

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

- Item 1 - Approve Minutes of the July 29, 2021 Meeting (Action)
- Item 2 - Second Reading of the Revised Bylaws of the Board - Ann Kling, Library Director
- Item 3 - Adoption of the Revised Bylaws of the Board - Ann Kling (Action)

New Business

- Item 1 - Audit Committee Report to the Board - Ron Dunworth, Treasurer (Information)
- Item 2 - Board Openings for 2022- Ann Kling, Library Director, (Information)
- Item 3 - Strategic Plan Quarterly Report- Ann Kling, Library Director(Information)
- Item 4 - Revised Employee Handbook - Ann Kling, Library Director (Action)
- Item 5 - State Grant - Ann Kling, Library Director (Action)

Executive Session

An Executive Session Pursuant to C.R.S. § 24-6-402 (4)(e)(I) for the Purpose of Determining Positions Relative to Matters that may be Subject to Negotiations; Developing Strategy for Negotiations; and Instructing Negotiators with Respect to an Intergovernmental Agreement with the Town of Severance.

- Item 6 - Consider approval of an IGA and Lease with the Town of Severance to provide land for the building of a Clearview Library Branch Library in the Town - William Garcia, Library Attorney (Action)



Board of Trustees Regular Meeting

August, 26, 2021 • 5:30 p.m.

<https://bit.ly/3y5kBhk>

Upcoming Agenda

Adjourn

Upcoming Meetings

- Board of Trustees Regular Meeting, September 30, 2021, 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 - Month Year

Districtwide Update - Director Ann Kling

Highlights

- The library district's 2020 audit was completed by Hinkle, Inc. and filed with the state. The report can be found on the library district's website.
- Communications continues its work with the Brand Focus Group to finalize and launch updates to the district's brand, including tweaks to the logo, updated fonts and colors, and a new visual direction. Item 2
- Communications and IT & Technical Services continue to make progress on the website redesign project. Currently the team is underway on development and content creation.

Opportunities

- Work continues on drafting an IGA with the Town of Severance on the lease of the land on which a branch library will be built. Library Board members, the director, the library attorney and the district's owner's representative met with representatives of Severance Town Board and staff on July 15 to clarify some of the key points in the IGA.
- A cross-departmental team is analyzing and refining the new cardholder experience. The team is looking at the data, as well as feedback, for ways to improve this initial experience, in-person and online. Goals include consistent experiences, understanding of library resources, and continued patron engagement.
- Communications, Public Services, and IT & Technical Services collaborated on streamlining and refining our outreach to schools. This includes new presentation materials and a research unit available to classrooms. Katie Messerli, Bud Hunt, and Sara Nesbitt are slated to present to a group of Windsor Charter Educators August 9. Item 3

Challenges

- Staffing shortages continue in the Children's, Adult Services and IT departments due to resignations/retirement. A lack of applicants has slowed the hiring process for replacements.

Personnel

- Interviews are in progress for 2 Children's Service Assistants.
- Resumes are being accepted for an anticipated Customer Service Specialist position which will be available in October.
- Interviews for the Adult Services Assistant will be held at the end of August.
- Interviews for an IT Assistant will be scheduled in the next few weeks.
- The July All Staff meeting was held on Friday, July 9. The discussion was about giving and receiving feedback and was led by Angela Stauffer from Mines Associates, the library district's EAP provider. Staff agreed that a one hour session was not long enough and more opportunities to learn about this important topic will be offered to the staff in the future.



Board of Trustees Meeting Highlights - July, 2021

- The Board adopted a revised Conduct in the Library Policy and an Unattended Children Policy.
 - Housing data from the Towns of Severance and Windsor were reviewed.
 - The first reading of the revised Library Board By-laws occurred.
-

Public Services Update - Public Services Manager Casey Lansinger-Pierce

Highlights

- We wrapped up the Summer Adventure Program on July 31st. We had over 1600 individuals sign up and saw a 76% increase in submissions from last year.
- In July our teen librarian, Amy McFadden, partnered with Windsor-Severance Fire Rescue to host the annual nerf gun battle program. This program has been offered for several years and has always been a fantastic experience for the teens and first responders in our community. In fact, we have been asked about this program from other library districts that were interested in implementing something similar.
- Our adult programming team hosted a successful performance by the Greeley Philharmonic at Boardwalk Park in July. We saw just over 100 attendees at this outdoor event.
- In July we featured a butterfly life cycle display in the library with live caterpillars/butterflies. Nancy Milliken coordinated this display with the help of Katie Messerli and the technical services team. We then featured a butterfly release event that was well received by our community.

