

## **Board Packet**

3.16.23 Board Meeting

**Community Library Network  
Board of Trustees Regular Meeting Minutes  
Thursday 16 February 2023  
Post Falls Library**

**2:00 – 5:00 pm**

**We Empower Discovery**

Agenda

Call to order: The meeting was called to order at 2:00 pm

Roll call: Trustees: Katie Blank, Regina McCrea, Judy Meyer, Rachele Ottosen, Vanessa Robinson  
Staff: Lindsey Miller-Escarfuller, Janelle Sells, Michelle Fansler, Jennifer Craft

Pledge of Allegiance

Public Comment

Speakers must state name and community and speak for no more than 3 minutes.

Persons addressing the Board are expected to observe a level of civility and decorum appropriate for a public meeting.

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

- Betsy Kovatch, Post Falls – She asked to not allow board members personal agendas regulate others freedom of choice. She spoke about her children’s love of reading. It is important to have books on the shelves that youth can relate to. Board members should adhere to ethical standards and serve the community as a whole.
- Sammy Randazzo, Coeur d’Alene – She is concerned about a group of people forcing their beliefs on others. She is concerned that HB 139 would increase government oversight.
- Marty Modance, Post Falls – He quoted from the book Identical. He supervised child molesters in his career. Predators groom children. Library materials are guides for predators. There is no First Amendment right to grooming or molesting children.
- Larry Almeida, Hayden – He noted there are ways to address materials that some people may feel are inappropriate.
- Lynne Pursel, Post Falls – She asked who is in charge of purchasing. How do libraries find these materials. Why is taxpayer money being used to corrupt children. It is not censorship to be discerning about the purchase of materials. Keep libraries free of pornography.
- David Reilly, Post Falls – He went into the library and pulled books off the shelf today. He quoted from the various books. The books are not appropriate for children under 18.
- Theresa Birkett, Post Falls – She enjoys using the library. She read from the ALA Bill of Rights. She thanked the board for their hard work. She also quoted the Golden Rule for Trustees regarding not voicing opposition after a policy is approved.
- Emily Christopherson, Post Falls – She thanked the library for the many programs available for children. She stated that the focus on books misses the bigger picture. She referenced some of the books on the list of 700+ books that are being presented as harmful to minors.
- Marianna Cochran, Rathdrum – She noted citizen comments from past meetings. Materials being challenged are from the children’s section, not the adult section – but minors can check out books from any section. She also noted pornographic passages from teen books quoted during other meetings.

- Kathy Jones, Post Falls – She is a children’s book author. She talked about a book she read when she was young. She read from Gender Queer. She noted that Gender Queer is the most banned and challenged book in the nation. Children do not have the reasoning ability to process trauma. These books traumatize children.
- Charity Joy, Hauser – She addressed the Board on behalf of the communities’ hard working men. These men and their spouses entrust the Board to uphold the prevailing community standards of reflecting the communities’ values. They want strong, thriving libraries without pornography. Vulgar and obscene materials are being offered and promoted to vulnerable and impressionable children.
- Tom Hanley, Post Falls – He believes some Board members are misinformed or cowards for allowing obscene materials in the library. He noted several sections of the Idaho Code about obscene materials. With the loopholes in the Idaho Code, harmful materials are available for children. The Board’s job is to create sound a policy especially for the protection of children.
- Jeff Lewis, Post Falls – He quoted from the Coeur d’Alene press. He quoted from the book Dead End. He noted that publishers are promoting harmful materials for minors.
- Suzanne Kearney, Post Falls – She quoted from the Materials Selection Policy. She quoted from a couple books checked out by her daughter. Inter-library loans are a loophole that allows harmful materials into the hands of children. Please add “informed consent” by parents for minors wishing to check out explicit material.
- Michelle Lippert, Post Falls – She noted that the tone of public meetings has changed in the last several years. She talked about a book that is on the list to be removed from the library. She noted that everyone has their own interpretation of art. Literature is art. Please keep a diverse collection that represents this diverse community.
- Kenny Moore, Hayden – He talked about his childhood and reading books. He noted that the books on the list of harmful materials had been on display at Hayden until the day of the board meeting. He talked about a meeting that the public were not allowed to join. Do not allow pornography in the library.
- Heather Greenman, Post Falls- She noted that the library said no materials have been moved as result of the revised Materials Selection Policy. She quoted from a book available to children as young as 12. She noted that sexual predators use pornography to groom children for sexual exploitation. Stop giving pornography to kids.
- Josiah Mannion, Coeur d’Alene – He noted his personal background. He said that those asking to remove books are linked to patriarchal white Christian nationalists. Anyone who deviates from their idea of normative should be placed on a lower hierarchy level. They say they are not banning books since the materials are still available for purchase, but only if someone can afford to buy the book. This undermines the purpose of libraries to be open for everyone.
- Anita Dupzyk, Rathdrum – She quoted several verses from the Bible.
- Daniel Frye, Post Falls - He commented about subjectivism as noted from an earlier public speaker. Everyone has their own version of morality so why should it matter what one person says versus what another says. There are two opposing viewpoints. One group is arguing for moral standards and one group is arguing for freedom. He does not believe they are mutually exclusive.
- Jane Clark, Hayden - She talked about her background. She is for the freedom to raise children the way she wants and is opposed to anything that restricts a parent’s right to choose what is best for their own kids. Restricting freedom for some may result in restricting freedom for all. The library exists to expand knowledge of all viewpoints and represent all members of the community. She does not think that the books create child molesters.

