

AGENDA

Call to Order

Roll Call

Review of Agenda

Public Input

Individuals wishing to participate in Public Invited to be Heard (non-agenda item) are requested to indicate a desire to participate in the Zoom chat box. When you are recognized: unmute, state your name and address, and then speak to the Board of Trustees. Individuals wishing to speak during the Public Invited to be Heard or during Public Hearing proceedings are encouraged to be prepared and individuals will be limited to three (3) minutes.

Director's Report - Ann Kling, Director

- Communication
- Monthly Statistics

Personnel Report - Rochelle Brotsky

Treasurer's Report - Ron Dunworth

Friends & Foundation Report - Rochelle Brotsky

Reports of the Liaisons

Reports of the Board Members

Old Business

- Approve Minutes of the Dec. 9, 2021 meeting (Action)
- Facilities Plan Update - Ann Kling, Library Director (Information)
- Director's Evaluation Update - Ann Kling, Library Director (Information)

New Business

- A Resolution, 22-01, Authorizing The President Of The Board Of Trustees To Sign And Deliver All Instruments Necessary For The Consummation Of Transaction For 5 Timber Ridge Parkway, Severance Colorado - Ann Kling, Library Director (Action was taken via email vote).
- Election of Board Officers and Committee Members - Kendra Adams, Board President (Action)
- Posting Location for Board Meeting Announcements, Resolution 22-02 - Ann Kling, Library Director, (Action)
- Public Access to Library Information - Ann Kling, Library Director (Information)
- Investment of Library Funds- Ron Dunworth, Library Treasurer, (Information)
- Engagement Letter for the 2021 Audit - Ann Kling, Library Director (Action)
- Approve the Bank of the San Juans/Glacier Bank proposal for lease financing for a library branch in Severance - Ron Dunworth, Treasurer, Ann Kling, Library Director (Action)
- Approve the purchase of a courier van and authorize Director Kling to sign relevant documents - Ann Kling, Library Director (Action)

Upcoming Agenda

Adjourn

Upcoming Meetings

- Board of Trustees Regular Meeting, February, 24, 2022, 5:30 p.m. – Hybrid

The Clearview Library District will make reasonable accommodations for access to library services, programs, and activities and will make special communication arrangements for persons with disabilities. Please call 970-686-5603 by noon on the business day prior to the meeting to make arrangements.

DIRECTOR'S REPORT - November/December 2021

Districtwide Update - Director Ann Kling

Highlights

- The new website was launched on Thursday, Nov. 18. Our gratitude goes out to Brad Vogler, Bud Hunt and Katie Messerli who spent many hours working with the vendor to revise our website in order to provide a better patron experience.
- Building Design meetings were held on Friday, Nov 19, and Fri., Dec. 10, , Fri. Dec. 17
- Negotiations continued on the purchase of land in Severance to be used for the construction of a branch library.
- Second Annual Community Read, How the Grinch Stole Christmas was a delight to the community with participants from the community including Mayor Renemeyer, Fire District Chief, Kris Kazian, representatives from the Chambers of Commerce of Windsor and Severance, the Friends and Foundation, Economic Development, the Windsor Police Dept. and others.
- Staff of Piper Sandler began preparing the RFP to be sent to banks who may be interested in lease financing for the library in Severance.

Opportunities

- Casey Lansinger-Pierce, Brad Vogler and Ann Kling interviewed candidates for the Communications Specialist position.
- The IT/Technical Services Manager position was posted.
- The director, managers and supervisors worked with a Human Resources professional from Employers Council to revise employee evaluation forms in time for the new year.

Challenges

- Staffing the bookmobile and the customer service desk with a rash of illnesses and staff absences has been challenging. Cold, flu and COVID have made it difficult and are putting a strain on the staff.
- Public Services staff and the director have been monitoring COVID-19 positivity rates to determine when the library district can begin in-building programming.

Personnel

- The last All Staff Meeting of 2021 was held from 8-9 am on Friday, Nov. 5. Librarian Nancy Milliken gave the staff an overview of Every Child Ready to Read. Public Services Manager, Casey Lansinger-Pierce reviewed the timeline for the 2022 Summer Adventure Program.
- The library district was able to hold Staff Day on Friday, Dec. 3 in person at the library. Staff from the State Library presented two workshops; the first was on unconscious bias and the

- second on stress relief.
- Bud Hunt, IT/Technical Services Manager announced his resignation.

Board of Trustees Meeting Highlights - Nov./Dec. 2021

- Voted unanimously to purchase land in Severance
- Passed the 2022 Budget.
- Conducted the annual board evaluation

Public Services Update - Public Services Manager Casey Lansinger-Pierce

Highlights

- We hosted a lively and well attended teen craft-a-thon program (polymer clay beads) in mid November. Nancy Milliken helped Amy McFadden facilitate this program. It was quite well received by all who attended. Additionally, a local author (Sarah Johnson) was a special guest at the last teen NaNoWriMo (National Novel Writing Month) session. Though a small group of teens were in attendance, those that were present were fascinated with Sarah's story of getting published.
- We advertised for the vacant Early Literacy Librarian position in December and ended up with an impressive pool of candidates. The hiring committee included Amy McFadden, Heather Montgomery, and Casey Lansinger-Pierce. We offered the position to Nancy Milliken, our current Children and Family Services Librarian. We then opened up Nancy's position, Children and Family Services Librarian, and have made a job offer for this position.

Opportunities

- Our newest bookmobile stop -- at the new 55 and over resort in Windsor -- has quickly become a favored stop for our staff and resort residents. Says Tucker, "We see new people from the building every week and have a great group of regulars. It is just a really positive and consistently busy and engaged stop." The regulars at this stop are avid readers who love talking to our staff about the next best book to read. We weren't sure how this stop would perform, so we are pleased that it has been a big success thus far.
- Our programming team has been meeting regularly with our Friends and Foundation group to plan Clearview Reads. This year we will host author James Campbell (*Braving It*) and will offer programs with an outdoors/wilderness theme to align with the themes in Campbell's book. This will take place in March.