Opportunities

- Public Services staff are currently working their way through internal strategy worksheets that align with our newly defined focus areas. Specifically, early literacy, lifelong learning, and building connections. The objectives that stem from these strategies will help define what we focus our efforts on for the next 18 months.

Challenges

- Staff shortages in the Public Services department (and library wide, for that matter) continue to be a challenge as we plan fall programs and events.
-

IT & Technical Services Update - IT & Technical Services Manager Bud Hunt

Highlights

- We were pleased to welcome our new technologist, Sara Nesbitt, in mid July. We are looking



forward to her work teaching patrons and staff how to access and better utilize the technologies of and for the library.

- The Windsor Charter Academy is now up and running with access to our Overdrive collections via the Sora application. We look forward to training some WCA staff on its use in August.

Opportunities

- The Emergency Technology Fund, a federal fund for technology access for the underserved, is now open for applications. We intend to submit requests for funding to support our hotspot lending to students and patrons as well as improve the WiFi access for patrons utilizing the Bookmobile. Applications are due in mid-August and funding decisions will be decided on a case by case basis after that date. The rules for this spending continue to develop, as well, so our plans are contingent on eligibility. We explored several other possibilities that ultimately were not fundable.
- We are investigating new contracts for our primary Internet service provider as the current contract expires in August.
- Our new automated phone notification system went live - patrons who select phone notifications (a very small percentage of total patrons) are receiving those notifications in real time rather than scheduled as staff time permits. We believe this is an improvement in service.

Challenges

- Our candidate pool for the vacant IT Assistant position has been lacking. Due to limited applicants, we have been unable to fill that position, and there have been some longer wait times for technical support for staff and patrons as a result.
- Some patrons are experiencing difficulty receiving text messages from our library systems as a phone carrier has labeled them as potential spam. We are working with the involved vendor to resolve this issue and also working to inform affected patrons of other options.

Resource of the Month

Brainfuse Online Tutoring (Part 2 - Module Features)

<https://clearviewlibrary.org/databases>

- **Writing Lab** — Submit your papers for feedback in the Brainfuse Writing Lab. Within 24 hours, the tutor will provide overview feedback, as well as a recommendations checklist. Questions or notes will also be provided within the text of your paper.
- **Language Lab** — Connect with a Brainfuse language tutor for help with French or Spanish. As you work to build your new language skills, try Brainfuses' Vocabulary Builder — games, quizzes, flashcards, and pronunciations — in the Language Lab module.
- **Adult Learning Center** — Achieve your learning or career goals with Brainfuses' Adult Learning Center. Prepare to take the High School Equivalency or U.S. Citizenship tests. Learn Microsoft Word, Excel, and PowerPoint alongside a live expert. Explore tips and resources to land your



dream job, including help writing a resume and cover letter.

Patrons Served			
Metric	Change From Last Month	Change From This Month Last Year	Sparklines (data since Jan 2019)
Library 9,870	1.42%	9.30%	
Bookmobile 646	-39.74%	127.46%	
Outreach 81	-64.16%	No data	
Total Patrons 10,597	-3.93%	13.77%	

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

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

Circulation			
Metric	Change From Last Month	Change From This Month Last Year	Sparklines (data since Jan 2019)
Physical Circs 33,994	-1.73%	31.04%	
Digital Circs 8,462	-1.09%	-11.55%	
Database Usage 583	68.99%	21.46%	

For more detailed information, please visit <https://clearviewlibrary.org/data>



Programs			
Metric	Change From Last Month	Change From This Month Last Year	Sparklines (data since Jan 2019)
Program Attendees 1,632	25.83%	No data	N/A
Total Programs 65	1.56%	-30.85%	
Waitlisted People 83	-1.19%	-6.74%	
Waitlisted Programs 19	5.56%	18.75%	

