

**Community Library Network  
Board of Trustees Special Meeting  
Friday 10 June 2022  
Post Falls Library Meeting Room 2**

**2:00 – 4:00 pm**

**We Empower Discovery**

Agenda

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

Roll call            Trustees: Katie Blank, Vanessa Robinson, Judy Meyer, Rachele Ottosen, Regina McCrea  
                         Treasurer: Michele Veale  
                         Staff: Amy Rodda, Lindsey Miller-Escarfuller

Presentation of the 2021 audit: Toni Hackwith

Toni Hackwith introduced herself to the board. She has been the district's auditor since approximately 2009. She specializes in government accounting. The audit takes 100-120 hours to complete, and she and her team are onsite for 2 weeks. Two reports issued, first report is the independent auditors report, second report is the discussion and analysis. Statement of Net Position (page 10) lists CLN and CIN assets and liabilities. Statement of Revenues, Expenditures, and Changes in Fund Balances (page 15) shows taxes, revenues, and grants received. Total revenue up \$397,000 due to increase in property tax, sales tax and donations. Expenditures are up \$191,000 due to increases in janitorial and repair and maintenance lines. Hackwith highlighted that a healthy fund balance is important since the district does not receive income on a monthly basis. The minimum benchmark for the fund balance is no less than two months operating expenses. She noted the Statement of Revenues, Expenditures, and Changes in Fund Balances for CIN (page 17) shows a loss of \$15,500. Over last 3 years the balance for CIN has moved down from a positive \$25,000 to a negative \$15,500. She recommends CIN raise their fees since expenses keep moving up and revenues keep moving down. Hackwith noted district staff are required to perform procedures to make sure we have internal controls over financial reporting and significant findings would be included in the report.

- Meyer noted the statement, "activities of the district are not self-supporting". Hackwith replied this applies to running a business and generating profit. The district relies on taxes for funding.
- Robinson asked if the fund balance is the same as the carryforward amount. Hackwith replied they are the same.
- Meyer asked what happens when citizens do not pay their taxes and should the fund balance allow for more circumstances like that. Hackwith replied that the deferred sources line allows for this.
- Meyer noted CLN is responsible for leading the CIN fee increase. Blank questioned how CIN decisions are made. Rodda responded that CIN member libraries are the decision makers. Rodda can take this information to CIN, and they can decide how to move forward. Blank noted the CLN board does not make decisions for CIN.
- Meyer noted Cash and Cash Equivalents (page 29) and the district's custodial credit risk of \$109,000. Hackwith replied this figure is a snapshot in time. The district's actual risk will not match this snapshot as it fluctuates.

- Meyer asked if the district is thinking about facilities and if there is anything on Capital Assets (page 30) to be concerned about. Hackwith replied that she is not able to comment on those numbers.
- Meyer noted the pension discount rate change (page 36). Hackwith stated PERSI computes these figures. In 2021 the district has a net pension asset, usually it is a net pension liability. Meyer noted that PERSI is one of the best pensions in the country. Meyer highlight importance of benefits and the need to attract and retain employees.
- Meyer noted the auditors did not find discrepancies in the internal financial controls.
- Blank noted the auditor has made suggestions in previous years and CLN staff made improvements based on those findings.
- Veale noted she reviews monthly statements, spot checks files and matches receipts to budget reports.
- Meyer noted district staff are doing a great job.

Miller-Escarfuller left the meeting at 2:56 pm.

Executive session: Director annual evaluation (Idaho Code 74--206(1)(b) Evaluation of personnel): action item

Robinson moved to go into executive session at 2:56 pm per Idaho Code 74-206(1)(b) Employee Evaluation

Roll call vote:

Blank – Aye

Meyer – Aye

Robinson – Aye

Ottosen – Aye

McCrea – Aye

Robinson moved to leave executive session at 4:02 pm

Roll call vote:

Blank – Aye

Meyer – Aye

Robinson – Aye

Ottosen – Aye

McCrea – Aye

Meyer moved to extend the meeting to 4:30 pm

M, C – Meyer, Robinson opposed

McCrea moved to go back into Executive Session, Idaho Code 74-206(1)(b) Employee Evaluation at 4:06 pm

Roll call vote:

Blank – Aye

Meyer – Aye

Robinson – Aye

Ottosen – Aye

McCrea – Aye

Meyer moved to leave executive session at 4:35 pm

Roll call vote:

Blank – Aye

Meyer – Aye

Robinson – Aye

Ottosen – Aye

McCrea – Aye

Set Special and regular meeting dates: action item (5 minutes)  
Special meeting set for 6/14 from 2-4 pm to finish director evaluation.

Adjournment: action item  
Meyer moved to adjourn the meeting at 4:38 pm  
M, C – Meyer

Respectfully submitted,  
Amy Rodda and Lindsey Miller-Escarfuller

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Calendar of events:

16 Jun 2022	Regular Meeting	2:00 – 5:00	Spirit Lake
21 Jul 2022	Regular Meeting	2:00 – 5:00	Harrison
11 Aug 2022	Budget Hearing	6:00	Post Falls
18 Aug 2022	Regular Meeting	2:00 – 5:00	Hayden

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Phone: 208-773-1506 ext. 329

Email: ADAcoordinator@communitylibrary.net

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