

Board Packet

2.16.23 Board Meeting

**Community Library Network
Board of Trustees Budget Hearing
Thursday 19 January 2023
Hayden Library**

5:30 pm

We Empower Discovery

Agenda

Call to order Meeting was called to order at 5:30 pm

Roll call Trustees: Katie Blank, Regina McCrea, Rachele Ottosen, Vanessa Robinson
Treasurer: Michele Veale
Staff: Lindsey Miller-Escarfuller, Janelle Sells, Michelle Fansler

Public comment – no public comment
Speakers must state name and community and speak for no more than 3 minutes.
Speakers may address only budget related topics at budget hearings.
Persons addressing the Board are expected to observe a level of civility and decorum appropriate for a public meeting.
No personal attacks or disruptions from audience members will be tolerated.

Discussion of amended 2023 budget
• No further discussion after regular meeting comments.

Vote to approve amended 2023 budget: action item
• Robinson moved to accept the amended budget for FY'23 draft 2 dated January 19, 2023
M, C - Robinson

Adjournment: action item
McCrea moved to adjourn at 5:32 pm
M, C - McCrea

Calendar of events:

16 Feb 2023	Regular Meeting	2:00 – 5:00	Post Falls
16 Mar 2023	Regular Meeting	2:00 – 5:00	Hayden
20 Apr 2023	Regular Meeting	2:00 – 5:00	Athol

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**Community Library Network
Board of Trustees Regular Meeting
Thursday 19 January 2023
Hayden Library**

2:00 – 5:00 pm

We Empower Discovery

Agenda

Call to order Meeting was called to order at 2:00 pm

Roll call Trustees: Katie Blank, Regina McCrea, Rachele Ottosen, Vanessa Robinson
Treasurer: Michele Veale
Staff: Lindsey Miller-Escarfuller, Janelle Sells, Michelle Fansler, Kari Wilson
Guest: Katie Brereton, Library attorney

Pledge of Allegiance

Public comment

Speakers must state name and community and speak for no more than 3 minutes. Persons addressing the Board are expected to observe a level of civility and decorum appropriate for a public meeting.

No personal attacks or disruptions from audience members will be tolerated.

- Marty Modance – He discussed his former employment overseeing child molesters. He talked about the child molester’s goal and how sexual predators manipulate young children.
- Lance Barnes – He would like more information about the book noted by the previous speaker. He does believe explicit sexual material should not be in the children’s section. He also does not believe that members of the LGBTQ community make up the majority of sexual predators. He is not for demonizing them.
- Josiah Mannion – He loves libraries. They were a place of magic for him and wishes that to continue to current patrons, both adults and minors. He does not think that it is the librarian’s job to determine who is represented in library materials. Libraries are for everyone regardless of socio-economic status.
- Becky Harro – She uses several libraries in the area. Her parents encouraged her to use the library. She took her child to many programs. Libraries are free, open to the public, and a neutral place.
- Lois Moore – She has become aware of many books in the children's section depicting sexual acts and adult behaviors. The pornographic books should be removed.
- Kenny Moore – He is a long-time library user. He noted the Idaho constitution prohibiting pornography. Encouraging deviant behavior is wrong. Adults are different from children. Children should be protected from pornography.
- Emily Christopherson – She quoted from the Idaho Commission for Libraries. She believes libraries serve all the community. It punishes the community to defund the library. The end game for others is not only to sterilize the library but to destroy the library, librarians, and the community they serve.
- Tamera Kermelis – She is a regular user of all the libraries in the area. Her children attend Rainbow Squad. She assures there are no pornographic books in the children’s

section. Libraries should have a wide variety of materials and parents should have the choice.

- Theresa Birkett – She uses the library. She is concerned about censorship. At another meeting, it was noted that any child can check out pornographic books, specifically, “Gender Queer”. Children can only check out books if a parent has authorized them to have a library card and parents can monitor their materials by linking accounts. Birkett noted that “Gender Queer” is not owned by CLN and the owning libraries house the book in the Adult Biography section. She is concerned that groups are now going after books in the adult section. She quoted from a December 2022 Publishers Weekly article. Parents control a minor’s access to libraries.
- Glen Sealy – He noted that books targeted for banning are geared for ages 12 and under. He stated that books can be banned for children. He believes it is unrealistic for a parent of multiple children to monitor the children while in the library. Trustees up for election will not win.
- Kara Claridge – She asked if people would be in a different place if they were exposed to obscene books in their youth that today’s children have access to. Children should not be exposed to certain topics. Trustees should be aware of the outrage from the community. She quoted the newspaper article quoting the Board Chair. 40% of youth are gender confused.
- Dr. Sara Marrow – She is a child psychologist. As a homeschool parent, the library has been an invaluable resource. She said that yes, there is a children’s mental health crisis, but, no, it is not the books. It is a parent’s sole responsibility to monitor their children’s choices. Humans are diverse. To ban books is oppression, anti-freedom and anti-American.
- Suzanne Kearney – She holds a degree in psychology. Please set boundaries on materials with sexual content for children. Her childhood led her to an unhealthy idea of a sexual being. She became a statistic. Pornography is addictive. Protecting children is the library’s job.
- Jessica Mahuron – She is very concerned about ongoing hateful rhetoric targeting members of the communities and the destruction of libraries through misinformation. Libraries across the nation are being defunded. To defund the library will destroy the programs and services that serve all the community. Libraries serve all people and do not discriminate.
- Lis Worcester – She thanked the Board for adding language to the policy noting the Idaho Code. She presented five books to be considered for reconsideration. These books are extremely graphic describing sexual conduct. Booklooks.org provides reviews about books.
- Jessica Bruner – She quoted from a professor for children’s literature. Representation in literature is vital. Her children have sought out books that have helped them deal with the changes to their family over the past year. She objects to other people’s desire to control what her children read. It is a violation of her rights as an American and a parent. Our country was founded on the ideas of freedom from religious and political oppression.
- Gary Pomeroy, Rathdrum – He talked about his exposure to pornography at a young age and how it changed his life. He requests that the library carry books to show all sides of the story. He is not for defunding the library. If the library has books with pornography, they should be removed. A library is no place for pornography.
- River Kermelis – Queer people exist in real life. Banning books about them will not make them not exist. Their existence in books is not inappropriate. You cannot ask for freedom for yourself while taking away freedom for others.

