

## Douglas County Libraries

Wednesday, May 25, 2022

7:00 P.M.

Roxborough Library, Roxborough, CO

**CALL TO ORDER** Presiding: Dawn Vaughn, President

**NOTICE** *This meeting was noticed in compliance with both Colorado Open Meeting Law and the Douglas County Libraries Bylaws.*

**ATTENDANCE**

**PUBLIC COMMENTS**

**CONSENT AGENDA**

[Page 4](#)

*Board members may request to have any item(s) removed from the consent agenda for further conversation by making that request when asked by the chair and stating the item.*

**MOTION** to approve Consent Minutes

1. Minutes April 27, 2022
2. Nomination for Colo Special Districts Insurance Pool Board

[Pages 5-8](#)

[Page 9](#)

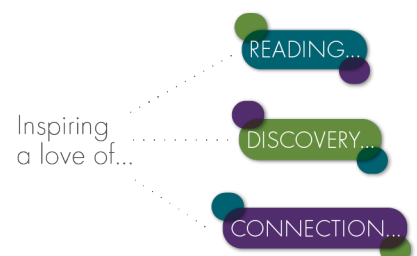
**EXECUTIVE LIBRARY DIRECTOR UPDATE**

[Pages 10-29](#)

**DISTRICT BUSINESS**

[Page 30](#)

*Do any board members have a conflict of interest to disclose regarding any of the below matters? If so, please recuse yourself, and return to the meeting after discussion has ended.*



## QUARTERLY REPORTS

- 1<sup>st</sup> Quarter Financials
- 1<sup>st</sup> Quarter Key Performance Indicators
- 1<sup>st</sup> Quarter Strategic Plan

[Pages 31-40](#)

[Page 41](#)

[Page 42](#)

## BYLAWS PROJECT TEAM UPDATE

### REPORTS

#### Partnership of Douglas County Governments

#### Douglas County Youth Initiative

#### Urban Libraries Council

#### Foundation

Annual Report from Foundation to the Library Board

[Pages 43-91](#)

## TRUSTEE COMMENTS

### UPCOMING BOARD MEETINGS

1. **Board Executive Committee Meeting**: June 20, 2022, Castle Pines Library, 8:00 a.m.
2. **Board / Foundation Dinner** June 29, 2022, Parker Library, 6:00 p.m. – 7:00 p.m.
3. **Board Regular Meeting**: June 29, 2022, Parker Library, 7:00 p.m.

### OTHER BOARD CALENDAR ITEMS

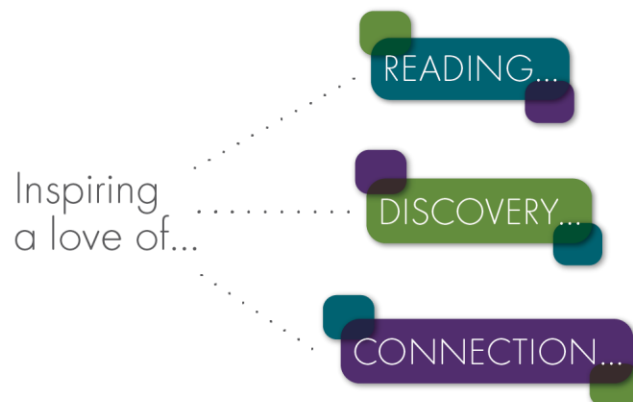
1. **Partnership of Douglas County Governments Meeting**: July 20, 2022, Town of Parker, PACE Center, 7:00 a.m. - 9:30 a.m.

## ADJOURN



Board of Trustees

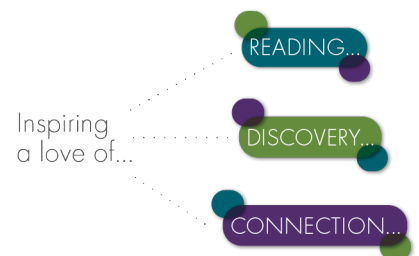
May 25, 2022



**Board Action:** Review the below items for mass approval. Board members can remove any item from the consent agenda prior to its acceptance for further discussion and action during district business.

#	Item	
1.	Minutes	April 27, 2022 Regular Meeting
2.	Nomination Insurance Pool	Per the IGA, for the Colorado Special District Insurance Pool (CSIP), the board needs to nominate Patti Owen-DeLay for a seat on the CSIP Board.

**MOTION:** I move to approve the Consent Agenda, consisting of the regular meeting minutes of April 27, 2022 and the nomination of Patti Owen-DeLay to the Colorado Special District Insurance Pool Board.





**DOUGLAS COUNTY LIBRARIES**  
**Board of Trustees Regular Meeting**  
**April 27, 2022**  
**Highlands Ranch, Colorado**

President Vaughn called the annual meeting to order at 7:01 p.m.

This meeting was held and was noticed in compliance with both Colorado Open Meeting Law and the Douglas County Libraries Bylaws.

The following were present:

**TRUSTEES:** Suzanne Burkholder, Jessica Burt, Daniel Danser, Terry Nolan, Meghann Silverthorn, and Dawn Vaughn

Rick LaPointe was absent. The absence was excused.

A quorum was present.

**STAFF:** Bob Pasicznyuk, Dave Anderson, Julianne Griffin, Amy Long, and Patti Owen-DeLay

**GUESTS:** Eide Bailly Auditors Janeen Hathcock and Kimberly Higgins

**PUBLIC COMMENTS**

None

**CONSENT AGENDA:** Consisting of the March 30, 2022, minutes.

**MOTION 22-04-01:** Silverthorn moved and the motion carried unanimously to approve the minutes of March 30, 2022, as presented. Burkholder seconded the motion.

**EXECUTIVE LIBRARY DIRECTOR'S REPORT**

Pasicznyuk updated the board on the Castle Rock project, sharing a supply chain issue with hardware to assemble the fencing and permitting status. The steel package is in early and could move some of the project forward. Groundbreaking is May 2, 2022, at 10 a.m.

Municipals are having issues filling seasonal jobs; we haven't experienced that with our hiring of our seasonal summer staff.

**PRESENTATION**

Materials Handling and Circulation. Amy Long, Materials Handling Manager

Long shared an overview of materials handling and circulation at the district, noting:

- Materials come in through customer return, and

- Courier from locations around the district (an outsourced, vendor service)
- Material handlers care for shelving, shifting collections as needed, and merchandising
- The automated sorter process
- A new organization for distribution of work
- Continuous Improvement of Work program

## **DISTRICT BUSINESS**

No trustees declared a conflict of interest with any items in front of the board for discussion or action.

Annual Audit Report. Eide Bailly Auditors Janeen Hathcock and Kimberly Higgins Higgins reviewed the audit opinion, noting:

- The opinion is clean, the best that you can receive
- The format has changed for the Independent Auditor's Report
- The opinion letter now has a statement requiring management to disclose the ability of the organization to continue as a going concern
- The letter to governance is a required communication to the board concluding the audit process, and summarizes what was found in the audit

Hathcock reviewed the rest of the audit, noting:

- Management's Discussion is a great year-to-year comparison
- Revenues up by about \$1,000,000 (mostly property taxes)
- Expenses were up about \$750,000 (mostly due to salaries and benefits)
- Revenues greater than expenses with a net position of \$6,400,000
- Net position saw an increase with unrestricted increasing \$6,000,000 over 2020
- The library is in a strong financial position
- The Notes to Financial Statements as a tool to explain the financial reports
- In the letter to governance a new section is to note identified risks. There were no identified risks found
- Significant accounting estimates were found reasonable

Bylaws Project Team Update.

Silverthorn reported on the first meeting, with a second meeting coming to review suggested changes.

## **EXECUTIVE SESSION**

Vaughn stated the reasons and statute citations for moving into Executive Session.

**MOTION 22-04-02:** Burkholder moved and the motion carried unanimously to enter into Executive Session pursuant to C.R.S., Section 24-6-402(4)(f), C.R.S., for the purposes of discussing personnel matters related to the Executive Library Director's goals and annual performance feedback process. Silverthorn seconded the motion.

## **RETURN TO OPEN SESSION**

The board returned to open meeting at 9:10 p.m.

Vaughn stated: For the record, if any person who participated in the Executive Session believes that any substantial discussion of any matters not included in the motion to go into the Executive Session occurred during the Executive Session, or that any improper action occurred during the Executive Session in violation of Colorado Open Meeting Law, I ask that you state your concerns for the record.

Hearing none, the board proceeded with discussion to making the following motion:

**MOTION 22-04-03:** Silverthorn moved and the motion carried unanimously to accept the Executive Library Director goals, including the bullet point on succession as goal. Nolan seconded the motion. The goals are:

- G1: Lead and manage the construction phase of the Castle Rock facilities project as well as prepare for contents procurement to achieve project outcomes – a 60,000+ square foot public library and system-wide service center.
- G2: Execute on the Library 2022 work plan – supporting and holding directors and managers accountable for budgeted and brand-level services, offerings, infrastructure upgrades, and projects.
- G3: Devise, deliver and facilitate board training and discussions around mitigating library risk.
  - Succession: Board, Executive, Senior Leadership, and Management Teams
- G4: Identify and implement volunteer integration in every DCL division, to fundamentally leverage volunteers and their skills to significantly increase organizational capacity.

**MOTION 22-04-04:** Silverthorn moved and the motion carried unanimously for the Executive Library

Month	Who	Activity	Need
18-Apr	Executive Committee	Receive ELD Goals	Board meeting discussion (ES) / action to adopt and/or revise and adopt
18-Apr	Executive Committee	Receive ELD/HR suggestion on staff feedback for his review	Board meeting discussion (ES) / action to organize to move this forward for July or August implementation
18-Apr	Executive Committee	Receive sample of language to apply ELD goals to staff PF Review Criteria	Board meeting discussion (ES) / action to direct staff to instill in draft board evaluation tool
27-Apr	Board	Executive Session 1. Discuss ELD Goals - okay, revise, other 2. Discuss staff feedback tool/process - discuss how to organize to move forward 3. Discuss language for Review Criteria 4. Discuss if quarterly reviews should be done by Executive Committee or other 5. Discuss timeline - any changes?	In open session possible actions (motions): 1. Accept goals as is, or as revised 2. Organize to move the staff feedback forward with a May or June board meeting adoption deadline 3. Direct staff to create a draft of the evaluation tool for adoption at the May meeting 4. Take action to formalize who will do ELD quarterly reviews (review team). 5. Approve timeline for ELD annual performance feedback and review
9-May	Executive Committee	Receive draft evaluation tool with 2022 goals	Board meeting discussion (ES) / action to adopt tool for annual evaluation
9-May	Executive Committee	Receive draft plan for staff feedback	Board meeting discussion (ES) / action to adopt staff feedback plan
25-May	Board * may move to June if not ready for May	Executive Session 1. Discuss evaluation tool with 2022 goals 2. Discussion staff feedback plan	In open session possible actions (motions): 1. Adopt evaluation tool for annual evaluation, noting that the goals will be updated each year by HR. 2. Adopt staff feedback plan
June by June 21	Review Team	2nd quarter ELD review conversation	1. Request feedback from all board for any discussion (praise or work on) items. 2. Hold conversation prior to June board meeting. 3. Report out results of the conversation to the board at the June meeting
29-Jun	Board	Receive overview of feedback from quarterly conversation	Need to determine if this can be a "confidential" written report, or an ES at the board meeting
July by August 23	Review Team	Have staff feedback conducted for August results	Coordinate with HR to meet 8/23 deadline
for Sept 1* by August 23	ELD	Self-Evaluation and goal review due to Review team	Review team to review and ask for any additional information by 8/23, and give all to EA for August board packet
31-Aug	Board	Executive Session: 1. Receive and discuss ELD self evaluation 2. Review and discuss staff feedback 3. Discuss when evaluation tool will be due back and to whom	In open session possible actions (motions): 1. Motion to formalize due date for evaluation tool to be completed and sent to Review Team for compilation and discussion at the September board meeting
September by September 20	Review Team	3rd quarter ELD review conversation	1. Request feedback from all board for any discussion (praise or work on) items 2. Hold conversation prior to September board meeting 3. Report out results of the conversation to the board at the September meeting
28-Sep	Board	Executive Session: 1. Discuss compiled results of evaluation tool	In open session: Announce Criteria Category and Direct Review Team to have final review with ELD, send results to HR for any pay increase and filing
26-Oct	ELD	Submit 2023 goals to TBD	Inclusion in October board packet
26-Oct	Board	Executive Session: Review ELD 2023 goals	In open session possible actions (motions): Accept goals as is, or as revised
December by January 16, 2023	Review Team	3rd quarter ELD review conversation	1. Request feedback from all board for any discussion (praise or work on) items 2. Hold conversation prior to December board meeting 3. Report out results of the conversation to the board at the January meeting

Director to direct staff to create an evaluation tool for the Executive Library Director position that is in line with how staff is currently being evaluated. Burkholder seconded the motion.

**MOTION 22-04-05:** Silverthorn moved and the motion carried unanimously directing the Executive Committee to do quarterly reviews of the Executive Library Director and to check back in with the full board in three months. Burt seconded the motion.

**MOTION 22-04-06:** Vaughn moved and the motion carried unanimously to accept the timeline for the Executive Library Director’s annual review process. Burkholder seconded the motion.

Partnership of Douglas County Governments (PDCG)

No report.

Douglas County Youth Initiative (DCYI)

Burkholder expressed appreciation of our funding and involvement with the DCYI and the Youth Awards.

Urban Libraries Council (ULC)

Silverthorn met April 8 - replacing Exec Director, advocating for free speech. Financial position of ULC is sound. Wants to ensure DCL is getting value.

**FOUNDATION REPORT**

Vaughn reported that the Foundation appointed two new directors, Ron Cole and Elaine McCain. Foundation is looking to fund a special project, staff will bring back two options at the July meeting. The Foundation has received \$235,000 in unrestricted gifts for the Castle Rock new build project. Gala and Family Fete have been announced, with a theme of Hansel and Gretel.

**TRUSTEE COMMENTS**

Danser inquired about the glass railing. It has been approved because of the strong financial position of the project.

**UPCOMING BOARD MEETINGS**

1. **Board Executive Committee Meeting**: May 9, 2022, Castle Pines Library, 8:00 a.m.
2. **Board Study Session**: May 25, 2022, Roxborough Library, 5:00 p.m.-6:00 p.m.
3. **Board Regular Meeting**: May 25, 2022, Roxborough Library, 7:00 p.m.
4. **Board Annual Retreat**: May 14, 2022, Highlands Ranch Library, 9:00 a.m.-2:00 p.m.

**OTHER BOARD CALENDAR ITEMS**

1. **New Castle Rock Library Groundbreaking**: May 2, 2022, Castle Rock Library, 10:00 a.m.
2. **Partnership of Douglas County Governments Meeting**: May 18, 2022, Douglas County Government, Douglas County Human Services, 7:00 a.m.-9:30 a.m.

**ADJOURN**

Vaughn adjourned the meeting at 9:27 p.m.

Respectfully submitted,

Terry Nolan, Board Secretary  
Minutes prepared by Patti Owen-DeLay

# Nomination of Director Form

## Colorado Special Districts Property and Liability Pool

### Mid-Term

**This nomination form must be filled out completely and signed to be valid.**

The Board of Directors of \_\_\_\_\_, being a Member of the Colorado Special Districts Property and Liability Pool, hereby puts into nomination \_\_\_\_\_ . Nominee is our designated Member Representative or Alternate Representative to the Pool for the above named Member and is designated to serve on the Pool Board of Directors pursuant to Article 6.1 of the Pool's Intergovernmental Agreement (IGA).

Approved by the Board of Directors this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

Signed:

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**President/Secretary, Member District**

**Note:** The Board of Directors of the Special District Association of Colorado (SDA) appoints Member Representatives or Alternate Representatives to the CSD Pool Board for two-year terms of office, which begin January 1. The above nominee will assume the position vacated to the remaining term. Several considerations are taken into account when appointing CSD Pool Board members such as:

- No more than three members of the Board can represent any one type of special district.
- Composition of the board looks to reflect its membership's demographics
- Appropriate consideration to regional representation
- Balanced elected officials vs. management
- Equitable representation by type of entity

### **Nominations may be submitted via mail or email to the CSD Pool or the SDA**

**CSD Property and Liability Pool**  
 c/o McGriff, Seibels & Williams, Inc.  
 PO Box 1539  
 Portland, OR 97207-1539  
[csdpool@mcgriff.com](mailto:csdpool@mcgriff.com)

**SDA of Colorado**  
 Attn: Meredith Quarles  
 225 East 16th Avenue, Suite 1000  
 Denver, CO 80203  
[meredith@sdaco.org](mailto:meredith@sdaco.org)

**Please enclose a brief biography of your nominee for the SDA Boards Consideration.**

Updated 06/01/20



# Executive Library Director's Report

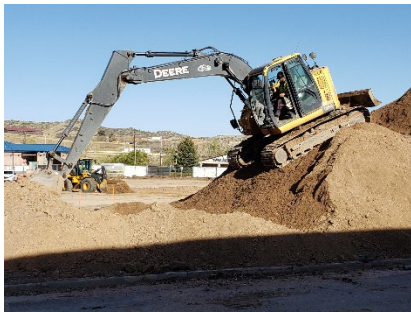


**Executive Library Director's Report**  
**Bob Pasicznyuk**  
**May 2022**

**Community Context**

The Town of Parker is redeveloping Mainstreet and Pine Curb partnering with Confluence Companies in three phases (See pages, 1, 2, 14, and 25 of the development plan). Our Parker Library is in the thick of this redevelopment which includes new retail and residential density. The plan also transitions parking lots neighboring the library (PACE Center) to structured/garage alternatives.

