

Board Packet

4.18.23 Board Meeting

**Community Library Network
Board of Trustees Special Meeting Minutes
Friday 10 March 2023
Post Falls Library Work Room**

3:00 – 4:30 pm

We Empower Discovery

Agenda

Call to order: Meeting was called to order at 3:00 pm

Roll call: Trustees: Katie Blank, Regina McCrea, Judy Meyer, Rachele Ottosen, Vanessa Robinson
Staff: Lindsey Miller-Escarfuller, Michelle Fansler
Guest: June Garcia

Blank asked to add the following in future agendas - Set Special Meeting Dates: action item

Library Card for Minors discussion: *(25 minutes)*

- Garcia said, "The policy statement is the why and the regulations are the what." Policy is what is under the board's purview and the staff does the "how" in accordance with the regulations the board ultimately approves. The policy does not need to explain why we need library cards.
- Policy discussion:
 - McCrea asked if this is replacing a policy, does it fit in with existing policies?
 - Miller-Escarfuller responded, "This is a stand-alone policy. We adhere to CIN circulation policy. We do not have our own CLN circulation policy."
 - Meyer clarified "can" is to empower and "may" is to give permission. McCrea said there is no legal reason to change it. Board agreed to keep "can."
 - Blank likes that parents have total control of what level of access their child receives.
 - Meyer pointed out children can not get their own library card without a parent's consent until age 18.
 - Miller-Escarfuller confirmed age 18 was chosen because that is the age that parents are no longer responsible.
 - Board agreed to keep policy as it is written.
- Regulations discussion:
 - #1 – identity confirmed – board approved as written
 - Meyer asked if we get child's birthdate.
 - Miller-Escarfuller said, "We do record that."
 - #2 – current policy practice – board approved as written
 - #3 – legal guardians do not have to have their own card
 - Ottosen suggested we add "are encouraged, but not required" in replacement of "do not have."
 - Board agreed to Ottosen's change.
 - #4 – collection restrictions
 - Miller-Escarfuller suggested we clarify that restrictions would also mean no access to e-books (Libby), inner library loans, laptops, and computer lab so parents are not surprised and cause difficult discussions with staff.
 - McCrea suggested we could add a definition section or a footnote below to define Juvenile collection.

- Board approved to keep #4a as written after discussion about #5, #4b & #4c
- #5 – limited access card
 - Garcia suggested we could add the clarification discussed above in this section.
 - Miller-Escarfuller clarified we could add “nor can a limited card have access to e-books, streaming content, or access to public library computers.” Miller-Escarfuller said this limited access card would not allow the child to log-in to the children’s computers. Parents could log into a computer with their own card.
- #4b – Miller-Escarfuller clarified that the Young Adult collection is for ages 13-15.
 - McCrea asked if we could call it “teen” collection instead of “young adult.”
 - Miller-Escarfuller said if we change “young adult” to “teen” it will require changing all of the labels on the books.
 - Blank and McCrea suggested we could have signs in the library that say “teen” like they do in Hayden without relabeling all the books.
 - Garcia mentioned we often refer to the “juvenile” items as “children’s collection.”
 - Miller-Escarfuller, “how do we define what is appropriate for 13-15 year olds? is a very important question. We want to get away from subjective decisions so each book is processed against the same standards. I would like to see this clarification included in the Materials Selection Policy.”
 - Garcia suggested we could update the policy to say Children’s cards - “these items are identified as juvenile” and Teen cards - “these items are identified as young adult.”
 - Ottosen suggested referring to it as children’s/juvenile and teen/young adult.
 - Blank felt the definition after the children’s and teens categories is sufficient.
 - Ottosen suggested adding “limited” in b and c.
 - Garcia said she started it that way then changed it. Board agreed not to add “limited.”
- #5 – board approved with changes mentioned above
- #6 – open access for current cards - board approved as written
- #7 – parents may change access level at any time - board approved as written
 - Ottosen suggested “a notice will be posted until (date)” and send a letter to all patrons.
 - McCrea agreed we need to let parents know of these changes but assumed it would go in the newsletter and online.
 - Miller-Escarfuller said that would be part of the implementation plan on how we will communicate with parents.
 - Garcia clarified communicating the implementation plan to the public is under the “how,” which is up to the staff.
- #8 – cards expire every two years - board approved as written
- #9 – card linked to parents
 - Miller-Escarfuller suggested changing “may elect to have” to “will” because it is automatic.
 - Ottosen suggested replacing “would” with “doing so enables the parent”
 - McCrea liked “limited access” vs. “open access” because it reveals the contrast between the cards and the purpose of the 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 *(55 minutes)*)

McCrea Moved to go into executive session per Idaho Code 74-206(1)(a) at 3:44 pm

Blank – Aye

McCrea – Aye

Meyer – Aye

Ottosen – Aye

Robinson – Aye

Miller-Escarfuller and Fansler left the meeting at 3:45 pm

McCrea Moved to come out of executive session at 4:32 pm and extend meeting to 4:45 pm

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

Succession planning: action item (5 minutes)

- McCrea moved that following receipt of a clean background check that Blank and McCrea be authorized to contact the chosen director candidate and negotiate terms of employment including a start date. Board unanimously Approved.
- McCrea asked if we can extend the duration of our interim director. That can be discussed in the future.
- Blank said we will be meeting in executive session next week to be determined. It will probably be included with the Regular Meeting.
- Garcia suggested scheduling an executive session meeting regarding final negotiations and letter of agreement. First choice – Thursday, March 23rd 9-11 am at Post Falls work room. Backup date – Tuesday April 4th 2-4 pm.

