

Board Packet

9.21.23 Board Meeting

AMENDED
Community Library Network
SPECIAL Board of Trustees Meeting Minutes
TUESDAY July 25, 2023
POST FALLS LIBRARY

2:00 – 4:00 pm

We Empower Discovery

Agenda

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

Roll Call Trustees: Katie Blank, Tom Hanley, Rachel Ottosen, Tim Plass, Vanessa Robinson
Treasurer: Julie Saad
Staff: Alexa Eccles, Lindsey Miller-Escarfuller, Janelle Sells

Budget Discussion (*105 minutes*)

- Eccles noted 108 correspondences from the public were received regarding the budget. 90 in favor of an increase, 16 against an increase, and 2 neutral. She reviewed the latest budget drafts with a balanced budget. The growth has been reduced after discussions with the two counties. Salary Option A was presented. Plass is against increasing the wage scale by 2%. Eccles provided additional document listing detailed increases per position. She noted no longevity for staff is considered. The FY'24 Carryforward Needs was reviewed. Sells noted the requirement to disclose the Carryforward amount to the State Tax Commission. Plass wants to know how low the cash assets go before the semi-annual tax payments are received. Hanley asked the Treasurer if the budget was being presented properly. Saad believes the budget is being presented correctly. Blank noted the auditor has given the District clean audits and has not had any issues with the budget presentation. A budget approved for publication must be submitted to the papers in the two counties by July 26, 2023. Hanley would like to change "Legal and Professional" to "Board Pre-Approved Legal and Professional". Eccles noted some of the professional services that fall in that line. Ottosen is in favor of separating Legal Services from other Professional Services. Robinson and Blank are not in favor of renaming the line to "Board Pre-Approved Legal Services". Hanley asked about what happens when a line goes over or under budget. Eccles and Sells explained savings in some lines will help cover other lines that have gone over budget. Ottosen would not like to renew the Freegal subscription. Eccles stated the Collection line may be adjusted to note physical materials versus subscription or e-materials that are metered. LinkedIn Learning database is not currently budgeted to be renewed. Hanley asked if Growth is required to be taken. Plass asked about staff that may already be at the market rate. He is concerned that Collections are reduced by the increases in Salaries. The current salary proposal still keeps staff wages below market value. Blank noted the salary recommendations were going to take several years to implement. Ottosen asked for consensus to publish the budget presented. Consensus was met to approve the proposed budget for publication. Ottosen would like to consider closing on Sunday's. She quoted from the Bible regarding not working on Sunday. Blank is not in favor of using religion to determine the governance of the library. Eccles will bring more statistics regarding library use on Sunday's. Robinson believes weekend service is very important. Miller-Escarfuller stated the disservice to families by closing on Sunday.

Discovery Bus (tow, repair, damages to property): Action Item(s) (*10 minutes*)

- Eccles talked about the Discovery Bus getting stuck at a recent event. She provided pictures and an estimate to just get the bus unstuck. There may be additional costs to tow the bus to a repair shop and for a repair facility to inspect the bus for potential damage. Blank moved to authorize the Director to hire the services needed to tow the Discovery Bus, repair the Discovery Bus, and pay for repairs to Lakeland School District property as needed.

M, C - Blank

Hanley moved to extend the meeting by 5 minutes.

M, C - Hanley

Set Special and Regular Meeting Date(s): Action Item(s) *(5 minutes)*

- Blank had previously asked to have a discussion regarding attorney contracts. She asked to have this agenda item on August 17, 2023. She also asked to schedule August 24, 2023, for a potential additional budget approval date. Robinson is unavailable on August 24, 2023. A special meeting for an additional budget meeting can be scheduled on August 18, 2023 at 4:00 pm.

Adjournment: Action Item

Blank moved to adjourn at 4:06 pm

M, C - Blank

Respectfully submitted,
Alexa Eccles, Janelle Sells

Calendar of events:

10 Aug 2023	Budget Hearing	5:30	Post Falls
17 Aug 2023	Regular Meeting	2:00 – 5:00	Hayden
21 Sep 2023	Regular Meeting	9:00 – 12:30	Pinehurst
19 Oct 2023	Regular Meeting	2:00 – 5:00	Post Falls
16 Nov 2023	Regular Meeting	2:00 – 5:00	Post Falls
21 Dec 2023	Regular Meeting	2:00 – 5:00	Post Falls

Please let us know if you need auxiliary aids or services to enjoy our libraries. This includes providing a sign language interpreter, assistive listening devices, or print materials in a digital format. We can also modify programs, services, or activities, within reasonable limits. Please request these services through Randy Zepeda, ADA Coordinator, preferably 15 days in advance, but no later than 72 hours before the event.

Phone: 208-773-1506 ext. 329

Email: ADAACoordinator@communitylibrary.net

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**Community Library Network
SPECIAL Board of Trustees Meeting Minutes
TUESDAY August 8, 2023
POST FALLS LIBRARY**

2:00 – 3:10 pm

We Empower Discovery

Agenda

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

Roll Call Trustees: Katie Blank, Tom Hanley, Rachelle Ottosen, Tim Plass, Vanessa Robinson
Treasurer: Julie Saad
Staff: Alexa Eccles, Lindsey Miller-Escarfuller, Janelle Sells, Michelle Fansler

Budget Discussion *(15 minutes)*

- Eccles presented a revised budget for publication. Hanley stated he did not fully understand the expiring Urban Renewal District. Plass said he contacted the county for an explanation. Eccles explained that URD closures are not uncommon but are not a regular occurrence. Sells stated the \$81,390 is the growth of the URD from when the URD was formed to when it expired. Plass said accepting the growth from the URD would increase taxes for all taxpayers. Hanley asked if not taking the funds this year, could it be taken later in the form of Foregone. Blank noted taking the funds would help recover the budget reduction to Collections or cover potential expenses related to aging buildings. Saad asked about restoring expenditure lines with carryforward.

Accept final "new construction" property tax income, an increase of \$81,390 due to the expiration of the Center Point Urban Renewal District: Action Item(s) *(15 minutes)*

- Blank moved to accept final "new construction" property tax income, an increase of \$81,390 due to the expiration of the Center Point Urban Renewal District. Robinson is not in favor of reserving it in Foregone. She asked if anyone was interested in taking a portion of the increase. Ottosen is not in favor of any increase. Hanley is in favor of reserving the URD funds in the form of Foregone.

M, Failed – Blank; Hanley abstained, Plass opposed, Robinson did not vote

- Blank would be in favor of reserving the URD growth in Foregone in order to not lose it. Hanley would like a presentation from the county to explain the URD growth better.

Revise FY2024 Budget to add funds to Operations, Materials, Other. Legal notices are anticipated in papers Friday, August 11 and Tuesday, August 15. Action Item(s): *(15 minutes)* – No discussion

Agenda discussion and requests *(10 minutes)*

- Robinson asked about security for the public budget hearing. Eccles explained that city police are short staffed and will have limited resources in case there is a security need. She noted six parking spaces will be reserved for the Trustees. The library will be utilizing staff for monitoring the potential increased tension that could occur with a large public presence.
- Blank asked for a discussion on all attorney contracts for the Board to review the contracts at the next regular meeting. Eccles will forward copies to all Trustees. A consensus was not reached to add this topic to the next regular meeting.

- Plass would like a consensus request to receive the ledger of the ICS account for the current year. Consensus reached.

Hanley moved to extend the meeting by 10 minutes.

M, C – Hanley

Set Special and Regular Meeting Date(s): Action Item(s) (15 minutes) – No additional special meetings are scheduled.

2nd Budget Hearing: Possible date(s): Monday, August 21 or Tuesday, August 22

Special Board Meeting to adopt budget: Possible date(s): Thursday, August 24 or Thursday, August 31

Adjournment: Action Item

Blank moved to adjourn at 3:15 pm

M, Failed – Blank; Hanley and Plass opposed

Plass moved to adjourn at 3:25 pm

M, C – Plass

Respectfully submitted,
Alexa Eccles, Janelle Sells

Calendar of events:

10 Aug 2023	Budget Hearing	5:30	Post Falls
17 Aug 2023	Regular Meeting	2:00 – 5:00	Hayden8
18 Aug 2023	Special Meeting	tbd	Post Falls
21 Sep 2023	Regular Meeting	9:00 – 12:30	Pinehurst
19 Oct 2023	Regular Meeting	2:00 – 5:00	Post Falls
16 Nov 2023	Regular Meeting	2:00 – 5:00	Post Falls
21 Dec 2023	Regular Meeting	2:00 – 5:00	Post Falls

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**Community Library Network
Board of Trustees Budget Hearing Minutes
THURSDAY August 10, 2023
POST FALLS LIBRARY Meeting Room**

5:30 pm

We Empower Discovery

Agenda

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

Roll Call Trustees: Katie Blank, Tom Hanley, Rachelle Ottosen, Tim Plass, Vanessa Robinson
Treasurer: Julie Saad
Staff: Alexa Eccles, Lindsey Miller-Escarfuller, Janelle Sells, Michelle Fansler

Board Chair comments

- Ottosen noted the Board's role is to listen and will not be replying to comments. All comments must be related to the budget.