- Scott Scofield, Post Falls - He quoted several verses from the Bible. He does not see the benefit of having harmful materials available for children. He talked about his childhood trauma.
- Nina Beesley, Rathdrum – She asked the Board how they feel about being responsible for distributing pornography to children. The First Amendment does not allow for distributing pornography to children. United Families International produced a booklet to help legislators draft policies. Where harmful materials are found, crime increases exponentially. Other people’s freedom to read interferes with her freedom to have life and liberty and to keep her children safe from crime.
- David Fry, Post Falls – He asked why the library is beholden to the ALA. ALA does not pay for the books in the library, the taxpayers do. Stop listening to ALA and listen to the people who live here, listen to both sides. Have sections set aside for LGBTQ materials. There is a way to have all the materials available for everyone.

Break from 3:18 to 3:27 pm

Post Falls Annual Report – Jennifer Craft (*20 minutes*)

- Jennifer Craft talked about the challenging year. Her theme this year is Always Be Humble and Kind. She introduced her staff. There was an increase in meeting room use and programs have really rebounded. Craft talked about some of the programs and events. She discussed the statistics related to Post Falls. The fourth issue of the teen publishing program was just published. She provided copies for the trustees. Post Falls employees helped staff a booth at the job fair and the North Idaho Fair. She reviewed the many community partners working with the Post Falls library. Juvenile material checkouts have increased significantly. Shelving has been moved around to be more ADA compliant and improve access. The website has been improved to highlight a variety of services. There are over 100 videos on the District’s YouTube channel with over 45,000 views. She thanked the Board for moving forward with the compensation recommendations. Craft talked about training opportunities including All-Staff Day and the Public Library Association conference. Changes to the children’s room are still in progress.

Craft left the meeting at 3:47 pm

Consent agenda: action item (*10 minutes*)

Minutes of the regular meeting of 19 January  
 Minutes of the budget hearing of 19 January  
 Minutes of the special meeting of 23 January  
 Minutes of the special meeting of 2 February  
 Minutes of the special meeting of 2 February  
 Minutes of the special meeting of 3 February  
 Minutes of the special meeting of 3 February  
 January CIN Financial Statements

- McCrea moved to accept the consent agenda as presented.

M, C - McCrea

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

- Meyer moved to accept the January 2023 financial statements.

M, C - Meyer

FY 2023 Budget (*5 minutes*)

- The approved amended budget for FY’23 was presented.

Community Library Network January 2023 reports (10 minutes)

- Ottosen noted some of the programs that she was pleased to see happening. Meyer enjoyed reading about the inter-generational activities.

Circulation Statistics January (5 minutes)

- Miller-Escarfuller noted some of the significant increases in circulation, internet and computer usage, new patrons, people coming into the libraries, and adult program attendance.

Annual report (5 minutes)

- Miller-Escarfuller reviewed the report noting that it is a snapshot of the year's accomplishments. Robinson is very pleased with the document. Meyer liked the map. She would like the next report to have some financial statistics added. Miller-Escarfuller stated the document is at each library for distribution and has been posted to the website.

Director's report (5 minutes)

- Miller-Escarfuller noted there are seven books in the process of being reconsidered. She noted upcoming staff training. She discussed the large amount of work that needs to be done in order to continue running the library.

Regular Meeting Location discussion (10 minutes)

- Miller-Escarfuller noted public comments are a limiting factor for holding meetings in the smaller libraries. She proposed changing the meetings to times when the smaller libraries are closed. Robinson feels it is important to go to the other libraries. Meyer asked if there are locations to hold the public comment portion of the meeting then continue the business portion in the library. By consensus, the Board has adjusted meeting times for the April, May, June, July, and September regular meetings.

McCrea moved to extend the meeting until 5:30 pm

Trustee continuing education (5 minutes) – No discussion

Facilities updates (5 minutes) – No discussion

Legislative updates (5 minutes) – No discussion

Community announcements (5 minutes) - No discussion

Public comment overview (5 minutes) – Per consensus, this agenda item was moved up to after the Post Falls Annual Report

- Meyer noted the comments from the January meeting. She talked about the changes to the libraries from when she was young. Meyer asked how many books of the collection are in the children's section. She also asked if there are ways to limit children's checkout abilities. Miller-Escarfuller noted that some libraries have cards that limit what materials minors can check out. Robinson noted that comments from the public are that there are materials within juvenile materials that are inappropriate. Ottosen believes juvenile cards would be a step in the right direction. McCrea stated that the trustees are volunteers and are not trained librarians. She noted some accusatory comments from the public directed at library staff. She believes in protecting children. She wants staff to investigate a children's card to limit what a child can check out. McCrea read one of the books that has been presented for reconsideration and she agrees that it would not be appropriate for her child. She would like staff to

investigate options for creating another section of materials for middle readers. McCrea also would like to review the Materials Selection policy and suggested removing challenged materials from the shelf. Miller-Escarfuller feels the juvenile-only card is the best way to move forward but will take time. She noted that moving books to a different section would not make much difference in the smaller libraries where the next section may only be one shelf over due to lack of space. Blank would like a special meeting to discuss a juvenile only card policy and material content. Robinson is in favor of reviewing policy.