Adjournment: action item

McCrea Moved to adjourn at 4:45 pm.

M, C – McCrea

Respectfully submitted,
Lindsey Miller-Escarfuller, Michelle Fansler

Calendar of events:

16 Mar 2023	Regular Meeting	2:00 – 5:00	Post Falls
18 Apr 2023	Regular Meeting	9:00 – 12:00	Athol
18 May 2023	Regular Meeting	9:00 – 12:00	Rathdrum
15 June 2023	Regular Meeting	9:00 – 12:00	Spirit Lake

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

2:00 – 5:00 pm

We Empower Discovery

Agenda

Call to order: The meeting was called to order at 2:01 pm

Roll call: Trustees: Katie Blank, Regina McCreia, Judy Meyer, Rachelle Ottosen, Vanessa Robinson
Treasurer: Michele Veale
Staff: Janelle Sells, Michelle Fansler, Twylla Rehder, Mark Foster
Guest: June Garcia, Katie Brereton

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.

- Charity Joy, Hauser - she discussed Blank's statement at the beginning of the meeting. She referred to materials not suitable for minors. She believes the Board is promoting pornography to minors. The Trustees are unfit to serve when they support the current materials.
- Karen Campbell, Hayden – She comes before the Board with love and truth. The truth matters and God's word is truth. She quoted several verses from the Bible. The library does not promote truth and the Board will be held accountable to God.
- Emily Christopherson, Post Falls – She believes the Library Card for Minors is a good tool for parents. She is also concerned that it will not be effective. For many, the library is a safer place than at home. She spoke about the recently held libratory program. She thanked the Board for their service.
- Lis Worcester, Post Falls – She is following up on the five books she submitted for reconsideration. Three of the books were moved into the Adult section. She is in favor of the Library Card for Minors. Books still need to have labels on the outside of the book notating "Sexually Explicit Content". The fourth book was not moved to the Adult section but should be. She is resubmitting this book. She has not heard about the fifth book.
- Tom Hanley, Post Falls – He did not come to quote scripture. He noted that the public comment is a righteous anger. The Board has not fixed the problem of removing sexually explicit materials for minors. He noted that two of the Trustees seats are up for election and he is running for one of two seats.
- Tom Meyer, Hayden – God gave us his only Son as a sacrifice for our rebellion. We have rejected God's standard. He spoke about those standards. God objects to murder and hates homosexuality. Transgenderism is child abuse. Attempts to sexualize children is grooming children for pedophilia. He quoted a verse from the Bible.

- Tim Plass, Rathdrum – The quotations from books in past meetings have been difficult to listen to and are evil. Humans are created with basic appetites and desires. Appetites must be regulated with temperance and used for good. Encouraging a sexual appetite in minors is irresponsible. He announced his candidacy for a trustee position.
- Suzanne Kearney, Post Falls – The Marxist revolution is here. She noted in 1968 that pornography is not protected by the First Amendment in relation to minors. She quoted the definition from Idaho Code “harmful to minors”. No one is trying to censor books for adults. She quoted from the Community Library Network Materials Selection Policy. Sexualizing minors is a Marxist strategy and a danger to society. Marxism and liberty are incompatible. She referenced “The Naked Communist” by Cleon Skousen.
- Luke Emerson, Coeur d’Alene – He was deployed 3 times with LGBTQ service members. He quoted several verses from the Bible. He noted that there are many passages in the Bible that appear just as inappropriate as other books being challenged. He would like materials for LGBTQ material readily available for those members as they are more likely to commit suicide.
- Scott Scofield, Post Falls – He quoted from Hitler and President Biden. He stated there is a universal agenda to groom a child’s mind. The agenda is wrapped up in nice books. If these books were not in a library but a store, they would have to be in an adult book shop. He noted some news reports about child abuse. The Board is acting as an accomplice by distributing pornography.
- Marianne Cochran, Rathdrum – She noted that the Board held two special meetings about circulation. She noted comments from Blank and McCrea. She quoted from the book, “The Handsome Girl and Her Beautiful Boy”. The book is “lost” in the library system. She would like the book “weeded” out.
- Peggy Fry, Priest River/Post Falls – She understands people’s anger about offensive books in the library. A book she recently read, and she was very upset about the ending of the book. She found the book just as offensive.
- Marty Modance, Post Falls – He was a leftist in his younger days, and he is now conservative. Where is the First Amendment rights for conservatives. He refuses to be lectured to by those intellectually fraudulent.
- Daniel Fry, Post Falls - He believes that room capacity should be looked into for allowing the press into the meeting. He noted the reconsideration policy. He questioned what is defined as pornography for the library – is it a moral issue or ethical issue? The Library Card for Minors is a step in the right direction.
- Theresa Birkett, Post Falls – She is a mother and grandmother. She is against an option for juvenile cards. She is tired of parents shouting they want control of their child’s education but expecting library staff to police book selection. Parents should be monitoring what their child checks out and reads. The cost to implement juvenile cards will outweigh the benefits.
- Josiah Mannion, Hayden – He noted his background. He does not believe that corruption of minors is from books. Books are essential to the development of empathy, intelligence, and creativity. He thanked the Board of Trustees. The core work of public libraries is to provide a sustainable and open foundation for library and community futures. Libraries should strive to provide access for all members of the public. The librarians provide equally and with equity whatever anyone is looking for.
- Cathy Wagner, Post Falls – As a Christian woman, a mother, a grandmother, she is against the personal attacks on Board members and library staff. She is responsible for her children’s and grandchildren’s reading materials.