Public Comment

Speakers must state name and community.

Speakers may address only budget related topics at budget hearings.

- Michelle Lippert, Post Falls – She spoke in favor of increasing the budget by 3%.
- Deborah Rose, Kootenai county – She spoke in favor of library services.
- Theresa Birkett, Post Falls – She spoke in favor of increasing the budget by 3%.
- Meghan Alcalá, Spirit Lake – She spoke in favor of increasing the budget by 3%.
- Bob Fish, Kootenai county – He spoke against reducing the Collection Materials budget.
- Teresa Borrenpohl, Post Falls – She spoke in favor of increasing the budget by 3%.
- Karin Mack, Hayden – She spoke against reducing library hours and in favor of increasing the budget by 3%.
- Regina McCrea, Post Falls – She spoke in favor of trustee training.
- Susan Jacobson, Post Falls – She spoke in favor of library services and in favor of increasing the budget.
- Tamara Sines-Kermelis, Hayden - She spoke in favor of library services and increasing the budget by 3%.
- Julius Pekar, Coeur d'Alene – He spoke in favor of library services.
- Peggy Schnell, Post Falls – She spoke in favor of increasing the budget and current library services.
- Keith Ekness, Coeur d'Alene – He spoke in favor of outreach library services.
- Amy Plass, Post Falls – She spoke in favor of increasing the budget.
- Karlicia Berry, Post Falls – She spoke in favor of library services.
- Pat Raffé, Post Falls – She spoke in favor of increasing the budget by 3% and current library services.

Adjournment: Action Item

Plass moved to adjourn at 6:16 pm

M, C - Plass

Respectfully submitted,
Alexa Eccles, Janelle Sells

Calendar of events:

17 Aug 2023	Regular Meeting	2:00 – 5:00	Hayden
21 Sep 2023	Regular Meeting	9:00 – 12:30	Pinehurst
19 Oct 2023	Regular Meeting	2:00 – 5:00	Post Falls
16 Nov 2023	Regular Meeting	2:00 – 5:00	Post Falls
21 Dec 2023	Regular Meeting	2:00 – 5:00	Post Falls

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AMENDED
Community Library Network
Board of Trustees Regular Meeting Minutes
Thursday August 17, 2023
Hayden Library

2:00 pm – 5:30 pm

We Empower Discovery

Agenda

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

Roll call Trustees: Katie Blank, Tom Hanley, Rachele Ottosen, Tim Plass (arrived at 2:04 pm), Vanessa Robinson
Treasurer: Julie Saad (arrived at 4:45 pm)
Staff: Alexa Eccles, Lindsey Miller-Escarfuller, Janelle Sells, Michelle Fansler
Guest(s): Colton Boyles (arrived at 3:06 pm)

Pledge of Allegiance

Public Comment (*30 minutes*)

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.

- Derek Kohles, Coeur d'Alene – He stated the trustees are to serve all of the public using the library. He is in favor of increasing the budget.
- Meghan Alcalá, Spirit Lake – She shared the five laws of library science. While she does not want her kids exposed to the ugliness of the world, books can be the gateway to learning about the world.
- Richard Kohles, Hayden – He stated the quickest way to destroy a public institution is to take money away.
- Theresa Birkett, Post Falls – She is an avid library user. She is not in favor of cutting programs. She is opposed to removing the Intellectual Freedom section of the Materials Selection Policy.
- Judith Farrey, Hayden – She is a lifelong library user. She referred to the District's current strategic plan. She is opposed to reductions in library programs and services.
- Lis Worcester, Post Falls – She talked about a sticker produced for Idaho Library Association.
- Olivia Heisey, Coeur d'Alene – She is opposed to reducing library hours. Libraries are for everyone and can be considered a safe place. It is up to parents to consider materials for their children.
- Judy Meyer, Hayden – She stated it is a large responsibility to be a trustee and listen to all community members. She encouraged the trustees to keep the public informed.
- Selene Thomas, Athol – She is disappointed in the actions of the Board. Reducing programs and services is harming children.

Executive Session, Idaho Code § 74-206(1)(f) To communicate with legal counsel for the public agency to discuss the legal ramifications of and legal options for pending litigation, or controversies not yet being litigated but imminently likely to be litigated. Mr. Colton Boyles (*Roll Call. 30 minutes*)
Hanley moved to go into executive session per Idaho Code 74-206(1)(f) at 3:07 pm.

Blank – Opposed

Hanley – Aye

Ottosen – Aye

Plass – Aye

Robinson – Opposed

Blank noted this is not an executive session topic. Eccles noted a later agenda item may create a potential for litigation. Boyles discussed why an executive session with an attorney may be required. Ottosen stated it does not seem wise to waive confidentiality. Boyles noted this instance would be appropriate to go into executive session. Ottosen is not waiving confidentiality. Eccles asked if the attorney could send a memo to the Board for further review. Boyles advised not to close libraries on Sundays for solely religious reasons. Blank asked for this topic on a future agenda.

Hayden Library Report – staff presentation (*15 minutes*)

- Miller-Escarfuller noted the Hayden manager is out sick. The Hayden manager has given notice and her last day will be August 25, 2023. Miller-Escarfuller noted some statistics related to the Hayden Library and other departments under the same roof. Blank asked about the posting of the vacant manager position.

Consent agenda: action item (*10 minutes*)

Minutes of the special meeting of 14 July

Minutes of the special meeting of 17 July

Minutes of the special meeting of 18 July

Minutes of the special meeting of 20 July

CIN Financial Statements July 2023

- Blank moved to approve the consent agenda. Ottosen noted one correction to July 14, 2023 minutes. Hanley asked about CIN libraries use of courier. Plass asked if any CIN library is at risk of not paying their share. Blank moved to approve the consent agenda with changes.

M, C – Blank; Robinson opposed

Community Library Network July 2023 financial statements: action item (*10 minutes*)

- Hanley asked about Ag Equipment Income. Sells stated that the e-rate discount has now been approved. Eccles noted some legal invoices that were paid in July. More invoices will be paid in August. The Legal and Professional expense line will go over the amended budget. Robinson is concerned about how Boyles Law presented his invoice. The other law firms presented detailed statements. Eccles noted she has asked Boyles to produce a more detailed invoice. Ottosen encouraged Eccles to request more grant income. Plass asked about Dues Expense. Blank moved to approve the July 2023 financial statements.

M, C - Blank

Circulation Statistics: July 2023 (*5 minutes*)

- Hanley asked about Unique Management Services. Eccles noted year to date circulation, Overdrive, Fregal, and internet and computer use are above last year.

Director's report (15 minutes)

Director's Presentation

- The library will be at the North Idaho State Fair. A report will be coming soon regarding the Harrison library water problem. Eccles noted the significant increase in public records requests. A reduction in Collections will also reduce the amount available for e-materials. Eccles stated she is working to develop a report on contracts that the Board may need to approve, depending on what change may occur with the Financial Management Policy.

Emerging Technologies Presentation

- Nick Madsen provided a photo for the Board of the original bookmobile and the first employee of the Consolidated Free Library District. He talked about the expansion of the District and all the services and programs now being provided. Emerging Technology is one of the newest departments in the District. He provides programs that fall under digital literacy, technology access, and growth mindset. Critical thinking and problem-solving skills are important for youth in our community. Madsen's department sees over 11,000 students a year now. He reviewed the various programs and events that have been conducted. Students and adults participate in the programs.