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

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

Cardholders			
Metric	Change From Last Month	Change From This Month Last Year	Sparklines (data since Jan 2019)
Active Cardholders 4,779	9.79%	163.16%	
New Cardholders 1,093	269.26%	680.71%	

Website Stats			
Metric	Change From Last Month	Change From This Month Last Year	Sparklines (data since Jan 2019)
Pageviews 20,417	-0.22%	16.92%	

For more detailed information, please visit <https://clearviewlibrary.org/data>





Clearview Library District Strategic Plan, 2021

Second Quarter Highlights, August, 2021

Communication Highlights

- Communications and IT & Technical Services continue to make progress on the website redesign project. Currently the team is underway on development and content creation.

Partnerships

- The Public Services Departments continued to work with the Town of Windsor Arts and Heritage staff and the Parks Dept. to provide programs in outdoor spaces throughout the summer.
- The Public Services Department, IT Dept. and Communications staff are working with Windsor Charter Schools on promoting SORA in the classrooms.
- The IT Department worked with the Weld RE 4 schools and the Charter Schools to make school cards for every student a possibility. The Customer Service Department issued the cards and mailed them to the borrowers.

Programs and Services

- The Public Services Department planned and executed a popular Summer Adventure Program with over 1600 registrants. Outdoor programming was received very well by the district's patrons and is continuing into September.
- Staff are planning for Fall programming with COVID safety protocols in place.

Space

- The district has purchased a property on Ash St. in Windsor that will function as a central services hub as outlined in the Facilities Plan.
- Work continues on an IGA with the Town of Severance for the lease of a property on which the district will build a branch library.
- Wember, Inc has been retained as the library district's owner's representative to manage the projects outlined in the Facilities Plan.
- An RFP for a design firm has been release with proposals due on August 24.

For a detailed progress report on the Strategic Plan, visit the library's website, <https://www.clearviewlibrary.org/strategic-plan>

Clearview Library District Treasurer's Report For

7/31/2021

Current Assets

Checking/Savings/Cash		6/30/2021	7/31/2021	Change +/-
1010 - Petty Cash	\$	149.05	\$ 149.05	\$ -
1015 - Cash on Hand	\$	433.30	\$ 433.30	\$ -
1033 - ColoTrust LT Bldg 8004	\$	3,350,223.33	\$ 3,350,316.25	\$ 92.92
1034 - Colo Trust Gen Fund Res 8005	\$	1,000,165.57	\$ 1,000,193.31	\$ 27.74
1038 - Colo Trust Operating Fund 8003	\$	4,333,338.64	\$ 3,274,655.36	\$ (1,058,683.28)
1040 - Colo Trust Capital Fund-8001	\$	220,256.64	\$ 1,129,345.35	\$ 909,088.71
1053 - Bank of Colorado--Checking	\$	113,015.82	\$ 138,125.32	\$ 25,109.50
Total Checking/Savings		9,017,582.35	\$ 8,893,217.94	\$ (124,364.41)
June 2021 Close	\$	9,017,582.35		
July 2021 Close	\$	8,893,217.94		
Month To Month Change	\$	(124,364.41)		

THINGS YOU SHOULD KNOW

GENERAL INFORMATION

Property Tax scheduled for 2021	\$	4,655,562.00
Payment recd year to date for Property Tax	\$	4,617,093.00
Percent Recd.		99.17%
2020 Delinquent Tax Due	\$	766,823.00
Payment of Delinquent Property Tax for 2020	\$	760,920.00
Interest on Delinquent Property Tax	\$	80,662.00