**Business Plan, Operations, and Strategy**



**Castle Rock Library Project.** Site work is progressing to begin foundations on 5/20/2022. By mid-June, I will send the Board a progress report including any impact to contingencies.

**Summer Reading.** Summer Reading will officially kick off on June 4. Pre-registration has already opened with thousands of community members signed up. Once again, we will partner with the Douglas County School District with our annual registration contest. The elementary, middle, and high schools with the most kids registered for SR (as a percentage of 2021-2022 enrollment) will receive \$500 from the Douglas County Libraries Foundation.

**Page to Stage and Battle of the Books.** DCL is finishing two significant programs it hosts annually for our schools. Page to Stage, brings a popular book to life each year, and DCL offers theatrical performances to all interested elementary schools. Battle of the Books, a quiz show like competition, brings the love of reading to our youth, where various schools throughout the community form teams and battle over months!

**Safety Audit.** The Douglas County Sheriff reviewed our facilities this month and will provide a report of recommendations for changes toward the safety of our customers and staff.

**Performance Feedback.** Library supervisors are now documenting employee performance for the second quarter including ratings.

**Mandates, Impacts, and Business Risks**

SB22-238 passed in the recent legislative session. The legislation will impact our tax revenues in the future and also contains back-fill provisions. The Library will be working with the County assessor to update our revenue forecasts in keeping with this legislation.

### **Professional Trends and Analysis**

This past month, two academics (Michael Dudey and John Wright) presented a first-rate discussion of library neutrality countering current trends with political science and urban planning models. Their presentation and slide deck are available:

<https://drive.google.com/file/d/1mKSxdO7RboSruY5I9cKrrqkokag0V937/view?usp=sharing>

<https://zoom.us/rec/play/SZKIoP5pG3HjqvpxIOWHVCWH35ORcVjyicyUjCMPeJosxQI1qkbskHa9yG6cz8uS3rueFIWg9PdaNe8.JKhfRWxBsZTrBEc6?autoplay=true>

Passcode: libraries2022!

### **Board Talking Points**

**Elevating the Brand** – Douglas County Libraries elevates our community by inspiring a love of reading, discovery, and connection. With nearly 2 million visitors to seven branches each year, visitors are met with beautiful spaces, curated collections, personalized services, and a variety of events that offer a premium experience for all.

### **Summer Reading**

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### **Page to Stage and Battle of the Books**

DCL is finishing two major programs it hosts annually for our schools. Page to Stage, brings a popular book to life each year, and DCL offers theatrical performances to all interested elementary schools. Battle of the Books, a quiz show like competition, brings the love of reading to our youth, where various schools throughout the community form teams and battle over months!

### **New Castle Rock Library**

Douglas County Libraries officially broke ground on its new Castle Rock library Monday morning, May 2, at 100 S. Wilcox Street (in front of the existing library).



We value our partnership and the support with the Town of Castle Rock in going through the permit and approval process to be able to begin this project.

Some items to note about this project:

- A new Castle Rock Library is part of a decade-long commitment to upgrade all DCL facilities.
- The new library will be on par with libraries in Parker and Highlands Ranch.
- Castle Rock growth and the library's age made it a priority for improvement.
- The Library is funding the facility through annual cash, capital savings.
- The existing library will be open until the new facility is complete.

The next stage of the building project begins in June, when concrete foundation work begins.

If you like big drilling rigs, stop by as the rigs come on site next week and we begin drilling around June 2<sup>nd</sup>.

## Customer Experience Division Report

### Operations & Staffing

- We held our 2<sup>nd</sup> Quarter PIC (Person-in-Charge) training. The comfort with being a PIC has greatly improved since our first offering in February. This session was relaxed, confident and the attendees were less anxious about emergency procedures. There is a marked shift in handling behavioral issues. We will continue training PICs with this model for the foreseeable future.
- Division managers are all working on succession planning with their supervisors, as a result of organization-wide focus on thoughtful employee development and the division's desire to promote from within when possible. Conversations about career goals and interests are always enlightening, and it is exciting to learn how many employees intend to stick with DCL if the career opportunities are present.
- We are in the final stages of hiring a new supervisor in Materials Handling and in Branch Services. Additionally, we have 4 new librarians in our division, 2 of whom were internal promotions.

### Library Services

Customer Experience:

The strategic plan team working on Senior Services is finalizing asset mapping, or, a compilation of all the existing services that currently exist throughout the county. These findings will help identify areas where the library might be able to fill in the gaps. This team is also overseeing Tuesday Coffee Chats in the libraries where adults can gather, connect, and just enjoy each other's company! On occasion we also use these gatherings as an opportunity to survey the group and learn more about what older



adults in Douglas County may want or need from DCL. (Highlands Ranch Coffee Chat pictured to right)

#### Youth & Family Services:

- In-person storytime participation leveled off in April after the huge jump from February to March; in April 11,538 people attended or viewed a DCL storytime.
- We hosted several visiting school groups, including 100 second graders (at one time!) at Roxborough.
- Slick Science is underway with three pairs of YFS librarians providing after-school science programming at every branch. So far each session (18 in all) is fully booked with wait lists.

#### **Just Cute!**

*On Saturday, when I greeted Elliot, one of our storytime regulars, I was told it was his birthday, and he was turning 3. Then mom informed me when asked what he wanted to do for his birthday, Elliot, said "go to the library," and so he did, along with the whole family. And grandma and grandpa came, too! And his cake request? Blueberry. Thankfully mom was able to find a recipe for a blueberry cake in our collection. Definitely a library family! -Dana, Youth & Family Services at Lone Tree*





# MY MAINSTREET

## PARKER

04.11.2022



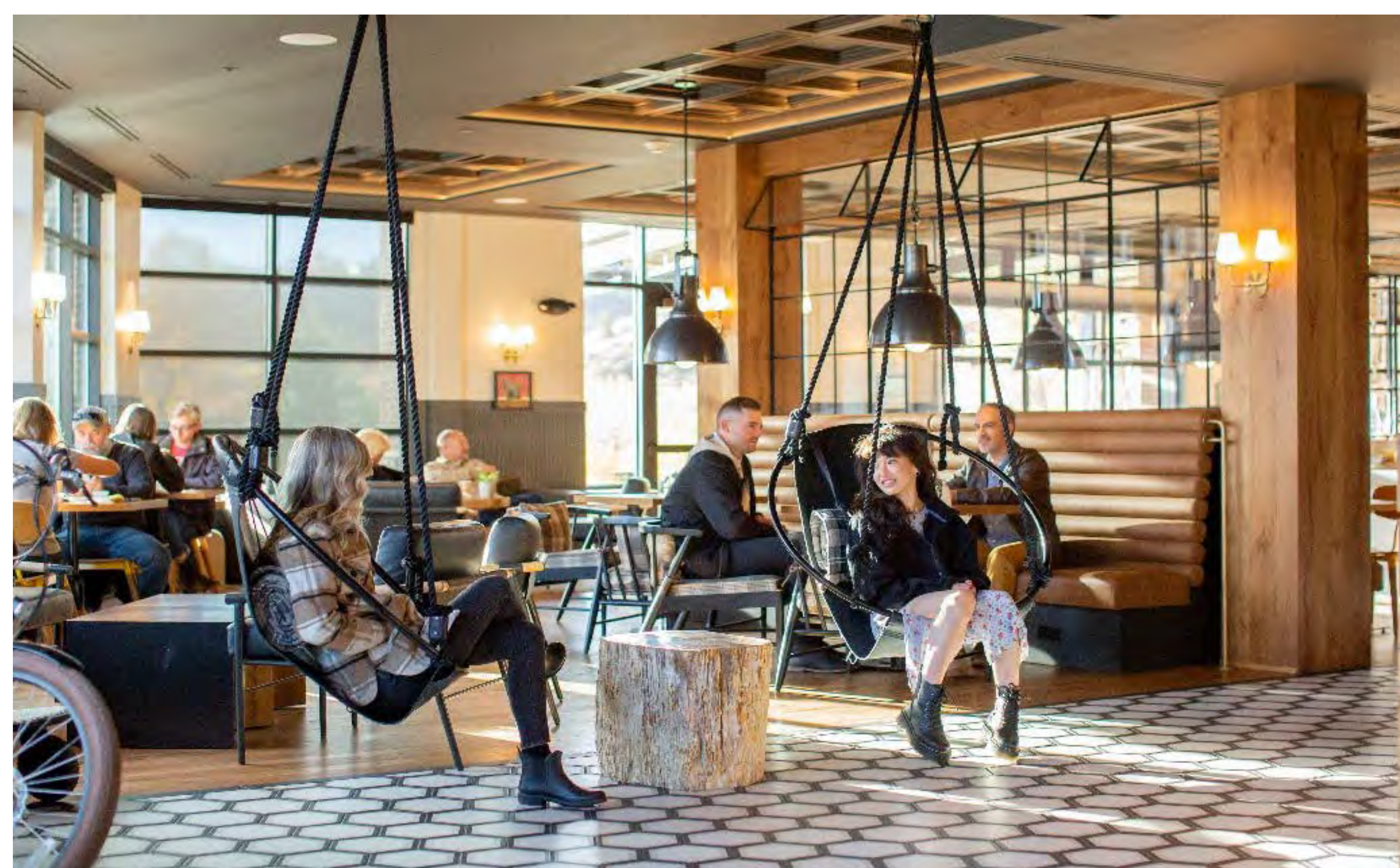


# CONFLUENCE

c o m p a n i e s

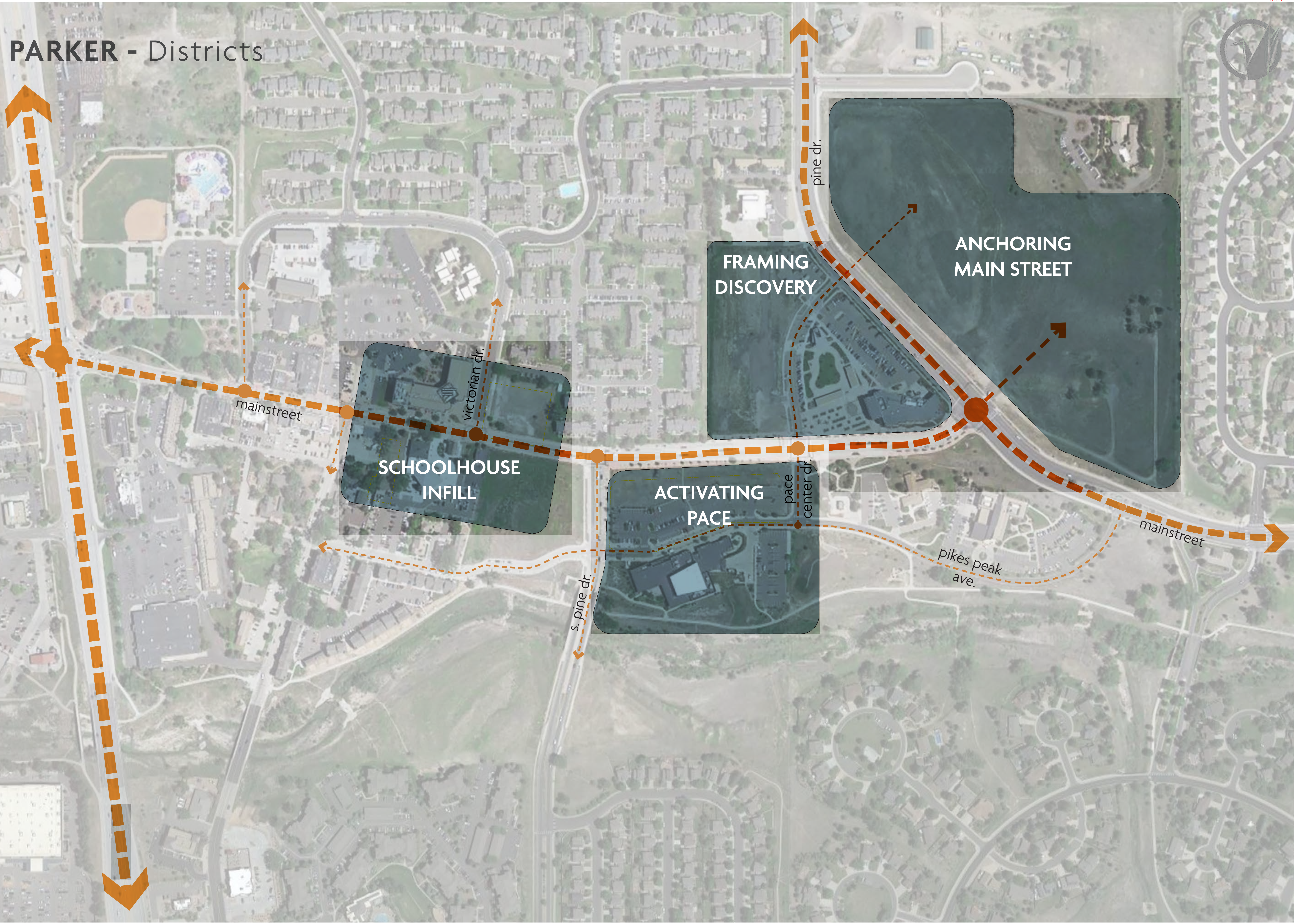
## CREATING PLACES THAT TELL A STORY

DEVELOPMENT  
CONSTRUCTION MANAGEMENT  
PROPERTY MANAGEMENT





# PARKER - Districts



**SCHOOLHOUSE INFILL**

**FRAMING DISCOVERY**

**ACTIVATING PACE**

**ANCHORING MAIN STREET**



mainstreet

victorian dr.

pine dr.

s. pine dr.

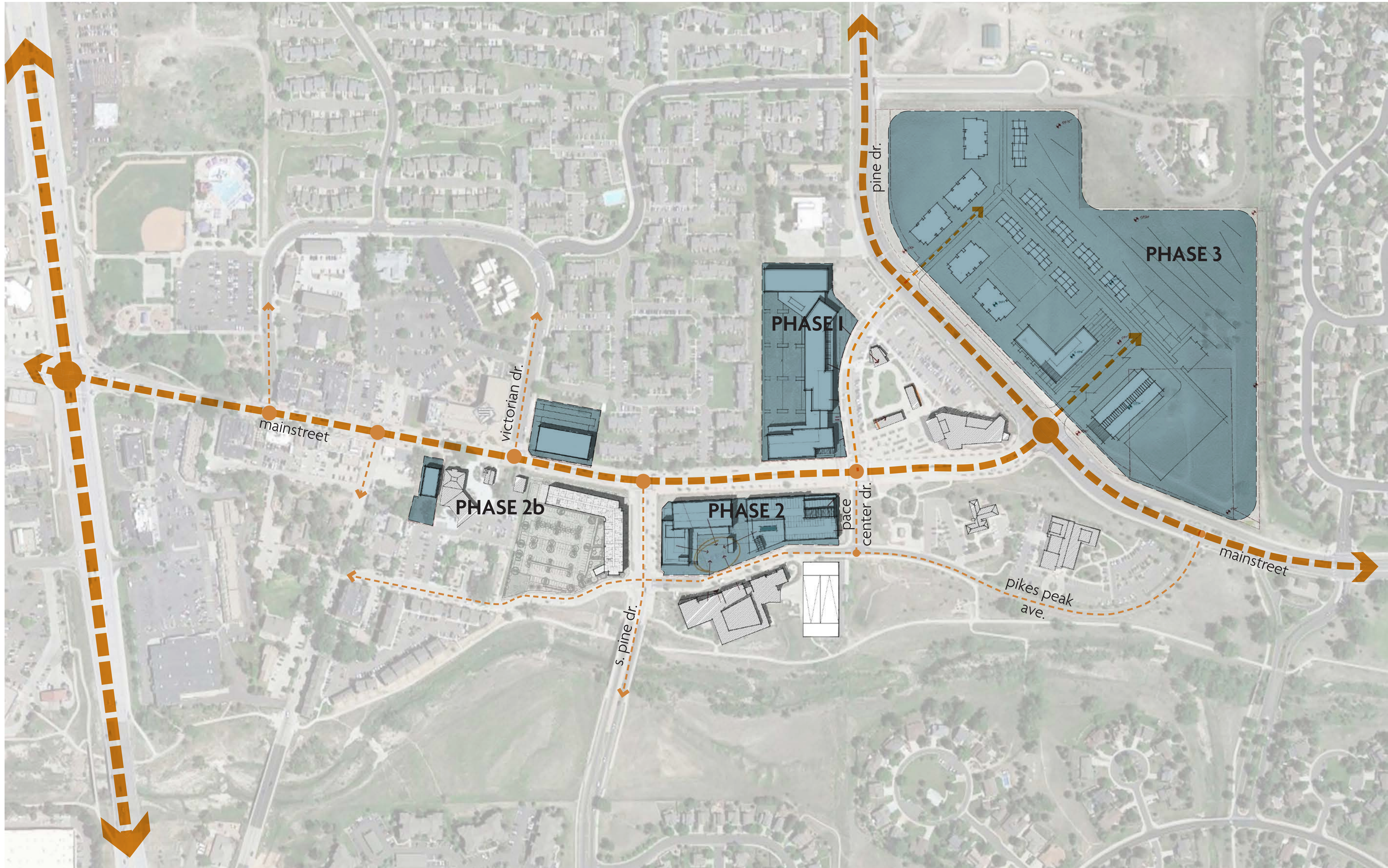
pace center dr.

pikes peak ave.

mainstreet



# PARKER - Phases







## Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

# Revised Fiscal Note

(replaces fiscal note dated May 3, 2022)

<b>Drafting Number:</b>	LLS 22-1041	<b>Date:</b>	May 5, 2022
<b>Prime Sponsors:</b>	Sen. Hansen; Rankin Rep. Weissman; Neville	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	Greg Sobetski   303-866-4105 Greg.Sobetski@state.co.us

**Bill Topic:** 2023 & 2024 PROPERTY TAX

<b>Summary of Fiscal Impact:</b>	<input type="checkbox"/> State Revenue	<input checked="" type="checkbox"/> TABOR Refund
	<input checked="" type="checkbox"/> State Expenditure	<input checked="" type="checkbox"/> Local Government
	<input checked="" type="checkbox"/> State Transfer	<input type="checkbox"/> Statutory Public Entity

The bill reduces property tax assessment rates and taxable valuations for the 2023 and 2024 tax years, and requires that the state government reimburse local governments for a portion of the resulting property tax revenue reductions. It decreases local government revenue and increases state expenditures through FY 2024-25, and makes a transfer for FY 2022-23.