Community Library Network | July 2023 Managers reports – new format

Break – Tour (15 minutes) Break taken from 3:40 pm to 3:55 pm

Reduction of CLN branch open hours: action item(s) (10 minutes)

- Blank asked about the change to this agenda item. Ottosen noted that Eccles had initially suggested closing on Sundays to save money. She would like the savings to go towards Collections. Robinson stated that most comments and emails from the public were opposed to closing on Sundays. Plass recalled other ideas suggested by Eccles to save money. Hanley noted the meeting discussing open hours. Robinson asked about what hours are being considered for reduction. Ottosen moved to close all Community Library Network libraries on Sundays starting in September. Eccles noted the District has received correspondence from the closing URD that a rebate is coming in the amount of approximately \$40,000. This is different from the new construction funds available that could be levied. A rejection of the rebate would cause the funds to be sent to the county. Plass would like more information about the rebate. Blank would like to hear from the URD and the county. Ottosen moved to call the previous question.

Motion to close all CLN Libraries on Sundays beginning in September

M, C – Ottosen; Blank and Robinson did not vote.

Ottosen noted that the motion to call the previous question should have been voted on first.

M, C – Ottosen; Blank and Robinson did not vote

Motion to close all CLN Libraries on Sundays beginning in September. Blank called for a roll call vote.

Boyles recommended going into executive session before voting on the main motion.

Ottosen moved to postpone the motion until after the executive session.

M, C – Ottosen; Blank did not vote

Ottosen moved to go into executive session per Idaho Code 74-206(1)(f) at 4:18pm.

Blank – Nay

Hanley – Aye

Ottosen – Aye
Plass – Aye
Robinson – Aye

Boyles recommended changing the executive session code for an emergency reason. Eccles suggested postponing the vote until after Boyles had an opportunity to provide the memo. Robinson is in favor of looking at all open hours not just Sunday hours. Eccles noted closing Sundays was not worth the cost savings. Plass and Ottosen would like the posted vacant positions removed. Robinson noted the current budget is balanced. Eccles stated it is in the best interest to hear from the experts before deciding. The Executive Session was not started.

Ottosen moved to table the discussion regarding Sunday hours until a later meeting.
M, C – Ottosen; Blank opposed

Budget Discussion: action item(s) *(15 minutes)*

Adoption of Community Library Network's FY2024 Budget

- Ottosen noted this discussion will be tabled until another meeting. Eccles provided a table packet regarding carryforward funds.

Financial Management Policy: action item *(10 minutes)*

- Plass moved to change the Contracting paragraph in the policy as he prepared and read. Robinson and Blank need time to review the changes before voting. Eccles is concerned about the separation of duties. She would like the auditor to review the suggested changes. Boyles is fine with staff suggestions or Plass' suggested changes. Hanley would also like more time. Blank would like this on next month's agenda. Plass would like confidential Board business kept from staff. Ottosen moved to substitute the motion to accept the Financial Management Policy draft dated August 18, 2023, as presented by staff.

Vote to accept substitute motion.

M, C – Ottosen; Blank opposed

Eccles is unclear if she will be able to engage an ICRMP appointed attorney for employment related decisions if this policy is passed. Plass moved to end discussion. Robinson asked if, since the ICRMP attorneys provide free advice, would Eccles be able to engage with the ICRMP attorneys. Plass moved to call the previous question. Boyles is open to working with ICRMP attorneys for employment issues.

Vote to call the previous question.

M, C – Plass; Robinson and Blank abstained

Vote to accept the Financial Management Policy draft dated August 18, 2023.

M, C – Ottosen; Robinson abstained, Blank opposed

Plass moved to extend the meeting by 10 minutes.

M, C – Plass; Blank and Robinson did not vote

Board's intent to engage Jimmy's Roofing for Hayden re-roofing: action item *(5 minutes)*

- Eccles presented the roofing proposal from Jimmy's Roofing. The proposal is below the architect's estimate. Pricing will remain if the timeline would be extended to Spring 2024. When payment is

required, a resolution from the Board will need to be made to withdraw funds from CARRF. Plass moved to authorize the Director to sign the contract to proceed with the Hayden roofing project.

M, C – Plass

Materials Selection Policy Discussion: action item (25 minutes) – no discussion

Director Evaluation Policy committee (5 minutes)

- Ottosen appointed Hanley and Plass to develop a policy to evaluate the Director. Blank noted that Board committee meetings must comply with open meeting laws and the Director must be present. Eccles noted minutes are taken and brought back to the full Board for action.

Trustee continuing education (2.5 minutes) – no discussion

Discussion of future agenda requests (The board will decide via consensus whether these items will be moved to a future agenda) (5 minutes) – no discussion

Set Special and regular meeting dates: action item (2.5 minutes)

- Robinson wants to make sure all tabled agenda items are on a future meeting agenda.

Adjournment: action item

Blank moved to adjourn at 5:42 pm

M, C – Blank

Respectfully submitted,
Alexa Eccles, Janelle Sells

Calendar of events:

18 Aug 2023	Special Meeting	4:00 – 6:00	Post Falls
21 Sep 2023	Regular Meeting	9:00 – 12:30	Pinehurst
19 Oct 2023	Regular Meeting	2:00 – 5:00	Post Falls
16 Nov 2023	Regular Meeting	2:00 – 5:00	Post Falls
21 Dec 2023	Regular Meeting	2:00 – 5:00	Post Falls

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**Community Library Network
SPECIAL Board of Trustees Meeting Minutes
FRIDAY AUGUST 18, 2023
POST FALLS LIBRARY**

4:00 – 6:00 pm

We Empower Discovery

Agenda

Call to Order Meeting was called to order at 4:00 pm

Roll Call Trustees: Katie Blank, Tom Hanley, Rachele Ottosen, Tim Plass, Vanessa Robinson
Treasurer: Julie Saad (arrived at 5:17 pm)
Staff: Alexa Eccles, Lindsey Miller-Escarfuller, Janelle Sells
Guest(s): Colton Boyles

Blank discussed three points of order: calling the question – it takes 2/3 of trustees to stop debate; amendments to motions – moving to amend a motion takes precedence, the vote will be to accept the amendment; withdrawing a motion can be done at any time by the whole board. Ottosen noted votes are by majority, not super majority.

Budget Discussion: Action item(s) *(55 minutes)*

Adoption of Community Library Network's FY2024 Budget

- Eccles noted the county Treasurer could not attend a future meeting. Hanley asked if the budget could be adopted as presented. Eccles said adopting the presented budget would be her recommendation. Blank asked if the URD was a separate entity. Ottosen noted her conversation with the county Treasurer. The county Treasurer stated the county Auditor would be the best person to answer questions regarding the URD. The budget is due to the county no later than September 7, 2023. An extension requested by August 31, 2023, can be made for an additional week. Ottosen suggested community members asking for an increase in taxes could donate to the library and the Friends of the Library. Ottosen is not in favor of approving the presented budget due to feeling she has been mis-informed. Robinson thinks the Board was more confused than purposely mis-informed. Plass thinks the staff withheld information about the URD. Robinson moved to adopt the FY 2024 budget draft worksheet dated August 17, 2023. Blank said it is not difficult to re-open the budget at a later date. Plass believes there is too much money in the ICS account. Hanley asked if there were any disadvantages to adopting the budget today. Ottosen requested from Mr. Boyles what the vote would need to be to re-open the budget. Blank noted the budget only needs to be re-opened to accept more money. Ottosen would like more operational expenditure evaluations before adopting the budget. Ottosen amended the motion to read: adopt the FY'24 draft budget dated August 17, 2023, minus 27,800 from Salaries and add 27,800 to collections considering CLN libraries may be closed on Sundays. Eccles noted the cost to reprint materials with adjusted library hours signage can be high. She suggested moving 10,000 from Salaries to Collections. Blank does not want to cut the Salary schedule. Plass asked if Salaries can be reduced through attrition and combining positions.

Vote on the amended motion

M, Failed – Ottosen; Hanley abstained, Robinson and Blank opposed

Plass would like to encourage staff to find a way to reduce staff hours.