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

McCrea moved to go into executive session per Idaho Code 74-206(1)(a) at 4:37 pm

Blank – Aye  
McCrea – Aye  
Meyer – Aye  
Ottosen – Aye  
Robinson – Aye

McCrea moved to come out of executive session at 5:28 pm

Blank – Aye  
McCrea – Aye  
Meyer – Aye  
Ottosen – Aye  
Robinson – Aye

Robinson moved to the extend the meeting to 6:00 pm

M, C – Robinson

McCrea moved to go back into executive session per Idaho Code 74-206(1)(a) at 5:29 pm

Blank – Aye  
McCrea – Aye  
Meyer – Aye  
Ottosen – Aye  
Robinson – Aye

McCrea moved to come out of executive session at 5:46 pm

Blank – Aye  
McCrea – Aye  
Meyer – Aye  
Ottosen – Aye  
Robinson – Aye

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

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

Set Special and regular meeting dates: *(10 minutes)*

- Special meeting scheduled for February 28, 2023, at 11:00 am

Adjournment: action item  
McCrea moved to adjourn at 6:02 pm  
M, C - McCrea

Respectfully submitted,  
Lindsey Miller-Escarfuller, Janelle Sells

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Calendar of events:

17 Feb 2023	Special Meeting	3:30 – 8:00	Hayden
18 Feb 2023	Special Meeting	3:30 – 8:00	Hayden
16 Mar 2023	Regular Meeting	2:00 – 5:00	Hayden
20 Apr 2023	Regular Meeting	2:00 – 5:00	Athol
18 May 2023	Regular Meeting	2:00 – 5:00	Rathdrum

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: ADAcoordinator@communitylibrary.net

The Community Library Network does not discriminate on the basis of disability in its programs, services, activities or employment practices. The Library Network has a policy on ADA compliance and the complete policy is available for review upon request. In addition, a grievance procedure is available to resolve complaints. If you need this notice in large print or Braille, let us know.

**Community Library Network  
Board of Trustees Special Meeting Minutes  
Friday 17 February 2023  
Hayden Library**

**3:30 – 8:00 pm**

**We Empower Discovery**

Agenda

Call to order: The meeting was called to order at 3:30 pm

Roll call: Trustees: Katie Blank, Regina McCrea, Judy Meyer, Rachele Ottosen, Vanessa Robinson

Executive session: (Idaho Code 74-206 (1)(a): To consider hiring a public officer, employee, staff member or individual agent, wherein the respective qualities of individuals are to be evaluated in order to fill a particular vacancy or need *(270 minutes)*

McCrea moved to go into executive session per Idaho Code 74-206(1)(a) at 3:30 pm

- Blank – Aye
- McCrea – Aye
- Meyer – Aye
- Ottosen – Aye
- Robinson – Aye

McCrea moved to come out of executive session at 7:46 pm

- Blank – Aye
- McCrea – Aye
- Meyer – Aye
- Ottosen – Aye
- Robinson – Aye

Adjournment: action item

Robinson moved to adjourn at 7:46 pm  
M, C – Robinson

Respectfully submitted,  
Lindsey Miller-Escarfuller, Janelle Sells

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Calendar of events:

18 Feb 2023	Special Meeting	3:30 – 7:00	Hayden
16 Mar 2023	Regular Meeting	2:00 – 5:00	Hayden
20 Apr 2023	Regular Meeting	2:00 – 5:00	Athol

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DRAFT

**Community Library Network  
Board of Trustees Special Meeting Minutes  
Saturday 18 February 2023  
Hayden Library**

**3:30 – 8:00 pm**

**We Empower Discovery**

Agenda

Call to order: The meeting was called to order at 3:30 pm

Roll call: Trustees: Katie Blank, Regina McCrea, Judy Meyer, Rachele Ottosen, Vanessa Robinson

Executive session: (Idaho Code 74-206 (1)(a): To consider hiring a public officer, employee, staff member or individual agent, wherein the respective qualities of individuals are to be evaluated in order to fill a particular vacancy or need *(270 minutes)*)

McCrea moved to go into executive session per Idaho Code 74-206(1)(a) at 3:30 pm

- Blank – Aye
- McCrea – Aye
- Meyer – Aye
- Ottosen – Aye
- Robinson – Aye

McCrea moved to come out of executive session at 7:42 pm

- Blank – Aye
- McCrea – Aye
- Meyer – Aye
- Ottosen – Aye
- Robinson – Aye

Adjournment: action item  
Robinson moved to adjourn at 7:45 pm  
M, C - Robinson

Respectfully submitted,  
Lindsey Miller-Escarfuller, Janelle Sells

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Calendar of events:

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

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DRAFT

**Community Library Network  
Board of Trustees Special Meeting  
Tuesday 28 February 2023  
Post Falls Library**

**11:00 am – 5:00 pm**

**We Empower Discovery**

Agenda

Call to order Meeting was called to order at 11:01 am

Roll call Trustees: Katie Blank, Regina McCrea, Judy Meyer (arrived at 11:05 am), Rachele Ottosen, Vanessa Robinson  
Staff: Lindsey Miller-Escarfuller, Janelle Sells  
Guest: June Garcia

Executive session: (Idaho Code 74-206 (1)(a): To consider hiring a public officer, employee, staff member or individual agent, wherein the respective qualities of individuals are to be evaluated in order to fill a particular vacancy or need: action item *(180 minutes)*

McCrea moved to go into executive session per Idaho Code 74-206(1)(a) at 11:02 am

Blank – Aye

McCrea – Aye

Ottosen – Aye

Robinson – Aye

Miller-Escarfuller and Sells left the meeting at 11:30 am

McCrea moved to come out of executive session at 2:41 pm

Blank – Aye

McCrea – Aye

Meyer – Aye

Ottosen – Aye

Robinson – Aye

Break from 2:41 pm to 2:49

Miller-Escarfuller and Sells rejoined the meeting at 2:49 pm

Circulation Policy Discussion *(180 minutes)*

Mark Foster, Kari Wilson, and Karen Yother joined the meeting at 2:49 pm

- June Garcia asked what the concerns from the community that are addressed at meetings. Robinson noted that any sexually explicit material for children, some for ages 12 and under, and some for any minors under 18, and materials that reference same sex parents. McCrea stated that obscenity and pornography are not the same. She noted concerns that children should not have access that is beyond the children's section, sexually explicit content in the adolescent part of the library, and that the library is not protecting the innocence of children. Blank noted that anything related to the LGBTQ+ topics and demonology for anyone under the age of 18. Meyer said the gender fluidity is also a concern for minors. She also noted the role that parents have versus the library's role. Garcia asked

if the staff have heard anything else. Miller-Escarfuller noted concerns about witchcraft and confusion about age appropriateness for minors. There is also confusion about materials not owned by the district and materials found in the adult section. Ottosen asked to add pedophilia and incest to the list of concerns.

- Garcia reviewed policy process, framework for policy discussion, and the purpose of policies. She discussed policy definitions. A policy statement describes the policy from the customer point of view. Procedure is for how staff to implement policy. Guidelines are best practices for staff. Policies should be short statements.
- Garcia provided a list of questions for the Board and staff to answer. Discussion was held for each question.
- Options presented include a child card for ages 0 to 12, a young adult card for ages 13 to 17 or ages 13 to 15, and an open access card. Any option would require the parent/guardian to select the level of access. The Young Adult collection would be modified if the young adult card age range is reduced to 13 to 15.
- Meyer requested Garcia to develop a draft policy for the Board to review at the March regular meeting.

Robinson moved to extend the meeting to 5:20 pm  
M, C – Robinson

Ottosen asked about the future meetings at smaller libraries and holding meetings with a large public turnout. Post Falls has the largest meeting room in the district.

Adjournment: action item  
McCrea moved to adjourn at 5:12 pm  
M, C – McCrea

Respectfully submitted,  
Lindsey Miller-Escarfuller, Janelle Sells

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Calendar of events:

16 Mar 2023	Regular Meeting	2:00 – 5:00	Hayden
18 Apr 2023	Regular Meeting	9:00 – 12:00	Athol
18 May 2023	Regular Meeting	9:00 – 12:00	Rathdrum

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## **Library Cards for Minors Policy**

Board Draft: March 16, 2023

Parents and legal guardians can authorize their children under the age of 18 to have their own library card. The extent to which a minor child has access to the Library's collection is the responsibility of their parent or legal guardian and is not dependent on the minor child's age.

### **Regulations:**

1. Parents or legal guardians must present proof of their identify and current address within the Library district to obtain a library card for their child.
2. Parents or legal guardians are financially responsible for any fees that accrue to the child's card.
3. Parents or legal guardians are encouraged, but not required, to have their own card to obtain a library card for their minor child.
4. Parents or legal guardians may choose one of three ways for their child to access the Library's collection:
  - a. Access to the Children's collection only, which is geared for ages 0-12. The collection includes books, **graphic novels**, and media such as DVDs and CDs. **The majority of these items are designated Easy or Juvenile in the online catalog.**
  - b. Access to the Children's collection, which is geared for ages 0-12, and the Teen collection which is geared for ages 13-15. The Teen collection includes books, graphic novels, and media such as DVDs **and video games, and these items are designated Young Adult in the online catalog.**
  - c. Open access to the entire collection including access to the collections of the Cooperative Information Network.
5. A limited access card can only be used to borrow materials from one of the Community Library Network libraries. It cannot be used to reserve or borrow materials from other libraries in the Cooperative Information Network. Nor can it be used to access e-books, streaming content, **or online databases, or to access a library computer.**
6. Minor children who currently have a library card will continue to have open access to all materials in the Community Library Network and may borrow materials from other libraries in the Cooperative Information Network.
7. Parents or legal guardians may, at any time, request to change the collection access level of their child's card.
8. Library cards expire every two years. When renewing their child's card, a parent or legal guardian will be offered the opportunity to change the collection access level of their child's card.