**Appropriation Summary:** No appropriation is required.

**Fiscal Note Status:** This revised fiscal note reflects the reengrossed bill.

**Table 1**  
**State Fiscal Impacts Under SB 22-238**

		Budget Year FY 2022-23	Out Year FY 2023-24	Out Year FY 2024-25
<b>Revenue</b>		-	-	-
<b>Expenditures</b>	General Fund	-	\$81,504	-
	School Finance*	-	\$183.0 million	\$73 million
	<b>Total Expenditures</b>	-	<b>\$183.1 million</b>	<b>\$73 million</b>
<b>Transfers</b>	General Fund	(\$200 million)	-	-
	State Public School Fund	\$200 million	-	-
	<b>Net Transfer</b>	<b>\$0</b>	-	-
<b>Other Budget Impacts</b>	GF Reserve	-	\$12,226	-

\*Expenditures for the state share of school finance may be paid from the General Fund, the State Education Fund, the State Public School Fund, or a combination of these.

## Summary of Legislation

The bill makes changes to property tax assessment, requires that a portion of the resulting revenue reduction be reimbursed to local governments, and makes a transfer, as discussed below.

**Property tax assessment.** The bill makes the following changes to property tax assessment rates for the 2023 property tax year:

- the assessment rate for all **residential** property is reduced to **6.765 percent**, from 6.95 percent for single family property and from 6.80 percent for multifamily property; and
- the assessment rate for **nonresidential** property, other than oil and gas, agricultural, and renewable energy producing property, is reduced to **27.9 percent** from 29.0 percent.

When determining 2023 assessed values, the bill directs assessors to apply assessment rates to the actual value of residential property, less \$15,000, and to the actual value of improved commercial property, less \$30,000, so long as these subtractions do not cause the valuation for assessment of the property to fall below \$1,000.

The bill makes the following changes to property tax assessment rates for the 2024 property tax year:

- the assessment rate for **multifamily residential** property is reduced to **6.80 percent** from 7.15 percent;
- the assessment rate for **agricultural** and **renewable energy producing** property is reduced to **26.4 percent** from 29.0 percent; and
- the assessment rate for **single family residential property** is set at a level to be determined by the state property tax administrator, such that the projected total revenue reduction attributable to the changes in the bill is \$700 million over the 2023 and 2024 property tax years.

**Backfill.** The bill requires that each county treasurer calculate the 2023 property tax revenue reduction to local governments in their county, other than school districts, as a result of the changes to property tax assessment in the bill. Calculations are submitted to the property tax administrator, who may request additional information to verify their accuracy. Upon receipt of the correct amount for each county, the state treasurer will reimburse local governments as follows:

- for local governments, other than school districts, located counties with up to 300,000 people:
  - in counties where total assessed values for property taxation grew by at least 10 percent between 2022 and 2023, 90 percent of the revenue reduction; and
  - in counties where total assessed values for property taxation grew by less than 10 percent between 2022 and 2023, 100 percent of the revenue reduction;
- for municipalities, water districts, fire protection districts, sanitation districts, and library districts in counties with over 300,000 people (see Assumptions section):
  - for jurisdictions where total assessed values for property taxation grew by at least 10 percent between 2022 and 2023, 90 percent of the revenue reduction; and
  - for jurisdictions where total assessed values for property taxation grew by less than 10 percent between 2022 and 2023, 100 percent of the revenue reduction; and



- for county government and special districts other than water districts, fire protection districts, sanitation districts, and library districts in counties with over 300,000 people, 65 percent of the revenue reduction.

The bill designates the first \$240 million of the backfill above as a TABOR refund mechanism to refund a portion of the state's FY 2022-23 TABOR surplus. The refund mechanism will be used only if the FY 2022-23 surplus is sufficient to first fully fund the current law 2023 property tax exemptions for seniors and disabled veterans, and the income tax rate reduction for tax year 2023. Any backfill required in the bill that exceeds the TABOR refund obligation, or that exceeds the \$240 million limit on the amount of TABOR refunds to be paid using this mechanism, is paid instead from the General Fund.

**Transfer.** On July 1, 2022, the bill transfers \$200.0 million from the General Fund to the State Public School Fund.

## **Assumptions**

**2023 property tax impact.** Based on the December 2021 Legislative Council Staff (LCS) forecast for assessed values, the bill is expected to reduce 2023 assessed values by \$7.8 billion, or 4.9 percent. The reduced assessed values are assumed to reduce property tax revenue for local governments that levy fixed mills, including most counties, municipalities, and special districts. School districts are assumed to experience reductions in revenue generated from their total program mills, as well as from override mills in districts where voters have approved fixed mill overrides.

Some levies are not expected to generate less revenue from reduced assessed values. These include metropolitan district and school district bonded indebtedness mills, which are typically structured to generate a certain amount of revenue regardless of the tax base. School district override mills are assumed not to generate less revenue if the school district is already at its statutory override revenue cap, or where voters have approved overrides to generate fixed dollar amounts or inflation-adjusted dollar amounts.

Based on these assumptions, the bill is expected to reduce 2023 property tax revenue by \$500 million.

**2023 backfill.** The property tax backfill provision in the reengrossed bill reimburses municipalities and certain special district governments in counties with population over 300,000 so that jurisdictions with faster growth in assessed values receive greater backfills (100 percent), while jurisdictions with slower growth in assessed values receive smaller backfills (90 percent). This is the opposite of what the backfill in the bill provides for other local governments. The fiscal note assumes this is a technical error and that jurisdictions with faster growth will be backfilled at 90 percent, and jurisdictions with slower growth will be backfilled at 100 percent. Should these provisions not be corrected in the way assumed in the fiscal note, the fiscal impact of the backfill will differ from what is estimated here.

The bill is expected to reduce 2023 property tax revenue to local governments other than school districts by a total of \$276 million. The parameters in the bill are expected to require the state to reimburse local governments for \$225 million, or 81 percent of the total. Based on the March 2022 LCS forecast, the projected FY 2022-23 TABOR surplus is expected to be sufficient to allow the full backfill

amount to be refunded as a TABOR refund mechanism, with no impact on FY 2023-24 General Fund expenditures.

**2024 residential assessment rate.** The bill directs the state property tax administrator to calculate the single family residential assessment rate for property tax year 2024 such that the cumulative revenue reduction over two years as a result of the bill totals \$700 million. Based on the December 2021 LCS forecast and the assumptions stated above, the single family residential assessment rate is expected to be set at 6.922 percent for 2024.

## **State Transfers**

The bill transfers \$200.0 million from the General Fund to the State Public School Fund for FY 2022-23 only.

## **State Expenditures**

The bill increases state expenditures by an estimated \$183.1 million in FY 2023-24 and \$73 million in FY 2024-25, and increases state agency workload, as discussed below.

**School finance.** The bill decreases property tax collections from school district total program mills, requiring an equivalent increase in the state share of total program funding for school finance. The increased state aid obligation is estimated at \$183 million in FY 2023-24 and \$73 million in FY 2024-25, offsetting equivalent reductions in local share revenues for the 2023 and 2024 property tax years, respectively. School finance expenditures may be paid from the General Fund, the State Education Fund, the State Public School Fund, or a combination of these. If the General Assembly sets the budget stabilization factor at a higher level than it otherwise would as a result of the revenue decrease, then the impact on state expenditures will be less than estimated.

**Property tax backfill.** The bill potentially increases General Fund expenditures in FY 2023-24 to reimburse non-school district local governments for their property tax year 2023 revenue reductions that result from the bill. Under the March 2022 LCS forecast, the FY 2022-23 TABOR surplus is projected to reach \$1.6 billion, sufficient to fully refund the homestead exemptions for seniors and disabled veterans, the income tax rate reduction, and the total amount of the property tax backfill required under this bill. If the FY 2022-23 TABOR surplus is less than estimated, up to the entire backfill amount (approximately \$225 million), will be paid from the General Fund in FY 2023-24.

**Division of Property Taxation.** General Fund expenditures in the Department of Local Affairs' Division of Property Taxation are expected to increase by \$81,504 in FY 2023-24 only, and division workload is expected to increase through FY 2024-25. Expenditures are for enhancements to the portal used by county treasurers to submit property tax information, and can be performed in conjunction with related enhancements required by House Bill 21-1312. Expenditures will occur in the Office of Information Technology using reappropriated DOLA funds.

The bill requires the property tax administrator to review revenue backfill submissions from county treasurers and calculate the single family residential assessment rate for 2024. The division is also responsible for training and educating assessors and publishing materials used for property valuation

and assessment, which will require updates as a result of the bill. This workload increase can be accomplished within existing appropriations.

## **Other Budget Impacts**

**FY 2022-23 TABOR refunds.** The bill has no net impact on the amount required to be refunded to taxpayers under TABOR, but changes the mechanisms used to refund the projected FY 2022-23 surplus to taxpayers in FY 2023-24. Under current law and the March 2022 LCS forecast, the following mechanisms are expected to be used to refund a \$1.6 billion surplus:

- \$169 million via the homestead exemption for seniors and disabled veterans;
- \$132 million via the temporary income tax rate reduction from 4.55 percent to 4.50 percent; and
- \$1.26 billion via the six-tier sales tax refund mechanism.

Under the bill, \$225 million would be refunded via the property tax reductions in the bill and reimbursed from the state TABOR surplus to affected local governments. The amount refunded via the six-tier sales tax refund mechanism would be correspondingly reduced by \$225 million to \$1.04 billion.

**General Fund reserve.** Under current law, an amount equal to 15 percent of General Fund appropriations must be set aside in the General Fund statutory reserve beginning in FY 2022-23. Based on this fiscal note, the bill is expected to increase the amount of General Fund held in reserve by the amount shown in Table 1, which will decrease the amount of General Fund available for other purposes.

## **Local Government**

The bill decreases local government revenue and increases county government expenditures through FY 2024-25 as discussed below. All local governments that levy property taxes, including counties, municipalities, school districts, and special districts, are affected.

**Local revenue.** The bill is expected to decrease local government revenue by net amounts of \$114 million for property tax year 2023 and \$127 million for property tax year 2024. These amounts represent the net impacts of reduced property tax revenue, increased state aid to school districts, and the state reimbursement to local governments as required in the bill. These three components are summarized in Table 2.

**Table 2**  
**Local Government Revenue Impacts of SB 22-238**

	<b>FY 2023-24</b> <i>Property Tax Year 2023 Collected in 2024</i>	<b>FY 2024-25</b> <i>Property Tax Year 2024 Collected in 2025</i>
Property Tax Revenue	(\$500 million)	(\$200 million)
School Districts – State Aid	\$183 million	\$73 million
State Backfill to Other Locals*	\$225 million	-
<b>Net Revenue Impact</b>	<b>(\$92 million)</b>	<b>(\$127 million)</b>

*\*Reimbursements to counties, municipalities, and special districts only.*

*Property tax revenue.* Estimates of the property tax revenue reduction assume the December 2021 LCS forecast for assessed valuations by school district, prorated to counties according to each school district’s share of county assessed valuation for the 2021 property tax year. The fiscal note assumes weighted average mill levies by county for the 2020 property tax year published in the Division of Property Taxation’s annual report, except that school district total program mills are adjusted where required under current law enacted in House Bill 21-1164. As discussed in the Assumptions section of this fiscal note, revenue reductions are shown for:

- all county mills;
- all municipal mills;
- all special district mills, except those levied by most metropolitan districts;
- school district total program mills; and
- school district override mills in districts where voters have approved fixed mill overrides, except in districts where override revenue is constrained by the statutory override revenue cap.

The bill is assessed as reducing property tax revenue to local governments by \$500 million for the 2023 property tax year. Appendix A shows the impacts to all local governments that assess property taxes, summarized at the county level.

The bill requires that the property tax administrator set the single family residential assessment rate for 2024 at the level projected to result in a \$700 million revenue reduction over the two-year period. Accordingly, a smaller-than-expected reduction in 2023 property tax revenue would result in a correspondingly larger reduction in 2024 property tax revenue, and vice-versa.

*State aid to school districts.* Table 2 shows the state aid requirement expected to result from reduced school district local share revenue. This amount corresponds to the expected state expenditure for school finance discussed in the State Expenditures section above. If the General Assembly sets the budget stabilization factor at a higher level than it otherwise would in response to the property tax revenue reduction in this bill, then state aid revenue to school districts will be less than estimated. Impacts on total program funding and the state aid requirement are shown by school district in Appendix B.

*State backfill to other local governments.* The bill requires that the state government reimburse county treasurers for the 2023 property tax revenue reduction experienced by local governments other than school districts. The total amount of the backfill for all districts is estimated at \$225 million and is determined at the county level.

- Nine counties are projected to have populations over 300,000, including: Adams; Arapahoe; Boulder; Denver; Douglas; El Paso; Jefferson; Larimer; and Weld. The backfill amount to municipalities, water districts, fire protection districts, sanitation districts, and library districts within these counties may be 90 percent or 100 percent of the revenue reduction, and is based on assessed value growth in each specific jurisdiction. County governments and other special district governments within these counties receive a 65 percent backfill.
- Ten counties with population under 300,000 are projected to experience assessed value growth over 10 percent in 2023 after the changes to property tax assessment in this bill and receive a 90 percent backfill, including: Chaffee; Eagle; Elbert; Grand; Gunnison; Lake; Montrose; Park; San Miguel; and Summit.
- The remaining 45 counties have population under 300,000 and are projected to experience assessed value growth under 10 percent in 2023 after the changes to property tax assessment in this bill. These counties are expected to receive a 100 percent backfill for the tax reductions experienced by their local governments other than school districts.

Appendix A summarizes the backfill by county. The backfill amounts shown in Appendix A differ from the revenue reduction estimates, even for counties expected to receive a full backfill, because reduced revenue to school districts is not reimbursed in this way.

**County government expenditures.** The bill increases workload for county assessors' offices to implement and administer the property assessment changes in the bill, and for county treasurers' offices to calculate, report, and distribute the backfill to affected local governments within their counties. Some costs will be incurred to accomplish software modifications, likely \$10,000 or less per instance.

## Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

## State and Local Government Contacts

Counties	County Assessors
Information Technology	Legislative Council Staff Economists
Local Affairs	Municipalities
Property Taxation	School Districts
Special Districts	Treasury

**Appendix A**  
**2023 Revenue Reduction and Backfill by County Under SB 22-238**

*Revenue Reduction to All Local Governments in County  
Backfill to All Local Governments in County, Except School Districts  
Omits State Aid to School Districts (See Appendix B)*

<b>County</b>	<b>2023 Revenue Reduction</b>	<b>Backfill Percentage</b>	<b>State Backfill</b>
Adams	(\$43.9 million)	65%*	\$19.3 million
Alamosa	(\$1.1 million)	100%	\$0.6 million
Arapahoe	(\$46.2 million)	65%*	\$21.0 million
Archuleta	(\$1.6 million)	100%	\$1.1 million
Baca	(\$0.5 million)	100%	\$0.3 million
Bent	(\$0.4 million)	100%	\$0.3 million
Boulder	(\$34.6 million)	65%*	\$16.0 million
Broomfield	(\$8.2 million)	100%	\$5.2 million
Chaffee	(\$2.0 million)	90%	\$0.8 million
Cheyenne	(\$0.1 million)	100%	\$0.1 million
Clear Creek	(\$1.0 million)	100%	\$0.8 million
Conejos	(\$0.5 million)	100%	\$0.3 million
Costilla	(\$0.5 million)	100%	\$0.2 million
Crowley	(\$0.3 million)	100%	\$0.2 million
Custer	(\$0.6 million)	100%	\$0.4 million
Delta	(\$2.1 million)	100%	\$1.3 million
Denver	(\$66.7 million)	65%*	\$21.0 million
Dolores	(\$0.2 million)	100%	\$0.1 million
Douglas	(\$28.4 million)	65%*	\$12.6 million
Eagle	(\$9.1 million)	90%	\$5.1 million
Elbert	(\$2.0 million)	90%	\$1.2 million
El Paso	(\$44.8 million)	65%*	\$12.6 million
Fremont	(\$3.0 million)	100%	\$1.5 million
Garfield	(\$4.2 million)	100%	\$3.2 million
Gilpin	(\$0.8 million)	100%	\$0.6 million
Grand	(\$3.0 million)	90%	\$1.9 million
Gunnison	(\$2.7 million)	90%	\$1.6 million
Hinsdale	(\$0.2 million)	100%	\$0.1 million
Huerfano	(\$0.8 million)	100%	\$0.6 million
Jackson	(\$0.1 million)	100%	\$0.1 million
Jefferson	(\$61.8 million)	65%*	\$22.3 million
Kiowa	(\$0.1 million)	100%	\$0.1 million
Kit Carson	(\$0.9 million)	100%	\$0.6 million
Lake	(\$1.2 million)	90%	\$0.8 million
La Plata	(\$2.5 million)	100%	\$1.8 million
Larimer	(\$31.8 million)	65%*	\$13.9 million
Las Animas	(\$0.7 million)	100%	\$0.4 million
Lincoln	(\$0.5 million)	100%	\$0.3 million
Logan	(\$1.5 million)	100%	\$0.9 million
Mesa	(\$8.4 million)	100%	\$4.4 million

**Appendix A (cont.)**  
**2023 Revenue Reduction and Backfill by County Under SB 22-238**  
*Revenue Reduction to All Local Governments in County*  
*Backfill to All Local Governments in County, Except School Districts*  
*Omits State Aid to School Districts (See Appendix B)*

<b>County</b>	<b>2023 Revenue Reduction</b>	<b>Backfill Percentage</b>	<b>State Backfill</b>
Mineral	(\$0.2 million)	100%	\$0.1 million
Moffat	(\$1.4 million)	100%	\$0.8 million
Montezuma	(\$1.3 million)	100%	\$0.7 million
Montrose	(\$3.6 million)	90%	\$2.1 million
Morgan	(\$2.8 million)	100%	\$1.7 million
Otero	(\$1.0 million)	100%	\$0.6 million
Ouray	(\$0.6 million)	100%	\$0.4 million
Park	(\$2.2 million)	90%	\$1.4 million
Phillips	(\$0.5 million)	100%	\$0.3 million
Pitkin	(\$5.9 million)	100%	\$4.3 million
Prowers	(\$0.8 million)	100%	\$0.5 million
Pueblo	(\$13.7 million)	100%	\$8.1 million
Rio Blanco	(\$0.9 million)	100%	\$0.8 million
Rio Grande	(\$1.0 million)	100%	\$0.5 million
Routt	(\$3.2 million)	100%	\$2.5 million
Saguache	(\$2.5 million)	100%	\$2.4 million
San Juan	(\$0.2 million)	100%	\$0.1 million
San Miguel	(\$1.9 million)	90%	\$1.4 million
Sedgwick	(\$0.3 million)	100%	\$0.2 million
Summit	(\$6.4 million)	90%	\$4.4 million
Teller	(\$2.0 million)	100%	\$1.3 million
Washington	(\$0.4 million)	100%	\$0.3 million
Weld	(\$27.4 million)	65%*	\$13.8 million
Yuma	(\$0.9 million)	100%	\$0.6 million
<b>Total</b>	<b>(\$500.1 million)</b>		<b>\$224.8 million</b>

*\*These counties are projected to have populations over 300,000 in 2023. Municipalities, water districts, fire protection districts, sanitation districts, and library districts in these counties receive a backfill according to whether 2023 assessed value growth in the specific jurisdiction exceeds 10 percent (90 percent backfill) or not (100 percent). County governments and other special districts receive a 65 percent backfill.*



**Appendix B**  
**2023 Change in Local Share of School Finance Under SB 22-238**  
*Total Program Mills Only; Omits Override Mills*  
*Reduced Local Share Revenue is Backfilled by an Equivalent State Aid Increase*

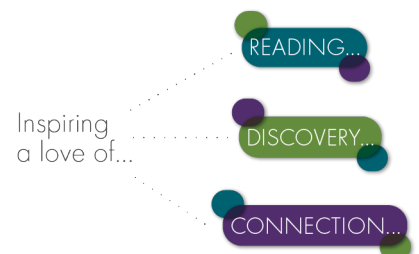
<b>School District</b>	<b>2023 Local Share Reduction</b>	<b>School District</b>	<b>2023 Local Share Reduction</b>
Academy	(\$4.27 million)	Durango	(\$0.68 million)
Agate	(\$0.02 million)	Eads	(\$0.03 million)
Aguilar	(\$0.02 million)	Eagle County	(\$2.14 million)
Akron	(\$0.08 million)	East Grand	(\$0.69 million)
Alamosa	(\$0.42 million)	East Otero	(\$0.25 million)
Archuleta County	(\$0.63 million)	Eaton	(\$0.28 million)
Arickaree	(\$0.02 million)	Edison	(\$0.01 million)
Arriba-Flagler	(\$0.04 million)	Elbert	(\$0.03 million)
Aspen	(\$0.61 million)	Elizabeth	(\$0.44 million)
Ault-Hiland	(\$0.25 million)	Ellicott	(\$0.07 million)
Aurora	(\$6.25 million)	Englewood	(\$1.03 million)
Bayfield	(\$0.11 million)	Estes Park	(\$0.61 million)
Bennett	(\$0.23 million)	Falcon	(\$2.38 million)
Bethune	(\$0.01 million)	Florence	(\$0.21 million)
Big Sandy	(\$0.04 million)	Fountain	(\$0.30 million)
Boulder Valley	(\$10.99 million)	Fowler	(\$0.05 million)
Branson	(\$0.02 million)	Frenchman	(\$0.05 million)
Briggsdale	(\$0.02 million)	Fort Lupton	(\$0.39 million)
Brighton	(\$3.41 million)	Fort Morgan	(\$0.59 million)
Brush	(\$0.36 million)	Genoa-Hugo	(\$0.03 million)
Buena Vista	(\$0.35 million)	Gilcrest	(\$0.26 million)
Buffalo	(\$0.03 million)	Gilpin County	(\$0.11 million)
Burlington	(\$0.21 million)	Granada	(\$0.01 million)
Byers	(\$0.07 million)	Greeley	(\$3.47 million)
Calhan	(\$0.08 million)	Grover	(\$0.02 million)
Campo	(\$0.01 million)	Gunnison	(\$0.81 million)
Cañon City	(\$0.82 million)	Hanover	(\$0.02 million)
Centennial (Costilla County)	(\$0.06 million)	Harrison	(\$0.92 million)
Center	(\$0.07 million)	Haxtun	(\$0.05 million)
Cheraw	(\$0.01 million)	Hayden	(\$0.14 million)
Cherry Creek	(\$8.32 million)	Hinsdale County	(\$0.08 million)
Cheyenne County	(\$0.02 million)	Hi Plains	(\$0.03 million)
Cheyenne Mountain	(\$0.87 million)	Hoehne	(\$0.06 million)
Clear Creek	(\$0.27 million)	Holly	(\$0.05 million)
Colorado Springs	(\$5.30 million)	Holyoke	(\$0.12 million)
Commerce City	(\$1.58 million)	Huerfano County	(\$0.23 million)
Cotopaxi	(\$0.13 million)	Idalia	(\$0.01 million)
Creede	(\$0.09 million)	Ignacio	(\$0.02 million)
Cripple Creek	(\$0.19 million)	Jefferson County	(\$18.50 million)
Crowley County	(\$0.08 million)	Johnstown-Milliken	(\$0.46 million)
DeBeque	(\$0.01 million)	Julesburg	(\$0.07 million)
Deer Trail	(\$0.06 million)	Karval	(<\$0.01 million)
Del Norte	(\$0.16 million)	Keenesburg	(\$0.40 million)
Delta County	(\$0.88 million)	Kim	(\$0.01 million)
Denver	(\$31.77 million)	Kiowa (Elbert County)	(\$0.05 million)
Dolores County	(\$0.06 million)	Kit Carson (Lincoln County)	(\$0.01 million)
Dolores (Montezuma County)	(\$0.12 million)	Lake County	(\$0.41 million)
Douglas County	(\$11.97 million)	Lamar	(\$0.21 million)



**Appendix B (cont.)**  
**2023 Change in Local Share of School Finance Under SB 22-238**  
*Total Program Mills Only; Omits Override Mills*  
*Reduced Local Share Revenue is Backfilled by an Equivalent State Aid Increase*

<b>School District</b>	<b>2023 Local Share Reduction</b>	<b>School District</b>	<b>2023 Local Share Reduction</b>
Las Animas (Bent County)	(\$0.10 million)	Pueblo County	(\$1.75 million)
La Veta	(\$0.10 million)	Rangely	(\$0.02 million)
Lewis-Palmer	(\$1.17 million)	Ridgway	(\$0.12 million)
Liberty	(\$0.01 million)	Rifle	(\$0.18 million)
Limon	(\$0.13 million)	Roaring Fork	(\$1.77 million)
Littleton	(\$3.25 million)	Rocky Ford	(\$0.11 million)
Lone Star	(\$0.02 million)	Salida	(\$0.42 million)
Mancos	(\$0.08 million)	Sanford	(\$0.02 million)
Manitou Springs	(\$0.26 million)	Sangre de Cristo	(\$0.04 million)
Manzanola	(\$0.01 million)	Sargent	(\$0.07 million)
Mapleton	(\$1.57 million)	Sheridan	(\$0.43 million)
McClave	(\$0.02 million)	Sierra Grande	(\$0.13 million)
Meeker	(\$0.10 million)	Silverton	(\$0.05 million)
Mesa Valley	(\$4.34 million)	South Conejos	(\$0.07 million)
Miami-Yoder	(\$0.04 million)	South Routt	(\$0.09 million)
Moffat County	(\$0.56 million)	Springfield	(\$0.08 million)
Moffat (Saguache County)	(\$0.09 million)	Steamboat Springs	(\$0.51 million)
Monte Vista	(\$0.17 million)	Strasburg	(\$0.16 million)
Montezuma County	(\$0.37 million)	Stratton	(\$0.03 million)
Montrose County	(\$1.33 million)	St. Vrain	(\$6.09 million)
Mountain Valley	(\$0.05 million)	Summit County	(\$1.46 million)
North Conejos	(\$0.07 million)	Swink	(\$0.05 million)
Northglenn-Thornton	(\$5.95 million)	Telluride	(\$0.33 million)
North Park (Jackson County)	(\$0.07 million)	Thompson	(\$3.95 million)
Norwood	(\$0.01 million)	Trinidad	(\$0.18 million)
Otis	(\$0.03 million)	Valley (Logan County)	(\$0.48 million)
Ouray	(\$0.11 million)	Vilas	(\$0.01 million)
Parachute	(\$0.03 million)	Walsh	(\$0.03 million)
Park County	(\$0.32 million)	Weldon	(\$0.06 million)
Peyton	(\$0.08 million)	Westcliffe	(\$0.23 million)
Plainview	(\$0.01 million)	West End (Montrose County)	(\$0.03 million)
Plateau (Logan County)	(\$0.04 million)	West Grand	(\$0.09 million)
Plateau Valley (Mesa County)	(\$0.04 million)	Westminster	(\$1.57 million)
Platte Canyon	(\$0.27 million)	Widefield	(\$1.05 million)
Platte Valley (Sedgwick County)	(\$0.04 million)	Wiggins	(\$0.13 million)
Platte Valley (Weld County)	(\$0.06 million)	Wiley	(\$0.03 million)
Poudre	(\$6.93 million)	Windsor	(\$1.59 million)
Prairie	(\$0.01 million)	Woodland Park	(\$0.61 million)
Primero	(\$0.01 million)	Woodlin	(\$0.03 million)
Pritchett	(\$0.03 million)	Wray	(\$0.11 million)
Pueblo City	(\$2.82 million)	Yuma	(\$0.14 million)
<b>Total</b>		<b>(\$183.2 million)</b>	

Item	Preparatory Work	Motion
Quarterly Financial & Investments Report	Review the financial & investments report. By policy the Board receives these for review and discussion on a quarterly basis.	No action required
Quarterly Key Performance Indicator (KPI)	Review the KPI for any discussion you would like to have on these indicators.	No action required
Quarterly Strategic Plan update	Review the Strategic Plan update for any discussion you would like to have on status of the Strategic Plan.	No action required
Foundation Annual Report to the Library Board	Review for any questions or discussion.	<p>No board action required. Foundation bylaws requirement to provide library board with:</p> <ol style="list-style-type: none"> <li>1. A written notice of the type and amount of support provided to the District during the taxable year preceding the year of the notice;</li> <li>2. A copy of the Foundation's filed Form 990 or 990 EZ; and,</li> <li>3. Governing documents amended during the previous period:</li> </ol> <p>The Foundation Board amended the Bylaws terms in April 2021 for Class II Directors, from two consecutive terms of two years, to <i>four</i> consecutive terms of two years.</p> <p>They also amended that the Executive Director of the Foundation shall be the Executive Library Director employed by the District's Board of Trustee or their district level designee in October 2021.</p>



David Anderson, Director of Finance  
Report for the three months ending March 31, 2022

## Balance Sheet

As of March 31, 2022, the District has \$35,527 million of cash, liquid and term investments. The District is holding \$0.230 million in cash at 3 banks for accounts payable purposes. In addition, the District is holding \$21.283 million in liquid funds at ColoTrust, plus \$14.014 million in term investments at the Colorado Statewide Investment Program (CSIP). Yields on these investments range from 0.01% to 0.65% during the three months ending March 31, 2022. The District plans on investing an additional \$9-11 million in term investments at CSIP, pending resolution of a revised cash flow forecast for the Castle Rock build project.

At March 31, 2022 the District recorded a receivable and related deferred revenue of \$22.226 million for property taxes. We expect the District to collect in excess of 99% of property taxes budgeted for 2022.

Funds available for future capital improvements total \$30.377 million at March 31, 2022, as reported on the fund balance line of the balance sheet.

## Performance vs Budget

Overall, the District has realized a (\$0.968) million (13%) unfavorable variance to budget for the three months ending March 31, 2022.

Total operating revenues are (\$1.435) million (10%) under budget thru March 31, 2022. Property and auto taxes account for 100% of the negative variance, and this variance is entirely due to seasonality differences between budgeted vs actual tax collections. Thru May 31, 2022, these seasonality differences have reversed as the District has achieved a 10% surplus in receipts of property and auto taxes.

Contributions and Grants are (\$0.022) million (41%) below budget due to a delay in reimbursements from the American Rescue Plan Act (ARPA). Charges for services are \$0.063 million above budget (51%) due to early registrations for summer camps. Interest income is 3% below budget thru Q1 2022. The District earned an annual yield of 0.26% on its cash and investments for the three months ending March 31, 2022.

Operating expenditures are 7% under budget thru March 31, 2022.

Salaries, Wages, Benefits & PERA Retirement, which account for 61% of operating expenses thru March 31, 2022, are (\$0.368) million (9%) under budget thru Q1. This variance is due to several factors: open positions, reduced PTO payouts, and a delay in implementing annual raises. The budget anticipated annual raises to begin on January 1<sup>st</sup>, but the District elected to make annual raises effective January 24<sup>th</sup>.

All other operating expenditures were (\$0.102) (4%) below budget thru March 31, 2022, primarily due to seasonality differences between budgeted vs actual expenditures.

As of January 1, 2022 the leases for all but one lessee in the District's property at 102-118 South Wilcox were terminated in anticipation of commencing the Castle Rock branch build. Hence, the net cost to maintain the property is included in the operating expense discussion above.

### **Capital Expenditures**

Actual spending for Capital Maintenance items for the nine months ending March 31, 2022 is \$0.078 million vs. a budget of \$1.158 million. None of the maintenance projects budgeted for the District's branches has been initiated as of March 31, 2022.