Challenges

- Brad Vogler and Casey Lansinger-Pierce continue to handle the social media schedule and presence in the absence of a Communications Specialist. This has been challenging to juggle in addition to regular duties. We look forward to having a Communications person back on staff.

IT & Technical Services Update

Highlights

- In November the IT Dept. successfully deployed a new Wifi antenna and router on BOMO.
- Polaris underwent its first upgrade since its installation as the library district's Integrated Library System.
- Microphones and a tripod were added to the filming of Children's Services programs which improved video quality.
- Some of the older Explore Kits were revamped and new ones, such as a portable CD player, were added.

Opportunities

- In November TFA (two factor authentication) was implementing for google workspace for employees.
- Sara Nesbit, Instructional Technology Librarian visited Good Samaritan to provide tech help for seniors in November and December.

Challenges

- The IT Staff discovered that Self checks were not sending email notifications to patrons. This was remedied.
- Staff began preparation and transitioning for Bud Hunt's resignation by cross training among IT assistants and by taking on additional tasks.
- IT Assistant Mason Vess and Mobile Services Assistant, Tucker Valentine fixed the 3D printer in time to get two patron jobs done for Christmas presents.

Resource of the Month

- November - Ancestry, Fold and Newspapers.com. These three databases provide library patrons with the ability to search their family histories.
- December - Hoopla and Kanopy. Simultaneous access to audiobooks, ebooks, music,



television shows and movies is available through Hoopla. Kanopy provides simultaneous access to films.

Patrons Served			
Metric	Change From Last Month	Change From This Month Last Year	Sparklines (data since Jan 2019)
Library 8,426	-6.67%	13.60%	
Bookmobile 619	-82.58%	66.85%	
Outreach 3	-99.33%	No data	
Total Patrons 9,048	-30.57%	16.18%	




Select a date to see that month's data. Cumulative data is shown until a date is selected.

Month ▾
Dec 2021
Nov 2021
Oct 2021
Sep 2021
Aug 2021
Jul 2021
Jun 2021
May 2021
Apr 2021
Mar 2021
Feb 2021
Jan 2021
Dec 2020
Nov 2020

Circulation			
Metric	Change From Last Month	Change From This Month Last Year	Sparklines (data since Jan 2019)
Physical Circs 30,382	-1.69%	10.75%	
Digital Circs 7,986	1.72%	-12.04%	
Database Usage 643	-67.36%	-72.83%	



For more detailed information, please visit <https://clearviewlibrary.org/about-us/values-priorities/our-impact>




Programs			
Metric	Change From Last Month	Change From This Month Last Year	Sparklines (data since Jan 2019)
Program Attendees 594	-20.69%	17.62%	N/A
Total Programs 43	-28.33%	-8.51%	
Waitlisted People 19	-54.76%	-62.75%	
Waitlisted Programs 8	-11.11%	33.33%	

Select a date to see that month's data. Cumulative data is shown until a date is selected.

Month ▾
Dec 2021
Nov 2021
Oct 2021
Sep 2021
Aug 2021
Jul 2021
Jun 2021
May 2021
Apr 2021
Mar 2021
Feb 2021
Jan 2021
Dec 2020
Nov 2020

Cardholders			
Metric	Change From Last Month	Change From This Month Last Year	Sparklines (data since Jan 2019)
Active Cardholders 4,049	-3.16%	27.77%	
New Cardholders 145	10.69%	90.79%	

Website Stats			
Metric	Change From Last Month	Change From This Month Last Year	Sparklines (data since Jan 2019)
Pageviews 14,276	-24.23%	-22.22%	

For more detailed information, please visit <https://clearviewlibrary.org/about-us/values-priorities/our-impact>



Patrons Served			
Metric	Change From Last Month	Change From This Month Last Year	Sparklines (data since Jan 2019)
Library 7,950	-5.65%	No data	
Bookmobile 988	59.61%	No data	
Outreach 22	633.33%	No data	
Total Patrons 8,960	-0.97%	No data	

Select a date to see that month's data. Cumulative data is shown until a date is selected.

Month ▾
Dec 2021
Nov 2021
Oct 2021
Sep 2021
Aug 2021
Jul 2021
Jun 2021
May 2021
Apr 2021
Mar 2021
Feb 2021
Jan 2021
Dec 2020
Nov 2020

Circulation			
Metric	Change From Last Month	Change From This Month Last Year	Sparklines (data since Jan 2019)
Physical Circs 28,559	-6.00%	74.75%	
Digital Circs 8,204	2.73%	-8.08%	
Database Usage 687	6.84%	-40.93%	

For more detailed information, please visit <https://clearviewlibrary.org/about-us/values-priorities/our-impact>



Programs			
Metric	Change From Last Month	Change From This Month Last Year	Sparklines (data since Jan 2019)
Program Attendees 749	20.42%	29.58%	N/A
Total Programs 60	1.69%	-1.64%	
Waitlisted People 42	82.61%	-10.64%	
Waitlisted Programs 9	0.00%	12.50%	

Select a date to see that month's data. Cumulative data is shown until a date is selected.

Month ▾
Dec 2021
Nov 2021
Oct 2021
Sep 2021
Aug 2021
Jul 2021
Jun 2021
May 2021
Apr 2021
Mar 2021
Feb 2021
Jan 2021
Dec 2020
Nov 2020

Cardholders			
Metric	Change From Last Month	Change From This Month Last Year	Sparklines (data since Jan 2019)
Active Cardholders 4,181	-4.41%	27.86%	
New Cardholders 131	-30.32%	18.02%	

Website Stats			
Metric	Change From Last Month	Change From This Month Last Year	Sparklines (data since Jan 2019)
Pageviews 18,841	4.46%	7.41%	

For more detailed information, please visit <https://clearviewlibrary.org/about-us/values-priorities/our-impact>



MEMORANDUM

To: Library Board of Trustees

Via: Ann Kling, Director

From: Aimee Moore, Technical Services Assistant

Date: January 27, 2022

Re: Stats Year in Review

Background / Discussion

With 2021 complete, it's time to look back on the year. How did 2021 compare to other years? How is the library district recovering from the pandemic? Below are some key stats to sum up what happened in 2021. For further details, please visit

<https://clearviewlibrary.org/about-us/values-priorities/our-impact> and check out the End of Year Recap page in the complete data pack.