9. Parents or legal guardians who have their own library card ~~can~~ will elect to have the card(s) of their children linked to their card. Doing so would enable the parent or legal guardian to view the titles currently checked out on the child's card and the dates those items are due to be returned to the Library.

DRAFT

## REVENUE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Income – E-books Contributions** – No contributions this month.

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



## EXPENSES

**E-books & Materials** – No purchases this month.

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

**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.** – This is usually billed in the spring.

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

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

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

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

**Supplies** – The negative amount reflects member libraries reimbursing CIN for supplies.

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

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

## BALANCE SHEET

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

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

**Prepaid Expenses** – These are funds placed with Overdrive as part of our CIN contract to acquire eBooks and pay for their service. 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 - 41.67% Time Elapsed**  
**For the Five Months Ending February 28, 2023**

<b>Unaudited</b>	<b>Current Month</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>YTD %</b>
<b>Revenues</b>				
1 INCOME - BENEWAH COUNTY	0.00	2,644.83	3,602.16	73.42
2 INCOME - CLARKIA	0.00	1,130.70	1,130.70	100.00
3 INCOME - COEUR D'ALENE	0.00	19,330.26	26,786.90	72.16
4 INCOME - COMMUNITY LIBRARY NET	0.00	35,855.83	84,318.86	42.52
5 INCOME - KELLOGG	0.00	1,394.41	1,394.41	100.00
6 INCOME - LIBERTY LAKE	0.00	5,052.72	6,967.38	72.52
7 INCOME - MULLAN PUBLIC	0.00	1,351.56	1,351.56	100.00
8 INCOME - OSBURN	0.00	1,067.70	1,067.70	100.00
9 INCOME - PEND OREILLE	478.67	4,592.25	5,549.58	82.75
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	2,653.14	3,610.47	73.48
14 INCOME - WALLACE HIGH	0.00	1,029.81	1,029.81	100.00
15 INCOME - WALLACE PUBLIC	0.00	1,514.15	1,514.15	100.00
16 INCOME - WEST BONNER	0.00	4,292.85	6,207.51	69.16
17 INCOME - EBOOKS MEMBERSHIP	0.00	0.00	10,000.00	0.00
18 INCOME - EBOOKS CONTRIBUTIONS	0.00	35,000.00	10,000.00	350.00
19 INCOME - E-BOOKS DONATIONS	0.00	6,000.00	3,000.00	200.00
20 INCOME - FREEGAL MUSIC	0.00	0.00	24,150.00	0.00
21 INCOME - INTEREST	7.33	20.20	40.00	50.50
22 CASH ON HAND	0.00	5,000.00	5,000.00	100.00
<b>23 Total Revenues</b>	<b>486.00</b>	<b>132,283.02</b>	<b>201,073.80</b>	<b>65.79</b>
<b>Expenses</b>				
24 EBOOKS & MATERIALS	0.00	58,000.00	30,000.00	193.33
25 EBOOK MEMBERSHIP	0.00	0.00	10,000.00	0.00
26 FREEGAL MUSIC	0.00	0.00	24,150.00	0.00
27 LANGUAGE LEARNING DATABASE	0.00	0.00	8,900.00	0.00
28 ByWATER / KOHA MAINTENANCE	600.61	2,205.10	32,050.00	6.88
29 EBSCO OPEN ATHENS/NOVELIST	0.00	0.00	8,800.00	0.00
30 ENVISIONWARE / MAINT	0.00	0.00	4,090.00	0.00
31 MARCIVE MAINTENANCE	0.00	0.00	1,650.00	0.00
32 OPAC MAINT-SYNETICS	0.00	3,638.64	3,650.00	99.69
33 ACCOUNTING SERVICES	0.00	0.00	1,850.00	0.00
34 AUDIT	0.00	0.00	3,950.00	0.00
35 SUPPLIES	(594.00)	2,844.32	0.00	0.00
36 LOCAL COURIER	5,681.65	28,408.25	68,179.80	41.67
37 ORBIS COURIER	0.00	1,843.76	3,765.00	48.97
<b>38 Total Expenses</b>	<b>5,688.26</b>	<b>96,940.07</b>	<b>201,034.80</b>	<b>48.22</b>
<b>39 Net Income</b>	<b>(\$ 5,202.26)</b>	<b>\$ 35,342.95</b>	<b>\$ 39.00</b>	

Cooperative Information Network  
Balance Sheet - 41.67% Time Elapsed  
February 28, 2023

**Unaudited**

**ASSETS**

**Current Assets**

MTN WEST - CK BK	\$ 2,094.74
ACCOUNTS REC	<u>39.23</u>

**Total Current Assets** **2,133.97**

**Property and Equipment**

**Total Property and Equipment** **0.00**

**Other Assets**

MONEY MKT ACCT 2090005920	62,598.53
PREPAID EXPENSES	<u>20,506.09</u>

**Total Other Assets** **83,104.62**

**Total Assets** **\$ 85,238.59**

**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>30,342.95</u>

**Total Capital** **85,238.59**

**Total Liabilities & Capital** **\$ 85,238.59**

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Community Library Network Financial Statement Analysis  
February 2023 – 41.67% 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 above expectations for February.