Vote on original, Robinson motion
M, C – Robinson; Plass opposed

Materials Selection Policy Discussion: Action item (40 minutes)

- Ottosen suggested a revision to page two with the sentence starting with "Forms of expression..." Blank asked to see the amendment in a future draft for further discussion. Plass read Idaho Code 18-1517(d) and does not think the addition is necessary. Hanley would also like a draft to review. Blank is concerned about striking "Director" and adding "Board" in the Responsibility section. She noted several Idaho Codes that define and separate the duties and powers of the Board versus the Director. If this change is made, Blank believes the Board would be violating Idaho Code. Robinson asked what it means for the selection of materials to be the responsibility of the Board. Plass would like to strike the first sentence of the Responsibility section. Eccles suggested switching the order of sentence one and two. Hanley would ultimately like to remove Idaho Code 18-1517(d). Consensus not reached to remove sentence one in the Responsibility section. Blank read her suggested change. A consensus was reached on adjusting sentence order in the Responsibility section. Ottosen read her suggested change to the change on page two. Miller-Escarfuller is concerned about the changes for staff by removing the first sentence in Ottosen's suggested change. Blank asked for a copy of the letter from the librarian in Arizona that Ottosen referenced. Hanley would like someone held responsible for placing obscene materials on the shelves. Robinson asked who decides what is obscene material if not the US Court of Law. Hanley believes the Idaho Statutes covers obscene materials. Consensus reached to present a draft revision for page two.

Director Evaluation Policy committee (5 minutes) – no discussion

Discussion and Resolution to disaffiliate with ALA and its subsidiaries: Action item (15 minutes)

- Ottosen presented a draft resolution in a table packet to disaffiliate with ALA. Hanley would like to add this language in the Financial Management Policy. Eccles spoke about the history and purpose of the ALA. She stated where ALA is currently linked in policies and job descriptions. Hanley spoke about his research into ALA, their affiliations, and the current ALA president. Blank noted how long ALA has been around and the importance of the foundational structure of ALA. She asked what the guiding principles would be if all reference to ALA were removed from the District.

Set Special and Regular Meeting Date(s): Action Item(s) (5 minutes)

- Ottosen would like to change the October, November, and December meetings to 3.50 hours for 30 minutes for public comment and 3.0 hours for meeting business. Hanley would like to add special meetings to accomplish library business as needed. Consensus reached for 3.50-hour meetings.

Adjournment: Action Item

Blank moved to adjourn at 6:03 pm
M, C – Blank

Respectfully submitted,
Alexa Eccles, Janelle Sells

Calendar of events:

21 Sep 2023	Regular Meeting	9:00 – 12:30	Pinehurst
19 Oct 2023	Regular Meeting	2:00 – 5:00	Post Falls
16 Nov 2023	Regular Meeting	2:00 – 5:00	Post Falls

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DRAFT

Or:

(From Campbell Co. WY library)

The Community Library Network (CLN) will no longer have any association with, nor be associated with The American Library Association (ALA) its affiliate organizations, subdivisions or subsidiaries thereof. No CLN public monies will be used for any membership, training, informational services, or events sponsored by the aforementioned groups or any groups associated with them. CLN policies will be adjusted to reflect the same.

ANDERSONBROS.CPA

TAX, ASSURANCE, ACCOUNTING, ADVISORY

AUDIT ENGAGEMENT LETTER

September 13, 2023

To the Board of Trustees and management

Community Library Network and Cooperative Information Network
821 North Spokane Street
Post Falls, ID 83854

We are pleased to confirm our understanding of the services that we are to provide the Community Library Network and Cooperative Information Network, a component unit of Community Library Network, for the year ended September 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Community Library Network and the business type activities of Cooperative Information Network, a component unit of Community Library Network as of and for the year ended September 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Community Library Network and Cooperative Information Network's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Community Library Network and Cooperative Information Network's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Schedule of Community Library Network's Share of Net Pension Liability
3. Schedule of Community Library Network's Contributions
4. Schedule of Revenues, Expenditures, and Changes in Fund Balances, Budget to Actual – General Fund

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that

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office (208) 777-1099 fax (208) 773-5108

1810 E Schneidmiller Ave #310

Post Falls, ID 83854

an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Community Library Network and Cooperative Information Network and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Controls

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Community Library Network and Cooperative Information Network's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also provide the following non-attest services for our use during the audit of your financial statements:

1. Preparation of your financial statements and related notes of Community Library Network and Cooperative Information Network in conformity with U.S. generally accepted accounting principles based on information provided by you.

2. Updating your depreciation schedule based on the information which you provide to us.
3. Provide recommended GASB 68 and GASB 87 based on information which you provide to us.
4. Provide recommended adjusting journal entries for prepaid expenses and miscellaneous receivables based on information which you provide to us.
5. Provide recommended adjusting journal entries for property tax receivables, deferred revenues and related revenues based on information provided by the counties and by you.

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement and other nonaudit services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are

immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Community Library Network and Cooperative Information Network; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Anderson Bros. CPAs and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Federal or State officials or their designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Anderson Bros. CPAs personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned

parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State or other regulators. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Toni Hackwith is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately November 13, 2023, and to issue our reports no later than January 31, 2024.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$20,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

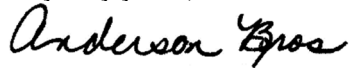
Reporting

We will issue a written report upon completion of our audit of Community Library Network and Cooperative Information Network's financial statements. Our report will be addressed to management and those charged with governance of Community Library Network and Cooperative Information Network. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Community Library Network and Cooperative Information Network is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Community Library Network and Cooperative Information Network and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and return it to us.

Very truly yours,



Anderson Bros. CPAs

RESPONSE:

This letter correctly sets forth the understanding of Community Library Network and Cooperative Information Network:

Management Signature: _____

Title: _____

Date: _____

Governance Signature: _____

Title: _____

Date: _____

CIN Income Statement/Balance Sheet Analysis
August 2023 – 91.67% of Time Elapsed

REVENUE

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

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

Income – Coeur d’Alene – Coeur d’Alene Public Library has paid their portion of dues and courier costs for the year.

Income – Community Library Network – The District has paid their portion of dues and courier costs for the year.

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

Income – Liberty Lake – Liberty Lake Municipal Library has paid their portion of dues and courier costs for the year.

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

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

Income – Pend Oreille – Pend Oreille County Library District has paid their portion of dues and courier costs for the year.

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

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

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

Income – St Maries – St Maries Public Library has paid their portion of dues and courier costs for the year.

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

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

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

Income – E-books Membership – This line is complete for the year.

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

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

Income – Freegal – CIN voted not to renew Freegal. There will be no income this year.

Income – Interest – Interest rates are increasing, and this line is above budget.

EXPENSES

E-books & Materials – Purchases this month are the result of the contributions from the Community Library Network and the Coeur d'Alene Library.

E-book Membership – This line is complete for the year.

Freegal Music – CIN voted not to renew Freegal. This line will not be expended this year.

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. – Envisionware ceased supporting the PC Reservation system. The increased cost reflects migrating to the new platform. Affected libraries were billed additional Dues to cover the cost. Expense this month is for additional services for the Coeur d'Alene Library and is covered by their Dues. This line is complete for the year.

Marcive Maintenance – Due to an unexpected rate increase, this line ends the year above budget.

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 line is complete for the year.

Supplies – No expense or reimbursement this month.

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.

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. Audit adjustments for FY 22 have been completed.

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 22. Audit adjustments for FY 22 have been completed.

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

Janelle Sells
Business Manager
CLN & CIN

Cooperative Information Network
Income Statement - 91.67% Time Elapsed
For the Eleven Months Ending August 31, 2023