- Steve Hemming, Hayden – He quoted verses from the Bible. He thanked the women that are investigating the harmful materials in the library. He believes there is a huge sleeping giant in the community to vote in good trustees.
- Kate Hartley – Statement given by Heather Greenman, Post Falls – She noted books she spoke about at the last meeting. She stated that the books were quietly moved to the Adult section. She wants to know why they were reclassified. She also referred to the book, *Identical* by Ellen Hopkins. She wants the library to admit this book is pornographic. She quoted from *Identical*.
- Charles Coats, Post Falls – He is a dad and son of a librarian. He is angry about books with explicit sexual content being available for minors without parental permission. A very small amount of books purchased go against community standards. The reconsideration process is designed to stifle reclassification. The Board has been neglectful protecting minors.
- Florie Stolz, - She is a former special education teacher. The library has been very important to her raising her children. The books are very pornographic and disgusting. She feels her freedoms are being taken away by allowing these materials. The library should be promoting temperance and morality. These books should be in the adult section or behind a secure area so minors cannot read them.
- David Dires, Statement by Stephanie Wolf of Post Falls – She showed a book that was on the used bookshelf, *The Human Body Book*. She talked about a legislative bill that will allow libraries to be sued for materials on the shelf. She feels the libraries are trying to pull a fast one by providing smut.

Break from 3:22 pm to 3:29 pm

Library Card for Minors discussion: action item (*30 minutes*)

- The draft policy for Library Card for Minors was presented. McCrea noted the policy is not being presented under duress. June Garcia has been retained to help craft this policy. Blank read from the draft policy. Three levels of minors' cards are being offered. Parents can choose to link their parental card to their child's card. Ottosen would like some form of informed consent language added to the policy, such as "parents should be aware that children may be exposed to sexually explicit materials in the various sections for minors in the libraries; that some will feel are inappropriate for their children". Robinson noted that the material reconsideration process would not be changed as a result of this new policy. Garcia suggested that "informed consent" can be part of the implementation plan or added to the Materials Selection Policy. She noted that the two most access limiting cards would allow cardholders access to only the Community Library Network materials. Access to collections from member CIN libraries would not be eligible for borrowing using the two most limiting minor library cards. A parent should have to sign a document and be given take-away collateral document with informed consent language. Blank noted that immoral or sexually explicit mean different things to different people. She is in favor of including a document for parents to take. Meyer talked about collateral materials already in place regarding parents' responsibility. She believes it is important to provide parents tools to manage their child's library access. Blank noted that parents must choose what access they would like their child to have at the library. McCrea asked why limited access cards would not allow books to be selected from other libraries. The card will be constrained by how materials are reclassified by the new item type. McCrea noted that Post Falls has a collection size of 76,000 items and add approximately 800 new items every month. The world of literature has changed, and the Board is trying to be responsive. It will take time to implement the policy and may require several steps to be fully implemented. Foster noted that testing will be required and re-cataloguing all the materials will take time. All items will need to be assigned a new item type. McCrea is in favor of some sort of notification to parents regarding informed consent but not necessarily stated in this policy.

Brereton thinks that "informed consent" would be communicated better at the time of card sign-up. She noted that "informed consent" has a very specific legal definition and she does not want to expose the library to a duty that by law they do not have. She would like more time to research. Blank would like to keep "informed consent" on future agendas and work with Brereton about the best place for such a statement. Garcia noted that library material access for minors is based on the material item type and not the child's age. Ottosen suggests "parents should be informed that children may be exposed to materials a parent feels are objectionable in any section of the library" in place of previous proposed informed consent language. Garcia suggested waiting to discuss "informed consent" when the Interim Director can be present and when Brereton has had the opportunity to further research. McCrea moved to adopt the Library Cards for Minors Policy dated March 16, 2023, with a target implementation date for the Children's card July 1, 2023, and the Teen card by January 1, 2024.

M, C - McCrea

Director's report (*15 minutes*) No report.

Adult Programming Annual Report – Twylla Rehder (*15 minutes*) moved to after Circulation Statistics – No Report.

Consent agenda: action item (*10 minutes*) – No action.

Minutes of the regular meeting of 16 February

Minutes of the special meeting of 17 February

Minutes of the special meeting of 18 February

Minutes of the special meeting of 28 February

February CIN Financial Statements

Community Library Network February 2023 financial statements: action item (*10 minutes*) No action.