Clearview Library District

Revenue and Expenditures

Jul-21

Row Labels	Jul 21 Actual	2021 Actual	2021 Budget	% of Budget Used
Revenue				
General property tax	\$30,013	\$4,617,093	\$4,652,026	99%
Other revenue	\$1,414	\$879,887	\$47,407	1856%
Specific ownership tax	\$21,713	\$133,995	\$210,000	64%
Revenue Total	\$53,140	\$5,630,975	\$4,909,433	115%
Expense				
Bookmobile costs	\$519	\$3,686	\$25,400	15%
Building costs	\$10,762	\$46,927	\$108,500	43%
Capital outlays	\$0	\$29,475	\$304,000	10%
County treasurer's fee	\$437	\$82,141	\$69,780	118%
Electronic Databases	\$1,669	\$9,348	\$27,000	35%
Materials/periodicals	\$24,141	\$143,979	\$343,500	42%
Operating supplies	\$3,933	\$15,853	\$40,000	40%
Other Expenses	\$11,305	\$65,398	\$268,442	24%
Programming	\$3,423	\$19,063	\$58,000	33%
Public relations	\$1,848	\$9,049	\$67,915	13%
Related expenses	\$31,714	\$229,619	\$473,918	48%
Salaries	\$122,041	\$884,950	\$1,727,478	51%
Software/tech support	\$9,559	\$59,987	\$95,500	63%
Expense Total	\$221,352	\$1,599,474	\$3,609,433	44%
Net Income	-\$168,212	\$4,031,501	\$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 July 31, 2021

	<u>Jul 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1010 · Petty Cash	149.05
1015 · Cash on Hand	433.30
1033 · ColoTrust LT Bldg 8004	3,350,316.25
1034 · Colo Trust Gen Fund Res 8005	1,000,193.31
1038 · Colo Trust Operating Fund 8003	3,274,655.36
1040 · Colo Trust Capital Fund-8001	1,129,345.35
1053 · Bank of Colorado--Checking	138,125.32
Total Checking/Savings	<u>8,893,217.94</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	59,099.70
Total Other Current Assets	<u>4,916,249.81</u>
Total Current Assets	13809995.41
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>19016064.05</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · *Accounts Payable	70,231.81
Total Accounts Payable	<u>70,231.81</u>
Other Current Liabilities	
2100 · Fed W/H. Taxes Payable	861.71
2101 · Payroll Liabilities	42.13
2110 · Pera Payable (Employee)	104.42
2111 · Pera Payable (Library)	-93.67
2112 · Employee Health Insurance Pa...	1,362.99
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>4,840,495.57</u>
Total Current Liabilities	4,910,727.38
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	10949081.81

CLEARVIEW LIBRARY DISTRICT

Balance Sheet

As of July 31, 2021

	<u>Jul 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	4,020,980.35
Total Equity	<u>8,066,982.24</u>
TOTAL LIABILITIES & EQUITY	<u><u>19016064.05</u></u>

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

	Jul 31, 21	Jul 31, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 · Petty Cash	149.05	149.05	0.00	0.0%
1015 · Cash on Hand	433.30	433.30	0.00	0.0%
1033 · ColoTrust LT Bldg 8004	3,350,316.25	1,563,111.13	1,787,205.12	114.3%
1034 · Colo Trust Gen Fund Res 8005	1,000,193.31	678,962.11	321,231.20	47.3%
1038 · Colo Trust Operating Fund 8003	3,274,655.36	3,259,575.53	15,079.83	0.5%
1040 · Colo Trust Capital Fund-8001	1,129,345.35	220,003.07	909,342.28	413.3%
1053 · Bank of Colorado--Checking	138,125.32	10,506.84	127,618.48	1,214.6%
Total Checking/Savings	8,893,217.94	5,732,741.03	3,160,476.91	55.1%
Accounts Receivable				
1200 · Accounts Receivable	527.66	0.00	527.66	100.0%
Total Accounts Receivable	527.66	0.00	527.66	100.0%
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	59,099.70	64,534.57	-5,434.87	-8.4%
Total Other Current Assets	4,916,249.81	4,921,622.57	-5,372.76	-0.1%
Total Current Assets	13809995.41	10654363.60	3,155,631.81	29.6%
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	19016064.05	15860432.24	3,155,631.81	19.9%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · *Accounts Payable	70,231.81	34,158.41	36,073.40	105.6%
Total Accounts Payable	70,231.81	34,158.41	36,073.40	105.6%
Credit Cards				
Pinnacle Bank - Ann 9399	0.00	1,719.42	-1,719.42	-100.0%
Pinnacle Bank - Hunt 2228	0.00	1,279.76	-1,279.76	-100.0%
Total Credit Cards	0.00	2,999.18	-2,999.18	-100.0%
Other Current Liabilities				
2100 · Fed W/H. Taxes Payable	861.71	0.00	861.71	100.0%
2101 · Payroll Liabilities	42.13	42.13	0.00	0.0%
2110 · Pera Payable (Employee)	104.42	0.00	104.42	100.0%
2111 · Pera Payable (Library)	-93.67	0.00	-93.67	-100.0%
2112 · Employee Health Insurance Pa...	1,362.99	1,992.75	-629.76	-31.6%
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	-9,407.00	-2,832.01	-30.1%
Total Other Current Liabilities	4,840,495.57	4,843,483.88	-2,988.31	-0.1%
Total Current Liabilities	4,910,727.38	4,880,641.47	30,085.91	0.6%