Unaudited	Current Month	YTD Actual	Annual Budget	YTD %
Revenues				
1 INCOME - BENEWAH COUNTY	0.00	3,602.17	3,602.16	100.00
2 INCOME - CLARKIA	0.00	1,130.70	1,130.70	100.00
3 INCOME - COEUR D'ALENE	0.00	24,646.32	26,786.90	92.01
4 INCOME - COMMUNITY LIBRARY NET	0.00	78,778.72	84,318.86	93.43
5 INCOME - KELLOGG	0.00	1,394.41	1,394.41	100.00
6 INCOME - LIBERTY LAKE	0.00	6,997.54	6,967.38	100.43
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	6,103.66	5,549.58	109.98
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	0.00	3,610.48	3,610.47	100.00
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	0.00	6,736.91	6,207.51	108.53
17 INCOME - EBOOKS MEMBERSHIP	0.00	10,000.00	10,000.00	100.00
18 INCOME - EBOOKS CONTRIBUTIONS	25,000.00	140,808.06	10,000.00	1,408.08
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	8.06	61.17	40.00	152.93
22 CASH ON HAND	0.00	5,000.00	5,000.00	100.00
23 Total Revenues	25,008.06	304,185.97	201,073.80	151.28
Expenses				
24 EBOOKS & MATERIALS	25,000.00	163,808.06	30,000.00	546.03
25 EBOOK MEMBERSHIP	0.00	10,000.00	10,000.00	100.00
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	603.70	31,886.96	32,050.00	99.49
29 EBSCO OPEN ATHENS/NOVELIST	0.00	0.00	8,800.00	0.00
30 ENVISIONWARE / MAINT	0.00	7,015.50	4,090.00	171.53
31 MARCIVE MAINTENANCE	0.00	1,733.00	1,650.00	105.03
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	3,751.92	3,950.00	94.99
35 LEGAL & PROFESSIONAL SERVICES	0.00	69.00	0.00	0.00
36 SUPPLIES	0.00	1,689.66	0.00	0.00
37 LOCAL COURIER	5,681.65	62,498.15	68,179.80	91.67
38 ORBIS COURIER	0.00	2,765.64	3,765.00	73.46
39 Total Expenses	31,285.35	288,856.53	201,034.80	143.68
40 Net Income	(\$ 6,277.29)	\$ 15,329.44	\$ 39.00	39,306.26

**Cooperative Information Network
Balance Sheet - 91.67% Time Elapsed
August 31, 2023**

Unaudited

ASSETS

Current Assets

MTN WEST - CK BK	\$ 2,040.26
ACCOUNTS REC	<u>39.23</u>

Total Current Assets **2,079.49**

Property and Equipment

Total Property and Equipment **0.00**

Other Assets

MONEY MKT ACCT 2090005920	42,639.50
PREPAID EXPENSES	<u>20,506.09</u>

Total Other Assets **63,145.59**

Total Assets **\$ 65,225.08**

LIABILITIES AND CAPITAL

Current Liabilities

Total Current Liabilities **0.00**

Long-Term Liabilities

Total Long-Term Liabilities **0.00**

Total Liabilities **0.00**

Capital

NET ASSETS	\$ 54,895.64
Net Income	<u>10,329.44</u>

Total Capital **65,225.08**

Total Liabilities & Capital **\$ 65,225.08**

Community Library Network Financial Statement Analysis
August 2023 – 91.67% of Time Elapsed

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

Revenue

Income – Taxes – Property tax income is below expectations for August.

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 & Ag Equip – Sales Tax Income is received quarterly. This line is complete for the year and has exceeded expectations.

Income – Coop Electric Agreement – This annual payment normally arrives in July but has now been received. This line is complete for the year and is below budget expectations.

Income – Personal Property Replacement – The second semi-annual payment has arrived. This line ends the year above budget.

Income – Property Tax Relief – The second semi-annual payment has arrived. This line ends the year below budget.

Income – URD Close – A minimal amount of income may continue to trickle in from Urban Renewal District closures.

Income – Copiers/Printers – Copier/Printer income is above budget for August and will end the year above budget.

Income – Donations – Minimal donation income was received in August. This line is above budget for the year.

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

Income – Lost & Paid – Lost and paid income is above budget for August and will end the year above budget.

Income – Grants – No income this month.

Income – CLN Friends Grants – No income this month.

Income – Post Falls Friends Grants – No income this month.

Income – Interest – Interest income is well above budget for the year due to Mountain West Bank re-evaluating our banking relationship and has increased the interest rate for our ICS account.

Expenditures

Salary Components – The Salary Components, in total for August, are at 90.62% of their budgeted amount. VEBA Health Benefits this month are for a new staff member meeting the benefit-eligibility requirement.

Adult Programs – Adult programming is below budget for the month. This line varies quite a bit as programs are planned and presented. We anticipate finishing this line on budget.

Children's Programs – Children's programming expense is below budget for the month. Expenses this month support Summer Reading. We anticipate finishing this line on budget.

Collections – Collections spending is just below budget for the month. We anticipate finishing this line on budget.

Collections – Library of Things – Purchases for Library of Things are very close to budget.

Communications/Marketing – Expenses this month include the development and purchasing of marketing materials to support community library awareness.

Emerging Tech. Programs – No expense this month.

OCLC/Databases – This line is complete for the year.

Software – The expense this month includes the monthly hosting services for Office 365 and the renewal for the internet filtering software.

Internet Access – Fatbeam is our vendor that brings the internet into our central hub at Post Falls. July is the beginning of the new E-rate year, and since the discount application has not been approved prior to the August invoices, they must be paid in full.

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. July is the beginning of the new E-rate year, and since the discount application has not been approved prior to the August invoices, they must be paid in full.

Tech Proc/Office – Tech processing and supplies are above budget for August.

Grants – Expenses this month supported summer STEM activities, supplies for Teen Wellness and Hygiene Hamper programs, and Launch into Learning.

Grants – CLN Friends – Expenses this month supported summer reading programs for adults and youth services, the Harrison Family Festival, and teen crafts/book bags.

Grants – Post Falls Friends – Expenses this month supported summer reading programs for youth services and the 1000 Books Before Kindergarten program.

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

Library Equip (under \$2500) – Expenses this month include purchasing a replacement external hard drive.

Mileage & Vehicle Maint. – Expenses this month include fuel for District vehicles and quarterly mileage reimbursement for some staff.

Outreach Vehicles – Expenses this month include fuel for Outreach vehicles and several repairs for both the Bookmobile and the Discovery Bus.

Repairs & Maint. (as a group) – As a group, repairs and maintenance are at 58.77% for August. Expenses this month include landscaping at all locations, exterior painting and siding at Pinehurst, pest control at three libraries, and HVAC preventative maintenance at five libraries.

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

Telephones – Telephone expenses are just below budget for August.

Utilities (as a group) – As a group, utilities are at 89.64% for August. This month includes regular expenses for electricity, gas, water, sewer, and garbage. Athol utilities are above budget for the year and adjustments for the next fiscal year will be necessary.

Audit – This line is complete for the year.

Bank Svc Chg. – Bank service charge expense is above budget for the year.

Bond Principal Payment – Our bond principal has now been paid.

Bond Interest – The last bond interest payment has now been paid.

CIN – We pay our dues to CIN quarterly. This line is now complete for the year.

Courier – We pay our courier payments to CIN quarterly. This line is now complete for the year.

Cont. Education (Tuition) – Rachel Dykes successfully completed her summer term.

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

Dues – No expense this month.

Insurance – The second half has been paid. Liability insurance premiums were reduced when ICRMP discontinued their agreement with Payne West to represent the district. This line is complete for the year.

Legal & Professional – This line is above budget for August. Expenses this month include fees for the electronic time-keeping payroll system, budget publication, legal consulting, interpretive services for the ASL Family Camp, and COBRA administration for some departing staff members.

Petty Cash Expense – Petty cash expense is above budget for the year.

Postage – Postage is above budget for the year due to multiple postage rate increases.

Sales Tax Expense – This is paid quarterly based on the amount of income we receive from copier and printer use. This line is above budget for the quarter – just as the income line is that it is derived from.

Storage Rental – Storage rental is above budget for August. A new storage facility company was retained due to a 25% rate increase with the current company. In order to have time to move to the new facility, rent was paid to both companies for the month of February. This line will end the year above budget by approximately 7.5% instead of over by 13.5% if we stayed with the current company.

Training/Conf. Travel – Expenses this month include travel and accommodation for the Pacific Northwest Library Association conference.

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 been completed.

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 been completed.

Land – No change this month

Land improvements – No change this month

Buildings – No change this month

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 been completed.

Accrued Payroll Liabilities – a portion of the October payroll included some days in September.