Main Takeaways:

- Circulation numbers returned to normal levels, due in large part to auto-renewals. There were almost twice as many renewals in 2021 as there were in 2019.
- Circulation of children's materials made up over half of total physical circulations.
- Despite the rise in physical circulations, patrons remained in the habit of virtual borrowing. E-circulations remained at close to the same level as 2020.
- Overdrive usage increased by 7%. Even though there were fewer unique Overdrive borrowers than in 2020, the average number of monthly borrowers was slightly higher, suggesting more returning users.
- There were over 600 virtual programs and almost 200 in-person programs, with nearly 12,000 attendees.
- 3,779 new library cards were issued in 2021. A large part of these were student cards, created through the library's partnership with the Weld RE-4 School District.
- The bookmobile was able to return to making regular stops in 2021, resulting in a much higher patron count as compared to 2020.
- Some stats remained level in comparison to 2020, such as computer sessions, WiFi usage, and website pageviews.

Clearview Library District

Treasurer's Report(Draft not yet approved by the Board) For

11/30/2021

Current Assets

Checking/Savings/Cash	10/31/2021	11/30/2021	Change +/-
1010 · Petty Cash	\$ 140.65	\$ 140.65	\$ -
1015 · Cash on Hand	\$ 433.30	\$ 433.30	\$ -
1033 · ColoTrust LT Bldg 8004	\$ 3,350,488.50	\$ 3,350,561.84	\$ 73.34
1034 · Colo Trust Gen Fund Res 8005	\$ 1,000,244.74	\$ 1,000,266.64	\$ 21.90
1038 · Colo Trust Operating Fund 8003	\$ 1,995,727.78	\$ 1,664,351.33	\$ (331,376.45)
1040 · Colo Trust Capital Fund-8001	\$ 1,129,403.46	\$ 1,129,428.19	\$ 24.73
1053 · Bank of Colorado--Checking	\$ 45,917.52	\$ 195,695.77	\$ 149,778.25
Total Checking/Savings	7,522,355.95	\$ 7,340,877.72	\$ (181,478.23)

October 2021 Close	\$ 7,522,355.95
November 2021 Close	\$ 7,340,877.72
Month To Month Change	\$ (181,478.23)

THINGS YOU SHOULD KNOW

GENERAL INFORMATION

Property Tax scheduled for 2021	\$ 4,655,562.00
Payment recd year to date for Property Tax	\$ 4,649,744.00
Percent Recd.	99.88%
2020 Delinquent Tax Due	\$ 766,823.00
Payment of Delinquent Property Tax for 2020	\$ 760,919.99
Interest on Delinquent Property Tax	\$ 82,656.00

Clearview Library District

Revenue and Expenditures

Nov-21

Row Labels	Nov 21 Actual	2021 Actual	2021 Budget	% of Budget Used
Revenue				
General property tax	\$298	\$4,649,744	\$4,652,026	100%
Other revenue	\$1,116	\$895,801	\$47,407	1890%
Specific ownership tax	\$18,261	\$214,240	\$210,000	102%
Revenue Total	\$19,676	\$5,759,785	\$4,909,433	117%
Expense				
Bookmobile costs	\$580	\$16,687	\$25,400	66%
Building costs	\$6,076	\$75,738	\$108,500	70%
Capital outlays	\$19,469	\$71,865	\$304,000	24%
County treasurer's fee	\$5	\$82,663	\$69,780	118%
Electronic Databases	\$1,669	\$18,525	\$27,000	69%
Materials/periodicals	\$26,844	\$235,831	\$343,500	69%
Operating supplies	\$3,693	\$34,221	\$40,000	86%
Other Expenses	\$10,588	\$113,509	\$268,442	42%
Programming	\$1,989	\$28,635	\$58,000	49%
Public relations	\$120	\$9,690	\$67,915	14%
Related expenses	\$30,129	\$364,192	\$473,918	77%
Salaries	\$123,455	\$1,409,544	\$1,727,478	82%
Software/tech support	\$11,529	\$139,137	\$95,500	146%
Expense Total	\$236,145	\$2,600,237	\$3,609,433	72%
Net Income	-\$216,469	\$3,159,548	\$0	
Transfer to Reserve Funds		\$0	\$1,300,000	0.00%
Transfers Total		\$0	\$1,300,000	0%

CLEARVIEW LIBRARY DISTRICT

Balance Sheet

As of November 30, 2021

01/07/22

	<u>Nov 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1010 · Petty Cash	140.65
1015 · Cash on Hand	433.30
1033 · ColoTrust LT Bldg 8004	3,350,561.84
1034 · Colo Trust Gen Fund Res 8005	1,000,266.64
1038 · Colo Trust Operating Fund 8003	1,664,351.33
1040 · Colo Trust Capital Fund-8001	1,129,428.19
1053 · Bank of Colorado--Checking	195,695.77
Total Checking/Savings	<u>7,340,877.72</u>
Accounts Receivable	
1200 · Accounts Receivable	527.66
Total Accounts Receivable	<u>527.66</u>
Other Current Assets	
1150 · Delinquent Property Tax	6,294.11
1151 · Current Prop. Taxes Rec.	4,850,856.00
1170 · Prepaid Expenses	42,693.39
Total Other Current Assets	<u>4,899,843.50</u>
Total Current Assets	<u>12241248.88</u>
Other Assets	
1250 · Land	1,037,824.00
1255 · Land Improvements	146,656.00
1260 · Building & Improvement	3,906,855.88
1270 · Furniture and Equipment Asset	854,924.37
Total Other Assets	<u>5,946,260.25</u>
TOTAL ASSETS	<u>18187509.13</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · *Accounts Payable	90,757.88
Total Accounts Payable	<u>90,757.88</u>
Other Current Liabilities	
2100 · Fed W/H. Taxes Payable	861.71
2101 · Payroll Liabilities	42.13
2110 · Pera Payable (Employee)	231.97
2111 · Pera Payable (Library)	194.72
2112 · Employee Health Insurance Pa...	1,160.81
2120 · Colorado W/H. Taxes Payable	-399.00
2200 · Deferred Revenue - Property	4,850,856.00
2210 · Deferred Revenue - Grant	-12,239.01
Total Other Current Liabilities	<u>4,840,709.33</u>
Total Current Liabilities	<u>4,931,467.21</u>
Long Term Liabilities	
2850 · Invest. in Gen. Fixed Assets	6,038,354.43
Total Long Term Liabilities	<u>6,038,354.43</u>
Total Liabilities	<u>10969821.64</u>

