	0
3694 Interfund Svs. - Professional	125,781	198,945	222,618
3695 Interfund Svs. - Main./Mat.	0	0	0
3696 Interfund Svs. - Small Projects	0	0	0
3697 Interfund Svs. - Postage	0	0	0
3698 Interfund Svs. - Main./Labor	0	0	0
3710 County Admin. Overhead	0	0	0
Subtotal 3000's	125,781	198,945	222,618
4201 Buildings & Improvements	0	0	0
4202 Construction in Progress	0	0	0
Subtotal 4000's	0	0	0
5040 Transfer Out - POB's	8,771	9,432	10,614
8101 Contingency	0	0	0
8301 Reserves	0	0	0
9304-8101 Contingency	0	0	0
Total - Expenses	1,321,202	1,580,398	1,686,162
9401 Interest	0	0	0
9405 Building Rental	75	0	0
9407 Telephones	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	3,387	612	3,098
9604 Contract Services	0	0	0
9605 Library Fines	1,847	1,085	1,260
9637 Other Prof. Services	0	0	0
9663 Redevelopment	0	0	0
9702 Cash Overage	0	0	0
Total Revenue	5,308	1,697	4,358

OVERHEAD FY2021/22 NUMBERS FPR 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	DIX	IT	LITERACY	Subtotal
2	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
3	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
4	A 1131 Salary/OT/Call back	2,350	328	398	559	147	135	35	184	207	182	36	137	2,350
5	A 1141 Salary/Premium Pay	14	2	2	3	1	1	0	0	1	1	0	1	14
6	A 1142 Salary/Wages Standby Pay	0	0	0	0	0	0	0	0	0	0	0	0	0
7	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
8	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
9	A 1212 Deferred Comp-County Match	1,243	174	211	296	78	71	19	97	110	96	19	73	1,243
10	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
11	A 1220 FICA	100,579	14,061	17,048	23,928	6,286	5,783	1,499	7,875	8,871	7,795	1,549	5,884	100,579
12	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
13	A 1231 Vision	2,059	288	349	490	129	118	31	161	182	160	32	120	2,059
14	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
15	A 1241 Long Term Disability Ins.	2,265	317	384	539	142	130	34	177	200	176	35	133	2,265
16	A 1250 Unemployment	6,016	841	1,020	1,431	376	346	90	471	531	466	93	352	6,016
17	A 1260 Dental	11,033	1,542	1,870	2,625	690	634	164	864	973	855	170	645	11,033
18	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
19	A 1290 Life Insurance	2,139	299	363	509	134	123	32	167	189	166	33	125	2,139
20	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
21														
22	A 2011 Clothing & Personal Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
23	A 2021 Telephone/County	4,538	634	769	1,080	284	261	68	355	400	352	70	265	4,538
24	A 2022 Telephone/AMC's	0	0	0	0	0	0	0	0	0	0	0	0	0
25	A 2025 Cellular Telephone Ser.	0	0	0	0	0	0	0	0	0	0	0	0	0
26	A 2028 Telephone/Non County	0	0	0	0	0	0	0	0	0	0	0	0	0
27	A 2035 Household Expenses	858	120	145	204	54	49	13	67	76	66	13	50	858
28	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
29	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
30	A 2120 Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0
31	A 2122 Fuels & Lubricants	0	0	0	0	0	0	0	0	0	0	0	0	0
32	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
33	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
34	A 2175 Miscellaneous Expense	10	1	2	2	1	1	0	1	1	1	0	1	10
35	A 2176 Fees and Permits	57	8	10	14	4	3	1	4	5	4	1	3	57
36	A 2200 Office Expense	5,089	711	863	1,211	318	293	76	398	449	394	78	298	5,089
37	A 2201 Office Equip (un \$1500)	860	120	146	205	54	49	13	67	76	67	13	50	860
38	A 2202 Office Equip (1500-4999)	0	0	0	0	0	0	0	0	0	0	0	0	0
39	A 2203 Comput. Com. (un 1500)	0	0	0	0	0	0	0	0	0	0	0	0	0
40	A 2204 Computer Related Items < \$500	0	0	0	0	0	0	0	0	0	0	0	0	0
41	A 2205 Postage	32	4	5	8	2	2	2	2	3	2	0	2	32
42	A 2206 Cont Asset-Non Comp Related	0	0	0	0	0	0	0	0	0	0	0	0	0
43	A 2207 Ergonomic Under \$1500	2,083	291	353	496	130	120	31	163	184	161	32	122	2,083
44	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
45	A 2215 Managed Print Cost Per Copy	182	25	31	43	11	10	3	14	16	14	3	11	182
46	A 2216 Maintenance/Service Contract	0	0	0	0	0	0	0	0	0	0	0	0	0
47	A 2236 Consulting Services	0	0	0	0	0	0	0	0	0	0	0	0	0
48	A 2250 Other Professional Svcs.	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
49	A 2261 Software Lic/Maint Agrmnts	0	0	0	0	0	0	0	0	0	0	0	0	0
50	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
51	A 2270 Software	0	0	0	0	0	0	0	0	0	0	0	0	0