Director's report (25 *minutes*)

- Miller-Escarfuller addressed how the Materials Selection Policy's additional language regarding the Idaho Code will be implemented for existing and future materials. She stated that CLN has been and will continue to be compliant with state and federal laws. No material in the library is intended to include content that impairs the ethical and moral development of youth and no material in the library has been declared obscene by a U.S. Court of Law. Library materials have not been removed and changes have not been made to library operations in response to the adoption of the updated policy. Ottosen thought the new policy would remove obscene and pornographic books. Ottosen noted that some books have been quietly removed. McCrea appreciates Miller-Escarfuller's statement. She disagrees with Ottosen that the new policy is useless. As an elected official, she governs by policy and staff implements policy. Blank commented on the emails from members of the public. By law, librarians must look at books as a whole, and not just excerpts. Brereton noted that the reconsideration responses provide due process – notice and an opportunity to be heard. As a public entity, the library must provide due process considerations. Robinson noted that at times trustees ask questions for clarity. Miller-Escarfuller provided documents to the Board as requested at the last meeting. She discussed confidentiality policies and staff training. She is serving as the chair for INCOL continuing education committee. McCrea thanked Miller-Escarfuller for stepping up as temporary Interim Director.

Technical Services / Collection Development annual report – Kari Wilson (15 *minutes*)

- Kari Wilson introduced herself and her staff. She reviewed the duties of the Technical Services department and how member suggestions for purchasing materials are considered. 71% of suggestions were purchased, 16% were obtained through inter-library loans, and only 13% were unable to be filled. Wilson discussed why materials may be removed. She noted the top fiction and non-fiction titles for December 2022 at each library. McCrea asked how materials are selected. Wilson noted some of the sources utilized to select books. Robinson asked what vendors are used and why some purchase requests may not be filled. Wilson stated that materials removed from the collection generally go to the Friends of the Library for their fundraising efforts. Ottosen asked if books not available through regular sources can be donated. Wilson said that donations still need to meet the Materials Selection Policy criteria.

Consent agenda: action item (10 *minutes*)

Minutes of the special meeting of 01 December
Minutes of the regular meeting of 15 December
December CIN Financial Statements
Community Library December 2022 reports

McCrea moved to accept the consent agenda with no changes.

M, C - McCrea

Community Library Network December 2022 financial statements: action item (10 *minutes*)

- Blank asked about capital expenses from current revenues. Explanations can be found in the balance sheet section. McCrea moved to accept the December 2022 financial statements.

M, C - McCrea

Salary schedule (5 *minutes*)

- Miller-Escarfuller supplied the adopted salary schedule.

Carryforward proposal (10 *minutes*)

- Miller-Escarfuller presented Draft 2 of the carryforward proposal. The total amount of carryforward has not changed but individual lines within the budget have been adjusted. She reviewed the changes from the first proposal.

Circulation statistics: December (*10 minutes*)

- December 2022 and comparisons to 2019 and 2020 statistics were included in the packet. Miller-Escarfuller noted that total program attendance has increased three-fold. While not up to 2019 statistics, there is progress. Ottosen noted that current cardholders are down 4% from 2019 despite the population growth. She feels the District has a reputation problem. McCrea noted that purges of expired cardholders do occur.

Board packet discussion: action item (*30 minutes*)

- Robinson asked what documents might be placed online. McCrea’s concern is regarding drafts that may be presented for consideration. Brereton noted that is a valid concern. Clearly note “draft” and highlight language changes are ways to address those concerns. Post documents as a PDF and not in a workable format. The stories in the Board reports contain names and pictures of children but the stories help share what is happening at the libraries. Privacy is a concern and redactions can be made with statements about why the redaction was made. Another option is to change how the reports are written by staff. McCrea asked how much staff time would be needed to redact the report. Miller-Escarfuller noted that it takes time but can be done. Robinson is concerned that librarians may self-censor knowing that the reports would be online. She is in favor of just posting the business side of the packet. Veale agrees with Robinson. She also asked if there is another way to share the stories with the public. Blank suggested removing the Board reports from the Consent agenda and make it a separate agenda item that is not an action item. Then all documents that relate to action items can be posted. McCrea moved to publish the Board packet online limited to business and action items only.

M, C – McCrea

Brereton left the meeting at 3:59 pm

Break taken from 4:27 pm to 4:35 pm

Observed holidays discussion: action item (*15 minutes*)

- Miller-Escarfuller presented a draft policy change from a section of the Personnel Policy regarding the recognized holidays. She also shared what other organizations recognize as holidays. Discussion held to change the second sentence and how to refer to Columbus Day. McCrea moved to accept the revision of the Personnel Manual section 5.3.6 draft date 1/19/2023 with changes noted.

M, C - McCrea

Director recruitment update (*10 minutes*)

- The search committee will meet with the consultant on January 23, 2023, at 2:00 pm via Zoom. This will be an executive session meeting.

Trustee continuing education (*5 minutes*) – no discussion

Facilities updates (*10 minutes*)

- Miller-Escarfuller noted the generator repairs to the bookmobile and water leaks in three buildings due to ice dams.

Legislative updates (*2.5 minutes*) – no discussion

Community announcements (2.5 minutes) – no discussion

Public comment overview (5 minutes)

- McCrea requested the handout from public comment. Ottosen noted the definition of banning. She expressed concern about comments of threats to trustees and library staff. Miller-Escarfuller noted that library staff do feel threatened. Blank noted the five requests for reconsideration presented during public comment.

Discussion of future agenda requests (The board will decide via consensus whether these items will be moved to a future agenda) (5 minutes)

Personnel Policy manual (request from Ottosen) – will be scheduled after new Director is hired.

Set Special and regular meeting dates: (10 minutes) – no discussion

Adjournment: action item

McCrea moved to adjourn at 5:07 pm

M, C - McCrea

Calendar of events:

19 Jan 2023	Budget Hearing	5:30	Hayden
16 Feb 2023	Regular Meeting	2:00 – 5:00	Post Falls
16 Mar 2023	Regular Meeting	2:00 – 5:00	Hayden
20 Apr 2023	Regular Meeting	2:00 – 5:00	Athol

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**Community Library Network
Board of Trustees Special Meeting Minutes
Monday 23 January 2023
Post Falls Library / Microsoft Teams**

2:00 – 4:00 pm

We Empower Discovery

Agenda

Call to order Meeting was called to order at 2:06 pm

Roll call Trustee Search Committee: Katie Blank, Regina McCrea, Vanessa Robinson
Staff: Janelle Sells
Guest: June Garcia

Executive session: (Idaho Code 74-206 (1)(a): To consider hiring a public officer, employee, staff member or individual agent, wherein the respective qualities of individuals are to be evaluated in order to fill a particular vacancy or need *(120 minutes)*

McCrea moved to go into executive session per Idaho Code 74-206(1)(a)

Blank – Aye

McCrea – Aye

Robinson – Aye

Sells left the meeting at 2:07 pm

McCrea moved to come out of executive session at 3:27 pm

Blank – Aye

McCrea – Aye

Robinson – Aye

Adjournment: action item

Robinson moved to adjourn at 3:27 pm

M, C - Robinson

Respectfully submitted,
Lindsey Miller-Escarfuller, Janelle Sells

Calendar of events:

16 Feb 2023	Regular Meeting	2:00 – 5:00	Post Falls
16 Mar 2023	Regular Meeting	2:00 – 5:00	Hayden
20 Apr 2023	Regular Meeting	2:00 – 5:00	Athol

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**Community Library Network
Board of Trustees Special Meeting Minutes
Thursday 02 February 2023
Post Falls Library / Microsoft Teams**

9:00 – 10:00 am

We Empower Discovery

Agenda

Call to order Meeting was called to order at 9:04 am

Roll call Trustee Search Committee: Katie Blank, Regina McCrea, Vanessa Robinson
Staff: Janelle Sells
Guest: June Garcia

Executive session: (Idaho Code 74-206 (1)(a): To consider hiring a public officer, employee, staff member or individual agent, wherein the respective qualities of individuals are to be evaluated in order to fill a particular vacancy or need *(60 minutes)*)

McCrea moved to go into executive session per Idaho Code 74-26(1)(a)

Blank – Aye
McCrea – Aye
Robinson – Aye

Sells left the meeting at 9:05 am

Sells returned to the meeting at 9:47 am

McCrea moved to come out of executive session at 9:51 am

Blank – Aye
McCrea – Aye
Robinson – Aye

Adjournment: action item

McCrea moved to adjourn at 9:51 am
M, C – McCrea

Respectfully submitted,
Lindsey Miller-Escarfuller, Janelle Sells

Calendar of events:

02 Feb 2023	Special Meeting	1:45 – 4:30	Post Falls / Microsoft Teams
03 Feb 2023	Special Meeting	9:45 – 11:30	Post Falls / Microsoft Teams
03 Feb 2023	Special Meeting	12:45 – 4:00	Post Falls / Microsoft Teams
16 Feb 2023	Regular Meeting	2:00 – 5:00	Post Falls
16 Mar 2023	Regular Meeting	2:00 – 5:00	Hayden
20 Apr 2023	Regular Meeting	2:00 – 5:00	Athol

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DRAFT

**Community Library Network
Board of Trustees Special Meeting Minutes
Thursday 02 February 2023
Post Falls Library / Microsoft Teams**

1:45 – 4:30 pm

We Empower Discovery

Agenda

Call to order Meeting was called to order at 1:59 pm

Roll call Trustee Search Committee: Katie Blank, Regina McCrea, Vanessa Robinson
Trustee Observer: Rachelle Ottosen
Staff: Lindsey Miller-Escarfuller, Janelle Sells
Guest: June Garcia

Executive session: (Idaho Code 74-206 (1)(a): To consider hiring a public officer, employee, staff member or individual agent, wherein the respective qualities of individuals are to be evaluated in order to fill a particular vacancy or need *(165 minutes)*)

McCrea moved to go into executive session per Idaho Code 74-206(1)(a)

Blank – Aye
McCrea – Aye
Robinson – Aye

Miller-Escarfuller and Sells left the meeting at 2:00 pm

McCrea moved to come out of executive session at 3:54 pm

Blank – Aye
McCrea – Aye
Robinson – Aye

Adjournment: action item

Robinson moved to adjourn at 3:55 pm
M, C – Robinson

Respectfully submitted,
Lindsey Miller-Escarfuller, Janelle Sells

Calendar of events:

03 Feb 2023	Special Meeting	9:45 – 11:30	Post Falls / Microsoft Teams
03 Feb 2023	Special Meeting	12:45 – 4:00	Post Falls / Microsoft Teams
16 Feb 2023	Regular Meeting	2:00 – 5:00	Post Falls
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DRAFT

**Community Library Network
Board of Trustees Special Meeting Minutes
Friday 03 February 2023
Post Falls Library / Microsoft Teams**

9:45 – 11:30 am

We Empower Discovery

Agenda

Call to order Meeting was called to order at 9:52 am

Roll call Trustee Search Committee: Katie Blank, Regina McCrea, Vanessa Robinson
Trustee Observer: Rachelle Ottosen
Staff: Janelle Sells
Guest: June Garcia

Executive session: (Idaho Code 74-206 (1)(a): To consider hiring a public officer, employee, staff member or individual agent, wherein the respective qualities of individuals are to be evaluated in order to fill a particular vacancy or need *(105 minutes)*

McCrea moved to go into executive session per Idaho Code 74-206(1)(a) at 9:52 am

Blank – Aye
McCrea – Aye
Robinson – Aye

Sells left the meeting at 9:52 am

McCrea moved to come out of executive session at 10:51 am

Blank – Aye
McCrea – Aye
Robinson – Aye

Adjournment: action item

McCrea moved to adjourn at 10:52
M, C – McCrea

Respectfully submitted.

Lindsey Miller-Escarfuller, Janelle Sells

Calendar of events:

03 Feb 2023	Special Meeting	12:45 – 4:00	Post Falls / Microsoft Teams
16 Feb 2023	Regular Meeting	2:00 – 5:00	Post Falls
16 Mar 2023	Regular Meeting	2:00 – 5:00	Hayden
20 Apr 2023	Regular Meeting	2:00 – 5:00	Athol

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DRAFT

**Community Library Network
Board of Trustees Special Meeting
Friday 03 February 2023
Post Falls Library / Microsoft Teams**

12:45 – 4:00 pm

We Empower Discovery

Agenda

Call to order Meeting was called to order at 12:49 pm

Roll call Trustee Search Committee: Katie Blank, Regina McCrea, Vanessa Robinson
Trustee Observer: Rachelle Ottosen
Staff: Janelle Sells
Guest: June Garcia

Executive session: (Idaho Code 74-206 (1)(a): To consider hiring a public officer, employee, staff member or individual agent, wherein the respective qualities of individuals are to be evaluated in order to fill a particular vacancy or need *(195 minutes)*

McCrea moved to go into executive session per Idaho Code 74-206 (1)(a) at 12:50 pm

Blank – Aye
McCrea – Aye
Robinson – Aye

Sells left the meeting at 12:50 pm

McCrea moved to come out of executive session at 3:55 pm

Blank – Aye
McCrea – Aye
Robinson – Aye

Adjournment: action item

Robinson moved to adjourn at 3:56 pm
M, C - Robinson

Calendar of events:

16 Feb 2023	Regular Meeting	2:00 – 5:00	Post Falls
16 Mar 2023	Regular Meeting	2:00 – 5:00	Hayden
20 Apr 2023	Regular Meeting	2:00 – 5:00	Athol

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DRAFT

CIN Income Statement/Balance Sheet Analysis
January 2023 – 33.33% of Time Elapsed

REVENUE

Income – Benewah County – Benewah County has paid their portion of dues for the year and two quarters of their courier costs.