Community Library Network February 2023 reports (*5 minutes*) No discussion.

Circulation Statistics January (*5 minutes*) No discussion.

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 (*45 minutes*) moved to after Director's Report.

McCrea moved to go into executive session per Idaho Code 74-206(1)(a) at 4:27 pm

Blank – Aye

McCrea – Aye

Meyer – Aye

Ottosen – Aye

Robinson – Aye

McCrea moved to come out of executive session at 5:02 pm

Blank – Aye

McCrea – Aye

Meyer – Aye

Ottosen – Aye

Robinson – Aye

McCrea moved to extend the meeting until 5:30 pm

M, C – McCrea

McCrea moved to go into executive session per Idaho Code 74-206(1)(a) at 5:06 pm

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

McCrea moved to come out of executive session at 5:40 pm

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

Director recruitment update: action item (10 minutes) No action.
Interim Director extension

Trustee continuing education (5 minutes) No discussion.

Facilities updates (5 minutes) No discussion.

Legislative updates (2.5 minutes) No discussion.

Community announcements (2.5 minutes) No discussion.

Public comment overview (10 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.

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

Set Special and regular meeting dates: action item (5 minutes)

- Special meeting scheduled for Thursday, March 23, 2023, from 9:00 am to 12:00 pm at Post Falls

Adjournment: action item

Meyer moved to adjourn at 5:40 pm
M, C - Meyer

Calendar of events:

18 Apr 2023	Regular Meeting	9:00 – 12:00	Athol
18 May 2023	Regular Meeting	9:00 – 12:00	Rathdrum
15 June 2023	Regular Meeting	9:00 – 12:00	Spirit Lake

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DRAFT

**Community Library Network
Board of Trustees Special Meeting
Thursday 23 March 2023
Post Falls Library**

9:00 am – 12:00 pm

We Empower Discovery

Agenda

Call to order: Meeting called to order at 9:00 am

Roll call: Trustees: Katie Blank, Regina McCrea, Judy Meyer, Rachelle Ottosen, Vanessa Robinson
Treasurer: Michele Veale
Staff: Lindsey Miller-Escarfuller, Janelle Sells, Michelle Fansler, Twylla Rehder
Guests: Katie Brereton, June Garcia

Adult Programming Annual Report – Twylla Rehder *(15 minutes)*

- Twylla Rehder introduced herself. She thanked the Board for their hard work on the strategic plan, the compensation study, and the support for adult programming. Rehder announced that after 36 years, she is retiring at the end of March. She shared the growth adult programming has seen since beginning in 2009. After 10 years, gardening programs continue to be very popular. Members have helped identify what programs they want and continue the exchange of ideas. Programs help establish relationships with community partners. Funds from the Project Neighborly grants were used for community festivals, that will now be annual events. The Adult Programming team is composed of over 20 staff throughout the District. Over the course of her career, Rehder has seen many changes to library service.

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 *(55 minutes)*

McCrea moved to go into executive session per Idaho Code 74-206 (1)(a) at 9:13 am

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

Miller-Escarfuller, Sells, and Fansler left the meeting at 9:13 am.

McCrea moved to come out of executive session at 11:09 am

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

Miller-Escarfuller, Sells, and Fansler return to the meeting at 11:11 am

Succession planning: action item (5 minutes)

- Based on discussion during executive session, McCrea moved to authorize the District's attorney to draft a contract to be given to the chosen Director candidate.

M, C – McCrea, Ottosen opposed

Public comment overview (10 minutes)

- Blank is concerned that the business of the board is not being completed due to extensive public comment at regular meetings. She proposes that space be limited to fire code, reserve two spaces for the press, public not be allowed behind staff, public cannot sign up to speak after the meeting starts, and allow only thirty minutes at the beginning of regular meetings for public comment. Robinson asked about reducing the time per person to two minutes and agrees that a thirty-minute limit for all comments is necessary. Meyer agrees and asked if starting the meeting 30 minutes early would help. Meetings at Rathdrum, Athol, and Spirit Lake will be scheduled from 9:00 to 12:30 to allow for public comment. Ottosen suggested allowing both sides of issues to speak, like the legislature. Brereton stated the legislature has a different format for public comment. Robinson is not in favor of the legislature format. Fansler noted that opinions expressed during meetings in the last several months have been evenly split. McCrea is also against changing the public comment format. She noted discussion from Jim McNall, that once a topic has been addressed, the board does not have to listen to the same comments again. She is in favor of limiting public comment time to thirty minutes. Robinson would like to not allow people to sign up for others. Brereton suggested allowing the public to give their time to one person when representing a group, allowing the representative more time. Blank asked if liability is created when a trustee states in a meeting that the library has pornographic material. Brereton cautioned trustees to act in the best interest of the library. Blank will be adding a board member code of conduct discussion for the next meeting. Meyer asked if this is the start of a policy development.

McCrea left the meeting at 11:36 am

Director recruitment update: action item (10 minutes)

Interim Director extension

- Miller-Escarfuller is willing to extend her time as Interim Director until May 15, 2023.