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

	<u>Jul 31, 21</u>	<u>Jul 31, 20</u>	<u>\$ Change</u>	<u>% Change</u>
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	10949081.81	10918995.90	30,085.91	0.3%
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	4,020,980.35	2,319,278.80	1,701,701.55	73.4%
Total Equity	8,066,982.24	4,941,436.34	3,125,545.90	63.3%
TOTAL LIABILITIES & EQUITY	<u>19016064.05</u>	<u>15860432.24</u>	<u>3,155,631.81</u>	<u>19.9%</u>

Draft Minutes (Unapproved)

Call to Order

President Kendra Adams called the meeting to order at 5:45 pm. The meeting was delayed due to technical issues.

Roll Call

Present: President Kendra Adams, Vice-President Rochelle Brotsky, Treasurer Ronald Dunworth, Secretary Brian Lampe, Board Member Ron Clark, Board Member/Town of Severance Liaison Frank Baszler, Town of Windsor Liaison Scott Charpentier, Weld RE-4 School District Liaison Lance Nichols, and Attorney William Garcia

Absent:

Staff: Library Director Ann Kling, IT/Tech Services Manager Bud Hunt, Public Services Manager Casey Lansinger-Pierce, and Communications Specialist Katie Messerli

Review of Agenda

Nothing to add or change at this time.

Public Input

Nothing at this time.

Director's Report - Ann Kling, Library Director

- Communication
 - Board member terms were discussed and members were asked to email Director Kling and Kendra if they are not going to apply for a second term or plan to resign.
- Monthly Statistics
 - Director Kling reported that Clearview Library District has been open to the public and the statistics reflect this as they are dramatically high. Director Kling also noted that circulation numbers typically remain busy through the holiday season, and then will pick back up after the school district returns from winter break.
 - Frank noticed an upward trend in active library card holders. Staff noted that this is due to the increase in patron activity and an increase in cardholders. Also, there is better tracking of this type of activity due to the the new ILS system that was implemented last October and also the libraries third-party vendors.

Personnel Report - Rochelle Brotsky, Vice President

Rochelle reported that the library has 3 part-time openings for hire: an IT Assistant, an Adult Services Assistant, and a Customer Service Specialist. Children's Services is actively interviewing potential candidates to fill 2 part-time Children's Services Assistant positions.

Treasurer's Report- Ronald Dunworth, Treasurer

Ronald reported: Receiving a Weld County disbursement payment of \$909,000; The Balance Statement shows the library is in a good financial position; Have collected majority of property taxes (more will come in over next few months); Monies were transferred from General Funds into the Long Term

Building Fund;

Scott asked if the amount of inbound cash is typical. Ronald replied that no it isn't, that it's due to Oil and Gas bankruptcy issues. Ronald added that in a typical year there would be a large influx early in the year and midyear.

Motion by Ron Clark, second by Brian Lampe, to accept the Treasurer's Report as presented for June 2021 with a correction to the amount of general property taxes received ; motion passed unanimously.