Income – Clarkia – Clarkia has paid their portion of dues for the year.

Income – Coeur d’Alene – Coeur d’Alene has paid their portion of dues for the year and two quarters of their courier costs. Dues were reduced due to CIN not renewing Mango.

Income – Community Library Network – The District has paid two quarters of dues and courier costs for the year. Dues were reduced due to CIN not renewing Mango.

Income – Kellogg – Kellogg has paid their portion of dues for the year.

Income – Liberty Lake – Liberty Lake Library paid their dues for the year and two quarters of their courier costs.

Income – Mullan Public – Mullan has paid their portion of dues for the year.

Income – Osburn – Osburn has paid their portion of dues for the year.

Income – Pend Oreille – Pend Oreille County paid for their dues for the year and two quarters of their courier costs.

Income – Plummer – Plummer has paid their portion of dues for the year.

Income – Priest Lake – Priest Lake Library has paid their portion of dues for the year.

Income – Silver Hills – Silver Hills has paid their portion of dues for the year.

Income – St Maries – St Maries has paid for their dues for the year and two quarters of their courier costs.

Income – Wallace High – Wallace High has paid their portion of dues for the year.

Income – Wallace Public – Wallace Public has paid their portion of dues for the year.

Income – West Bonner – West Bonner District Library has paid their dues for the year and two quarters of their courier costs.

Income – E-books Membership – This is received in May or June by CDA and CLN libraries.

Income – E-books Contributions – Contributions this month are from the Community Library Network and the Coeur d’Alene Library.

Income – Donation for E-books – No donations this month.

Income – Freegal – Income for this line will be received from Coeur d’Alene Library, Community Library Network, Pend Oreille County Library and West Bonner Library in the spring.

Income – Interest – As we collect income, this line should approach its target.

EXPENSES

E-books & Materials – Purchases this month were made as a result of the contributions from the Community Library Network and the Coeur d'Alene Library and the budgeted Cash On Hand.

E-book Membership – This expense will be paid in May or June.

Freegal Music – This expense will be paid in late spring or early summer.

Language Learning Database – CIN voted to not renew Mango. This line will not be expended this year.

ByWater / Koha Maintenance – Expenses this month are for Twilio.

EBSCO Open Athens/Novelist – There is no expense this month.

Envisionware / Maint. – This is usually billed in the spring.

Marcive Maintenance – This is billed in the spring or summer.

OPAC Maint – Syndetics – This line is complete for the year.

Accounting Svcs – This amount will be billed and paid in September of 2023.

Audit – This will be paid in late winter or early spring when our auditor has finished her work.

Supplies – An additional supply of library cards were purchased. As member libraries need cards, this line will be reimbursed.

Local Courier – This is the monthly amount paid to the CIN courier.

ORBIS Courier – This is paid out in quarterly installments at the end of each quarter. The December quarterly invoice has been paid.

BALANCE SHEET

Current Assets/Accounts rec – The checking account reflects the current balance at month-end.

Money Market Acct – These are funds currently in the money market account.

Prepaid Expenses – These are funds placed with Overdrive as part of our CIN contract to acquire eBooks and pay for their service. Our November audit will determine if there are any adjustments necessary for FY 22.

Current Liabilities – None at this time.

Long-Term Liabilities – This line is adjusted at the end of our audit. There were no Long-Term Liabilities for FY 21. Our November audit will determine if there are any Long-Term Liabilities for FY 22.

Capital – Auditor adjustments are made annually to all Capital Assets and Income.

Janelle Sells
Business Manager
CLN & CIN

Cooperative Information Network
Income Statement - 33.33% Time Elapsed
For the Four Months Ending January 31, 2023

Unaudited	Current			
	Month	YTD Actual	Annual	YTD %
			Budget	
Revenues				
1 INCOME - BENEWAH COUNTY	478.67	2,644.83	3,602.16	73.42
2 INCOME - CLARKIA	0.00	1,130.70	1,130.70	100.00
3 INCOME - COEUR D'ALENE	2,393.34	19,330.26	26,786.90	72.16
4 INCOME - COMMUNITY LIBRARY NET	22,563.61	35,855.83	84,318.86	42.52
5 INCOME - KELLOGG	0.00	1,394.41	1,394.41	100.00
6 INCOME - LIBERTY LAKE	957.34	5,052.72	6,967.38	72.52
7 INCOME - MULLAN PUBLIC	0.00	1,351.56	1,351.56	100.00
8 INCOME - OSBURN	0.00	1,067.70	1,067.70	100.00
9 INCOME - PEND OREILLE	0.00	4,113.58	5,549.58	74.12
10 INCOME - PLUMMER	0.00	1,641.36	1,641.36	100.00
11 INCOME - PRIEST LAKE	0.00	1,540.75	1,540.75	100.00
12 INCOME - SILVER HILLS	0.00	1,170.50	1,170.50	100.00
13 INCOME - ST. MARIES	478.67	2,653.14	3,610.47	73.48
14 INCOME - WALLACE HIGH	0.00	1,029.81	1,029.81	100.00
15 INCOME - WALLACE PUBLIC	0.00	1,514.15	1,514.15	100.00
16 INCOME - WEST BONNER	957.34	4,292.85	6,207.51	69.16
17 INCOME - EBOOKS MEMBERSHIP	0.00	0.00	10,000.00	0.00
18 INCOME - EBOOKS CONTRIBUTIONS	25,000.00	35,000.00	10,000.00	350.00
19 INCOME - E-BOOKS DONATIONS	0.00	6,000.00	3,000.00	200.00
20 INCOME - FREEGAL MUSIC	0.00	0.00	24,150.00	0.00
21 INCOME - INTEREST	4.44	12.87	40.00	32.18
22 CASH ON HAND	5,000.00	5,000.00	5,000.00	100.00
23 Total Revenues	57,833.41	131,797.02	201,073.80	65.55
Expenses				
24 EBOOKS & MATERIALS	30,000.00	58,000.00	30,000.00	193.33
25 EBOOK MEMBERSHIP	0.00	0.00	10,000.00	0.00
26 FREEGAL MUSIC	0.00	0.00	24,150.00	0.00
27 LANGUAGE LEARNING DATABASE	0.00	0.00	8,900.00	0.00
28 ByWATER / KOHA MAINTENANCE	403.50	1,604.49	32,050.00	5.01
29 EBSCO OPEN ATHENS/NOVELIST	0.00	0.00	8,800.00	0.00
30 ENVISIONWARE / MAINT	0.00	0.00	4,090.00	0.00
31 MARCIVE MAINTENANCE	0.00	0.00	1,650.00	0.00
32 OPAC MAINT-SYNETICS	0.00	3,638.64	3,650.00	99.69
33 ACCOUNTING SERVICES	0.00	0.00	1,850.00	0.00
34 AUDIT	0.00	0.00	3,950.00	0.00
35 SUPPLIES	3,910.42	3,438.32	0.00	0.00
36 LOCAL COURIER	5,681.65	22,726.60	68,179.80	33.33
37 ORBIS COURIER	921.88	1,843.76	3,765.00	48.97
38 Total Expenses	40,917.45	91,251.81	201,034.80	45.39
39 Net Income	\$ 16,915.96	\$ 40,545.21	\$ 39.00	