Ottosen moved to extend the Interim Directors term until May 15, 2023

M, C - Ottosen

Consent agenda: action item (10 minutes)

Minutes of the regular meeting of 16 February

Minutes of the special meeting of 17 February

Minutes of the special meeting of 18 February

Minutes of the special meeting of 28 February

February CIN Financial Statements

- Robinson moved to accept the consent. Ottosen asked why Garcia asked what the concerns from the public were if those concerns were not ultimately addressed in the policy. Blank noted that materials in the children's collection, geared for ages 0 through 12, are not pornographic. A book Ottosen referenced has not received a reconsideration request. Brereton stated that material that is obscene or is considered harmful to minors, as defined by the legislature, should not be in a section of library for minors. What is obscene and what is harmful to minors must meet certain tests as outlined in law. Personal opinion of what is obscene or considered harmful to minors may cross the line into viewpoint discrimination. Blank would like the list of materials that Ottosen feels are obscene for ages 0 to 12.

M, C - Robinson

Community Library Network February 2023 financial statements: action item (10 minutes) – no action

Set Special and regular meeting dates: action item (5 minutes)

- A special meeting is set for April 4, 2023, from 2:00 pm to 4:00 pm

Adjournment: action item

Robinson moved to adjourn at 12:02 pm

M, C – Robinson

Respectfully submitted,
Lindsey Miller-Escarfuller, Janelle Sells

Calendar of events:

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COOPERATIVE INFORMATION NETWORK MINUTES

Wednesday, February 14, 2023
Coeur d'Alene Public Library/Zoom

Benewah Co.: X Kathy Davis/**Clarkia:** X Dawn Kruger /**Coeur d'Alene:** X Michael Priest
CLN: X Lindsey Miller-Escarfuller /**Kellogg:** __ Danni Boylan/ **Liberty Lake:** X Jandy Humble/
Mullan: X Debbie Berger/ **Osburn:** X Jamee Sperry/ **Pend Oreille Co.:** X Mandy Walters/ Plummer: __
Jenny Grobey/**Priest Lake:** X Jaime Yob/ **St. Maries:** X Pinky Humphrey/ **Wallace J/S High:** __ Katie
Bauer **Wallace Public:** __ Annette Kologi /**West Bonner:** X Meagan Mize

CLN: X Kari Wilson/X Mark Foster/X Janelle Sells
Coeur d'Alene: X Christopher Brannon/X Melissa Searle/ X Tyler McLane
Liberty Lake: X Georgette Rogers /**Tensed/DeSmet:** __ Karen Owen /**Tri-Community:** __ Teri Wood

Chairperson Michael Priest called the meeting to order at 10:00am.

Introductions

All members present introduced themselves

Amendments to Agenda:

DVD titles in Koha
Holds Queue

Approval of January 2022 Minutes:

Mandy moved to approve the agenda with the changes presented. Debbie seconded. Motion carried.

Approval of January 2022 Financial Statements:

Lindsey moved to approve the January 2022 financial statements.
Debbie seconded. Motion carried.

Unfinished Business & Action items

- **Freegal Renewal** = Lindsey made a motion to discontinue Freegal as a group when the current subscription lapses. Individual libraries can subscribe. Georgette seconded. Motion carried.
- **Draft Electronic Collection Development Policy** = Michael put together a draft of the electronic collection policy. Please send Michael any revisions before the next meeting. No action taken
- **Alternative name for CIN** - No ideas brought forth. We'll continue the discussion at a later time. No action taken.
- **Overdue Blocks** - Discussed overdue blocks for patrons using self-checkout. No action taken.
- **Default hold expiration date** = Further discussed holds expiration. No action taken.
- **Further discussion on password expirations** = Agreed it will likely cause more work for staff if we make the password expire. Christopher will investigate the option of a forced immediate password change on first log in.
- **Follow up on recent non-resident changes** = Each location has the ability to change their non-resident fees.
- **Demo recent ILL workflow modifications** = We can now use the holds system for ILL's. Christopher ran through a quick training on the change.
- **Update on Cloud Nine transitions** = Transitions are currently happening and going smoothly. If anyone is considering the change reach out for more information.

- **Z3950 searches** = a couple of new tags have been added to make the search easier when adding new records.

New Business:

- **Operating Agreement Update** = Michael made some updates to the Bylaws/Operating agreement and went through the changes. Any changes or suggestions need to be sent to Michael as soon as possible so we may approve the changes at the next meeting.
- **FY 23-24 Budget** = Janelle is preparing the budget for the next fiscal year. Twillio will be part of everyone's dues and will be based on the current stats formula. We may see an increase in ByWater fees in June.
- **DVD Titles in Koha** = There is a duplicate description at the end of the DVD title field. Asked if it was something that could be removed to clean up records. Agreed it's a good change going forward for new records. No action taken.
- **Holds Queue** = The flashing queue has been removed.

Adjournment: 11:25 AM

Next meeting: Wednesday, March 14, 10AM. Coeur d'Alene Public Library/Zoom

Respectfully submitted, Meagan Mize

CIN Income Statement/Balance Sheet Analysis
March 2023 – 50.00% of Time Elapsed

REVENUE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Income – E-books Contributions – Contributions this month are from the 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. Purchases from contributions by the Coeur d’Alene Library will be reflected in April.