**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. Our second quarterly payment continues to be above expectations.

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

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

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

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

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

**Income – Donations** – Minimal donation income was received in February however we have exceeded budget expectations for the year.

**Income – Fees** – Fee income is below budget for February.

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

**Income – Grants** – No income this month.

**Income – CLN Friends Grants** – Grant income this month will support teen crafts & book bags, a family ukulele party, and summer reading.

**Income – Post Falls Friends Grants** – Grant income this month will support teen crafts & book bags, summer reading, and replace some outdated décor.

**Income – Interest** – Interest income is above budget for the month. Mountain West Bank re-evaluated our banking relationship and has increased the interest rate for our ICS account.

## Expenditures

**Salary Components** – The Salary Components, in total for February are at 41.93% of their budgeted amount.

**Adult Programs** – Adult programming are just below budget for the month. This line varies quite a bit as programs are planned and presented. This month's expenses included presenter stipends for Black History Month and Financial Planning programs.

**Children's Programs** – Children's programming expense is below budget for the month. Expenses this month included gearing up for Summer Reading.

**Collections** – Collections spending is below budget for the month.

**Collections – Library of Things** – Purchases for Library of Things is picking up but is still under budget.

**Communications/Marketing** – No expenses this month.

**Emerging Tech. Programs** – No expenses this month.

**OCLC/Databases** – Expense this month is for the renewal of LinkedIn Learning.

**Software** – The expense this month includes the monthly hosting services for Office 365 and renewals for the accounting software, security cameras, and Collection HQ.

**Internet Access** – Fatbeam is our vendor that brings the internet into our central hub at Post Falls. E-rate discounts are being applied.

**Telecom** – Fatbeam connects all our facilities to the central hub for internet access. T-Mobile is our hot spot provider. Verizon provides wireless access for the bookmobile and several devices used by facilities staff. E-rate discounts are being applied.

**Tech Proc/Office** – Tech processing and supplies are close to budget for February.

**Grants** – Expenses this month include purchasing supplies for the Discovery Bus Neighborhood Outreach, teen wellness, and Launch into Learning programs.

**Grants – CLN Friends** – Expenses this month include purchases for teen crafts & book bags and summer reading.

**Grants – Post Falls Friends** – Expenses this month paid for publishing the results of the teen writing program.

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

**Library Equip (under \$2500)** – Expenses this month include purchasing a replacement laptop and new truck toolboxes for one of the maintenance vehicles.

**Mileage & Vehicle Maint.** – Expenses this month include fuel for District vehicles and oil service for one of the district vans.

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

**Repairs & Maint. (as a group)** – As a group, repairs and maintenance are at 13.52% for February. Expenses this month include pest control at three libraries, HVAC repairs at Harrison, painting at Hayden, leak clean up at three libraries, and replacing some lighting and switches at three libraries.

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

**Telephones** – Telephone expenses are just below budget for February.

**Utilities (as a group)** – As a group, utilities are at 47.26% for February. This month includes regular expenses for electricity, gas, water, sewer, and garbage. To be above budget this time of year is not unexpected.

**Audit** –The onsite portion of the audit has been completed. Staff are reviewing the draft report. Once the audit is finished, CIN will be billed their portion.

**Bank Svc Chg.** – Bank service charge expense is above budget for the month. Expenses this month include a stop payment fee. The credit card company reversed late charges due to postal delays.

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

**Bond Interest** – The last bond interest payment will be in July.

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

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

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

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

**Dues** – No expense this month.

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

**Legal & Professional** – This line is above budget for February. Expenses this month include fees for the electronic time-keeping payroll system, legal and e-rate consulting, and Director search fees.

**Petty Cash Expense** – Minimal expense this month.

**Postage** – Postage is above budget for February. This line may end 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 for copier and printer use. We will make the next quarterly payment in March.

**Storage Rental** – Storage rental is just above budget for February. 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 chamber meetings, ADA website accessibility training and the Teen Convening conference in Boise for two staff.

## 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** – The negative amount reflects a renegotiated lighting rebate for the Post Falls project.

**Vehicles** – No change this month

**Equipment & Furniture** – No change this month

**Collections** – No change this month

### **Other Assets**

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

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

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

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

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

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

### **Current Liabilities**

All current liabilities are examined and adjusted annually by the auditor. Adjustments for FY'22 have been completed.