Cooperative Information Network
Balance Sheet - 33.33% Time Elapsed
January 31, 2023

Unaudited

ASSETS

Current Assets		
MTN WEST - CK BK	\$ 4,804.33	
ACCOUNTS REC	<u>39.23</u>	
Total Current Assets		4,843.56
Property and Equipment		
<hr/>		
Total Property and Equipment		0.00
Other Assets		
MONEY MKT ACCT 2090005920	65,091.20	
PREPAID EXPENSES	<u>13,028.09</u>	
Total Other Assets		<u>78,119.29</u>
Total Assets	\$	<u><u>82,962.85</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
<hr/>		
Total Current Liabilities		0.00
Long-Term Liabilities		
<hr/>		
Total Long-Term Liabilities		<u>0.00</u>
Total Liabilities		0.00
Capital		
NET ASSETS	\$ 47,417.64	
Net Income	<u>35,545.21</u>	
Total Capital		<u>82,962.85</u>
Total Liabilities & Capital	\$	<u><u>82,962.85</u></u>

**Community Library Network
FY'23 Worksheet**

Board Approved Amendment
January 19, 2023

3% Allowed by law = \$144,044
Amount Requested = \$96,030
Estimated Growth Amount - \$100,000

	FY'23 Approved Amended Budget	% of Revenue
CURRENT REVENUES		
1 INCOME - PROPERTY TAXES	4,966,876	87.45%
2 INCOME - BOND LEVY	273,960	4.82%
3 INCOME - SALES TAX & AG EQUIP	225,000	3.96%
4 INCOME - COOP ELECT AGRMENT	32,750	0.58%
5 INCOME - PERSONAL PROP RPLCMNT	27,983	0.49%
6 INCOME - PROPERTY TAX RELIEF	67,700	1.19%
7 INCOME - URD CLOSE	-	0.00%
8 INCOME - COPIERS/PRINTERS	27,000	0.48%
9 INCOME - DONATIONS	5,000	0.09%
10 INCOME - FEES, ETC.	1,200	0.02%
11 INCOME - LOST & PAID BOOKS	6,000	0.11%
12 INCOME - GRANTS	20,000	0.35%
13 INCOME - CLN FRIENDS	15,000	0.26%
14 INCOME - POST FALLS FRIENDS	10,000	0.18%
15 INCOME - INTEREST	1,100	0.02%
16 INCOME - LEVY EDUCATION		0.00%
17 INCOME - MISC		0.00%
18 TOTAL CURRENT REVENUES	5,679,569	
CURRENT EXPENDITURES		
19 SALARIES	2,767,825	48.73%
20 PERSI RETIREMENT BENEFITS	284,636	5.01%
21 MEDICAL/DENTAL BENEFITS	336,385	5.92%
22 EMPLOYEE ASSISTANCE PROGRAM	2,353	0.04%
23 VEBA HEALTH BENEFITS	63,305	1.11%
24 EMPLOYMENT TAXES	226,318	3.98%
25 TOTAL SALARIES & BENEFITS	3,680,822	64.81%
26 ADULT PROGRAMS	23,000	0.40%
27 CHILDREN'S PROGS	43,000	0.76%
28 COLLECTIONS - Physical & E- Materials	468,591	8.25%
29 COLLECTIONS - Library of Things	5,000	0.09%
30 COMMUNICATIONS/MARKETING	25,000	0.44%
31 EMERGING TECHNOLOGY PROGRAMS	4,000	0.07%
32 OCLC/DATABASES	35,470	0.62%
33 SFTWRE/CPTR REPR	96,240	1.69%
34 INTERNET ACCESS	11,343	0.20%
35 TELECOM	88,730	1.56%
36 TECH/PROC/OFFICE	62,300	1.10%
37 GRANT	20,000	0.35%
38 GRANTS - CLN FRIENDS	15,000	0.26%
39 GRANTS - POST FALLS FRIENDS	10,000	0.18%
41 JANITORIAL	151,000	2.66%
42 LIBRARY EQUIP (UNDER \$2500)	105,000	1.85%
43 MILEAGE & VEHICLE MAINT.	22,500	0.40%
44 OUTREACH VEHICLES - R & M	38,300	0.67%
45 REPAIRS&MAINT/AT	17,800	0.31%
46 REPAIRS&MAINT/HR	28,750	0.51%
47 REPAIRS&MAINT/HL	33,350	0.59%
48 REPAIRS&MAINT/PK	24,550	0.43%
49 REPAIRS & MAINT/PF	57,425	1.01%
50 REPAIRS&MAINT/RA	19,600	0.35%

**Community Library Network
FY'23 Worksheet**

Board Approved Amendment
January 19, 2023

3% Allowed by law = \$144,044
Amount Requested = \$96,030
Estimated Growth Amount - \$100,000

	FY'23 Approved Amended Budget	% of Revenue
51 REPAIRS&MAINT/SL	11,600	0.20%
52 SNOW REMOVAL	45,000	0.79%
53 TELEPHONE	17,850	0.31%
54 UTILITIES/AT	6,200	0.11%
55 UTILITIES/HR	6,180	0.11%
56 UTILITIES/HL	32,000	0.56%
57 UTILITIES/PK	5,750	0.10%
58 UTILITIES/PF	46,200	0.81%
59 UTILITIES/RA	9,750	0.17%
60 UTILITIES/SL	6,500	0.11%
61 TOTAL FACILITIES MAINTENANCE	685,305	12.07%
62 AUDIT	13,000	0.23%
63 BANK SVC CHGS	250	0.00%
64 BOND PRINCIPAL PAYMENT	240,000	4.23%
65 BOND INTEREST	33,960	0.60%
66 CIN	39,115	0.69%
67 COURIER	45,204	0.80%
68 CONT EDUCATION -(Tuition)	5,200	0.09%
69 COPIERS	8,000	0.14%
70 DUES	2,750	0.05%
71 INSURANCE (ICRMP)	48,482	0.85%
72 LEGAL & PROFESSIONAL	103,575	1.82%
73 LEVY EDUCATION EXPENSE	-	0.00%
74 PETTY CASH EXP	850	0.01%
75 POSTAGE	8,500	0.15%
76 SALES TAX EXP	1,620	0.03%
77 STORAGE RENTAL	4,140	0.07%
78 TRVL/CONT. ED (Conf-Software)	35,000	0.62%
79 TOTAL DISTRICT GENERAL OPERATIONS	589,646	10.38%
80 CAPITAL EXPENDITURE	51,420	0.91%
81 ANNUAL TRANSFER TO CARRF FUND	373,859	6.58%
82 TOTAL CAPITAL INVESTMENT	425,279	7.49%
 83 TOTAL CURRENT EXPEDITURES	 6,288,726	
 84 Total Current Revenues	 5,679,569	
85 Total Current Expenditures	6,288,726	
86 Net: Current Revenues less Current Expenditures	(609,157)	
 Funds Available for Expenditures		
Current Year Revenues	5,679,569	
Estimated Carryforward (Less Assigned & Restricted)	2,775,435	
Carryforward Assigned to Capital Project	40,000	
CARRF Assigned to Capital Project(s)	185,000	
Total Funds Budgeted for Expenditures	8,680,004	
 Planned Expenditures		
Current Year Budgeted Expenditures less Capital Project	6,237,306	
Capital Project from Current Revenues	51,420	
Capital Projects from Non-Current Revenues	225,000	
Estimated Carryforward Reserved for Next Fiscal Year	2,166,278	
Total Proposed Expenditures	8,680,004	
 Total Funds Available less Total Planned Expenditures	 -	