SUTA Payable – Unemployment taxes are accrued monthly and 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 - 91.67% of Time Elapsed
For the Eleven Months Ending August 31, 2023

Unaudited	Current Month	YTD Actual	Approved YTD % Amended Budget	Annual Budget
Revenues				
1 INCOME - PROPERTY TAXES	47,402.64	4,902,679.15	4,966,876.00	98.71
2 INCOME - BOND LEVY	0.00	273,960.00	273,960.00	100.00
3 INCOME - SALES TAX & AG EQUIP	94,500.21	309,726.46	225,000.00	137.66
4 INCOME - COOP ELECT AGRMENT	31,313.02	31,311.03	32,750.00	95.61
5 INCOME - PERSONAL PROP RPLCMNT	552.54	32,060.03	27,983.00	114.57
6 INCOME - PROPERTY TAX RELIEF	0.00	64,377.58	67,700.00	95.09
7 INCOME - URD CLOSE	0.00	967.82	0.00	0.00
8 INCOME - COPIERS/PRINTERS	3,429.86	31,446.68	27,000.00	116.47
9 INCOME - DONATIONS	102.44	11,667.97	5,000.00	233.36
10 INCOME - FEES, ETC.	151.00	933.61	1,200.00	77.80
11 INCOME - LOST & PAID BOOKS	716.06	7,126.07	6,000.00	118.77
12 INCOME - GRANTS	0.00	10,174.00	20,000.00	50.87
13 INCOME - CLN FRIENDS	0.00	15,650.00	15,000.00	104.33
14 INCOME - POST FALLS FRIENDS	0.00	11,855.56	10,000.00	118.56
15 INCOME - INTEREST	9,519.17	49,627.03	1,100.00	4,511.55
16 Total Current Revenues	187,686.94	5,753,562.99	5,679,569.00	101.30
Expenditures				
17 SALARIES	244,429.73	2,530,708.41	2,767,825.00	91.43
18 PERSI RETIREMENT BENEFITS	47,056.48	273,047.73	284,636.00	95.93
19 MEDICAL/DENTAL BENEFITS	2,243.53	256,405.19	336,385.00	76.22
20 EMPLOYEE ASSISTANCE PROGRAM	184.83	2,033.13	2,353.00	86.41
21 VEBA HEALTH BENEFITS	681.68	64,928.85	63,305.00	102.57
22 EMPLOYMENT TAXES	20,807.66	208,401.54	226,318.00	92.08
23 Total Salaries and Benefits	315,403.91	3,335,524.85	3,680,822.00	90.62
24 ADULT PROGRAMS	3,899.10	19,544.57	23,000.00	84.98
25 CHILDREN'S PROGRAMS	3,806.94	38,224.35	43,000.00	88.89
26 COLLECT(Bks & Materials)	36,825.38	423,082.99	468,591.00	90.29
27 COLLECT(Library of Things)	999.82	4,628.54	5,000.00	92.57
28 COMMUNICATIONS / MARKETING	470.97	20,807.17	25,000.00	83.23
29 EMERGING TECH. PROGRAMS	0.00	1,738.57	4,000.00	43.46
30 OCLC/DATABASES	0.00	39,100.78	35,470.00	110.24
31 SOFTWARE	8,813.64	70,077.04	96,240.00	72.81
32 INTERNET ACCESS	1,990.00	2,189.00	11,343.00	19.30
33 TELECOM	11,827.30	36,024.44	88,730.00	40.60
34 TECH/PROC/OFFICE	4,987.18	60,085.30	62,300.00	96.45
35 GRANT	5,689.57	23,678.47	20,000.00	118.39
36 GRANTS - CLN FRIENDS	1,115.20	15,623.92	15,000.00	104.16
37 GRANTS - POST FALLS FRIENDS	497.27	11,037.39	10,000.00	110.37
38 Total Programs, Materials and Services	80,922.37	765,842.53	907,674.00	84.37
39 JANITORIAL	11,442.41	132,365.38	151,000.00	87.66
40 LIBRARY EQUIP (UNDER \$2500)	219.02	38,442.47	105,000.00	36.61
41 MILEAGE & VEHICLE MAINT.	651.14	16,825.22	22,500.00	74.78
42 OUTREACH VEHICLES - R & M	3,630.54	22,692.51	38,300.00	59.25
43 REPAIRS&MAINT/AT	622.74	7,873.24	17,800.00	44.23

Community Library Network
Income Statement - 91.67% of Time Elapsed
For the Eleven Months Ending August 31, 2023

Unaudited	Current Month	YTD Actual	Approved YTD % Amended Budget	Annual Budget
44 REPAIRS&MAINT/HR	864.62	3,842.41	28,750.00	13.36
45 REPAIRS&MAINT/HL	2,692.90	21,135.60	33,350.00	63.38
46 REPAIRS&MAINT/PK	5,367.72	23,417.22	24,550.00	95.39
47 REPAIRS & MAINT/PF	1,739.53	34,832.08	57,425.00	60.66
48 REPAIRS&MAINT/RA	725.71	15,695.51	19,600.00	80.08
49 REPAIRS&MAINT/SL	870.84	6,675.96	11,600.00	57.55
50 SNOW REMOVAL	0.00	49,307.37	45,000.00	109.57
51 TELEPHONE	1,522.51	16,009.02	17,850.00	89.69
52 UTILITIES/AT	609.53	6,894.53	6,200.00	111.20
53 UTILITIES/HR	254.07	4,306.12	6,180.00	69.68
54 UTILITIES/HL	1,918.26	29,171.94	32,000.00	91.16
55 UTILITIES/PK	461.37	5,043.37	5,750.00	87.71
56 UTILITIES/PF	2,824.35	41,486.21	46,200.00	89.80
57 UTILITIES/RA	522.33	8,273.64	9,750.00	84.86
58 UTILITIES/SL	480.78	5,738.15	6,500.00	88.28
59 Total Facilities Maintenance	37,420.37	490,027.95	685,305.00	71.51
60 AUDIT	0.00	12,348.08	13,000.00	94.99
61 BANK SVC CHGS	7.18	257.61	250.00	103.04
62 BOND PRINCIPAL PAYMENT	0.00	240,000.00	240,000.00	100.00
63 BOND INTEREST	0.00	33,960.00	33,960.00	100.00
64 CIN	0.00	33,574.96	39,115.00	85.84
65 COURIER	0.00	45,203.76	45,204.00	100.00
66 CONT. EDUCATION - (Tuition)	771.90	3,854.48	5,200.00	74.12
67 COPIERS	0.00	8,974.50	8,000.00	112.18
68 DUES	0.00	2,904.00	2,750.00	105.60
69 INSURANCE	0.00	44,603.00	48,482.00	92.00
70 LEGAL & PROFESSIONAL	8,421.92	106,393.54	103,575.00	102.72
71 PETTY CASH EXP	50.00	860.00	850.00	101.18
72 POSTAGE	884.37	9,976.96	8,500.00	117.38
73 SALES TAX EXP	0.00	1,518.58	1,620.00	93.74
74 STORAGE RENTAL	350.00	4,132.00	4,140.00	99.81
75 TRAINING/CONF. TRAVEL	1,622.42	17,598.76	35,000.00	50.28
76 Total District General Operations	12,107.79	566,160.23	589,646.00	96.02
77 Capital Expenditure from Current Revenues	0.00	49,229.95	51,420.00	95.74
78 CARRF Fund Transfer from Current Revenues	0.00	0.00	373,859.00	0.00
79 Total Capital Investment	0.00	49,229.95	425,279.00	11.58
80 Total Current Expenditures	445,854.44	5,206,785.51	6,288,726.00	82.80
81 Total Current Revenues	187,686.94	5,753,562.99	5,679,569.00	101.30
82 Total Current Expenditures	445,854.44	5,206,785.51	6,288,726.00	82.80
83 Net: Current Revenues less Current Expenditures	(258,167.50)	546,777.48	(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 - 91.67% of Time Elapsed
August 31, 2023

Unaudited

ASSETS

Current Assets

MTN WEST-CK BK	\$	9,716.65
ACCTS REC		86,425.90
PROPERTY TAX RECEIVABLE		486,528.00
		486,528.00

Total Current Assets **582,670.55**

Property and Equipment

LAND		268,512.00
LAND IMPROVEMENTS		53,045.23
ART		8,785.00
BUILDINGS		9,163,053.62
VEHICLES		478,300.94
EQUIP & FURNITURE		336,578.17
COLLECTIONS		5,127,103.77
ACCUM DEPREC		(8,917,774.79)
		(8,917,774.79)

Total Property and Equipment **6,517,603.94**

Other Assets

MNT WEST MMK - HENDERSON FUND		5,474.21
ICS		3,233,499.90
CARRF		222,150.86
CARRF - CDARS		234,701.06
MNT WEST MMK-PINEHURST BEQUEST		134,680.17
AMT TO PROV FR LONG TERM DEBT		106,076.74
		106,076.74

Total Other Assets **3,936,582.94**

Total Assets **\$ 11,036,857.43**

LIABILITIES AND NET ASSETS

Current Liabilities

Accrued Payroll	\$	48,146.00
SUTA PAYABLE		4,662.85
ACCRD ANNL LV		106,076.90
BOND INT PAYABLE		5,659.48
		5,659.48