CLEARVIEW LIBRARY DISTRICT

Balance Sheet

As of November 30, 2021

01/07/22

	<u>Nov 30, 21</u>
Equity	
2860 · 2000 Fund Balance	2,289,503.00
2862 · TABOR Requirement	81,280.00
3900 · Retained Earnings	1,675,218.89
Net Income	3,171,685.60
Total Equity	<u>7,217,687.49</u>
TOTAL LIABILITIES & EQUITY	<u><u>18187509.13</u></u>

CLEARVIEW LIBRARY DISTRICT
Balance Sheet Prev Year Comparison
As of November 30, 2021

	Nov 30, 21	Nov 30, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 · Petty Cash	140.65	149.05	-8.40	-5.6%
1015 · Cash on Hand	433.30	433.30	0.00	0.0%
1033 · ColoTrust LT Bldg 8004	3,350,561.84	2,564,613.19	785,948.65	30.7%
1034 · Colo Trust Gen Fund Res 8005	1,000,266.64	679,444.37	320,822.27	47.2%
1038 · Colo Trust Operating Fund 8003	1,664,351.33	1,636,512.28	27,839.05	1.7%
1040 · Colo Trust Capital Fund-8001	1,129,428.19	220,159.26	909,268.93	413.0%
1053 · Bank of Colorado--Checking	195,695.77	110,277.76	85,418.01	77.5%
Total Checking/Savings	7,340,877.72	5,211,589.21	2,129,288.51	40.9%
Accounts Receivable				
1200 · Accounts Receivable	527.66	527.66	0.00	0.0%
Total Accounts Receivable	527.66	527.66	0.00	0.0%
Other Current Assets				
1150 · Delinquent Property Tax	6,294.11	6,232.00	62.11	1.0%
1151 · Current Prop. Taxes Rec.	4,850,856.00	4,850,856.00	0.00	0.0%
1170 · Prepaid Expenses	42,693.39	32,872.94	9,820.45	29.9%
Total Other Current Assets	4,899,843.50	4,889,960.94	9,882.56	0.2%
Total Current Assets	12241248.88	10102077.81	2,139,171.07	21.2%
Other Assets				
1250 · Land	1,037,824.00	1,037,824.00	0.00	0.0%
1255 · Land Improvements	146,656.00	146,656.00	0.00	0.0%
1260 · Building & Improvement	3,906,855.88	3,166,664.27	740,191.61	23.4%
1270 · Furniture and Equipment Asset	854,924.37	854,924.37	0.00	0.0%
Total Other Assets	5,946,260.25	5,206,068.64	740,191.61	14.2%
TOTAL ASSETS	18187509.13	15308146.45	2,879,362.68	18.8%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · *Accounts Payable	90,757.88	54,863.07	35,894.81	65.4%
Total Accounts Payable	90,757.88	54,863.07	35,894.81	65.4%
Other Current Liabilities				
2100 · Fed W/H. Taxes Payable	861.71	861.71	0.00	0.0%
2101 · Payroll Liabilities	42.13	42.13	0.00	0.0%
2110 · Pera Payable (Employee)	231.97	124.03	107.94	87.0%
2111 · Pera Payable (Library)	194.72	120.68	74.04	61.4%
2112 · Employee Health Insurance Pa...	1,160.81	1,946.03	-785.22	-40.4%
2120 · Colorado W/H. Taxes Payable	-399.00	0.00	-399.00	-100.0%
2200 · Deferred Revenue - Property	4,850,856.00	4,850,856.00	0.00	0.0%
2210 · Deferred Revenue - Grant	-12,239.01	-12,093.59	-145.42	-1.2%
Total Other Current Liabilities	4,840,709.33	4,841,856.99	-1,147.66	0.0%
Total Current Liabilities	4,931,467.21	4,896,720.06	34,747.15	0.7%
Long Term Liabilities				
2850 · Invest. in Gen. Fixed Assets	6,038,354.43	6,038,354.43	0.00	0.0%
Total Long Term Liabilities	6,038,354.43	6,038,354.43	0.00	0.0%
Total Liabilities	10969821.64	10935074.49	34,747.15	0.3%

CLEARVIEW LIBRARY DISTRICT
Balance Sheet Prev Year Comparison
As of November 30, 2021

	<u>Nov 30, 21</u>	<u>Nov 30, 20</u>	<u>\$ Change</u>	<u>% Change</u>
Equity				
2860 · 2000 Fund Balance	2,289,503.00	2,289,503.00	0.00	0.0%
2862 · TABOR Requirement	81,280.00	81,280.00	0.00	0.0%
3900 · Retained Earnings	1,675,218.89	251,374.54	1,423,844.35	566.4%
Net Income	3,171,685.60	1,750,914.42	1,420,771.18	81.1%
Total Equity	<u>7,217,687.49</u>	<u>4,373,071.96</u>	<u>2,844,615.53</u>	<u>65.1%</u>
TOTAL LIABILITIES & EQUITY	<u>18187509.13</u>	<u>15308146.45</u>	<u>2,879,362.68</u>	<u>18.8%</u>