No funds were expended in the three months ending March 31, 2022 for either the capital improvement project budgeted for the District's Parker branch, or the District's transport bins.

Thru March 31, 2022, \$0.279 million had been expended on the Castle Rock branch build for GMP costs incurred by Fransen-Pittman and owner soft costs incurred by DCL. An additional \$0.011 million was expended in Q1 2022 for renovation of the District's property at 102-118 South Wilcox. This facility will be used for several purposes during the Castle Rock build: Fransen-Pittman's construction offices, temporary offices for the Community Engagement Division until the new Castle Rock branch is completed, and storage of Community Engagement event-related items that had been kept at 3<sup>rd</sup>-party storage facilities.

### **2022 Forecast**

Based on the District's 2022 performance thru March 31, 2022, and assuming the District performs according to its remaining budget thru December 2022, the District is projecting a fund balance of \$15 million at December 31, 2022, which is \$3.9 million higher than the fund balance reflected in the original 2022 budget.



**Quarterly Report of Cash and Investments**  
**March 2022**

Institution	% of Total	Value	Maturity Date	Interest Earned (Received)	
				YTD	Mar 31
<b>Cash</b>					
Colotrust *	59.91%	\$21,283,344	N/A	\$ 6,905	0.42%
Independent Bank	0.54%	191,584	N/A	11	0.01%
Wells Fargo Bank	0.08%	29,109	N/A	-	0.00%
CSIP Liquid*	0.02%	6,799	N/A	71	0.35%
CSIP Term	39.45%	14,014,411	01/03/23	14,411	0.65%
Cash in Use	0.01%	2,319	N/A	-	N/A
<b>Total Cash</b>	100.00%	<b>35,527,565</b>		<b>21,398</b>	
Property tax interest				(111)	
<b>Total Cash and Investments</b>		<b>\$35,527,565</b>		<b>\$ 21,287</b>	

**NOTE:**

\* Variable rate account.



## BALANCE SHEET

	<b>Dec 31, 2021</b>	<b>Mar 31, 2022</b>
	Audited	Unaudited
<b>ASSETS</b>		
Cash	\$ 29,206,696	\$ 35,527,565
Property taxes receivable	32,505,922	20,226,164
Prepaid expenses and deposits	546,918	515,523
Receivable DCL Foundation	121,531	102,883
Accounts receivable	68,523	3,828
<b>Total assets</b>	<b><u>\$ 62,449,590</u></b>	<b><u>\$ 56,375,963</u></b>
<b>LIABILITIES &amp; FUND BALANCE</b>		
<b>LIABILITIES</b>		
Deferred property taxes	\$ 32,302,146	\$ 20,226,164
Accrued salaries and benefits	203,342	(10,249)
Accounts payable	584,288	348,557
Payable to DCL Foundation	-	-
Other accrued liabilities	61,949	19,784
<b>Total liabilities</b>	<b><u>\$ 33,151,725</u></b>	<b><u>\$ 20,584,255</u></b>
<b>FUND BALANCE</b>		
Nonspendable fund balance	\$ 546,918	\$ 515,523
Restricted fund balance	998,618	998,618
Assigned fund balance	3,900,000	3,900,000
Unassigned fund balance	22,147,196	23,883,724
Committed fund balance	-	-
Excess revenue over expenditures	1,705,133	6,493,843
<b>Total fund balance</b>	<b><u>\$ 29,297,865</u></b>	<b><u>\$ 35,791,708</u></b>
<b>Total liabilities and fund balance</b>	<b><u>\$ 62,449,590</u></b>	<b><u>\$ 56,375,963</u></b>



**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE**

(Unaudited)

	Mar 2022	For the Three Months Ending March 31, 2022			2022 Annual Budget		
	Actual	Actual	Over (Under)			Original	Remain %
			Budget	Budget	% Budget		
<b>Revenue</b>							
Property taxes	\$11,444,058	\$11,970,343	\$12,752,320	(\$781,977)	(6%)	\$32,432,146	63%
Specific Ownership Taxes	209,612	444,749	1,137,921	(693,172)	(61%)	2,894,000	85%
Contributions/Grants	31,814	31,814	53,936	(22,121)	(41%)	416,674	92%
Charges for services	45,912	185,741	122,711	63,029	51%	554,850	67%
Interest Income	12,078	21,287	22,000	(713)	(3%)	165,000	87%
<b>Total Revenue</b>	<b>\$11,743,474</b>	<b>\$12,653,934</b>	<b>\$14,088,888</b>	<b>(\$1,434,954)</b>	<b>(10%)</b>	<b>\$36,462,670</b>	<b>65%</b>
<b>Operating, Interest &amp; Fee Expenditures</b>							
<b>Operating Expenditures</b>							
Salaries & Wages	\$1,016,664	\$2,848,413	\$3,097,039	(\$248,626)	(8%)	\$14,115,029	80%
Benefits	118,602	319,042	386,141	(67,099)	(17%)	1,623,145	80%
PERA Pension	137,454	384,599	437,292	(52,693)	(12%)	1,915,463	80%
Library Content	334,592	753,889	834,655	(80,766)	(10%)	4,012,050	81%
Facilities	221,420	559,828	480,185	79,643	17%	1,767,312	68%
Technology, Equipment & 3rd-Party Services	111,258	350,253	390,044	(39,791)	(10%)	1,748,848	80%
Library Programs & Outreach	62,972	199,756	216,537	(16,781)	(8%)	1,412,258	86%
District-Wide Support Costs	85,232	195,209	227,403	(32,194)	(14%)	1,227,250	84%
Capital Maintenance Projects	51,834	77,987	77,987	0	0%	1,157,500	93%
Other Operating Expenditures	\$0	\$0	\$0	\$0	0%	\$0	0%
<b>Total Operating Expenditures</b>	<b>\$2,140,027</b>	<b>\$5,688,976</b>	<b>\$6,147,282</b>	<b>(\$458,306)</b>	<b>(7%)</b>	<b>\$28,978,853</b>	<b>80%</b>
Debt Service	\$0	\$0	\$0	\$0	0%	\$2,012,625	100%
County Treasurer's Fees	171,663	179,558	190,015	(10,458)	(6%)	487,219	63%
<b>Total Operating, Interest &amp; Fee Expenditures</b>	<b>\$2,311,690</b>	<b>\$5,868,534</b>	<b>\$6,337,298</b>	<b>(\$468,764)</b>	<b>(7%)</b>	<b>\$31,478,697</b>	<b>81%</b>
<b>Total Revenues Over (Under) Operating Expenditure:</b>	<b>\$9,431,784</b>	<b>\$6,785,400</b>	<b>\$7,751,590</b>	<b>(\$966,190)</b>	<b>(12%)</b>	<b>\$4,983,973</b>	<b>(36%)</b>
<b>Non-Operating Revenues (Expenditures)</b>							
Lease Income (Expense), net	\$4,202	(\$1,940)	\$0	(\$1,940)	100%	\$0	0%
Capital Improvement Projects	283,090	289,617	289,617	0	0%	18,293,000	98%
<b>Total Non-Operating Revenues (Expenditures)</b>	<b>(\$278,888)</b>	<b>(\$291,557)</b>	<b>(\$289,617)</b>	<b>(\$1,940)</b>	<b>1%</b>	<b>(\$18,293,000)</b>	<b>98%</b>
<b>Total Revenues Over (Under) Total Expenditures</b>	<b>\$9,152,896</b>	<b>\$6,493,843</b>	<b>\$7,461,973</b>	<b>(\$968,130)</b>	<b>(13%)</b>	<b>(\$13,309,027)</b>	<b>149%</b>
<b>Beginning Fund Balance</b>	26,638,811	29,297,865	24,427,652			24,427,652	
<b>Ending Fund Balance</b>	<b>\$35,791,708</b>	<b>\$35,791,708</b>	<b>\$31,889,626</b>			<b>\$11,118,625</b>	



**SALARIES & WAGES, BENEFITS AND PERA RETIREMENT**  
(Unaudited)

	Mar 2022	For the Three Months Ending Mar 31, 2022				2022 Annual Budget		
		Over (Under)					Original	Remain %
		Actual	Actual	Budget	Budget	% Budget		
1005	Branch Operations	\$0	\$0	\$14,400	(\$14,400)	-100%	\$133,174	89%
1100	Branch Services	120,007	358,293	369,354	(11,061)	-3%	1,600,532	77%
1200	Customer Experience	126,864	381,316	434,407	(53,091)	-12%	1,882,431	77%
1300	Materials Handling	125,554	363,251	452,338	(89,087)	-20%	1,810,133	75%
1400	Youth & Family Services	152,833	453,119	445,691	7,428	2%	1,931,328	77%
<b>Subtotal</b>	<b>Customer Experience</b>	<b>525,257</b>	<b>1,555,979</b>	<b>1,716,190</b>	<b>(160,211)</b>	<b>-9%</b>	<b>7,357,598</b>	<b>77%</b>
2010	Community Services & Partnerships	30,439	100,431	102,096	(1,665)	-2%	442,417	77%
2020	Events & Hospitality	14,164	43,050	50,106	(7,056)	-14%	217,127	77%
2030	Marketing & Communications	33,946	99,885	105,395	(5,510)	-5%	456,712	77%
2040	Special Events	37,940	114,046	120,123	(6,077)	-5%	520,535	77%
2050	Visual Design, Arts, & Archives	22,668	67,197	70,579	(3,382)	-5%	305,841	77%
2060	Volunteer Services	23,821	67,965	66,773	1,193	2%	289,348	77%
2061	Volunteer Portal	0	0	0	0	0%	0	0%
<b>Subtotal</b>	<b>Community Engagement</b>	<b>162,977</b>	<b>492,575</b>	<b>515,072</b>	<b>(22,498)</b>	<b>-4%</b>	<b>2,231,980</b>	<b>77%</b>
<b>3010</b>	<b>Directors</b>	<b>68,893</b>	<b>197,236</b>	<b>201,232</b>	<b>(3,996)</b>	<b>-2%</b>	<b>938,447</b>	<b>79%</b>
4010	Accounting Operations	23,963	71,336	73,656	(2,320)	-3%	329,176	78%
4050	Procurement	7,060	20,974	21,180	(206)	-1%	91,780	77%
4060	Budgeting	7,924	23,540	23,771	(231)	-1%	103,007	77%
<b>Subtotal</b>	<b>Finance</b>	<b>38,947</b>	<b>115,851</b>	<b>118,607</b>	<b>(2,756)</b>	<b>-2%</b>	<b>523,963</b>	<b>77%</b>





**SALARIES & WAGES, BENEFITS AND PERA RETIREMENT**  
(Unaudited)

	Mar 2022	For the Three Months Ending Mar 31, 2022				2022 Annual Budget		
		Over (Under)				Original	Remain %	
		Actual	Actual	Budget	Budget			% Budget
5005	Infrastructure Services Operations	4,413	13,111	13,240	(129)	-1%	57,373	77%
5010	Collection Services	86,447	258,834	271,576	(12,742)	-5%	1,176,828	77%
5020	Facilities	29,914	97,381	101,924	(4,543)	-4%	373,979	73%
5030	Human Resources	24,569	72,795	73,102	(307)	0%	316,775	77%
5040	Information Technology	41,594	122,710	135,336	(12,626)	-9%	585,621	77%
5050	Learning & Development	27,390	81,373	81,338	36	0%	352,464	77%
<b>Subtotal</b>	<b>Infrastructure Services</b>	<b>214,326</b>	<b>646,205</b>	<b>676,515</b>	<b>(30,310)</b>	<b>-4%</b>	<b>2,863,040</b>	<b>76%</b>
<b>Account</b>								
500000	Payroll Accrual	0	(175,424)	(175,424)	0	0%	0	0%
500800	Bonus Pool	1,012	7,347	7,347	0	0%	50,000	85%
501000	Other Earning Types [1]	5,250	8,645	37,500	(28,855)	-77%	150,000	75%
<b>Subtotal</b>	<b>Other Earnings</b>	<b>6,262</b>	<b>(159,433)</b>	<b>(130,578)</b>	<b>(28,855)</b>	<b>22%</b>	<b>200,000</b>	<b>165%</b>
510000	Unemployment Insurance	1,870	2,798	18,750	(15,952)	-85%	110,000	83%
510200	Worker's Compensation	4,440	12,436	13,875	(1,439)	-10%	55,500	75%
510300	Health Insurance	96,036	257,441	307,110	(49,669)	-16%	1,228,439	75%
510500	Life Insurance	1,871	2,506	1,968	538	27%	8,556	77%
510600	Medicare	13,938	39,044	44,438	(5,394)	-12%	194,649	77%
510900	Employee Assistance Program	447	1,225	0	1,225	0%	6,000	100%
511300	Worker's Compensation Deductible	0	3,593	0	3,593	0%	20,000	100%
590000	Other Benefits	0	0	0	0	0%	0	0%
<b>Subtotal</b>	<b>Benefits</b>	<b>118,602</b>	<b>319,042</b>	<b>386,141</b>	<b>(67,099)</b>	<b>-17%</b>	<b>1,623,145</b>	<b>76%</b>
<b>520000</b>	<b>PERA Retirement-Pension</b>	<b>137,454</b>	<b>384,599</b>	<b>437,292</b>	<b>(52,693)</b>	<b>-12%</b>	<b>1,915,463</b>	<b>77%</b>
<b>Total</b>	<b>Douglas County Libraries</b>	<b>\$1,272,719</b>	<b>\$3,552,053</b>	<b>\$3,920,471</b>	<b>(\$368,418)</b>	<b>-9%</b>	<b>\$17,653,636</b>	<b>78%</b>



**SALARIES & WAGES, BENEFITS AND PERA RETIREMENT**  
(Unaudited)

Mar 2022	For the Three Months Ending Mar 31, 2022					2022 Annual Budget	
	Over (Under)						
Actual	Actual	Budget	Budget	% Budget	Original	Remain %	
Call Back	219	454	0	454	0%	0	0%
On Call/Standby	386	1,121	0	1,121	0%	0	0%
PTO Payout	4,646	7,071	37,500	(30,429)	-81%	150,000	75%
Relocation	0	0	0	0	0%	0	0%
Retro Pay	0	0	0	0	0%	0	0%
Severance	0	0	0	0	0%	0	0%
Cost Center Unassigned	0	0	0	0	0%	0	0%
<b>Total</b>	<b>\$5,250</b>	<b>\$8,645</b>	<b>\$37,500</b>	<b>(\$28,855)</b>	<b>-77%</b>	<b>\$150,000</b>	<b>75%</b>

**Notes**

[1] Other Earning Types Includes:

Call Back	219	454	0	454	0%	0	0%
On Call/Standby	386	1,121	0	1,121	0%	0	0%
PTO Payout	4,646	7,071	37,500	(30,429)	-81%	150,000	75%
Relocation	0	0	0	0	0%	0	0%
Retro Pay	0	0	0	0	0%	0	0%
Severance	0	0	0	0	0%	0	0%
Cost Center Unassigned	0	0	0	0	0%	0	0%

<b>Total</b>	<b>\$5,250</b>	<b>\$8,645</b>	<b>\$37,500</b>	<b>(\$28,855)</b>	<b>-77%</b>	<b>\$150,000</b>	<b>75%</b>
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**2022 Budget**  
**Maintenance & Improvement Projects**  
**As of March 31, 2022**

	Original Budget	Spent To-Date	Forecast		Remaining Budget
			Y/N	Additional Spend Amount (a)	
<b>Operating Expenditures: Maintenance Projects</b>					
District IT: B100	\$ 630,077	\$ 77,987		\$ 552,090	\$ (0)
District-Wide: B100	153,000	0		153,000	0
Castle Pines: B200	36,500	0		36,500	0
Castle Rock: B700	5,000	0		5,000	0
Highlands Ranch: B300	7,000	0		7,000	0
Lone Tree: B400	120,000	0		120,000	0
Parker: B600	0	0		0	0
Roxborough: B800	17,000	0		17,000	0
Unallocated	188,923	0		188,923	0
<b>Total Maintenance Projects</b>	<b>\$ 1,157,500</b>	<b>\$ 77,987</b>		<b>\$ 1,079,513</b>	<b>\$ (0)</b>

**Notes**

[M1] Requires Board motion to approve

**Non-Operating Expenditures: Improvement Projects**

Parker:						
	Front-of-house (patron) furnishings	15,000	\$0	N	15,000	\$0
	Re-Upholstering	10,000	\$0	N	10,000	\$0
	Meeting Room Chairs Maintenance	10,000	\$0	N	10,000	\$0
	Back-of-house (staff) furnishings	3,000	\$0	N	3,000	\$0
	<b>Total Parker</b>	<b>\$38,000</b>	<b>\$0</b>		<b>\$38,000</b>	<b>\$0</b>
Other:						
[I1]	Transporter bins 11@\$4,400 each	55,000	\$0	N	55,000	\$0
	Castle Rock PSM Construction (GMP Contract)	18,200,000	\$278,617	N	17,921,383	\$0
	Castle Rock Strip Mall Renovation	0	\$11,000	N	0	(\$11,000)
	<b>Total Other</b>	<b>\$18,255,000</b>	<b>\$289,617</b>		<b>\$17,976,383</b>	<b>(\$11,000)</b>
	<b>Total Improvement Projects</b>	<b>\$18,293,000</b>	<b>\$289,617</b>		<b>\$18,014,383</b>	<b>(\$11,000)</b>