Friends & Foundation Report - Rochelle Brotsky, Vice-President

Rochelle reported on a presentation from Edward Jones to discover options outside of CDs, and they are now considering an American Funds account and/or investing in other options similar to this. Director Kling reported they are not ready to do major fundraising, and that the Clearview Library District may need to work with the Friends and Foundation to find a Friends and Foundation Director. Director Kling referenced that the Estes Valley Public Library District and the High Plains Library District have full-time Directors for their Friends and Foundations. Director Kling added that the Weld RE-4 School District is also advertising for such a position. Director Kling said that working on a strategy to build the Friends and Foundation base can help to support a transition to raising significant funds.

Rochelle also reported that they are discussing more events, increasing communication, and increasing membership. They are working with Casey Lansinger-Pierce to select the next author for Clearview Reads. Also, they decided to keep using Nation Builder.

Reports of the Liaisons

Town of Windsor: Scott Charpentier reported that the town is feeling at ease with all the construction work - there were, however, a lot of complaints, these were due to so much happening at the same time, but this was a result of all the spring rain; Working alongside Sportspark to get it moving; The Riverwalk project at Eastman park has been successful; Working with the DDA - picked Tribe to handle the architectural/construction work on the back lot project. The town is working at creating a Fort Collins-esque downtown; Survived the COVID-19 pandemic financially; Handling about 100 housing permits monthly and have already issued over 921 housing permits this year; The town is gearing up for over 60,000 people as well as remodeling sewer plants, buying water rights and continuing work on the reservoir project; The Chamber of Commerce is doing events to bring people into downtown, such as the Wine Walk; The town asks that if the library needs help with any projects to please let them know.

Town of Severance: Frank Baszler reported that Severance is very excited about Severance Days and the events being held there such as: the fishing derby, BBQ, live music, fireworks and so much more; There will be a special election in September for Home Rule and a new Mayor.

Weld RE-4 School District: Lance Nichols reported that their recent meeting was focused primarily on district growth and at this meeting there were a lot of concerned parents in attendance to discuss masks; The Delta Variant is a concern, but the district is hoping to keep operating normally; The school board attended a retreat at the Aims Community College Windsor Campus. At this meeting, the board discussed strategic planning - planning out 4-5 years and setting future goals; Discussing bond issues and what if the bond doesn't pass; The school board will be busy with new teacher orientations; Many new students with recent numbers at 800+ students; School starts Wednesday, August 11th
Lance exited the board meeting after his report.

Reports of Library Board Members

Special Session of the Boards: All Boards (Town of Windsor, Town of Severance, Weld RE-4 School District, Windsor Severance Fire Protection District, and the Clearview Library District) Joint Session Hosted by the Weld RE-4 School District Board - Discussion. Kendra thanked members for their representation at this joint meeting.

Old Business

- Approve Minutes of the June 7, 2021 Special Meeting
 - Minutes were approved.
 - Motion by Brian Lampe, second by Ronald Dunworth, to approve minutes of the June 7, 2021 Special Meeting; motion passed unanimously.
- Approve Minutes of the June 24, 2021 Regular Board Meeting
 - Minutes were approved.
 - Motion by Brian Lampe, second by Ron Clark, to approve minutes of the June 24, 2021 Regular Board Meeting; motion passed unanimously.

New Business

- Item 1 - By-laws First Reading - Ann Kling, Library Director
 - Director Kling shared and discussed with board members the recommended changes alongside some major updates to the By-Laws. This was just the first reading thus changes can still be made. At the next board meeting the By-Laws will be read for a second time and if there are no additional changes, a vote will be taken.
- Item 2 - Conduct in the Library Policy - Ann Kling, Library Director
 - Director Kling presented on the Conduct in the Library Policy in conjunction with the Unattended Children Policy, as conduct works in tandem with unattended children. If a patron is banned from the library the length of time is based on the severity of the behavior for which the patron is being banned. If the ban involves a child then the parents and guardians are informed.
 - Motion by Brian Lampe, second by Rochelle Brotsky, to approve the Conduct in the Library Policy ; motion passed unanimously.
- Item 3 - Unattended Children Policy - Casey Lansigner-Pierce, Public Services Manager
 - Casey reported that she examined policies in other libraries within Colorado. The common theme is that it is not the staff's responsibility to monitor children or their conduct, and that it is about behavior and not age.
 - Director Kling added that staff documents patron behavioral issues.
 - Motion by Brian Lampe, second by Ron Clark, to approve the Unattended Children Policy; motion passed unanimously.
- Item 4 - Holiday Pay for Labor Day - Ann Kling, Library Director
 - Director Kling reported on staffing needs to cover all the events that the library and Bookmobile participate in over the Labor Day weekend in conjunction with Harvest Fest. These staff are working over a holiday and should be paid time and one half for these shifts.
 - Motion by Brian Lampe, second by Rochelle Brotsky, to approve Holiday Pay for Labor Day as presented; motion passed unanimously.