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. – 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.

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.

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 - 50.00% Time Elapsed
For the Six Months Ending March 31, 2023

Unaudited	Current				
	Month	YTD Actual	Annual	YTD %	
			Budget		
Revenues					
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	689.86	36,545.69	84,318.86	43.34
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	0.00	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	25,808.06	60,808.06	10,000.00	608.08
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	8.24	28.44	40.00	71.10
22	CASH ON HAND	0.00	5,000.00	5,000.00	100.00
23	Total Revenues	26,506.16	158,789.18	201,073.80	78.97
Expenses					
24	EBOOKS & MATERIALS	15,000.00	73,000.00	30,000.00	243.33
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	400.67	2,605.77	32,050.00	8.13
29	EBSCO OPEN ATHENS/NOVELIST	0.00	0.00	8,800.00	0.00
30	ENVISIONWARE / MAINT	6,362.10	6,362.10	4,090.00	155.55
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	LEGAL & PROFESSIONAL SERVICES	69.00	69.00	0.00	0.00
36	SUPPLIES	(158.40)	2,685.92	0.00	0.00
37	LOCAL COURIER	5,681.65	34,089.90	68,179.80	50.00
38	ORBIS COURIER	0.00	1,843.76	3,765.00	48.97
39	Total Expenses	27,355.02	124,295.09	201,034.80	61.83
40	Net Income	(\$ 848.86)	\$ 34,494.09	\$ 39.00	

Cooperative Information Network
Balance Sheet - 50.00% Time Elapsed
March 31, 2023

Unaudited

ASSETS

Current Assets

MTN WEST - CK BK	\$	1,237.64
ACCOUNTS REC		<u>39.23</u>

Total Current Assets		1,276.87
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Property and Equipment

Total Property and Equipment		0.00
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Other Assets

MONEY MKT ACCT 2090005920		62,606.77
PREPAID EXPENSES		<u>20,506.09</u>

Total Other Assets		<u>83,112.86</u>
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Total Assets	\$	<u><u>84,389.73</u></u>
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LIABILITIES AND CAPITAL

Current Liabilities

Total Current Liabilities		0.00
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Long-Term Liabilities

Total Long-Term Liabilities		<u>0.00</u>
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Total Liabilities		0.00
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Capital

NET ASSETS	\$	54,895.64
Net Income		<u>29,494.09</u>

Total Capital		<u>84,389.73</u>
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Total Liabilities & Capital	\$	<u><u>84,389.73</u></u>
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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 Financial Statement Analysis
March 2023 – 50.00% 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 March.

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. The next quarterly payment will be in May.

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 may continue to trickle in from Urban Renewal District closures.

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

Income – Donations – Donations this month include a local church selecting the library district as their charity of the month and a generous donation for Rainbow Squad snacks.

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

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

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 above budget for the month. Mountain West Bank re-evaluated our banking relationship and has increased the interest rate for our ICS account. This line will end the year well above budget.

Expenditures

Salary Components – The Salary Components, in total for March, are at 50.16% of their budgeted amount.

Adult Programs – Adult programming is just above budget for the month. This line varies quite a bit as programs are planned and presented. The month's programs include martial arts & self-defense classes at

Post Falls, an all-ages ukulele party, and district-wide beekeeping and gardening classes for the Going to Seed program.

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 are picking up but is still under budget.

Communications/Marketing – Expenses this month purchased collateral materials and rack cards.

Emerging Tech. Programs – Expenses this month purchased additional supplies to activate Beep and Boop.

OCLC/Databases – No expense this month.

Software – The expense this month includes the monthly hosting services for Office 365 and renewals for Beanstack – the tracking software for summer reading, Logmein – software to allow remote access to library computers, and mobile printing.

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 below budget for March.

Grants – Expenses this month include purchasing supplies for the teen wellness, sensory storytime, and Launch into Learning programs.

Grants – CLN Friends – Expenses this month sponsor the all-ages ukulele party and purchased supplies for summer reading.

Grants – Post Falls Friends – Expenses this month purchased new area rugs and an entryway desk for Post Falls.

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

Library Equip (under \$2500) – Expenses this month include purchasing a replacement printer, new shelving end-panels for Rathdrum and Harrison, and new braille door signs for Post Falls to meet ADA standards and designate public versus staff areas.

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.

Repairs & Maint. (as a group) – As a group, repairs and maintenance are at 20.47% for March. Expenses this month include scheduled preventative maintenance on HVAC systems and annual fire extinguisher service for all locations, storage shelving for Athol, and HVAC repairs at Hayden, Post Falls, Rathdrum, and Spirit Lake.

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

Telephones – Telephone expenses are budget for March.

Utilities (as a group) – As a group, utilities are at 56.77% for March. 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 have reviewed 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 for a stolen payroll check.

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. Expense this month covers the increased cost for Envisionware's upgrade – the new format for reserving public computers.

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

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

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

Dues – Dues this month include renewals for chamber memberships at Harrison, Hayden, and Post Falls, business Prime for free shipping through Amazon, and membership for four staff to the American Library Association in order to attend a conference at a cheaper rate.