Total Current Liabilities **164,545.23**

Long-Term Liabilities

BONDS PAYABLE		760,000.00
PREM ON BNDS PAY		735.31
DEFERRED PROPERTY TAX REVENUE		468,102.00
		468,102.00

Total Long-Term Liabilities **1,228,837.31**

Total Liabilities **1,393,382.54**

Community Library Network
Balance Sheet - 91.67% of Time Elapsed
August 31, 2023

Unaudited

NET ASSETS

NET INVEST IN FIXED ASSETS	5,701,982.51
NET ASSETS-UNRESTRICTED	2,990,050.04
RESTR NET ASSETS	339,578.91
CARRF	15,856.00
NET INCOME	<u>596,007.43</u>

Total Net Assets 9,643,474.89

Total Liabilities & Net Assets \$ 11,036,857.43

Community Library Network Board Calendar FY 2024				DRAFT	9/21/2023
October 2023	November 2023	December 2023	January 2024	February 2024	March 2024
Post Falls	Post Falls	Post Falls	Post Falls	Post Falls	Hayden
YS amd Outreach Reports	Facilities Report	Post Falls Library Report and Tour	Communications Report	Collections Report	Adult Programming Report
	Approve: 2024 Meeting Schedule		FY'23 & FY'24 Budget Hearing		
April 2024	May 2024	June 2024	July 2024	August 2024	September 2023
Athol	Rathdrum	Spirit Lake	Harrison	Hayden	Pinehurst/Kingston
Athol Library Report and Tour	Rathdrum Library Report and Tour	Spirit Lake Library Report and Tour	Harrison Library Report and Tour	Emerging Technologies Report Hayden Library Report	Pinehurst/Kingston Library Report and Tour
				AUGUST 2024 BUDGET HEARING (Special Meeting)	Approve: Board Calendar
FY 2025 Budget Beginning Discussion	1st Budget Draft for FY 2025	2nd Budget Draft and Salary Discussion for FY 2025	Budget Draft for FY 2025	AUGUST 2024 BUDGET HEARING (Special Meeting)	
	Salary Discussion and Recommendations for FY 2025 Budget			Budget Draft for FY 2025 Final Discussion	
	Special Meeting Required: Director's Yearly Evaluation and Salary	Annual Meeting			

**A RESOLUTION FOR THE COMMUNITY LIBRARY NETWORK TO
DISSOCIATE WITH THE AMERICAN LIBRARY ASSOCIATION**

Whereas, the Community Library Network ("CLN") has fully considered and discussed at the last three (3) duly-noticed Board meetings the financial status, debts, and obligations of CLN and the need for reduction of certain operational expenditures due to changes in CLN's funding.

Whereas, CLN has been proactive in its attempts to reduce unnecessary expenditures to benefit CLN operations and prevent frivolous spending that could be passed on to the local taxpayers that provide CLN funding through their hard-earned incomes.

Whereas, one such expenditure fully discussed and considered by the Board to be unnecessary for the safe, effective, and efficient operation of the CLN are funds provided to the American Library Association ("ALA"), its affiliates, organizations, subdivision, or subsidiaries thereof; the payment of such funds being required for the continued association with such organization(s).

NOW, THEREFORE, BE IT RESOLVED that the CLN will no longer have any association with, nor be associated with, the ALA, its affiliates, organizations, subdivisions, or subsidiaries thereof.

BE IT FURTHER RESOLVED that no CLN monies will be used for any membership, training, informational services, materials, events, promotions, or campaigns sponsored by the ALA or any of the above forementioned entities. CLN policies will be adjusted to reflect the same.

ADOPTED AND APPROVED by the Community Library Network Board of Trustees, September 15, 2023.

Statement of Purpose and Intent For Policy

The vocation of a librarian requires a commitment to freedom of speech and the celebration of diverse viewpoints unlike that found in any other occupation. The librarian curates and curtails the collection of reading materials for an entire community in a sense, and in doing so, he or she reinforces the bedrock principles on which this country was founded. According to the United States Supreme Court, "Public libraries pursue the worthy missions of facilitating learning and cultural enrichment." *United States v. Am. Library Ass'n, Inc.*, 539 U.S. 194, 203, 123 S. Ct. 2297, 156 L. Ed. 2d 221 (2003). To fulfill those worthy objectives, "public libraries must have broad discretion to decide what material to provide to their patrons." *Id.* at 204.

This policy defines the Community Library Network's responsibility to establish and maintain a balanced and diverse collection of materials that meet the informational, educational, and recreational needs of our residents, and to openly afford the public access to discussion, debate, and the dissemination of information and ideas. ~~and is reflective of the values of the community.~~

Objective and Scope of Policy

This policy pertains only to the *initial selection and acquiring* of books/materials for the Library's collection, ~~not removal~~ of any pre-existing Library materials. Policies regarding retainment, removal, or relocation of pre-existing materials are entirely outside the scope of this Policy and no specific book or material was contemplated by or known to the Board during the enactment of this Policy, and it is entirely unknown what, if any, future books or materials could be subject to this Policy.

Responsibility

~~The elected board of trustees ultimately guides the selection process through this policy. The Library Director implements policies set by the board. The responsibility for the selection of library materials rests with the Library Director. Under the Director's guidance, selection is delegated to professional collection development library staff who are qualified by education, training and experience. All staff members and the general public are encouraged to recommend materials for consideration. Suggestions are evaluated by the staff based on the Library's criteria for selection.~~

~~The responsibility for the selection of library materials rests ultimately with the Library Director Board. The elected board of trustees guides the selection process through this policy. Under the Director's guidance, selection is delegated to professional collection development library staff who are qualified by education, training and experience. All staff members and the general public are encouraged to recommend materials for consideration. Suggestions are evaluated by the staff based on the Library's criteria for selection.~~

Intellectual Freedom

The choice of library materials is an individual matter ~~for adults. Note: The aforementioned sentence has been moved to the end of the Selection Process paragraph.~~ and, while anyone is free to reject for his or herself materials of which they do not approve, he/she cannot exercise censorship to restrict the freedom of use and access to others. The responsibility for use of library materials by minors rests with their parents or legal guardians:

~~The Community Library Network seeks to provide a balanced collection representing a wide-range of viewpoints, including controversial issues that may be objectionable to some individuals. The purchase of controversial items does not constitute endorsement of the views expressed~~

~~The freedom to read, along with the freedom to hear and to view, is protected by the First~~

~~Amendment to the Constitution of the United States. The District subscribes to the Freedom to Read Statement and the Library Bill of Rights adopted by the American Library Association. These documents are an integral part of this policy and are attached.~~

Definitions- As Used in this Policy

Under this section “Harmful to minors” means that quality of any description, exhibition, presentation, or representation, in whatever form, of nudity, sexual conduct, sexual excitement, or sadomasochistic abuse, when the material or performance, taken as a whole, has the following characteristics:

- (A) The average person eighteen (18) years of age or older applying contemporary community standards would find that the material or performance has a predominant tendency to appeal to a prurient interest in sex to minors;
- (B) The average person eighteen (18) years of age or older applying contemporary community standards would find that the material or performance depicts or describes nudity, sexual conduct, sexual excitement, or sadomasochistic abuse in a manner that is patently offensive to prevailing standards in the adult community with respect to what is suitable for minors; and
- (C) The material or performance lacks serious literary, scientific, medical, artistic, or political value for minors.

“Minor” means any person under eighteen (18) years of age.

“Material” means any book, magazine, newspaper, pamphlet, poster, print, picture, figure, image, description, motion picture, film, record, recording tape, CD-ROM disk, magnetic disk memory, magnetic tape memory, video tape, or other media.

“Nudity” means a:

- (A) Showing of the human male or female genitals, pubic area, or buttocks with less than a fully opaque covering;
- (B) Showing of the female breast with less than a fully opaque covering of any portion of the female breast below the top of the nipple; or
- (C) Depiction of covered male genitals in a discernibly turgid state.

“Performance” means any motion picture, film, video tape, played record, phonograph or tape, preview, trailer, play, show, skit, dance, or other exhibition performed or presented to or before an audience of one (1) or more, with or without consideration.