- Item 5 - Update on Housing and Population Figures for the District - Ann Kling, Library Director
 - Director Kling reported on continued growth seen across the district. Frank added that planners estimate 5% for large growth, however Severance has been seeing 30%. Frank also said that water will likely limit growth in the future.
- Item 6 - Director's Goals, Quarterly Update - Ann Kling, Library Director
 - Director Kling reported that an RFP for insurance wouldn't be the best route. The recommendation is to work with Shirazi Benefits. Director Kling and the library Bookkeeper, Erin Mitchell are working on this. They will be asking for a new proposal from the PEO that was contacted last year, as well as new rates through special district associations. At the next board meeting there will be a comparison of these rates with PERA's rates.
- Item 7 - Discussion of Assessment Rates - Ann Kling, Library Director
 - Director Kling reported that there is a measure on the ballot in November to set lower residential rates. There have been efforts to restrict property taxes and the Legislature has reduced assessment rates for the next 2 years. Director Kling added that there is an opportunity to either fix rates or float rates for residential assessment rates with voter approval. The board needs to consider that lowered assessment rates will have an impact on revenue to operate.
 - Board members held a discussion about what was presented and decided now wasn't the time to pursue this topic and tabled it until a future meeting. Considering reaching out to Attorney Kim Seter with questions.

Executive Session

An Executive Session Pursuant to Section C.R.S. § 24-6-402(4)(e)(I) for the Purpose of Determining Positions Relative to Matters that may be Subject to Negotiations; Developing Strategy for Negotiations; and Instructing Negotiators with Respect to the Purchase of Property and an Intergovernmental Agreement with the Town of Severance.

Motion by Rochelle Brotsky, second by Ronald Dunworth, to go into executive session pursuant to C.R.S. § 24-6-402(4)(e)(I); motion passed unanimously at 7:22 pm.
Frank Baszler was recused during the Executive session.

President Kendra Adams called the regular meeting of the library board back to order at 8:09 pm.
Brian Lampe exited the board meeting after the Executive Session was concluded.

- Item 8 - Consider resolution authorizing the President of the Board of Trustees to sign and deliver all instruments necessary for the consummation of transaction for 1194 West Ash Street, Windsor, CO - William Garcia, Library Attorney
 - Motion by Ron Clark, second by Rochelle Brosky, to authorize the President of the Board of Trustees to sign and deliver all instruments necessary for the consummation of transaction for 1194 West Ash Street, Windsor, CO; motion passed unanimously.

Upcoming Agenda

Audit Committee Report
Strategic Plan Update



Board of Trustees Regular Meeting

July 29, 2021 • 5:30 p.m.

<https://clearviewlibrary.org/library-board>

Employee Handbook
Insurance Policy Review
State Grant to Libraries
Records Retention Policy
Procurement Policy

Adjourn

Motion by Ron Clark, second by Rochelle Brotsky, to adjourn; motion passed unanimously. The meeting adjourned at 8:20 pm.

Upcoming Meetings

- Board of Trustees Regular Meeting, 5:30 p.m., Thursday, August 26, 2021 – Hybrid (Hybrid, via Zoom).

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.