Insurance – 50% has been paid and the remainder will be paid in April. 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 March. Expenses this month include fees for the electronic time-keeping payroll system, legal consulting, and Director search fees.

Petty Cash Expense – Petty cash expense is above budget for March.

Postage – Postage is above budget for March. 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. This line is above budget for the quarter – just as the income line is that it is derived from.

Storage Rental – Storage rental is just above budget for March. 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 a facilities maintenance conference, travel for two staff attending the Teen Convening conference in Boise, and registration for four staff to attend the American Library Association conference. The negative amount reflects reimbursement from the State for all costs associated with the Teen Convening 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 – Expense this month is the final bill for the Post Falls lighting project.

Vehicles – No change this month

Equipment & Furniture – No change this month

Collections – No change this month

Other Assets

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

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

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

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

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

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

Current Liabilities

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

Unaudited	Current Month	YTD Actual	Approved YTD % Amended Budget	Budget
Revenues				
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
16 Total Current Revenues	272,316.12	3,443,520.60	5,679,569.00	60.63
Expenditures				
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

Unaudited	Current Month	YTD Actual	Approved YTD % Amended Budget	Budget
			Annual Budget	
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
59 Total Facilities Maintenance	38,694.18	217,655.93	685,305.00	31.76
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
76 Total District General Operations	19,996.64	171,697.97	589,646.00	29.12
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
79 Total Capital Investment	(8,128.94)	43,452.75	425,279.00	10.22
80 Total Current Expenditures	407,205.92	2,271,373.40	6,288,726.00	36.12
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
83 Net: Current Revenues less Current Expenditures	(134,889.80)	1,172,147.20	(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 - 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**

Community Library Network
Income Statement - 50.00% of Time Elapsed
For the Six Months Ending March 31, 2023

Unaudited	Current Month	YTD Actual	Approved YTD % Amended Budget	Budget
			Annual Budget	
Revenues				
1 INCOME - PROPERTY TAXES	44,231.09	2,967,776.83	4,966,876.00	59.75
2 INCOME - BOND LEVY	0.00	273,960.00	273,960.00	100.00
3 INCOME - SALES TAX & AG EQUIP	0.00	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	0.00	935.27	0.00	0.00
8 INCOME - COPIERS/PRINTERS	3,711.06	16,279.77	27,000.00	60.30
9 INCOME - DONATIONS	1,009.41	6,030.71	5,000.00	120.61
10 INCOME - FEES, ETC.	105.00	539.86	1,200.00	44.99
11 INCOME - LOST & PAID BOOKS	764.17	3,724.48	6,000.00	62.07
12 INCOME - GRANTS	0.00	0.00	20,000.00	0.00
13 INCOME - CLN FRIENDS	0.00	11,850.00	15,000.00	79.00
14 INCOME - POST FALLS FRIENDS	0.00	8,215.39	10,000.00	82.15
15 INCOME - INTEREST	7,262.16	11,599.51	1,100.00	1,054.50
16 Total Current Revenues	57,082.89	3,500,671.24	5,679,569.00	61.64
Expenditures				
17 SALARIES	234,711.16	1,361,192.69	2,767,825.00	49.18
18 PERSI RETIREMENT BENEFITS	22,858.99	135,946.85	284,636.00	47.76
19 MEDICAL/DENTAL BENEFITS	25,509.10	153,834.31	336,385.00	45.73
20 EMPLOYEE ASSISTANCE PROGRAM	184.83	1,108.98	2,353.00	47.13
21 VEBA HEALTH BENEFITS	0.00	60,327.53	63,305.00	95.30
22 EMPLOYMENT TAXES	19,855.27	134,073.77	226,318.00	59.24
23 Total Salaries and Benefits	303,119.35	1,846,484.13	3,680,822.00	50.16
24 ADULT PROGRAMS	3,374.17	12,010.16	23,000.00	52.22
25 CHILDREN'S PROGRAMS	3,245.13	15,960.97	43,000.00	37.12
26 COLLECT(Bks & Materials)	39,778.08	205,979.16	468,591.00	43.96
27 COLLECT(Library of Things)	729.48	1,815.99	5,000.00	36.32
28 COMMUNICATIONS / MARKETING	405.57	2,591.04	25,000.00	10.36
29 EMERGING TECH. PROGRAMS	625.60	1,156.87	4,000.00	28.92
30 OCLC/DATABASES	0.00	25,750.00	35,470.00	72.60
31 SOFTWARE	12,446.47	46,296.36	96,240.00	48.11
32 INTERNET ACCESS	597.00	0.00	11,343.00	0.00
33 TELECOM	4,951.88	12,835.76	88,730.00	14.47
34 TECH/PROC/OFFICE	4,580.97	29,536.79	62,300.00	47.41
35 GRANT	796.89	5,083.37	20,000.00	25.42
36 GRANTS - CLN FRIENDS	2,257.46	7,152.47	15,000.00	47.68
37 GRANTS - POST FALLS FRIENDS	310.83	3,132.56	10,000.00	31.33
38 Total Programs, Materials and Services	74,099.53	369,301.50	907,674.00	40.69
39 JANITORIAL	10,579.80	64,053.08	151,000.00	42.42
40 LIBRARY EQUIP (UNDER \$2500)	5,882.22	26,496.73	105,000.00	25.23
41 MILEAGE & VEHICLE MAINT.	2,387.58	9,153.30	22,500.00	40.68
42 OUTREACH VEHICLES - R & M	655.45	10,723.28	38,300.00	28.00
43 REPAIRS&MAINT/AT	1,138.78	2,623.17	17,800.00	14.74