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

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

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

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

### **Long-Term Liabilities**

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

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

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

### **Net Assets**

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

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

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

Janelle Sells  
Business Manager

DRAFT



**Community Library Network**  
**Income Statement - 41.67% of Time Elapsed**  
**For the Five Months Ending February 28, 2023**

<b>Unaudited</b>	<b>Current Month</b>	<b>YTD Actual</b>	<b>Approved YTD % Amended Budget</b>	<b>Budget</b>
<b>Revenues</b>				
1 INCOME - PROPERTY TAXES	179,297.77	2,923,545.74	4,966,876.00	58.86
2 INCOME - BOND LEVY	0.00	273,960.00	273,960.00	100.00
3 INCOME - SALES TAX & AG EQUIP	71,694.66	151,577.18	225,000.00	67.37
4 INCOME - COOP ELECT AGRMENT	0.00	0.00	32,750.00	0.00
5 INCOME - PERSONAL PROP RPLCMNT	0.00	16,030.02	27,983.00	57.28
6 INCOME - PROPERTY TAX RELIEF	0.00	32,152.22	67,700.00	47.49
7 INCOME - URD CLOSE	66.84	935.27	0.00	0.00
8 INCOME - COPIERS/PRINTERS	2,826.27	12,568.71	27,000.00	46.55
9 INCOME - DONATIONS	10.29	5,021.30	5,000.00	100.43
10 INCOME - FEES, ETC.	105.00	434.86	1,200.00	36.24
11 INCOME - LOST & PAID BOOKS	836.75	2,960.31	6,000.00	49.34
12 INCOME - GRANTS	0.00	0.00	20,000.00	0.00
13 INCOME - CLN FRIENDS	7,975.00	11,850.00	15,000.00	79.00
14 INCOME - POST FALLS FRIENDS	6,100.00	8,215.39	10,000.00	82.15
15 INCOME - INTEREST	3,403.54	4,269.60	1,100.00	388.15
<b>16 Total Current Revenues</b>	<b>272,316.12</b>	<b>3,443,520.60</b>	<b>5,679,569.00</b>	<b>60.63</b>
<b>Expenditures</b>				
17 SALARIES	211,147.17	1,126,481.53	2,767,825.00	40.70
18 PERSI RETIREMENT BENEFITS	21,066.12	113,087.86	284,636.00	39.73
19 MEDICAL/DENTAL BENEFITS	26,951.34	128,325.21	336,385.00	38.15
20 EMPLOYEE ASSISTANCE PROGRAM	184.83	924.15	2,353.00	39.28
21 VEBA HEALTH BENEFITS	0.00	60,327.53	63,305.00	95.30
22 EMPLOYMENT TAXES	17,816.94	114,218.50	226,318.00	50.47
23 Total Salaries and Benefits	277,166.40	1,543,364.78	3,680,822.00	41.93
24 ADULT PROGRAMS	2,350.20	8,635.99	23,000.00	37.55
25 CHILDREN'S PROGRAMS	1,702.77	12,715.84	43,000.00	29.57
26 COLLECT(Bks & Materials)	34,272.07	166,201.08	468,591.00	35.47
27 COLLECT(Library of Things)	62.33	1,086.51	5,000.00	21.73
28 COMMUNICATIONS / MARKETING	0.00	2,185.47	25,000.00	8.74
29 EMERGING TECH. PROGRAMS	0.00	531.27	4,000.00	13.28
30 OCLC/DATABASES	15,750.00	25,750.00	35,470.00	72.60
31 SOFTWARE	13,847.48	33,849.89	96,240.00	35.17
32 INTERNET ACCESS	597.00	(597.00)	11,343.00	(5.26)
33 TELECOM	4,862.92	7,883.88	88,730.00	8.89
34 TECH/PROC/OFFICE	4,567.58	24,955.82	62,300.00	40.06
35 GRANT	854.63	4,286.48	20,000.00	21.43
36 GRANTS - CLN FRIENDS	170.27	4,895.01	15,000.00	32.63
37 GRANTS - POST FALLS FRIENDS	440.39	2,821.73	10,000.00	28.22
38 Total Programs, Materials and Services	79,477.64	295,201.97	907,674.00	32.52
39 JANITORIAL	10,596.92	53,473.28	151,000.00	35.41
40 LIBRARY EQUIP (UNDER \$2500)	4,770.19	20,614.51	105,000.00	19.63
41 MILEAGE & VEHICLE MAINT.	590.63	6,765.72	22,500.00	30.07
42 OUTREACH VEHICLES - R & M	717.26	10,067.83	38,300.00	26.29
43 REPAIRS&MAINT/AT	664.89	1,484.39	17,800.00	8.34

**Community Library Network**  
**Income Statement - 41.67% of Time Elapsed**  
**For the Five Months Ending February 28, 2023**