**Notes**

[I1] Requires Board motion to approve

<b>Grand Total Maintenance, Improvements, Capital Campaign</b>	<b>\$ 19,450,500</b>	<b>\$ 367,604</b>		<b>\$ 19,093,896</b>	<b>\$ (11,000)</b>
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**Comparison of Property Tax Revenues  
For the 3 Months Ending March 31, 2022**

	Property Tax		Auto Tax		Other	Total Taxes	YTD
	Amount	Growth	Amount	Growth	Adjustments		Combined Growth
<b>2021</b>							
January	\$0		\$0			\$0	
February	850,246		226,025		14,952	1,091,223	
March	10,257,233		193,236		(73,123)	10,377,346	
April	2,485,052		293,397		(47,730)	2,730,719	
May	5,130,719		249,322		(41,592)	5,338,449	
June	2,601,539		221,871		(20,615)	2,802,795	
July	7,982,808		295,621		(70,470)	8,207,959	
August	305,202		244,791		(7,459)	542,534	
September	171,324		236,357		(4,016)	403,665	
October	51,813		240,309		(5,870)	286,252	
November	38,426		249,622		557	288,605	
December	39,017		438,256		(2,884)	474,389	
<b>Total</b>	<b>\$29,913,379</b>		<b>\$2,888,807</b>		<b>(\$258,250)</b>	<b>\$32,543,936</b>	
<b>2022</b>							
January	\$0	n/a	\$0	n/a	\$0	\$0	n/a
February	534,345	(37%)	235,137	4%	(8,060)	761,422	(30%)
March	11,541,637	13%	209,612	8%	(97,579)	11,653,670	8%
April		n/a		n/a		0	n/a
May		n/a		n/a		0	n/a
June		n/a		n/a		0	n/a
July		n/a		n/a		0	n/a
August		n/a		n/a		0	n/a
September		n/a		n/a		0	n/a
October		n/a		n/a		0	n/a
November		n/a		n/a		0	n/a
December		n/a		n/a		0	n/a
<b>Total</b>	<b>\$12,075,982</b>	<b>(60%)</b>	<b>\$444,749</b>	<b>(85%)</b>	<b>(\$105,639)</b>	<b>\$12,415,092</b>	

## Key Performance Indicators Report – First Quarter 2022

### SUMMARY

NPS is down fractionally from the last quarter. The figure continues to average in the mid-80s, which is incredibly high compared to other industries.

Resource donor metrics fell, as the calendar progressed from the last quarter to the first; philanthropic giving is typically highest in the last quarter of the year. Individual DCL volunteer engagement continues to increase.

Indirect impressions got a large boost from purchased advertising related to a new strategic goal targeting youth in our community. Partnerships are down due to the end of the DCL Local program.

Please note updated benchmarks reflecting 2021 quarterly averages for the relevant indicators.

### BRAND AWARENESS

# 85.34↓

Net Promoter Score January-March 2022  
Benchmark 84



### MARKET USE

Market Penetration  
(March 2022)

Benchmark 58.39%



# 59.19%

Visits  
(January-March 2022)  
Benchmark 765,859



# 820,563↑

### COMMUNITY ENGAGEMENT

Resource Donors  
Benchmark 830

# 682↓



Community Impressions  
Indirect Outreach/Impressions  
Benchmark 3,546,485



# 24,983,474↑

Partnerships  
Benchmark 128

# 107↓



Direct Outreach  
Benchmark 1,103



# 5,354↑

### INTERNAL SATISFACTION

Benchmark 8.9

# 8.9




## Q1 2022 Strategic Plan Update

In 2022, we are starting work on 13 new responses to our strategic priorities. The first quarter of this year was predominantly one of planning, in which our managers created teams for each response and created benchmarks to guide the work through the end of the year. 12 of our 13 responses met their Q1 benchmarks, and the response that is behind schedule is expected to be caught up by the end of Q2.

Some exciting services and updates that we plan to bring online in late 2022 through this work include:

- A *Forest of Stories* exhibit of uniquely decorated trees reflecting literary themes, to entice customers and visiting families to make a stop at DCL during the holiday season
- New staff training opportunities and DCL Care Kits for staff and customers needing support for mental health concerns or increasing awareness
- A reboot of the Lifelong Learning events and continuation of Coffee Chat for adults
- A *Sustainability Guide* for staff and eventually our customers to adopt “green” practices and workspaces
- New opportunities for volunteers to engage with DCL, and in new departments

Strategic Priority	Active 2022 Responses	Status
<b>Vibrant Libraries</b>	Create and feature fun, unexpected visual and interactive exhibits that encourage library visits.	On-Track
	Activate Playscapes for imaginative play, cognitive development, and socialization.	On-Track
	Create a district task force to identify and mitigate barriers to meeting space use.	On-Track
<b>Beyond our Walls</b>	Sponsor local kids' activities to raise brand awareness among kids and their parents, grandparents, and other supporters.	On-Track
	Improve and reprise the popular Brew Tour, incorporating Friday-Saturday night events in our libraries.	On-Track
<b>Community Service</b>	Identify and provide library services to support mental health in Douglas County.	On-Track
	Serve as a destination for Douglas County seniors to congregate, learn, and socialize.	On-Track
<b>Fortify Infrastructure</b>	Create an organized and accessible information storage structure that meets staff, customer, and retention needs.	On-Track
	Support and achieve excellence in co-working and remote work through shared workspaces and amenities, sophisticated use of mobile technology, and clear expectations for remote work.	Delayed
	Identify a “green building” certification program for DCL, plus waste-reduction and energy, time, and water-saving measures at all DCL locations.	On-Track
	Develop an organizational data strategy detailing how we capture, use, analyze, and make decisions based on data.	On-Track
	Work with Douglas County Sheriff to validate and adapt our safety practices, procedures, and training to contemporary standards.	On-Track
	Identify and implement volunteer integration in every DCL division, to fundamentally leverage volunteers and their skills to significantly increase organizational capacity.	On-Track
		



Douglas County Libraries Foundation

# 2021 YEAR IN REVIEW

*Giving Now for Generations to Come*





## Fundraising

### Fête des Fables Gala

In 2021 our in-person Fête des Fables gala event returned. The theme was “The Little Mermaid,” and we made a big splash, hosting 240 guests and raising more than \$16,000 through sponsorships, ticket sales, a silent auction and wine pull.

### Family Fête

Our inaugural family-friendly fundraising event, the Family Fête, was held in August at our Lone Tree location. The theme followed that of the traditional gala, but the event focused on kids, introducing them and their families to philanthropy and the DCLF. We welcomed 226 guests and raised nearly \$10,000 through ticket sales, auction items and a very popular stuffie pull.

### Year-End Giving

On Colorado Gives Day (CGD), Tuesday, December 7, 2021, we surpassed our CGD goal of \$40,000, engaging 568 donors and earning \$60,743 through online donations, and \$470 in cash/checks presented in our branches.

After CGD, we continued to encourage library customers to support us through year-end giving. Our 2021 fundraising total for November 26-December 31 was \$74,551.77.

### T-Shirt Sales

In 2021, the Foundation piloted a retail project, pre-selling Summer Reading t-shirts before the program Kickoff in June, then continuing sales at all locations throughout the summer. This introductory effort produced \$1,165.50 in profit.

“Due to a scholarship from your program, my son was able to attend LEGO Superhero Camp in Castle Rock. In this card, it’s not possible to explain our gratitude for this opportunity and how it positively impacted our son and our family. We appreciate you and this incredible library system!”

CAMP DCL PARENT



## Giving Back

### 2021 Scholarships

We supported 21 kids via Camp DCL scholarships totaling \$4,255.

We supported three adults seeking high school credentials via Career Online High School, provided 37 individual GED test vouchers (\$37.50 ea) and supported one adult learner with a GED retake voucher (\$17.50).

### Children's Hospital Colorado

The DCLF donated 500 books to CHC as part of their yearly telethon, to be given to children staying in the hospital or visiting for outpatient treatment.

### Operation Paperback

We provided and shipped 525 books to 70 families from January-December, 2021. Most shipments were within the U.S., but we made several international shipments as well.

### Douglas County Healthy Youth Coalition

The DCLF purchased and donated 30 copies of *13 Things Mentally Strong Parents Don't Do: Raising Self-Assured Children and Training Their Brains for a Life of Happiness, Meaning and Success*. The DC Healthy Youth Coalition hosted an event with the author, who gave her book to 30 lucky participants.

## Other Noteworthy 2021 Activity

### Endowment

In the first full year of DCLF's endowment, the fund, operated through Rose Community Foundation, grew by \$3,503, to total \$58,085. No active awareness or fundraising campaign has begun yet. The DCLF board and two DCL staff members are currently receiving training on growing an endowment.

### Online Book Sales

We sold 1,060 items online, generating revenue of \$18,927.35.

### Amazon Smile

About 150 Amazon Smile purchases support the DCLF each month. In 2021, 200 customers' purchases created a DCLF benefit of \$916.93.

### King Soopers Community Rewards

Last year, 126 households linked their grocery shopping to DCL, generating \$5,598.31 in Foundation revenue.

“This is an amazing program. Everybody has been so very helpful. I honestly don't think I could've completed my GED without the help of DCL.”

GED GRADUATE



Form **990**

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- Do not enter social security numbers on this form as it may be made public.
- Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

**A For the 2021 calendar year, or tax year beginning** \_\_\_\_\_, and ending \_\_\_\_\_

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization **DOUGLAS COUNTY LIBRARY FOUNDATION**  
 Doing business as \_\_\_\_\_  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**100 S WILCOX STREET**  
 City or town State ZIP code  
**CASTLE ROCK CO 80104**  
 Foreign country name Foreign province/state/country Foreign postal code

**D** Employer identification number  
**84-1207775**

**E** Telephone number  
**303-688-7621**

**F** Name and address of principal officer:  
**ROBERT PASICZNYUK 100 SOUTH WILCOX, CASTLE ROCK, CO 80104**

**G** Gross receipts \$ **381,704**

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. See instructions

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J** Website: **DCL.ORG**

**K** Form of organization:  Corporation  Trust  Association  Other

**L** Year of formation: **1991** **M** State of legal domicile: **CO**

**Part I Summary**

Activities & Governance			
<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>BRING COMMUNITY AWARENESS AND APPRECIATION OF THE DOUGLAS COUNTY LIBRARIES; SPONSOR PROGRAMS AND CONDUCT OTHER ACTIVITIES THAT WILL ENHANCE THE LIBRARY'S CONTRIBUTIONS TO EDUCATION AND CULTURE WITHIN THE COMMUNITY</b>		
<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>7</b>
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>6</b>
<b>5</b>	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	<b>5</b>	<b>0</b>
<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>963</b>
<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
<b>7b</b>	Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0</b>
Revenue		Prior Year	Current Year
<b>8</b>	Contributions and grants (Part VIII, line 1h)		
<b>9</b>	Program service revenue (Part VIII, line 2g)	114,614	135,892
<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	57,992	94,877
<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	41,330	65,139
<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0	20,770
Expenses		Prior Year	Current Year
<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	213,936	316,678
<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	38,647	79,643
<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	0
<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
<b>16b</b>	Total fundraising expenses (Part IX, column (D), line 25)	0	0
<b>17</b>	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	0	0
<b>18</b>	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	30,745	42,402
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	69,392	122,045
		144,544	194,633
Net Assets or Fund Balances		Beginning of Current Year	End of Year
<b>20</b>	Total assets (Part X, line 16)		
<b>21</b>	Total liabilities (Part X, line 26)	1,239,168	1,550,371
<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	87,987	121,531
		1,151,181	1,428,840

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Robert Pasicznyuk  
Robert Pasicznyuk (May 27, 2025 12:55:03 PM)  
 Signature of officer **May 17, 2022**  
 Date  
**ROBERT PASICZNYUK**  
 Type or print name and title **EXECUTIVE DIRECTOR**

**Paid Preparer Use Only**

Print/Type preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check  if self-employed PTIN \_\_\_\_\_  
 Firm's name \_\_\_\_\_ Firm's EIN \_\_\_\_\_  
 Firm's address \_\_\_\_\_ Phone no. \_\_\_\_\_

May the IRS discuss this return with the preparer shown above? See instructions.  Yes  No

For Paperwork Reduction Act Notice, see the separate instructions.

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

**1** Briefly describe the organization's mission:  
THE DOUGLAS COUNTY LIBRARIES FOUNDATION'S SOLE PURPOSE IS TO SUPPORT DOUGLAS COUNTY LIBRARIES ("THE LIBRARY") BY FUNDING OPPORTUNITIES AND PROVIDING SERVICES ABOVE AND BEYOND THE LIBRARY'S NORMAL OPERATING BUDGET.

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

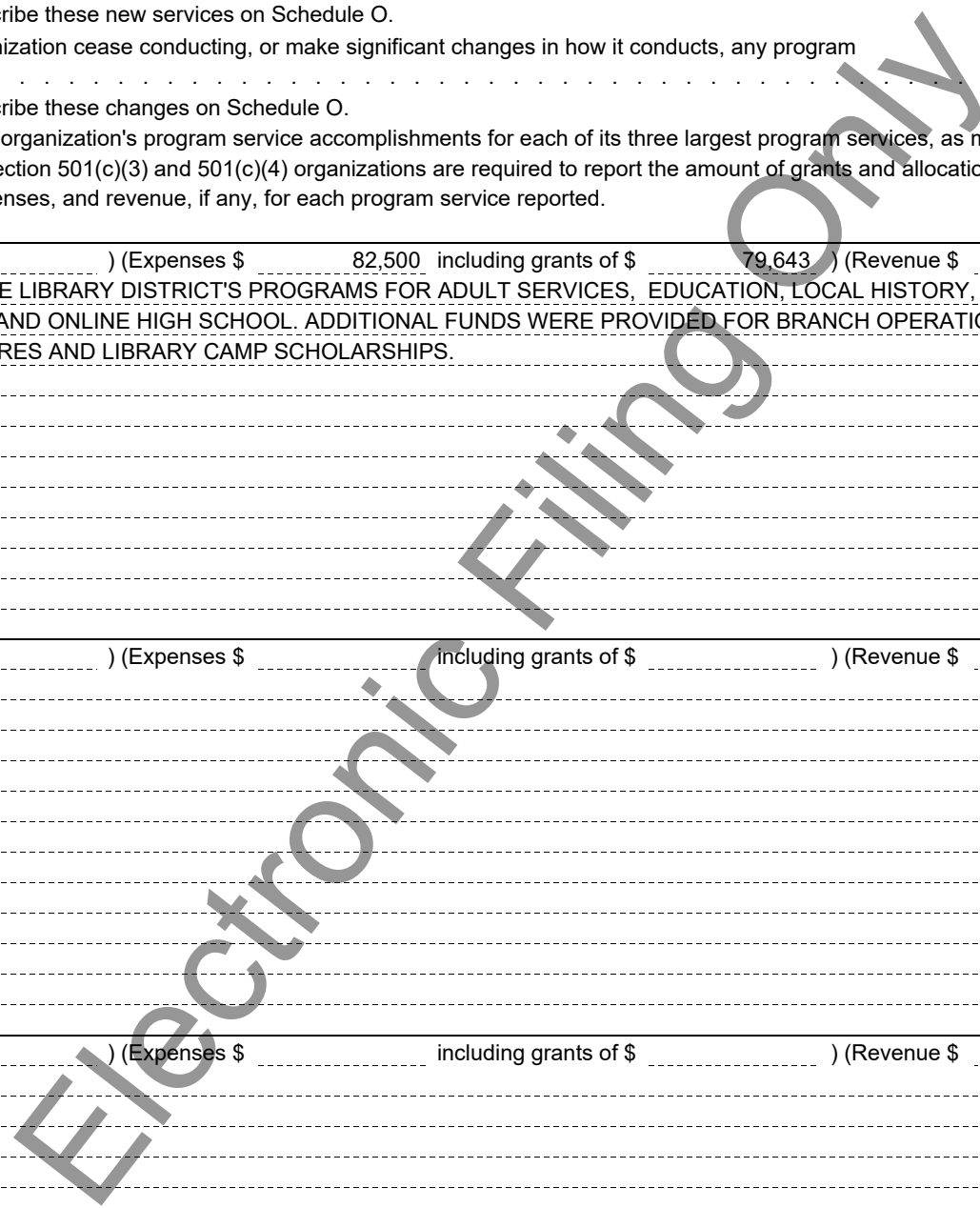
**4a** (Code: ) (Expenses \$ 82,500 including grants of \$ 79,643 ) (Revenue \$ )  
FUNDED THE LIBRARY DISTRICT'S PROGRAMS FOR ADULT SERVICES, EDUCATION, LOCAL HISTORY, VOLUNTEER SERVICES, AND ONLINE HIGH SCHOOL. ADDITIONAL FUNDS WERE PROVIDED FOR BRANCH OPERATIONS CAPITAL EXPENDITURES AND LIBRARY CAMP SCHOLARSHIPS.