OVERHEAD FY2021/22 NUMBERS FPR 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	DIX	IT	LITERACY	Subtotal
52	A 2271 Software Rental/Subsorption	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 Svcs. 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 Svces - MNT Materials	0	0	0	0	0	0	0	0	0	0	0	0	0
75	A 3696 Interfund Svces - Small Projects	0	0	0	0	0	0	0	0	0	0	0	0	0
76	A 3697 Interfund Svces - Postage	0	0	0	0	0	0	0	0	0	0	0	0	0
77	A 3698 Interfund Svces - MNT labor	165	23	28	39	10	9	2	13	15	13	3	10	165
78	C 3710 County Admin. Overhead	897,393	119,802	158,031	223,451	48,369	39,126	9	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	A 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	A 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	A 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	26,146	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 1250 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	Subtotal 1000's	1,410,359	191,809	230,171	550,604	77,852	46,119	87,724	143,151	82,929	1,410,359
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/AMC's	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 Svcs.	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 Svce	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	
1	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 Svcs. Professional	11,725	1,595	1,914	4,578	647	383	729	1,190	689	11,725
74	B	3695 Interfund Svcs - MNT Materials	0	0	0	0	0	0	0	0	0	0
75	B	3696 Interfund Svcs - Small Projects	0	0	0	0	0	0	0	0	0	0
76	B	3697 Interfund Svcs - Postage	926	126	151	362	51	30	58	94	54	926
77	B	3698 Interfund Svcs - 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	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

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
1											
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
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
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	286	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	Subtotal 1000's	499,816	67,975	81,570	195,128	27,590	16,344	31,089	50,731	29,389	499,816
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 Svcs.	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

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	
52	B	2271 Software Rental/Subscription	0	0	0	0	0	0	0	0	0	
53	B	2280 Publications/Legal Notes	0	0	0	0	0	0	0	0	0	
54	B	2281 Advertising Marketing	0	0	0	0	0	0	0	0	0	
55	B	2285 Rent/Lease - Equipment	1,494	244	583	82	49	93	152	88	1,494	
56	B	2310 Education/Training	0	0	0	0	0	0	0	0	0	
57	B	2312 Special Depart. Expense	0	0	0	0	0	0	0	0	0	
58	B	2327 Library Materials Process.	0	0	0	0	0	0	0	0	0	
59	B	2328 Library Materials	0	0	0	0	0	0	0	0	0	
60	B	2335 Travel Expense	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	
62	B	2337 Refreshments	0	0	0	0	0	0	0	0	0	
63	B	2339 Management Business Expense	0	0	0	0	0	0	0	0	0	
64	B	2345 Moving/Freight	0	0	0	0	0	0	0	0	0	
65	B	2350 County Garage Services	0	0	0	0	0	0	0	0	0	
66	B	2354 Car Allowance	0	0	0	0	0	0	0	0	0	
67	B	2355 Personal Mileage	1,279	209	499	71	42	80	130	75	1,279	
68	B	2360 Utilities	3,774	616	1,473	208	123	235	383	222	3,774	
69	B	2361 Water	311	42	122	17	10	19	32	18	311	
70		Subtotal 2000's	280,326	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	
73	B	3694 Interfund Sys. Professional	5,473	893	2,137	302	179	340	556	322	5,473	
74	B	3695 Interfund Svcs - MNT Materials	0	0	0	0	0	0	0	0	0	
75	B	3696 Interfund Svcs - Small Projects	0	0	0	0	0	0	0	0	0	
76	B	3697 Interfund Svcs - Postage	0	0	0	0	0	0	0	0	0	
77	B	3698 Interfund Svcs - MNT labor	0	0	0	0	0	0	0	0	0	
78	C	3710 County Admin. Overhead	0	0	0	0	0	0	0	0	0	
79	B	3712 CAC Building Charges	0	0	0	0	0	0	0	0	0	
80		Subtotal 3000's	5,473	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	
83	B	4202 Construction in Progress	0	0	0	0	0	0	0	0	0	
84	B	4303 Equipment	0	0	0	0	0	0	0	0	0	
85	B	4304 Computer Equipment	0	0	0	0	0	0	0	0	0	
86		Subtotal 4000's	0	0	0	0	0	0	0	0	0	
87												
88	B	5040 Trans OUT - POB's	5,055	825	1,973	279	165	314	513	297	5,055	
89		Subtotal 5000's	5,055	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	
92		8101 Contingency	0	0	0	0	0	0	0	0	0	
93		8301 Reserves	0	0	0	0	0	0	0	0	0	
94		9304-8101 Contingency	0	0	0	0	0	0	0	0	0	
95		Subtotal 7000-8000's	0	0	0	0	0	0	0	0	0	
96		Total - Expenses	790,670	129,037	308,677	43,645	25,855	49,180	80,253	46,491	790,670	
97												
98												
99		Volumes held	76.05%									