Clearview Library District

Treasurer's Report(Draft not yet approved by the Board) For

12/31/2021

Current Assets

Checking/Savings/Cash		11/30/2021	12/31/2021	Change +/-
1010 · Petty Cash	\$	140.65	\$ 140.65	\$ -
1015 · Cash on Hand	\$	433.30	\$ 433.30	\$ -
1033 · ColoTrust LT Bldg 8004	\$	3,350,561.84	\$ 3,350,697.71	\$ 135.87
1034 · Colo Trust Gen Fund Res 8005	\$	1,000,266.64	\$ 1,000,307.21	\$ 40.57
1038 · Colo Trust Operating Fund 8003	\$	1,664,351.33	\$ 1,433,766.13	\$ (230,585.20)
1040 · Colo Trust Capital Fund-8001	\$	1,129,428.19	\$ 1,129,474.00	\$ 45.81
1053 · Bank of Colorado--Checking	\$	195,695.77	\$ 178,394.32	\$ (17,301.45)
Total Checking/Savings		7,340,877.72	\$ 7,093,213.32	\$ (247,664.40)
November 2021 Close	\$	7,340,877.72		
December 2021 Close	\$	7,093,213.32		
Month To Month Change	\$	(247,664.40)		

THINGS YOU SHOULD KNOW

GENERAL INFORMATION

Property Tax scheduled for 2021	\$	4,655,562.00
Payment recd year to date for Property Tax	\$	4,649,752.00
Percent Recd.		99.88%
2020 Delinquent Tax Due	\$	766,823.00
Payment of Delinquent Property Tax for 2020	\$	760,919.99
Interest on Delinquent Property Tax	\$	82,661.00

Clearview Library District

Revenue and Expenditures

Dec-21

Row Labels	Dec 21 Actual	2021 Actual	2021 Budget	% of Budget Used
Revenue				
General property tax	\$7	\$4,649,752	\$4,652,026	100%
Other revenue	\$1,570	\$897,370	\$47,407	1893%
Specific ownership tax	\$19,342	\$233,582	\$210,000	111%
Revenue Total	\$20,919	\$5,780,704	\$4,909,433	118%
Expense				
Bookmobile costs	\$1,918	\$18,605	\$25,400	73%
Building costs	\$6,639	\$82,377	\$108,500	76%
Capital outlays	\$23,505	\$810,562	\$304,000	267%
County treasurer's fee	\$0	\$82,663	\$69,780	118%
Electronic Databases	\$3,909	\$22,434	\$27,000	83%
Materials/periodicals	\$17,047	\$252,878	\$343,500	74%
Operating supplies	\$2,456	\$36,677	\$40,000	92%
Other Expenses	\$11,047	\$124,556	\$268,442	46%
Programming	\$2,523	\$31,158	\$58,000	54%
Public relations	\$0	\$9,690	\$67,915	14%
Related expenses	\$21,325	\$385,518	\$473,918	81%
Salaries	\$122,373	\$1,531,917	\$1,727,478	89%
Software/tech support	\$16,041	\$155,177	\$95,500	162%
Expense Total	\$228,783	\$3,544,212	\$3,609,433	98%
Net Income	-\$207,864	\$2,236,492	\$0	
Transfer to Reserve Funds		\$0	\$1,300,000	0.00%
Transfers Total		\$0	\$1,300,000	0%

CLEARVIEW LIBRARY DISTRICT

Balance Sheet

As of December 31, 2021

01/21/22

	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1010 · Petty Cash	140.65
1015 · Cash on Hand	433.30
1033 · ColoTrust LT Bldg 8004	3,350,697.71
1034 · Colo Trust Gen Fund Res 8005	1,000,307.21
1038 · Colo Trust Operating Fund 8003	1,433,766.13
1040 · Colo Trust Capital Fund-8001	1,129,474.00
1053 · Bank of Colorado--Checking	178,394.32
Total Checking/Savings	<u>7,093,213.32</u>
Accounts Receivable	
1200 · Accounts Receivable	527.66
Total Accounts Receivable	<u>527.66</u>
Other Current Assets	
1150 · Delinquent Property Tax	6,294.11
1151 · Current Prop. Taxes Rec.	4,850,856.00
1170 · Prepaid Expenses	35,751.01
Total Other Current Assets	<u>4,892,901.12</u>
Total Current Assets	11986642.10
Other Assets	
1250 · Land	1,037,824.00
1255 · Land Improvements	146,656.00
1260 · Building & Improvement	3,166,664.27
1270 · Furniture and Equipment Asset	854,924.37
Total Other Assets	<u>5,206,068.64</u>
TOTAL ASSETS	<u>17192710.74</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · *Accounts Payable	40,204.99
Total Accounts Payable	40,204.99
Credit Cards	
Pinnacle Bank - Ann 9399	760.00
Total Credit Cards	760.00
Other Current Liabilities	
2100 · Fed W/H. Taxes Payable	861.71
2101 · Payroll Liabilities	42.13
2110 · Pera Payable (Employee)	231.10
2111 · Pera Payable (Library)	-16.78
2112 · Employee Health Insurance Pa...	4,148.64
2120 · Colorado W/H. Taxes Payable	-399.00
2200 · Deferred Revenue - Property	4,850,856.00
2210 · Deferred Revenue - Grant	-12,239.01
Total Other Current Liabilities	<u>4,843,484.79</u>
Total Current Liabilities	4,884,449.78
Long Term Liabilities	
2850 · Invest. in Gen. Fixed Assets	6,038,354.43
Total Long Term Liabilities	<u>6,038,354.43</u>
Total Liabilities	10922804.21

CLEARVIEW LIBRARY DISTRICT

Balance Sheet

As of December 31, 2021

01/21/22

	<u>Dec 31, 21</u>
Equity	
2860 · 2000 Fund Balance	2,289,503.00
2862 · TABOR Requirement	81,280.00
3900 · Retained Earnings	1,675,218.89
Net Income	<u>2,223,904.64</u>
Total Equity	<u>6,269,906.53</u>
TOTAL LIABILITIES & EQUITY	<u><u>17192710.74</u></u>

CLEARVIEW LIBRARY DISTRICT
Balance Sheet Prev Year Comparison
As of December 31, 2021