**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services (Describe on Schedule O.)  
(Expenses \$ 0 including grants of \$ 0 ) (Revenue \$ 0 )

**4e** Total program service expenses ▶ 82,500





**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions.		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III.</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV.</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V.</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>		X
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>		X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV.</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions.	X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>	X	

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II.</i>		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV.</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV.</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	X	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V.

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

<b>Part V</b>		<b>Statements Regarding Other IRS Filings and Tax Compliance (continued)</b>		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .	<b>2a</b>	0		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . . <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	<b>2b</b>			
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	<b>3a</b>			X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O . . . . .	<b>3b</b>			
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	<b>4a</b>			X
<b>b</b>	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	<b>5a</b>			X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .	<b>5b</b>			X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . .	<b>5c</b>			
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .	<b>6a</b>			X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	<b>6b</b>			
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>				
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .	<b>7a</b>		X	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	<b>7b</b>		X	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	<b>7c</b>			X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year . . . . .	<b>7d</b>			
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	<b>7e</b>			X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	<b>7f</b>			X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	<b>7g</b>			
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .	<b>7h</b>			
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .	<b>8</b>			
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>				
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966? . . . . .	<b>9a</b>			
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .	<b>9b</b>			
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:				
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	<b>10a</b>			
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .	<b>10b</b>			
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:				
<b>a</b>	Gross income from members or shareholders . . . . .	<b>11a</b>			
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . . . .	<b>11b</b>			
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .	<b>12a</b>			
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .	<b>12b</b>			
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? . . . . . <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>			
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .	<b>13b</b>			
<b>c</b>	Enter the amount of reserves on hand . . . . .	<b>13c</b>			
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? . . . . .	<b>14a</b>			X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O . . . . .	<b>14b</b>			
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year . . . . . If "Yes," see the instructions and file Form 4720, Schedule N.	<b>15</b>			X
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . . If "Yes," complete Form 4720, Schedule O.	<b>16</b>			X
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? . . . . . If "Yes," complete Form 6069.	<b>17</b>			

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI.

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year . . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
<b>1b</b>	Enter the number of voting members included on line 1a, above, who are independent . . . . .		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . . .		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		X
<b>6</b>	Did the organization have members or stockholders? . . . . .		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .		X
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body? . . . . .	X	
<b>8b</b>	Each committee with authority to act on behalf of the governing body? . . . . .	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O . . . . .		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates? . . . . .		X
<b>10b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .		X
<b>11b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	X	
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	X	
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done . . . . .	X	
<b>13</b>	Did the organization have a written whistleblower policy? . . . . .		X
<b>14</b>	Did the organization have a written document retention and destruction policy? . . . . .	X	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official. . . . .		X
<b>15b</b>	Other officers or key employees of the organization . . . . .		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		X
<b>16b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .		

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed **CO**

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)

**19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records **▶**  
 DOUGLAS COUNTY LIBRARIES    303-688-7621  
 100 S WILCOX STREET, CASTLE ROCK, CO 80104



**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ROBERT PASICZYNUK ----- EXECUTIVE DIRECTOR	1.00 40.00			X				167,015		
(2) DAVE ANDERSON ----- TREASURER	1.00 40.00			X				132,257		
(3) PATTI OWEN-DELAY ----- SECRETARY	1.00 40.00			X				67,221		
(4) SHELLY HUMPHREYS ----- VICE CHAIR	1.00 1.00	X								
(5) LAUREN BOLL ----- CHAIR	1.00 1.00	X								
(6) LINDA BOYLE ----- DIRECTOR	1.00 1.00	X								
(7) KRYSSTIE KANIA ----- DIRECTOR	1.00 1.00	X								
(8) ROCHELLE LOGAN ----- DIRECTOR	1.00 1.00	X								
(9) DAWN VAUGHN ----- DIRECTOR	1.00 1.00	X								
(10) -----										
(11) -----										
(12) -----										
(13) -----										
(14) -----										



**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Subtotal</b>							0	366,493	0	
<b>c Total from continuation sheets to Part VII, Section A</b>							0	0	0	
<b>d Total (add lines 1b and 1c)</b>							0	366,493	0	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 2

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i>		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual.</i>	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person.</i>	X	

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII.

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b>	0				
	<b>b</b>	Membership dues . . . . .	<b>1b</b>	0				
	<b>c</b>	Fundraising events . . . . .	<b>1c</b>	10,090				
	<b>d</b>	Related organizations . . . . .	<b>1d</b>	0				
	<b>e</b>	Government grants (contributions) . . . . .	<b>1e</b>	0				
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b>	125,802				
	<b>g</b>	Noncash contributions included in lines 1a-1f . . . . .	<b>1g</b>	\$ 0				
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .		135,892				
	Program Service Revenue	<b>2a</b>	BOOK SALES . . . . .	Business Code 453310	94,877	94,877		
<b>b</b>		-----		0				
<b>c</b>		-----		0				
<b>d</b>		-----		0				
<b>e</b>		-----		0				
<b>f</b>		All other program service revenue . . . . .		0				
<b>g</b>		<b>Total.</b> Add lines 2a-2f . . . . .		94,877				
Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . .		65,139			65,139	
	<b>4</b>	Income from investment of tax-exempt bond proceeds . . . . .		0				
	<b>5</b>	Royalties . . . . .		0				
	<b>6a</b>	Gross rents . . . . .	(i) Real	(ii) Personal				
			<b>6a</b>					
			<b>6b</b>					
	<b>c</b>	Rental income or (loss) . . . . .	<b>6c</b>	0	0			
	<b>d</b>	Net rental income or (loss) . . . . .			0			
	<b>7a</b>	Gross amount from sales of assets other than inventory . . . . .	(i) Securities	(ii) Other				
			<b>7a</b>		0	0		
			<b>7b</b>		0	0		
	<b>c</b>	Gain or (loss) . . . . .	<b>7c</b>	0	0			
	<b>d</b>	Net gain or (loss) . . . . .			0			
	<b>8a</b>	Gross income from fundraising events (not including \$ 10,090 of contributions reported on line 1c). See Part IV, line 18 . . . . .						
			<b>8a</b>		85,796			
<b>8b</b>				65,026				
<b>c</b>	Net income or (loss) from fundraising events . . . . .			20,770				
<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . .							
		<b>9a</b>		0				
		<b>9b</b>		0				
<b>c</b>	Net income or (loss) from gaming activities . . . . .			0				
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .							
		<b>10a</b>		0				
		<b>10b</b>		0				
<b>c</b>	Net income or (loss) from sales of inventory . . . . .			0				
Miscellaneous Revenue	<b>11a</b>	-----	Business Code					
	<b>b</b>	-----		0				
	<b>c</b>	-----		0				
	<b>d</b>	All other revenue . . . . .		0				
	<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . .		0				
<b>12</b>	<b>Total revenue.</b> See instructions . . . . .			316,678	94,877	0	65,139	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations domestic governments. See Part IV, line 21 . . . . .	79,643	79,643		
2	Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	0			
4	Benefits paid to or for members . . . . .	0			
5	Compensation of current officers, directors, trustees, and key employees . . . . .	0		0	
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0			
7	Other salaries and wages . . . . .	0			
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	0			
9	Other employee benefits . . . . .	0			
10	Payroll taxes . . . . .	0			
11	Fees for services (nonemployees):				
a	Management . . . . .	22,928		22,928	
b	Legal . . . . .	0			
c	Accounting . . . . .	0			
d	Lobbying . . . . .	0			
e	Professional fundraising services. See Part IV, line 17 . . . . .	0			
f	Investment management fees . . . . .	6,177		6,177	
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . . . . .	0		0	
12	Advertising and promotion . . . . .	0			
13	Office expenses . . . . .	10,448	8	10,440	
14	Information technology . . . . .	0			
15	Royalties . . . . .	0			
16	Occupancy . . . . .	0			
17	Travel . . . . .	0			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
19	Conferences, conventions, and meetings . . . . .	0			
20	Interest . . . . .	0			
21	Payments to affiliates . . . . .	0			
22	Depreciation, depletion, and amortization . . . . .	0	0	0	0
23	Insurance . . . . .	0			
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a	PROGRAM AND OUTREACH	2,849	2,849		
b	-----	0			
c	-----	0			
d	-----	0			
e	All other expenses	0			
25	<b>Total functional expenses.</b> Add lines 1 through 24e . . . . .	122,045	82,500	39,545	0
26	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X.

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	92,748	<b>1</b>	184,474
	<b>2</b> Savings and temporary cash investments . . . . .	0	<b>2</b>	
	<b>3</b> Pledges and grants receivable, net . . . . .	0	<b>3</b>	0
	<b>4</b> Accounts receivable, net . . . . .	0	<b>4</b>	0
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0	<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .	0	<b>7</b>	0
	<b>8</b> Inventories for sale or use . . . . .	0	<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	0	<b>9</b>	3,100
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 0		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 0	<b>10c</b>	0
	<b>11</b> Investments—publicly traded securities . . . . .	1,146,420	<b>11</b>	1,362,797
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	0	<b>12</b>	0
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .	0	<b>13</b>	0
	<b>14</b> Intangible assets . . . . .	0	<b>14</b>	0
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	0	<b>15</b>	0
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	1,239,168	<b>16</b>	1,550,371	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	0	<b>17</b>	
	<b>18</b> Grants payable . . . . .	0	<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	0	<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .	0	<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .	0	<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0	<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	0	<b>23</b>	0
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	0	<b>24</b>	0
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D . . . . .	87,987	<b>25</b>	121,531
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	87,987	<b>26</b>	121,531
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	1,120,569	<b>27</b>	1,428,840
	<b>28</b> Net assets with donor restrictions . . . . .	30,612	<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .	0	<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .	0	<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .	0	<b>31</b>	
	<b>32</b> Total net assets or fund balances . . . . .	1,151,181	<b>32</b>	1,428,840
<b>33</b> Total liabilities and net assets/fund balances . . . . .	1,239,168	<b>33</b>	1,550,371	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	<b>1</b>	316,678
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25) . . . . .	<b>2</b>	122,045
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1 . . . . .	<b>3</b>	194,633
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) . . . . .	<b>4</b>	1,151,181
<b>5</b>	Net unrealized gains (losses) on investments . . . . .	<b>5</b>	83,026
<b>6</b>	Donated services and use of facilities . . . . .	<b>6</b>	
<b>7</b>	Investment expenses . . . . .	<b>7</b>	
<b>8</b>	Prior period adjustments . . . . .	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O) . . . . .	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) . . . . .	<b>10</b>	1,428,840

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . . If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>b</b>	Were the organization's financial statements audited by an independent accountant? . . . . . If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . . If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .		X
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits . . . . .		

**SCHEDULE A  
(Form 990)**

**Public Charity Status and Public Support**

58 of 91  
OMB No. 1545-0047

**2021**

**Open to Public Inspection**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization DOUGLAS COUNTY LIBRARY FOUNDATION	Employer identification number 84-1207775
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**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations . . . . . 1

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A) DOUGLAS COUNTY LIBRARIES	84-1157718	6	X		79,643	
(B)						
(C)						
(D)						
(E)						
<b>Total</b>					79,643	0



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						0
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						0
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						0
<b>4 Total.</b> Add lines 1 through 3 . . . . .	0	0	0	0	0	0
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4						0

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>7</b> Amounts from line 4 . . . . .	0	0	0	0	0	0
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						0
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						0
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						0
<b>11 Total support.</b> Add lines 7 through 10 . . . . .						0
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					12	
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) . . . . .	14	0.00%
<b>15</b> Public support percentage from 2020 Schedule A, Part II, line 14 . . . . .	15	0.00%
<b>16a 33 1/3% support test—2021.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>b 33 1/3% support test—2020.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>17a 10%-facts-and-circumstances test—2021.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>b 10%-facts-and-circumstances test—2020.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .		<input type="checkbox"/>

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.  
If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .						0
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						0
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						0
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						0
<b>6 Total.</b> Add lines 1 through 5 . . . . .	0	0	0	0	0	0
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						0
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .						0
<b>c</b> Add lines 7a and 7b . . . . .	0	0	0	0	0	0
<b>8 Public support</b> (Subtract line 7c from line 6.) . . . . .						0

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>9</b> Amounts from line 6 . . . . .	0	0	0	0	0	0
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						0
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						0
<b>c</b> Add lines 10a and 10b . . . . .	0	0	0	0	0	0
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on . . . . .						0
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						0
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .	0	0	0	0	0	0
<b>14 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) . . . . .	<b>15</b>	0.00%
<b>16</b> Public support percentage from 2020 Schedule A, Part III, line 15 . . . . .	<b>16</b>	0.00%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) . . . . .	<b>17</b>	0.00%
<b>18</b> Investment income percentage from 2020 Schedule A, Part III, line 17 . . . . .	<b>18</b>	0.00%

- 19a 33 1/3% support tests—2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . .
- b 33 1/3% support tests—2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . .
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . .



**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>	X	
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		X
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		X
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>3c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		X
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		X
<b>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		X
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		X
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		X
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		X
<b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		X
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		X
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		X
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations (continued)**

		Yes	No
<b>11</b>	Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b>	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		X
<b>b</b>	A family member of a person described on line 11a above?		X
<b>c</b>	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		X

**Section B. Type I Supporting Organizations**

		Yes	No
<b>1</b>	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b>	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

		Yes	No
<b>1</b>	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

**Section D. All Type III Supporting Organizations**

		Yes	No
<b>1</b>	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	X	
<b>2</b>	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		X
<b>3</b>	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		X

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b>	<i>Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).</i>		
<b>a</b>	<input type="checkbox"/>	The organization satisfied the Activities Test. <i>Complete line 2 below.</i>	
<b>b</b>	<input type="checkbox"/>	The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>	
<b>c</b>	<input checked="" type="checkbox"/>	The organization supported a governmental entity. <i>Describe in Part VI how you supported a governmental entity (see instructions).</i>	
<b>2</b>	<b>Activities Test. Answer lines 2a and 2b below.</b>		
<b>a</b>		Yes	No
	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>2a</b>			
<b>b</b>	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>2b</b>			
<b>3</b>	<b>Parent of Supported Organizations. Answer lines 3a and 3b below.</b>		
<b>a</b>		Yes	No
	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>		
<b>3a</b>			
<b>b</b>	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
<b>3b</b>			

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	0 0
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	0 0
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	0 0
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	0 0
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	0 0
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	0 0
6	Multiply line 5 by 0.035.	6	0 0
7	Recoveries of prior-year distributions	7	0 0
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	0 0
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	0
2	Enter 0.85 of line 1.	2	0
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	0
4	Enter greater of line 2 or line 3.	4	0
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	0
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7 0
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9 0
10	Line 8 amount divided by line 9 amount	10 0.000

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6			0
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2021			
a	From 2016 . . . . .	0		
b	From 2017 . . . . .	0		
c	From 2018 . . . . .	0		
d	From 2019 . . . . .	0		
e	From 2020 . . . . .	0		
f	<b>Total</b> of lines 3a through 3e	0		
g	Applied to underdistributions of prior years		0	
h	Applied to 2021 distributable amount			0
i	Carryover from 2016 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.	0		
4	Distributions for 2021 from Section D, line 7: \$ 0			
a	Applied to underdistributions of prior years		0	
b	Applied to 2021 distributable amount			0
c	Remainder. Subtract lines 4a and 4b from line 4.	0		
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		0	
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			0
7	<b>Excess distributions carryover to 2022.</b> Add lines 3j and 4c.	0		
8	Breakdown of line 7:			
a	Excess from 2017 . . . . .	0		
b	Excess from 2018 . . . . .	0		
c	Excess from 2019 . . . . .	0		
d	Excess from 2020 . . . . .	0		
e	Excess from 2021 . . . . .	0		

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Electronic Filing Only

Schedule B (Form 990)

Schedule of Contributors

2021

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information.

Table with 2 columns: Name of the organization (DOUGLAS COUNTY LIBRARY FOUNDATION) and Employer identification number (84-1207775)

Organization type (check one):

- Filers of: Section: Form 990 or 990-EZ [X] 501(c)( 3 ) (enter number) organization [ ] 4947(a)(1) nonexempt charitable trust not treated as a private foundation [ ] 527 political organization Form 990-PF [ ] 501(c)(3) exempt private foundation [ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation [ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- [ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- [ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. [ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. [ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).