Community Library Network Financial Statement Analysis
January 2023 – 33.33% of Time Elapsed

Note: Budget amendments approved at the January 19, 2023 meeting are reflected in the financial statements.

Revenue

Income – Taxes – We have received our large, January installment payment of property taxes.

Income – Bond Levy – The law requires that all property tax money go to the Bond until this income line has reached 100%. We have received enough property tax income to satisfy our bond levy.

Income – Sales Tax & Aq Equip – Sales Tax Income is received quarterly. Our first quarterly payment is above expectations.

Income – Coop Electric Agreement – This annual payment arrives in July.

Income – Personal Property Replacement – The first semi-annual payment has arrived.

Income – Property Tax Relief – The first semi-annual payment has arrived.

Income – URD Close – A minimal amount of income was received from an Urban Renewal District closure.

Income – Copiers/Printers – Copier/Printer income is above budget for January.

Income – Donations – Donation income this month includes generous donations for the Athol, Harrison, Hayden, and Post Falls libraries.

Income – Fees – Fee income is below budget for January.

Income – Lost & Paid – Lost and paid income is above budget for January.

Income – Grants – No income this month.

Income – CLN Friends Grants – No income this month.

Income – Post Falls Friends Grants – Grant income this month supports the teen publishing program.

Income – Interest – Interest income is above budget for the month.

Expenditures

Salary Components – The Salary Components, in total for January are at 34.40% of their budgeted amount. Included this month is an HRA-VEBA contribution for a staff member promoted to a vacated full-time position.

Adult Programs – Adult programming are just below budget for the month. This line varies quite a bit as programs are planned and presented. This month's expenses included stipends for a program on chocolate at the Pinehurst library.

Children's Programs – Children's programming expense is below budget for the month. Planning for Summer Reading is underway. Expenses this month included supplies for several special events.

Collections – Collections spending is below budget for the month.

Collections – Library of Things – Purchases for Library of Things is picking up.

Communications/Marketing – Marketing spending is below budget. Expenses this month include brochures for the public.

Emerging Tech. Programs – Expenses this month purchased supplies for the robot classes.

OCLC/Databases – No expenses this month.

Software – The expense this month includes the monthly hosting services for Office 365 and mobile print renewal at four libraries.

Internet Access – Fatbeam is our vendor that brings the internet into our central hub at Post Falls. E-rate discounts are being applied. The negative amount reflects reimbursement authorized by the state for the non e-rate portion from July through December 2022.

Telecom – Fatbeam connects all our facilities to the central hub for internet access. T-Mobile is our hot spot provider. Verizon provides wireless access for the bookmobile and several devices used by facilities staff. E-rate discounts are being applied. The negative amount reflects reimbursement authorized by the state for the non-e-rate portion from July through December 2022.

Tech Proc/Office – Tech processing and supplies are just below budget for January.

Grants – Expenses this month include purchasing supplies for the Discovery Bus Neighborhood Outreach programs.

Grants – CLN Friends – Expenses this month include purchases to complete YS Fall events, Idaho Family Reading Week and supplies for the Hayden Homeschool Exchange shelf.

Grants – Post Falls Friends – Expenses this month renewed the subscription for Film Movement and purchased supplies for the Post Falls Homeschool Exchange shelf, Idaho Family Reading Week, and Launch into Learning programs.

Janitorial – Janitorial expenses this month include regular monthly cleaning at all locations.

Library Equip (under \$2500) – Expenses this month include purchasing replacement batteries for the AED defibrillator units throughout the District.

Mileage & Vehicle Maint. – Expenses this month include fuel for District vehicles and oil service for the two maintenance vehicles.

Outreach Vehicles – Expenses this month include fuel for Outreach vehicles and repairs to the air brake system and generator on the bookmobile.

Repairs & Maint. (as a group) – As a group, repairs and maintenance are at 9.62% for January. Expenses this month include fire sprinkler inspections at four libraries, pest control at two libraries, fire door testing at Hayden, HVAC repairs at Post Falls, and replacing the ADA door openers at Rathdrum.

Snow Removal – Snow removal expenses have been more than anticipated this year.

Telephones – Telephone expenses are just below budget for January.

Utilities (as a group) – As a group, utilities are at 37.61% for January. This month includes regular expenses for electricity, gas, water, sewer, and garbage. To be above budget this time of year is not unexpected.

Audit –The onsite portion of the audit has been completed. Once the audit is finished, CIN will be billed their portion.

Bank Svc Chg. – Bank service charge expense is above budget for the month. Expenses this month include the wire fee for the Bond Interest payment and late fees related to a credit card payment. The credit card statement was received late from the post office and the card company will reverse the charges on the next statement.

Bond Principal Payment – Our bond principal is paid in July.

Bond Interest – The bond interest January payment has been made.

CIN – We pay our dues to CIN quarterly. The next quarterly payment will be in April. Dues have been reduced since CIN did not renew Mango.

Courier – We pay our courier payments to CIN quarterly. The next quarterly payment will be in April.

Cont. Education (Tuition) – No expense this month.

Copiers – Copier expenses are paid quarterly and are above budget for the quarter.

Dues – Dues are above budget. Expense this month renews membership at the Rathdrum Chamber.

Insurance – 50% has been paid and the remainder will be paid in the spring. Liability insurance premiums were reduced when ICRMP discontinued their agreement with Payne West to represent the district.

Legal & Professional – This line is above budget for December. Expenses this month include fees for the electronic time-keeping payroll system, final billing for the strategic plan, and Director search consulting fees.