<b>Unaudited</b>	<b>Current Month</b>	<b>YTD Actual</b>	<b>Approved YTD % Amended Budget</b>	<b>Budget</b>
			<b>Annual Budget</b>	
44 REPAIRS&MAINT/HR	370.26	1,140.59	28,750.00	3.97
45 REPAIRS&MAINT/HL	2,038.82	6,288.88	33,350.00	18.86
46 REPAIRS&MAINT/PK	0.00	631.10	24,550.00	2.57
47 REPAIRS & MAINT/PF	1,582.81	4,566.20	57,425.00	7.95
48 REPAIRS&MAINT/RA	1,597.10	10,041.90	19,600.00	51.23
49 REPAIRS&MAINT/SL	906.53	1,576.21	11,600.00	13.59
50 SNOW REMOVAL	2,540.00	40,609.87	45,000.00	90.24
51 TELEPHONE	1,451.05	7,186.10	17,850.00	40.26
52 UTILITIES/AT	855.72	3,731.71	6,200.00	60.19
53 UTILITIES/HR	489.73	2,399.81	6,180.00	38.83
54 UTILITIES/HL	3,096.26	15,265.28	32,000.00	47.70
55 UTILITIES/PK	475.29	2,557.28	5,750.00	44.47
56 UTILITIES/PF	4,439.88	21,510.77	46,200.00	46.56
57 UTILITIES/RA	916.37	4,458.49	9,750.00	45.73
58 UTILITIES/SL	594.47	3,286.01	6,500.00	50.55
<b>59 Total Facilities Maintenance</b>	<b>38,694.18</b>	<b>217,655.93</b>	<b>685,305.00</b>	<b>31.76</b>
60 AUDIT	0.00	15,000.00	13,000.00	115.38
61 BANK SVC CHGS	(163.13)	129.08	250.00	51.63
62 BOND PRINCIPAL PAYMENT	0.00	0.00	240,000.00	0.00
63 BOND INTEREST	0.00	16,980.00	33,960.00	50.00
64 CIN	0.00	18,253.95	39,115.00	46.67
65 COURIER	0.00	22,601.88	45,204.00	50.00
66 CONT. EDUCATION - (Tuition)	0.00	1,541.29	5,200.00	29.64
67 COPIERS	0.00	4,262.37	8,000.00	53.28
68 DUES	0.00	1,036.00	2,750.00	37.67
69 INSURANCE	0.00	22,301.50	48,482.00	46.00
70 LEGAL & PROFESSIONAL	16,595.47	58,494.03	103,575.00	56.48
71 PETTY CASH EXP	40.00	250.00	850.00	29.41
72 POSTAGE	1,335.13	4,897.52	8,500.00	57.62
73 SALES TAX EXP	0.00	412.63	1,620.00	25.47
74 STORAGE RENTAL	720.00	2,032.00	4,140.00	49.08
75 TRAINING/CONF. TRAVEL	1,469.17	3,505.72	35,000.00	10.02
<b>76 Total District General Operations</b>	<b>19,996.64</b>	<b>171,697.97</b>	<b>589,646.00</b>	<b>29.12</b>
77 Capital Expenditure from Current Revenues	(8,128.94)	43,452.75	51,420.00	84.51
78 CARRF Fund Transfer from Current Revenues	0.00	0.00	373,859.00	0.00
<b>79 Total Capital Investment</b>	<b>(8,128.94)</b>	<b>43,452.75</b>	<b>425,279.00</b>	<b>10.22</b>
<b>80 Total Current Expenditures</b>	<b>407,205.92</b>	<b>2,271,373.40</b>	<b>6,288,726.00</b>	<b>36.12</b>
81 Total Current Revenues	272,316.12	3,443,520.60	5,679,569.00	60.63
82 Total Current Expenditures	407,205.92	2,271,373.40	6,288,726.00	36.12
<b>83 Net: Current Revenues less Current Expenditures</b>	<b>(134,889.80)</b>	<b>1,172,147.20</b>	<b>(609,157.00)</b>	

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

**Community Library Network**  
**Balance Sheet - 41.67% of Time Elapsed**  
**February 28, 2023**

**Unaudited**

**ASSETS**

**Current Assets**

MTN WEST-CK BK	\$	27,301.57
ACCTS REC		86,569.05
PROPERTY TAX RECEIVABLE		<u>486,528.00</u>

**Total Current Assets** **600,398.62**

**Property and Equipment**

LAND		268,512.00
LAND IMPROVEMENTS		53,045.23
ART		8,785.00
BUILDINGS		9,157,276.42
VEHICLES		478,300.94
EQUIP & FURNITURE		336,578.17
COLLECTIONS		5,127,103.77
ACCUM DEPREC		<u>(8,917,774.79)</u>

**Total Property and Equipment** **6,511,826.74**

**Other Assets**

MNT WEST MMK - HENDERSON FUND		5,471.80
ICS		3,842,481.21
CARRF		220,776.26
CARRF - CDARS		234,467.14
MNT WEST MMK-PINEHURST BEQUEST		134,452.36
AMT TO PROV FR LONG TERM DEBT		<u>106,076.74</u>

**Total Other Assets** **4,543,725.51**

**Total Assets** **\$ 11,655,950.87**

**LIABILITIES AND NET ASSETS**

**Current Liabilities**

Accrued Payroll	\$	48,146.00
SUTA PAYABLE		4,195.77
NCPERS LIFE INS PAYABLE		(32.00)
ACCRD ANNL LV		106,076.90
BOND INT PAYABLE		<u>5,659.48</u>

**Total Current Liabilities** **164,046.15**

**Long-Term Liabilities**

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

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

**Community Library Network**  
**Balance Sheet - 41.67% of Time Elapsed**  
**February 28, 2023**

**Unaudited**

**Total Liabilities** **1,392,883.46**

**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 1,215,599.95

**Total Net Assets** **10,263,067.41**

**Total Liabilities & Net Assets** **\$ 11,655,950.87**

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