“Sadomasochistic abuse” means flagellation or torture by or upon a person clad in undergarments, a mask, or bizarre costume, or the condition of being fettered, bound, or otherwise physically restrained on the part of a person so clothed, or mutilation or physical alteration of genitals by or upon a person;

“Sexual conduct” means an act of masturbation, homosexuality, sexual intercourse, or physical contact with a person's clothed or unclothed genitals, pubic area, buttocks, or female breast; and

“Sexual excitement” means the condition of the human male or female genitals when in a state of sexual stimulation or arousal.

Selection Process

The Community Library Network seeks to purchase a wide range of materials that meet the informational, educational, and recreational needs of our residents in a variety of acceptable formats. The selection of materials is generally made by library staff based on clear and unambiguous written policies that infuse our mission statement and accepted goals and priorities, published reviews, recommendations from library users, availability of materials at other libraries, an item's relation to the Library's existing collection, use analysis, space, price, and staff judgment and expertise.

The Community Library Network uses several criteria to determine the addition of an item whether purchased, requested, or donated.

- Authority and competency of presentation, author, or publisher
- Favorable reviews and inclusion in, but not limited to, reputable resources such as professional or trade journals
- Relation to existing collection
- Adequate standards of quality and durability in content, format, and physical appearance
- Current usefulness or lasting value (e.g. time-tested classics)
- Popularity and user demand, including hold demand counts on materials selected by other libraries in our consortium (CIN) that do not conflict with CLN policy
- Availability of materials through other libraries (Interlibrary Loan) or electronic resources
- Space requirements
- Representation of trends, subjects, or genres of local or national interest
- Price
- Format

- **Appropriateness of subject** and style for intended library users. For purposes of this criteria, "appropriateness" means a determination of whether such content is, in the opinion of the Board or Library staff, "*harmful to minors*" as that term is specifically defined in this Policy.

Forms of expression that are unprotected by the First Amendment will not knowingly be included in the collection. Unprotected materials are those that have been declared obscene by a US Court of Law. ~~Notwithstanding Idaho Code 18-1517(d), materials for minors under the age of eighteen (18) that violate Idaho Codes 18-1513, 18-1514 [with the exception of sub-section 6.(b)], and 18-1515 will be excluded from the juvenile and young adult collections. For purposes of this policy, 18-1514 6.(b) is modified to: "The quality of any material or of any performance, or of any description or representation, in whatever form, which, as a whole *or in part, could reasonably have the dominant effect of substantially arousing sexual desires in persons under the age of eighteen (18) years.*"~~

Withdrawal of Materials (Weeding)

The Community Library Network attempts to keep its entire collection in a condition that is attractive and inviting to the user. The Collection Development Librarian and other staff use CREW (Continuous Review and Evaluation for Weeding) method to keep the collection weed. Criteria for selecting materials for withdrawal include:

- ~~Damage and poor condition~~ Copies in excess of demand
- ~~Obsolete information or format~~
- ~~Lack of use or space~~
- ~~Availability from other sources~~
- ~~Community relevance consistent with the community's values~~

Gifts

The Community Library Network welcomes donated books and other materials that are in good condition. Donated items may be used or disposed of in any way deemed appropriate and no conditions by donors can be made on materials donated. Donations are evaluated using same criteria as purchased items. A receipt may be given to donors if requested with a number of items donated but no assessment of value will be made by library staff.

Reconsideration of Material

~~If a library patron concludes that a specific item does not meet the guidelines set forth in this policy, they may fill out a Citizen's Request for Reconsideration of Material form: The completed form will be given to the District Director who will review the form for evaluation and recommendations. The Community Library Network is a member of the Cooperative Information Network (CIN) consortium, sharing and receiving materials from the other member libraries. Requests for reconsideration are only accepted from Community Library Network residents for Community Library Network owned materials. A review team of library staff will~~

be selected to review the item fully using the material selection policy as a guide and evaluating the work as a whole. A decision will be submitted to the library user within 30 days. If the patron is not satisfied with the decision, they may appeal the decision to the board of trustees board-appointed Community Review Panel in writing within 10 business days. The board will evaluate whether staff appropriately used the selection policy as a guide during the review process. The patron will be notified of the outcome within 5 business days following the board's regular monthly meeting. The board's decision is final. The item in question will not be removed from the shelf during the reconsideration process. An item will be evaluated for reconsideration only once in a 3 year period unless sufficient new compelling evidence is introduced.

Review of Policy

This policy will be reviewed and revised every three years or updated as necessary. Approved by the Community Library Network Board of Trustees, September 15, 2023.

This unofficial draft dated 9-12-23



MATERIALS SELECTION POLICY

Board Draft: 9-21-2023

Objective

This policy defines the Community Library Network's responsibility to establish and maintain a balanced and diverse collection of materials that meet the informational, educational, and recreational needs of our residents.

Responsibility

The elected board of trustees ultimately guides the selection process through this policy. The responsibility for the selection of library materials rests with the Library Director. Under the Director's guidance, selection is delegated to professional collection development library staff who are qualified by education, training and experience. All staff members and the general public are encouraged to recommend materials for consideration. Suggestions are evaluated by the staff based on the Library's criteria for selection.

The responsibility for the selection of library materials rests ultimately with the Library **Director Board**. The elected board of trustees guides the selection process through this policy. Under the Director's guidance, selection is delegated to professional collection development library staff who are qualified by education, training and experience. All staff members and the general public are encouraged to recommend materials for consideration. Suggestions are evaluated by the staff based on the Library's criteria for selection.

Intellectual Freedom

The choice of library materials is an individual matter **for adults**. **and, while anyone is free to reject for his or herself materials of which they do not approve, he/she cannot exercise censorship to restrict the freedom of use and access to others.** The responsibility for use of library materials by minors rests with their parents or legal guardians.

The Community Library Network seeks to provide a balanced collection representing a wide range of viewpoints, including controversial issues that may be objectionable to some individuals. The purchase of controversial items does not constitute endorsement of the views expressed.

The freedom to read, along with the freedom to hear and to view, is protected by the First

Amendment to the Constitution of the United States. The District subscribes to the [Freedom to Read Statement](#) and the [Library Bill of Rights](#) adopted by the American Library Association. These documents are an integral part of this policy and are attached.

Selection Process

The Community Library Network seeks to purchase a wide range of materials in a variety of acceptable formats. The selection of materials is generally made by library staff based on our mission statement and accepted goals and priorities, published reviews, recommendations from library users, availability of materials at other libraries, item's relation to existing collection, use analysis, space, price, and staff judgment and expertise.

The Community Library Network uses several criteria to determine the addition of an item whether purchased, requested, or donated.

- Authority and competency of presentation, author, or publisher
- Favorable reviews and inclusion in reputable resources such as professional or trade journals
- Relation to existing collection
- Adequate standards of quality and durability in content, format, and physical appearance
- Current usefulness or lasting value
- Popularity and user demand, including hold demand counts on materials selected by other libraries in our consortium (CIN)
- Availability of materials through other libraries (Interlibrary Loan) or electronic resources
- Space requirements
- Appropriateness of subject and style for intended library users
- Representation of trends, subjects, or genres of local or national interest
- Price
- Format

Forms of expression that are unprotected by the First Amendment will not knowingly be included in the collection. Unprotected materials are those that have been declared obscene by a U.S. Court of Law. **Notwithstanding Idaho Code 18-1517(d), Materials materials** for minors under the age of eighteen (18) that violate Idaho Codes 18-1513, 18-1514, and 18-1515 will be excluded from the juvenile and young adult collections.

Withdrawal of Materials (Weeding)

The Community Library Network attempts to keep its entire collection in a condition that is attractive and inviting to the user. The Collection Development Librarian and other staff use the CREW (Continuous Review and Evaluation for Weeding) method to keep the collection weeded. Criteria for selecting materials for withdrawal include:

- Damage and poor condition
- Copies in excess of demand
- Obsolete information or format
- Lack of use or space
- Availability from other sources

- Community relevance

Gifts

The Community Library Network welcomes donated books and other materials that are in good condition. Donated items may be used or disposed of in any way deemed appropriate and no conditions by donors can be made on materials donated. Donations are evaluated using same

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criteria as purchased items. A receipt may be given to donors if requested with a number of items donated but no assessment of value will be made by library staff.

Reconsideration of Material

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Review of Policy

This policy will be reviewed and revised every three years or updated as necessary. Approved by the Community Library Network Board of Trustees, November 4, 2022.