Petty Cash Expense – No expense this month.

Postage – Postage is above budget for January. This line may end above budget for the year due to recent postage rate increases.

Sales Tax Expense – This is paid quarterly based on the amount of income we receive for copier and printer use. We will make the next quarterly payment in March.

Storage Rental – Storage rental is just below budget for January.

Training/Conf. Travel – Expenses this month include virtual conference attendance for five youth services staff members at the Intro to Citizen Science Professional Development workshop.

BALANCE SHEET

Current Assets – Includes month end checking account balances as well as Property Tax Receivable. Property Tax Receivable is examined and adjusted annually by the auditor. Adjustments for FY'22 have not been completed yet.

Property and Equipment

All capital property and equipment balances reflect the current value of the assets. These are examined and adjusted annually by the auditor. Adjustments for FY'22 have not been completed yet.

Land – No change this month

Land improvements – No change this month

Buildings – Expense this month is for the final payment for the Post Falls lighting project.

Vehicles – No change this month

Equipment & Furniture – No change this month

Collections – No change this month

Other Assets

Mtn West MMK – Henderson Fund – This account is a fund dedicated to Youth Services purchases in the District.

ICS – This stands for “Insured Cash Sweep” and is the account where we receive the most stable interest on funds we anticipate holding for longer periods of time. The ICS holds the majority of our cash on hand and keeps our funds within the guidelines of FDIC insurance.

CARRF – Our Capital Asset Repair and Replacement available funds appear here. The budgeted FY'23 transfer will be made in September.

CARRF-CDARS – CARRF funds in excess of FDIC insurance limits are held in this group of short-term CD's.

Mtn West MMK – Pinehurst Bequest – This account is a fund dedicated to the Pinehurst library.

Amount to provide for long-term debt – These assets would be used in the event we needed to pay someone their accrued vacation time if they left the District. (See “Accrued Annual Leave” below.)

Current Liabilities

All current liabilities are examined and adjusted annually by the auditor. Adjustments for FY'22 have not been completed yet.

SUTA Payable – Unemployment taxes accrue monthly and are paid quarterly..

Accrued Annual Leave – This is close to the same amount (\$0.16 difference is due to rounding during the audit process) listed as an asset above and represents our current liability to pay those with accrued vacation time.

Bond Interest Payable – This amount is established annually at the close of the fiscal year through audit adjustments.

Long-Term Liabilities

Bonds Payable – This is the amount currently owed on our bond.

Premium on Bonds Payable – This amount is established annually at the close of the fiscal year through audit adjustments.

Deferred Property Tax Revenue – This is the portion not paid within 60 days of the end of our fiscal year. The amount is established annually at the close of the fiscal year through audit adjustments.

Net Assets

Net Invest in Fixed Assets – This is the value of all the District’s fixed assets minus our bond debt. The amount is established annually at the close of the fiscal year through audit adjustments.

Net Assets – Unrestricted – These are liquid assets. The amount is established annually at the close of the fiscal year through audit adjustments.

Restricted Net Assets – This reflects end-of-year entries through audit adjustments and includes assets for the following restricted funds: Smithsonian and all other unexpended grant monies and dedicated donations.

Janelle Sells
Business Manager

DRAFT

Community Library Network
Income Statement - 33.33% of Time Elapsed
For the Four Months Ending January 31, 2023

Unaudited	Current Month	YTD Actual	Approved YTD % Amended Budget Annual Budget	Budget
Revenues				
1 INCOME - PROPERTY TAXES	2,744,247.97	2,744,247.97	4,966,876.00	55.25
2 INCOME - BOND LEVY	153,997.34	273,960.00	273,960.00	100.00
3 INCOME - SALES TAX & AG EQUIP	4.75	79,882.52	225,000.00	35.50
4 INCOME - COOP ELECT AGRMENT	0.00	0.00	32,750.00	0.00
5 INCOME - PERSONAL PROP RPLCMNT	16,030.02	16,030.02	27,983.00	57.28
6 INCOME - PROPERTY TAX RELIEF	32,152.22	32,152.22	67,700.00	47.49
7 INCOME - URD CLOSE	725.48	868.43	0.00	0.00
8 INCOME - COPIERS/PRINTERS	2,865.34	9,742.44	27,000.00	36.08
9 INCOME - DONATIONS	844.65	5,011.01	5,000.00	100.22
10 INCOME - FEES, ETC.	81.86	329.86	1,200.00	27.49
11 INCOME - LOST & PAID BOOKS	560.61	2,123.56	6,000.00	35.39
12 INCOME - GRANTS	0.00	0.00	20,000.00	0.00
13 INCOME - CLN FRIENDS	0.00	3,875.00	15,000.00	25.83
14 INCOME - POST FALLS FRIENDS	440.39	2,115.39	10,000.00	21.15
15 INCOME - INTEREST	312.50	788.66	1,100.00	71.70
16 Total Current Revenues	2,952,263.13	3,171,127.08	5,679,569.00	55.83
Expenditures				
17 SALARIES	218,942.73	915,334.36	2,767,825.00	33.07
18 PERSI RETIREMENT BENEFITS	21,807.49	92,021.74	284,636.00	32.33
19 MEDICAL/DENTAL BENEFITS	26,874.50	101,373.87	336,385.00	30.14
20 EMPLOYEE ASSISTANCE PROGRAM	184.83	739.32	2,353.00	31.42
21 VEBA HEALTH BENEFITS	1,874.59	60,327.53	63,305.00	95.30
22 EMPLOYMENT TAXES	18,476.93	96,401.56	226,318.00	42.60
23 Total Salaries and Benefits	288,161.07	1,266,198.38	3,680,822.00	34.40
24 ADULT PROGRAMS	709.00	6,285.79	23,000.00	27.33
25 CHILDREN'S PROGRAMS	4,022.28	11,013.07	43,000.00	25.61
26 COLLECT(Bks & Materials)	32,293.77	131,929.01	468,591.00	28.15
27 COLLECT(Library of Things)	444.85	1,024.18	5,000.00	20.48
28 COMMUNICATIONS / MARKETING	64.16	2,185.47	25,000.00	8.74
29 EMERGING TECH. PROGRAMS	531.27	531.27	4,000.00	13.28
30 OCLC/DATABASES	0.00	10,000.00	35,470.00	28.19
31 SOFTWARE	2,980.13	20,002.41	96,240.00	20.78
32 INTERNET ACCESS	(2,985.00)	(1,194.00)	11,343.00	(10.53)
33 TELECOM	(10,384.42)	3,020.96	88,730.00	3.40
34 TECH/PROC/OFFICE	5,013.18	20,388.24	62,300.00	32.73
35 GRANT	727.34	3,431.85	20,000.00	17.16
36 GRANTS - CLN FRIENDS	1,387.59	4,724.74	15,000.00	31.50
37 GRANTS - POST FALLS FRIENDS	1,387.64	2,381.34	10,000.00	23.81
38 Total Programs, Materials and Services	36,191.79	215,724.33	907,674.00	23.77
39 JANITORIAL	10,620.14	42,876.36	151,000.00	28.39
40 LIBRARY EQUIP (UNDER \$2500)	2,380.61	15,844.32	105,000.00	15.09
41 MILEAGE & VEHICLE MAINT.	616.31	6,175.09	22,500.00	27.44
42 OUTREACH VEHICLES - R & M	6,361.24	9,350.57	38,300.00	24.41
43 REPAIRS&MAINT/AT	248.00	819.50	17,800.00	4.60
44 REPAIRS&MAINT/HR	125.00	770.33	28,750.00	2.68