	Dec 31, 21	Dec 31, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 · Petty Cash	140.65	149.05	-8.40	-5.6%
1015 · Cash on Hand	433.30	433.30	0.00	0.0%
1033 · ColoTrust LT Bldg 8004	3,350,697.71	2,564,878.06	785,819.65	30.6%
1034 · Colo Trust Gen Fund Res 8005	1,000,307.21	679,514.52	320,792.69	47.2%
1038 · Colo Trust Operating Fund 8003	1,433,766.13	1,206,169.43	227,596.70	18.9%
1040 · Colo Trust Capital Fund-8001	1,129,474.00	220,182.00	909,292.00	413.0%
1053 · Bank of Colorado--Checking	178,394.32	236,485.33	-58,091.01	-24.6%
Total Checking/Savings	7,093,213.32	4,907,811.69	2,185,401.63	44.5%
Accounts Receivable				
1200 · Accounts Receivable	527.66	527.66	0.00	0.0%
Total Accounts Receivable	527.66	527.66	0.00	0.0%
Other Current Assets				
1150 · Delinquent Property Tax	6,294.11	6,232.00	62.11	1.0%
1151 · Current Prop. Taxes Rec.	4,850,856.00	4,850,856.00	0.00	0.0%
1170 · Prepaid Expenses	35,751.01	39,873.72	-4,122.71	-10.3%
Total Other Current Assets	4,892,901.12	4,896,961.72	-4,060.60	-0.1%
Total Current Assets	11,986,642.10	9,805,301.07	2,181,341.03	22.3%
Other Assets				
1250 · Land	1,037,824.00	1,037,824.00	0.00	0.0%
1255 · Land Improvements	146,656.00	146,656.00	0.00	0.0%
1260 · Building & Improvement	3,166,664.27	3,166,664.27	0.00	0.0%
1270 · Furniture and Equipment Asset	854,924.37	854,924.37	0.00	0.0%
Total Other Assets	5,206,068.64	5,206,068.64	0.00	0.0%
TOTAL ASSETS	17,192,710.74	15,011,369.71	2,181,341.03	14.5%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · *Accounts Payable	40,204.99	85,318.22	-45,113.23	-52.9%
Total Accounts Payable	40,204.99	85,318.22	-45,113.23	-52.9%
Credit Cards				
Pinnacle Bank - Ann 9399	760.00	0.00	760.00	100.0%
Total Credit Cards	760.00	0.00	760.00	100.0%
Other Current Liabilities				
2100 · Fed W/H. Taxes Payable	861.71	861.71	0.00	0.0%
2101 · Payroll Liabilities	42.13	42.13	0.00	0.0%
2110 · Pera Payable (Employee)	231.10	212.13	18.97	8.9%
2111 · Pera Payable (Library)	-16.78	120.68	-137.46	-113.9%
2112 · Employee Health Insurance Pa...	4,148.64	1,841.53	2,307.11	125.3%
2120 · Colorado W/H. Taxes Payable	-399.00	0.00	-399.00	-100.0%
2200 · Deferred Revenue - Property	4,850,856.00	4,850,856.00	0.00	0.0%
2210 · Deferred Revenue - Grant	-12,239.01	-12,239.01	0.00	0.0%
Total Other Current Liabilities	4,843,484.79	4,841,695.17	1,789.62	0.0%
Total Current Liabilities	4,884,449.78	4,927,013.39	-42,563.61	-0.9%
Long Term Liabilities				
2850 · Invest. in Gen. Fixed Assets	6,038,354.43	6,038,354.43	0.00	0.0%
Total Long Term Liabilities	6,038,354.43	6,038,354.43	0.00	0.0%
Total Liabilities	10,922,804.21	10,965,367.82	-42,563.61	-0.4%

CLEARVIEW LIBRARY DISTRICT
Balance Sheet Prev Year Comparison
As of December 31, 2021

	<u>Dec 31, 21</u>	<u>Dec 31, 20</u>	<u>\$ Change</u>	<u>% Change</u>
Equity				
2860 · 2000 Fund Balance	2,289,503.00	2,289,503.00	0.00	0.0%
2862 · TABOR Requirement	81,280.00	81,280.00	0.00	0.0%
3900 · Retained Earnings	1,675,218.89	251,374.54	1,423,844.35	566.4%
Net Income	2,223,904.64	1,423,844.35	800,060.29	56.2%
Total Equity	<u>6,269,906.53</u>	<u>4,046,001.89</u>	<u>2,223,904.64</u>	<u>55.0%</u>
TOTAL LIABILITIES & EQUITY	<u>17192710.74</u>	<u>15011369.71</u>	<u>2,181,341.03</u>	<u>14.5%</u>

Draft Minutes (Unapproved)

Call to Order

President Kendra Adams called the meeting to order at 5:31pm.

Roll Call

Present: President Kendra Adams, Treasurer Ronald Dunworth, Secretary Brian Lampe, Board Member Ron Clark, Town of Windsor Liaison Scott Charpentier, and Attorney William Garcia.

Absent: Vice-President Rochelle Brotsky, Board Member/Town of Severance Liaison Frank Baszler, Weld RE-4 School District Liaison Lance Nichols

Staff: Library Director Ann Kling, Public Services Manager Casey Lansinger-Pierce, Tech Services Assistant Natalie Wagner, and IT Assistant Emma Malin.

Review of Agenda

Nothing at this time.

Public Input

Nothing at this time.

Old Business

- Approve Minutes of the November 18, 2021 Regular Board Meeting
 - Minutes were approved.
 - Motion by Ron Clark, second by Brian Lampe, to approve minutes of the November 18, 2021 Regular Board Meeting; motion passed unanimously.
- Facilities Plan Update - Ann Kling, Library Director
 - The town of Severance passed the ordinance for the Clearview Library District to purchase the proposed property. The ordinance passed unanimously.
 - Meeting to be held tomorrow Friday, 12/10/21 to review architectural drawings and cost estimates of the Ash St. building.
- Update on the Director's Annual Evaluation - Ann Kling, Library Director
 - It has been determined that a 360 Evaluation be conducted via Employer's Council.
 - Kendra and Ann will review the 360 Evaluation process and procedures and will update the board.

New Business

- Item 1 - Adopt the 2022 Budget, Ann Kling, Library Director
 - Adjustments from the Assessment office were made; but not major adjustments.
 - Director Kling reviewed and referenced the total numbers. The Budget was provided in the board packet.
 - Moving forward with the budget and the building projects, the current budget is an approximation due mainly to unforeseen building costs. The budget can be amended in 2022 if necessary.
 - Motion by Brian Lampe, second by Ron Clark, to Adopt the 2022 Budget; motion

passed unanimously.