Name of organization <b>DOUGLAS COUNTY LIBRARY FOUNDATION</b>	Employer identification number 84-1207775
--	--

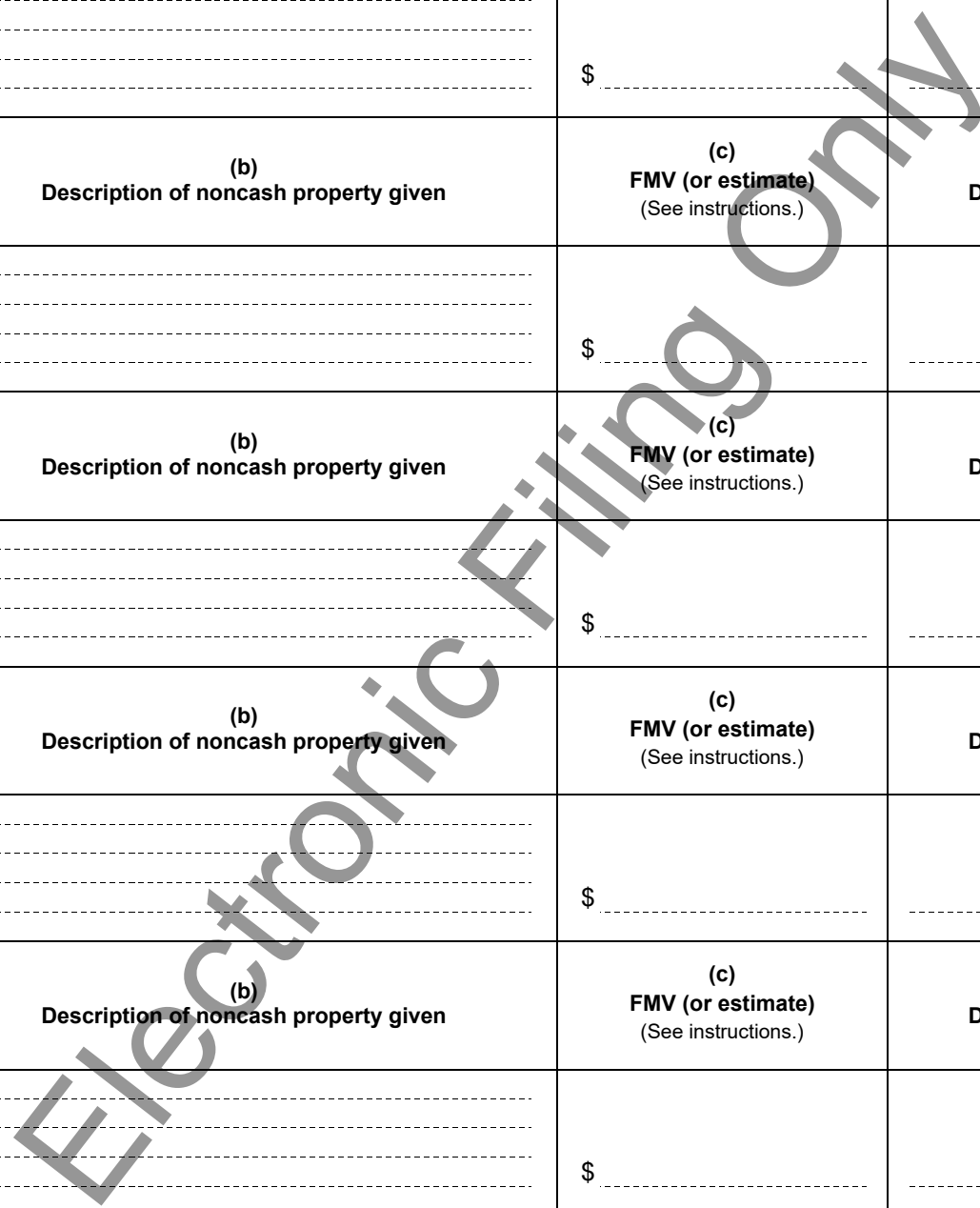
**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-----	----- ----- Foreign State or Province: ----- Foreign Country: -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- Foreign State or Province: ----- Foreign Country: -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- Foreign State or Province: ----- Foreign Country: -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- Foreign State or Province: ----- Foreign Country: -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- Foreign State or Province: ----- Foreign Country: -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- Foreign State or Province: ----- Foreign Country: -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- Foreign State or Province: ----- Foreign Country: -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>DOUGLAS COUNTY LIBRARY FOUNDATION</b>	Employer identification number 84-1207775
--	--

**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	----- ----- -----	\$ -----	
	----- ----- -----	\$ -----	
	----- ----- -----	\$ -----	
	----- ----- -----	\$ -----	
	----- ----- -----	\$ -----	
	----- ----- -----	\$ -----	
	----- ----- -----	\$ -----	
	----- ----- -----	\$ -----	



Name of organization DOUGLAS COUNTY LIBRARY FOUNDATION	Employer identification number 84-1207775
---	--

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ▶ \$ \_\_\_\_\_ 0

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
For. Prov. _____ Country _____			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
For. Prov. _____ Country _____			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
For. Prov. _____ Country _____			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
For. Prov. _____ Country _____			

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

- Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

2021

Open to Public Inspection

Name of the organization: DOUGLAS COUNTY LIBRARY FOUNDATION; Employer identification number: 84-1207775

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for values, 5-6 for Yes/No questions.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Multiple choice and table questions regarding conservation easements, including a table for 'Held at the End of the Tax Year' with rows 2a-2d.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Questions 1a-1b and 2a-2b regarding reporting of art and historical treasures with dollar amounts.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange program
  - e**  Other .....
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount |
|--|--------|
| <b>c</b> Beginning balance             | 0      |
| <b>d</b> Additions during the year     |        |
| <b>e</b> Distributions during the year |        |
| <b>f</b> Ending balance                | 0      |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance	0	0	0	0	0
<b>b</b> Contributions					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses					
<b>g</b> End of year balance	0	0	0	0	0

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment  %
  - b** Permanent endowment  %
  - c** Term endowment  %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |                                    | Yes | No |
|------------------------------------|-----|----|
| <b>(i)</b> Unrelated organizations |     |    |
| <b>(ii)</b> Related organizations  |     |    |
- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land	0	0	0	0
<b>b</b> Buildings	0	0	0	0
<b>c</b> Leasehold improvements	0	0	0	0
<b>d</b> Equipment	0	0	0	0
<b>e</b> Other	0	0	0	0
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				0

**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .	0	
(2) Closely held equity interests . . . . .	0	
(3) Other . . . . .		
(A) . . . . .		
(B) . . . . .		
(C) . . . . .		
(D) . . . . .		
(E) . . . . .		
(F) . . . . .		
(G) . . . . .		
(H) . . . . .		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	0	

**Part VIII Investments—Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶	0	

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	0

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2) INTERCOMPANY PAYABLE	121,531
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	121,531

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . . .





**Part XIII** Supplemental Information *(continued)*

Electronic Filing Only



**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		GALA (event type)	(event type)	NONE (total number)	
Revenue	1	Gross receipts . . . . .	95,886	0	95,886
	2	Less: Contributions . . . . .	10,090	0	10,090
	3	Gross income (line 1 minus line 2) . . . . .	85,796	0	85,796
Direct Expenses	4	Cash prizes . . . . .		0	0
	5	Noncash prizes . . . . .		0	0
	6	Rent/facility costs . . . . .	639	0	639
	7	Food and beverages . . . . .	33,593	0	33,593
	8	Entertainment . . . . .	7,320	0	7,320
	9	Other direct expenses . . . . .	23,474	0	23,474
	10	Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶			
11	Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶				20,770

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))	
Revenue	1	Gross revenue . . . . .			0	
Direct Expenses	2	Cash prizes . . . . .			0	
	3	Noncash prizes . . . . .			0	
	4	Rent/facility costs . . . . .			0	
	5	Other direct expenses . . . . .			0	
	6	Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶				( 0)
	8	Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶				0

- 9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_
- a Is the organization licensed to conduct gaming activities in each of these states? . . . . .  Yes  No
- b If "No," explain: \_\_\_\_\_
- 10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? . . . . .  Yes  No
- b If "Yes," explain: \_\_\_\_\_



**SCHEDULE I  
(Form 990)**

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

78 of 91  
OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization

DOUGLAS COUNTY LIBRARY FOUNDATION

Employer identification number

84-1207775

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) DOUGLAS COUNTY LIBRARIES 100 S WILCOX STREET CASTLE RO	84-1157718		79,643				GENERAL OPERATIONS, SCHOOL DISTRICT
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							
(8) -----							
(9) -----							
(10) -----							
(11) -----							
(12) -----							

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶
- 3** Enter total number of other organizations listed in the line 1 table . . . . . ▶ 1

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2021





**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

**2021**

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23. ▶ Attach to Form 990.

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

Employer identification number

DOUGLAS COUNTY LIBRARY FOUNDATION

84-1207775

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain . . . . .

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? . . . . .

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |  |  |
|--|--|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? . . . . .
  - b** Participate in or receive payment from a supplemental nonqualified retirement plan? . . . . .
  - c** Participate in or receive payment from an equity-based compensation arrangement? . . . . .
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? . . . . .
  - b** Any related organization? . . . . .
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? . . . . .
  - b** Any related organization? . . . . .
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III . . . . .

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . .

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . .

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		
<b>4b</b>		
<b>4c</b>		
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	ROBERT PASICZYNUK EXECUTIVE DIRECTOR	(i) 167,015	(ii)	(iii)			167,015	0
2		(i)	(ii)	(iii)				
3		(i)	(ii)	(iii)				
4		(i)	(ii)	(iii)				
5		(i)	(ii)	(iii)				
6		(i)	(ii)	(iii)				
7		(i)	(ii)	(iii)				
8		(i)	(ii)	(iii)				
9		(i)	(ii)	(iii)				
10		(i)	(ii)	(iii)				
11		(i)	(ii)	(iii)				
12		(i)	(ii)	(iii)				
13		(i)	(ii)	(iii)				
14		(i)	(ii)	(iii)				
15		(i)	(ii)	(iii)				
16		(i)	(ii)	(iii)				



**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

**2021**

**Open to Public  
Inspection**

Name of the organization

DOUGLAS COUNTY LIBRARY FOUNDATION

Employer identification number

84-1207775

Form 990, Part I, Line 1: BRING COMMUNITY AWARENESS AND APPRECIATION OF THE DOUGLAS COUNTY

LIBRARIES; AND TO SPONSOR PROGRAMS AND CONDUCT OTHER ACTIVITIES THAT WILL ENHANCE THE

LIBRARIES CONTRIBUTIONS TO EDUCATION AND CULTURE WITHIN THE COMMUNITY

Form 990, Part IV, Section B, Line 11b: THE ORGANIZATION'S PROCESS TO REVIEW FORM 990: THE

DIRECTOR OF FINANCE FOR THE DOUGLAS COUNTY LIBRARY PERFORMS A DETAILED REVIEW OF THE RETURN.

THE EXECUTIVE DIRECTOR DOES A SUMMARY REVIEW PRIOR TO SIGNING THE RETURN.

Form 990, Part VI, Section B, Line 12C: THE BOARD OF DIRECTORS SIGN A CONFLICT OF INTEREST

STATEMENT AT APPOINTMENT. ANNUALLY THEY ARE ASKED TO VERIFY THAT THERE ARE NO CHANGES, IF

THERE ARE THEY COMPLETE A NEW CONFLICT OF INTEREST STATEMENT. BOARD MEMBERS ARE ASKED AT EACH

BOARD MEETING IF THEY HAVE ANY CONFLICTS OF INTEREST REGARDING THE AGENDA MATTERS, IF SO, THEY

ARE ASKED TO RECUSE THEMSELVES AND RETURN TO THE MEETING AFTER THE DISCUSSION HAS ENDED.

Form 990, Part VI, Section C, Line 19: GOVERNING DOCUMENTS ARE AVAILABLE TO THE PUBLIC UPON

REQUEST.

Electronic Filing Only

Name of the organization

DOUGLAS COUNTY LIBRARY FOUNDATION

Employer identification number

84-1207775

Electronic Filing Only



**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

**2021**

**Open to Public Inspection**

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization  
DOUGLAS COUNTY LIBRARY FOUNDATION

Employer identification number  
84-1207775

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) -----					
(2) -----					
(3) -----					
(4) -----					
(5) -----					
(6) -----					

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) DOUGLAS COUNTY LIBRARIES 84-1157718 100 S WILCOX STREET CASTLE ROCK, CO 80104	PROVIDES LIBRARY SERVICES TO DOUGLAS COUNTY	CO			N/A		X
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) -----												
(2) -----												
(3) -----												
(4) -----												
(5) -----												
(6) -----												
(7) -----												

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) -----									
(2) -----									
(3) -----									
(4) -----									
(5) -----									
(6) -----									
(7) -----									

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?		
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity . . . . .		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) . . . . .	X	
<b>c</b> Gift, grant, or capital contribution from related organization(s) . . . . .		X
<b>d</b> Loans or loan guarantees to or for related organization(s) . . . . .		X
<b>e</b> Loans or loan guarantees by related organization(s) . . . . .		X
<b>f</b> Dividends from related organization(s) . . . . .		X
<b>g</b> Sale of assets to related organization(s) . . . . .		X
<b>h</b> Purchase of assets from related organization(s) . . . . .		X
<b>i</b> Exchange of assets with related organization(s) . . . . .		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) . . . . .		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) . . . . .		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) . . . . .		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) . . . . .		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .		X
<b>o</b> Sharing of paid employees with related organization(s) . . . . .		X
<b>p</b> Reimbursement paid to related organization(s) for expenses . . . . .	X	
<b>q</b> Reimbursement paid by related organization(s) for expenses . . . . .		X
<b>r</b> Other transfer of cash or property to related organization(s) . . . . .		X
<b>s</b> Other transfer of cash or property from related organization(s) . . . . .		X

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
(1) DOUGLAS COUNTY LIBRARIES	b	79,643	cash
(2) DOUGLAS COUNTY LIBRARIES	p	22,928	cash
(3)			
(4)			
(5)			
(6)			

**Part VI Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) -----													
(2) -----													
(3) -----													
(4) -----													
(5) -----													
(6) -----													
(7) -----													
(8) -----													
(9) -----													
(10) -----													
(11) -----													
(12) -----													
(13) -----													
(14) -----													
(15) -----													
(16) -----													

**Part VII**

**Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

Electronic Filing Only

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning \_\_\_\_\_, 2021, and ending \_\_\_\_\_, 20\_\_\_\_\_

2021

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879TE for the latest information.

Name of filer: DOUGLAS COUNTY LIBRARY FOUNDATION; EIN or SSN: 84-1207775; Name and title of officer or person subject to tax: ROBERT PASICZNYUK, EXECUTIVE DIRECTOR

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only.

Table with 2 columns: Form type (1a-10a) and Amount (1b-10b). Includes rows for Form 990, Form 990-EZ, Form 1120-POL, Form 990-PF, Form 8868, Form 990-T, Form 4720, Form 5227, Form 5330, and Form 8038-CP.

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) DOUGLAS COUNTY LIBRARY FOUNDATION, (EIN) 84-1207775 and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.

PIN: check one box only

[ ] I authorize THOMAS M KAPAUN to enter my PIN 07775 as my signature. Enter five numbers, but do not enter all zeros

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[X] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax: THOMAS M KAPAUN; Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 84824522561. Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature: THOMAS M KAPAUN; Date

ERO Must Retain This Form—See Instructions Do Not Submit This Form to the IRS Unless Requested To Do So



# IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning \_\_\_\_\_, 2021, and ending \_\_\_\_\_, 20\_\_\_\_\_

▶ **Do not send to the IRS. Keep for your records.**

▶ **Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.**

# 2021

Department of the Treasury  
Internal Revenue Service

Name of filer **DOUGLAS COUNTY LIBRARY FOUNDATION** EIN or SSN **84-1207775**

Name and title of officer or person subject to tax  
**ROBERT PASICZNYUK** EXECUTIVE DIRECTOR

### Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here . . . . .	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . . .	1b	_____
2a Form 990-EZ check here . . . . .	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9) . . . . .	2b	_____
3a Form 1120-POL check here . . . . .	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22). . . . .	3b	_____
4a Form 990-PF check here . . . . .	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5) . . . . .	4b	_____
5a Form 8868 check here . . . . .	<input checked="" type="checkbox"/>	b Balance due (Form 8868, line 3c) . . . . .	5b	0
6a Form 990-T check here . . . . .	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4) . . . . .	6b	_____
7a Form 4720 check here . . . . .	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1) . . . . .	7b	_____
8a Form 5227 check here . . . . .	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D) . . . . .	8b	_____
9a Form 5330 check here . . . . .	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19) . . . . .	9b	_____
10a Form 8038-CP check here . . . . .	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038]CP, Part III, line 22) . . . . .	10b	_____

### Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) DOUGLAS COUNTY LIBRARY FOUNDATION, (EIN) 84-1207775 and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

#### PIN: check one box only

I authorize THOMAS M KAPAUN to enter my PIN 07775 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

### Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

84824522561  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ THOMAS M KAPAUN Date ▶ \_\_\_\_\_

**ERO Must Retain This Form—See Instructions  
Do Not Submit This Form to the IRS Unless Requested To Do So**