Community Library Network
Income Statement - 33.33% of Time Elapsed
For the Four Months Ending January 31, 2023

Unaudited	Current Month	YTD Actual	Approved YTD % Amended Budget Annual Budget	Budget
45 REPAIRS&MAINT/HL	760.08	4,250.06	33,350.00	12.74
46 REPAIRS&MAINT/PK	125.00	631.10	24,550.00	2.57
47 REPAIRS & MAINT/PF	1,452.05	2,983.39	57,425.00	5.20
48 REPAIRS&MAINT/RA	7,819.40	8,444.80	19,600.00	43.09
49 REPAIRS&MAINT/SL	230.00	669.68	11,600.00	5.77
50 SNOW REMOVAL	8,703.26	38,069.87	45,000.00	84.60
51 TELEPHONE	1,508.98	5,735.05	17,850.00	32.13
52 UTILITIES/AT	787.12	2,875.99	6,200.00	46.39
53 UTILITIES/HR	599.55	1,910.08	6,180.00	30.91
54 UTILITIES/HL	3,155.52	12,169.02	32,000.00	38.03
55 UTILITIES/PK	507.10	2,081.99	5,750.00	36.21
56 UTILITIES/PF	5,443.07	17,070.89	46,200.00	36.95
57 UTILITIES/RA	1,126.48	3,542.12	9,750.00	36.33
58 UTILITIES/SL	689.39	2,691.54	6,500.00	41.41
59 Total Facilities Maintenance	53,258.30	178,961.75	685,305.00	26.11
60 AUDIT	2,000.00	15,000.00	13,000.00	115.38
61 BANK SVC CHGS	222.43	292.21	250.00	116.88
62 BOND PRINCIPAL PAYMENT	0.00	0.00	240,000.00	0.00
63 BOND INTEREST	16,980.00	16,980.00	33,960.00	50.00
64 CIN	16,262.67	18,253.95	39,115.00	46.67
65 COURIER	11,300.94	22,601.88	45,204.00	50.00
66 CONT. EDUCATION - (Tuition)	0.00	1,541.29	5,200.00	29.64
67 COPIERS	2,130.07	4,262.37	8,000.00	53.28
68 DUES	199.00	1,036.00	2,750.00	37.67
69 INSURANCE	0.00	22,301.50	48,482.00	46.00
70 LEGAL & PROFESSIONAL	17,180.34	41,898.56	103,575.00	40.45
71 PETTY CASH EXP	0.00	210.00	850.00	24.71
72 POSTAGE	1,148.99	3,562.39	8,500.00	41.91
73 SALES TAX EXP	0.00	412.63	1,620.00	25.47
74 STORAGE RENTAL	328.00	1,312.00	4,140.00	31.69
75 TRAINING/CONF. TRAVEL	927.59	2,036.55	35,000.00	5.82
76 Total District General Operations	68,680.03	151,701.33	589,646.00	25.73
77 Capital Expenditure from Current Revenues	5,653.94	51,581.69	51,420.00	100.31
78 CARRF Fund Transfer from Current Revenues	0.00	0.00	373,859.00	0.00
79 Total Capital Investment	5,653.94	51,581.69	425,279.00	12.13
80 Total Current Expenditures	451,945.13	1,864,167.48	6,288,726.00	29.64
81 Total Current Revenues	2,952,263.13	3,171,127.08	5,679,569.00	55.83
82 Total Current Expenditures	451,945.13	1,864,167.48	6,288,726.00	29.64
83 Net: Current Revenues less Current Expenditures	2,500,318.00	1,306,959.60	(609,157.00)	

Additional expenditures to be paid from acceptance of additional carryforward funds at January 19, 2023 Board Meeting

Community Library Network
Balance Sheet - 33.33% of Time Elapsed
January 31, 2023

Unaudited

ASSETS

Current Assets

MTN WEST-CK BK	\$ 3,751.22
ACCTS REC	72,145.00
PROPERTY TAX RECEIVABLE	<u>388,685.00</u>

Total Current Assets **464,581.22**

Property and Equipment

LAND	268,512.00
LAND IMPROVEMENTS	53,045.23
ART	8,785.00
BUILDINGS	9,165,405.36
VEHICLES	478,300.94
EQUIP & FURNITURE	336,575.17
COLLECTIONS	5,090,287.77
ACCUM DEPREC	<u>(8,661,252.79)</u>

Total Property and Equipment **6,739,658.68**

Other Assets

MNT WEST MMK - HENDERSON FUND	5,471.59
ICS	3,999,098.13
CARRF	220,698.86
CARRF - CDARS	234,467.14
MNT WEST MMK-PINEHURST BEQUEST	134,432.11
AMT TO PROV FR LONG TERM DEBT	<u>106,076.74</u>

Total Other Assets **4,700,244.57**

Total Assets **\$ 11,904,484.47**

LIABILITIES AND NET ASSETS

Current Liabilities

SUTA PAYABLE	\$ 2,136.03
NCPERS LIFE INS PAYABLE	(16.00)
ACCRD ANNL LV	106,076.90
BOND INT PAYABLE	<u>7,308.48</u>

Total Current Liabilities **115,505.41**

Long-Term Liabilities

BONDS PAYABLE	760,000.00
PREM ON BNDS PAY	735.31
DEFERRED PROPERTY TAX REVENUE	<u>376,458.00</u>

Total Long-Term Liabilities **1,137,193.31**

Total Liabilities **1,252,698.72**

Community Library Network
Balance Sheet - 33.33% of Time Elapsed
January 31, 2023

Unaudited

NET ASSETS

NET INVEST IN FIXED ASSETS	5,856,995.51
NET ASSETS-UNRESTRICTED	3,080,814.04
RESTR NET ASSETS	339,578.91
CARRF	15,856.00
NET INCOME	<u>1,358,541.29</u>

Total Net Assets 10,651,785.75

Total Liabilities & Net Assets \$ 11,904,484.47