Community Library Network
Income Statement - 50.00% of Time Elapsed
For the Six Months Ending March 31, 2023

Unaudited	Current Month	YTD Actual	Approved YTD % Amended Budget	Annual Budget
44 REPAIRS&MAINT/HR	388.00	1,528.59	28,750.00	5.32
45 REPAIRS&MAINT/HL	3,987.35	10,276.23	33,350.00	30.81
46 REPAIRS&MAINT/PK	714.00	1,345.10	24,550.00	5.48
47 REPAIRS & MAINT/PF	5,221.71	9,787.91	57,425.00	17.04
48 REPAIRS&MAINT/RA	1,183.49	11,225.39	19,600.00	57.27
49 REPAIRS&MAINT/SL	1,157.98	2,734.19	11,600.00	23.57
50 SNOW REMOVAL	8,260.00	48,869.87	45,000.00	108.60
51 TELEPHONE	1,451.05	8,637.15	17,850.00	48.39
52 UTILITIES/AT	641.85	4,373.56	6,200.00	70.54
53 UTILITIES/HR	482.84	2,882.65	6,180.00	46.64
54 UTILITIES/HL	2,687.77	17,953.05	32,000.00	56.10
55 UTILITIES/PK	633.93	3,191.21	5,750.00	55.50
56 UTILITIES/PF	4,778.34	26,289.11	46,200.00	56.90
57 UTILITIES/RA	881.56	5,340.05	9,750.00	54.77
58 UTILITIES/SL	591.16	3,877.17	6,500.00	59.65
59 Total Facilities Maintenance	53,704.86	271,360.79	685,305.00	39.60
60 AUDIT	0.00	15,000.00	13,000.00	115.38
61 BANK SVC CHGS	33.33	162.41	250.00	64.96
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	689.86	18,943.81	39,115.00	48.43
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	1,249.00	2,285.00	2,750.00	83.09
69 INSURANCE	0.00	22,301.50	48,482.00	46.00
70 LEGAL & PROFESSIONAL	5,964.42	64,458.45	103,575.00	62.23
71 PETTY CASH EXP	240.00	490.00	850.00	57.65
72 POSTAGE	39.99	4,937.51	8,500.00	58.09
73 SALES TAX EXP	564.16	976.79	1,620.00	60.30
74 STORAGE RENTAL	350.00	2,382.00	4,140.00	57.54
75 TRAINING/CONF. TRAVEL	(416.09)	3,089.63	35,000.00	8.83
76 Total District General Operations	8,714.67	180,412.64	589,646.00	30.60
77 Capital Expenditure from Current Revenues	527.20	43,979.95	51,420.00	85.53
78 CARRF Fund Transfer from Current Revenues	0.00	0.00	373,859.00	0.00
79 Total Capital Investment	527.20	43,979.95	425,279.00	10.34
80 Total Current Expenditures	440,165.61	2,711,539.01	6,288,726.00	43.12
81 Total Current Revenues	57,082.89	3,500,671.24	5,679,569.00	61.64
82 Total Current Expenditures	440,165.61	2,711,539.01	6,288,726.00	43.12
83 Net: Current Revenues less Current Expenditures	(383,082.72)	789,132.23	(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 - 50.00% of Time Elapsed
March 31, 2023

ASSETS

Current Assets

MTN WEST-CK BK	\$	7,973.09
ACCTS REC		86,388.00
PROPERTY TAX RECEIVABLE		<u>486,528.00</u>

Total Current Assets **580,889.09**

Property and Equipment

LAND		268,512.00
LAND IMPROVEMENTS		53,045.23
ART		8,785.00
BUILDINGS		9,157,803.62
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 **6,512,353.94**

Other Assets

MNT WEST MMK - HENDERSON FUND		5,472.05
ICS		3,474,718.80
CARRF		220,844.01
CARRF - CDARS		234,467.14
MNT WEST MMK-PINEHURST BEQUEST		134,476.68
AMT TO PROV FR LONG TERM DEBT		<u>106,076.74</u>

Total Other Assets **4,176,055.42**

Total Assets **\$ 11,269,298.45**

LIABILITIES AND NET ASSETS

Current Liabilities

Accrued Payroll	\$	48,146.00
SUTA PAYABLE		1.85
PERSI		13.27
NCPERS LIFE INS PAYABLE		(16.00)
ACCRD ANNL LV		106,076.90
BOND INT PAYABLE		<u>5,659.48</u>

Total Current Liabilities **159,881.50**

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**

Total Liabilities **1,388,718.81**

Community Library Network
Balance Sheet - 50.00% of Time Elapsed
March 31, 2023

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>833,112.18</u>

Total Net Assets 9,880,579.64

Total Liabilities & Net Assets \$ 11,269,298.45