- Item 2 - Appropriate Sums of Money - Ann Kling, Library Director
 - Director Kling said that once the library adopts the budget then the money is set as the appropriate sum. At this moment in time, these are estimated numbers.
 - Motion by Ron Clark, second by Brian Lampe, to accept the Appropriate Sums of Money; motion passed unanimously.
- Item 3 - Certify the Mill Levy - Ann Kling, Library Director
 - Director Kling referenced the forms that were in the board packet. Director Kling said the paperwork needs to get to Weld County by 12/15/21, then it goes on to the Commissioners, and then moves on to the state of Colorado.
 - 3.546 Mill Levy with the abated money is 3.557 Mills for 2022
 - Motion by Brian Lampe, second by Ron Clark, to Certify the Mill Levy; motion passed unanimously.
- Item 4 - Approve the Joint Fuel Facility Budget - Ann Kling, Library Director
 - Director Kling said this is a cooperative fuel system that works with the Weld RE-4 School District and the WSFD. It includes a discounted rate. The Weld RE-4 School District prepares a yearly budget for this program.
 - Motion by Ron Clark, second by Brian Lampe, to approve the Joint Fuel Facility Budget; motion passed unanimously.
- Item 5 - Library Board Evaluation - Kendra Adams, Board President
 - Kendra shared the board's evaluation and noted key points: feels well organized, understands the board's objectives, the plan for 2022 coincides with the budget, awareness of their duties, relationship with the Director, learning By-Laws and Policies, travel for learning, and more.
 - Director Kling will look at a day in January for a possible work session/training for the board.
- Item 6 - Purchase of Land in Severance - Kendra Adams, Board President
 - Kendra discussed both the contract and the addendum in regards to the purchase of land in Severance.
 - Motion by Brian Lampe, second by Ron Clark, to approve the contract and addendum to the contract and clarification of the first right of refusal as directed by the Executive session; motion passed unanimously.

Executive Session

An Executive Session Pursuant to Section C.R.S. § 24-6-402(4)(e)(I) for the Purpose of Discussing a Contract Related to the Purchase of Land in Severance.

Motion by Brian Lampe, second by Ron Clark, to go into executive session pursuant to C.R.S. § 24-6-402(4)(e)(I); motion passed unanimously at 6:02 pm.

President Kendra Adams called the regular meeting of the library board back to order at 6:36 pm. Present: Kendra Adams, Ronald Dunworth, Ron Clark, Brian Lampe, Attorney Garcia, and Director

Kling

Kendra and fellow Trustees thanked Trustee Ron Clark and Trustee Brian Lampe for their service to the Clearview Library District.

Upcoming Agenda

First meeting electing officers in January

Posting of Meetings

Adjourn

Motion by Brian Lampe, second by Ron Clark, to adjourn; motion passed unanimously. The meeting adjourned at 6:41pm.

Upcoming Meetings

- Board of Trustees Regular Meeting, January 27, 2022, 5:30 p.m. – Hybrid (Hybrid, via Zoom)

CLEARVIEW LIBRARY DISTRICT

RESOLUTION 22-01

A RESOLUTION AUTHORIZING THE PRESIDENT OF THE BOARD OF TRUSTEES TO SIGN AND DELIVER ALL INSTRUMENTS NECESSARY FOR THE CONSUMMATION OF TRANSACTION FOR 5 TIMBER RIDGE PARKWAY, SEVERANCE COLORADO

WHEREAS, the Clearview Library District (the “District”), situated in Weld County in the State of Colorado, is a library district duly organized in 1986 and validly existing pursuant to the provisions of Part 1 of Article 90 of Title 24 of the Colorado Revised Statutes (“C.R.S.”) and established by separate resolutions of the Town of Windsor (the “Town”) and Weld County School District RE-4 (the “School”) to meet the informational, educational, recreational, and cultural reading needs of the people within the service area of the District; and

WHEREAS, the Board is granted the power to lease, purchase or erect any appropriate building for library purposes and acquire such other property as may be needed therefor under C.R.S. §24-90-109(1)(h); and

WHEREAS, the Board of Trustees of the District (the “Board”) wishes to affect the purchase of property located at 5 Timber Ridge Parkway, Severance, Colorado under the terms previously approved on December 9, 2021.

NOW, THEREFORE, BE IT RESOLVED BY THE CLEARVIEW LIBRARY DISTRICT BOARD OF TRUSTEES, AS FOLLOWS:

1. That Kendra Adams, President of the Clearview Library Board of Trustees, is authorized to execute and deliver all instruments necessary for the consummation of the transaction involving the purchase of 5 Timber Ridge Parkway, Severance, Colorado.
2. This Resolution shall take effect immediately upon its passage.

Upon motion duly made, seconded and carried, the foregoing Resolution was adopted this _____ day of January, 2022.

CLEARVIEW LIBRARY DISTRICT
BOARD OF TRUSTEES

By: _____

ATTEST:

CERTIFICATION OF RESOLUTION 22-01

As the Vice-President of the Clearview Library District Board of Trustees, I hereby certify that Resolution 22-01 authorizing Kendra Adams, President of the Clearview Library Board of Trustees to execute and deliver all instruments necessary for the consummation of the transaction involving the purchase of 5 Timber Ridge Parkway, Severance, Colorado is accurate and correct. Furthermore, the aforementioned resolution has not been modified or revoked.

CLEARVIEW LIBRARY DISTRICT
BOARD OF TRUSTEES

By: _____
Rochelle Brotsky, Vice-President

DATE:



DIVISION OF GLACIER BANK

ONE BIG HAPPY LITTLE BANK

January 19, 2022

Clearview Library District
Mr. Nate Eckloff, Mr. Matt Morrell, and Mr. Andrew Ma

RE: Direct Placement Lease Purchase Financing

Dear Gentlemen,

Thank you for your request for proposal for lease purchase financing in the amount of \$5,805,000 for the purchase and construction of a library branch for the District. Bank of the San Juans, a division of Glacier Bank, has reviewed your request for proposal dated January 5, 2022.

This is not a commitment to lend, rather the general terms we would propose based on your request. Request will be subject to underwriting and standard approval processes. Based on the information provided we would provide the following terms for your request:

- Bank legal Name:** Bank of the San Juans, Division of Glacier Bank
- Primary Contact:** Jennifer Landini, Regional Market President
- Amount:** Approximately \$5.85M
- Type:** Fixed Rate Amortizing Term Obligation
- Interest Rate:** 2.09% tax exempt fixed rate
- Amortization:** 20 year amortization and term
- Redemption:** Non callable until December 1, 2030
- Fees:** Borrower will be responsible for any 3rd party fees associated with the request including borrower counsel and bond counsel fees. Bank counsel fees to be paid by Bank of the San Juans. If chosen Bank Counsel will retain Josh Mack, with Goldman, Robbins, Nicolson & Mack, P.C. out of Durango, CO.
- Covenants:** Annual Audited Financial Statements





DIVISION OF GLACIER BANK

ONE BIG HAPPY LITTLE BANK

Please note that this is a proposal only and should not be considered a commitment to lend. The following understandings, conditions, and covenants must be agreed to, prior to receiving a commitment to lend.

- Subject to 30 year leasehold interest
- Credit approval and due diligence to be obtained by bank after receiving complete financing application package
- Any other due diligence needed on behalf of the bank

We reserve the right to modify the terms as presented, if any material facts appear which have not been previously revealed to us by you or if there are any material adverse changes in your financial condition which gives the Bank reasonable grounds to believe that you may not be able to perform under the terms and conditions of this proposal. Rate lock is valid for the next 45 days.

We appreciate your time and consideration in this request. Thank you again for the opportunity.

Warmest Regards,

Jennifer Landini

Regional Market President

NMLS # 1267977

Bank of the San Juans, a division of Glacier Bank

2452 US Highway 6 & 50

Grand Junction, CO 81505

(970) 683-4508 Office

(970) 216-6748 Cell

jlandini@banksanjuans.com





**Resolution 22-02
Designating Public Posting Places of Notices for
Clearview Library District in 2022**

WHEREAS, pursuant to Section 24-6-402(2)(c), C.R. S., notices and where possible agendas of the Clearview Library District Board of Directors ("Board") meetings at which the adoption of any formal action is to occur or at which a majority or quorum of the body is in attendance, or expected to be in attendance shall be posted within the boundaries of the District at least 24 hours prior to each meeting at the location designated hereafter at the first regular meeting of each year and;

NOW THEREFORE, BE IT RESOLVED by the Board of Directors for Clearview Library District, Colorado;

DISTRICT DESIGNATED POSTING PLACES:

- On the District Website, <http://www.clearviewlibrary.org>
- In the glass covered bulletin board in the lobby of the primary place of business being;

720 3rd Street, Windsor, CO 80550

Adopted this 27th Day of January 2022

Board President

Board Secretary



**HINKLE &
COMPANY**
Strategic PC
Business Advisors

January 18, 2022

Board of Trustees
Ann Kling, Director
Clearview Library District
720 3rd Street
Windsor, CO 80550

We are pleased to confirm our understanding of the services we are to provide to the Clearview Library District (the District). We will audit the financial statements and the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of December 31, 2021.

We will not audit the financial statements of the Clearview Library District Friends and Foundation, Inc., a discretely presented component unit of the District, but instead we intend to place reliance on the audit performed by other auditors

Accounting principles generally accepted in the United States of America require that supplementary information (RSI), such as management's discussion and analysis (MD&A). Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussions and Analysis

Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, detected abuse, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and Government Auditing Standards of the Comptroller General of the United States of America and, if applicable, in accordance with any state or regulatory audit requirements. Please note that the determination of abuse is subjective and Government Auditing Standards does not require auditors to detect abuse.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the governing body of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For maintaining records that adequately identify the source and application of funds for federally funded activities;



4. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
5. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
6. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
7. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
8. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
9. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
10. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
11. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Fees and Timing

Jim Hinkle is the engagement partner for the audit services specified in this letter. His responsibilities include supervising the auditing services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.



Our fees for these services will be at our standard hourly rates plus out-of-pocket costs (such as printing, postage, travel, etc.) except that we agree that our maximum fee, including expenses, will not exceed \$9,400. Our invoices for these fees will be rendered as work progresses and are payable on presentation. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the District's personnel to assist in the preparation of schedules and analyses of accounts. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Other Matters

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The audit documentation for this engagement is the property of Hinkle and Company, PC and constitutes confidential information. However, we may be requested to make certain audit documentation available to state and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Hinkle and Company, PC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

With respect to any nonattest services we perform, the District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.



At the conclusion of our audit engagement, we will communicate to the Board of Trustees, the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statement's compliance over major federal award programs including our respective responsibilities.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Hick & Company, PC

This letter correctly sets forth our understanding of the Clearview Library District.

Authorized Signature

Date

Title





Report on the Firm's System of Quality Control

April 29, 2020

To the Members of
Hinkle & Company, PC
and the Peer Review Committee of the OSCPA

We have reviewed the system of quality control for the accounting and auditing practice of Hinkle & Company, PC (the firm) in effect for the year ended September 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

To the Members of
Hinkle & Company, PC
and the Peer Review Committee of the OSCPA
Page 2

Opinion

In our opinion the system of quality control for the accounting and auditing practice Hinkle & Company, PC in effect for the year ended September 30, 2019 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Hinkle & Company, PC has received a peer review rating of pass.

A handwritten signature in black ink that reads "HBC CPAs & Advisors". The signature is written in a cursive, slightly slanted style.

HBC CPAs & Advisors
Oklahoma City, Oklahoma

July 23, 2020

James Hinkle
Hinkle & Company PC
5028 E 101st ST Ste A
Tulsa, OK 74137-5821

Dear James Hinkle:

It is my pleasure to notify you that on July 22, 2020, the Oklahoma Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is March 31, 2023. This is the date by which all review documents should be completed and submitted to the administering entity. Since your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

OSCPA Peer Review Committee

Peer Review Committee
peerreview@oscpa.com
1-800-522-8261 ext. 3805

cc: Lonnie Heim

Firm Number: 900010140928

Review Number: 573771