**BYLAWS
OF THE
CLEARVIEW LIBRARY DISTRICT**

**ARTICLE 1
NAME**

This organization shall be called “The Board of Trustees of the Clearview Library District” (the “Library Board”), existing by virtue of the provisions of Article 90 of Title 24 of the Colorado Revised Statutes of 1973, and exercising the powers and authority and assuming the responsibilities delegated to it under the aforementioned statutes.

**ARTICLE 2
COMPOSITION OF THE LIBRARY BOARD**

Section 1
Appointment of Trustees; Term of Trustees

Section 1.1 The Trustees shall be appointed and shall serve pursuant to provisions of Colorado Revised Statutes § 24-90-108 and these Bylaws.

1.1.1 Each Library Board Trustee (“Trustee”) shall be appointed for a Term of three years (a “Term”), and such Term shall expire on the last day of December of the third year of the Trustee’s Term.

1.1.2 The Library Board shall be composed of five Trustees. Vacancies shall be filled and Trustees shall be reappointed in accordance with Section 4 of these Bylaws.

1.1.3 The Windsor Town Board, the Severance Town Board, the Weld RE-4 School District Board and the City of Greeley Town Council may each appoint a representative to serve as a non-voting liaison to the Library Board. Liaisons should be residents of the Library District’s legal service area.

Section 1.2 Notification. On or before September 1 of each year the Library Board Secretary will notify the Windsor Town Board, the Severance Town Board, ~~and~~ the Weld RE-4 School District Board and the City Council of Greeley which Trustee Terms will expire that year.

Section 1.3 Qualification. Trustees shall be appointed in accordance with Colorado Library Law and must reside within the boundaries of the District’s legal service area.

Section 2
Salaries

A Trustee shall not receive a salary or other compensation for services as a Trustee, but necessary traveling and subsistence expenses actually incurred may be reimbursed to a Trustee in accordance with the Library Board Policies and Procedures then in-place.

Section 3
Removal

Section 3.1 A Trustee may be removed by the Library Board for the following reasons:

- 3.1.1 Three consecutive absences from regularly scheduled meetings of the Library Board not approved by the President of the Library Board.
- 3.1.2 Four absences from regularly scheduled meetings of the Library Board in any calendar year not approved by the President of the Library Board.
- 3.1.3 Any unethical or illegal activity that has an adverse effect on the library or the Library Board.
- 3.1.4 Any violation of a statute or ordinance which results in or could result in damage to the library's property or interest.
- 3.1.5 A breach of fiduciary responsibility to the Clearview Library District or the Library Board.
- 3.1.6 The Trustee relocates outside the boundaries of the District's legal service area.

Section 3.2 A Trustee may be removed by the Windsor Town Board, the Severance Town Board, or the Weld RE-4 School District Board if each Board casts a majority vote for such removal upon a showing of good cause. For the purposes of this Section 3.2, good cause is defined as a breach of fiduciary responsibility to the Clearview Library District.

Section 3.3 A Trustee may resign his or her position on the Library Board upon 30 days written notice to the President of the Library Board.

Section 4
Conditions for and Method of Selection of Trustees

Section 4.1 Trustees may be selected for the following reasons ("Vacancy" or "Vacancies"):

4.1.1 Vacancies - Expired Terms. Trustees shall be selected for the Library Board when a Trustee's Term expires in accordance with Section 1.1 of these Bylaws; and

4.1.2 Vacancies - Unexpired Terms. Trustees shall be chosen to fill the unexpired Term of a departing Trustee.

Section 4.2 Upon the creation of a Vacancy, the President of the Library Board shall notify the Library Board, the Windsor Town Board, the Severance Town Board, ~~and~~ the Weld RE-4 School District Board and the City Council of Greeley that a Vacancy exists and that the Library Interview Committee (the "Interview Committee") must be formed. The Interview Committee shall be selected as follows:

4.2.1 The Library Board shall appoint one of its currently serving Trustees to serve on the Interview Committee.

4.2.2 The Windsor Town Board shall select one of its currently serving board members to serve on the Interview Committee, or may elect to appoint one person who resides in the Clearview Library District to serve on the Interview Committee.

4.2.3 The Severance Town Board shall select one of its currently serving board members to serve on the Interview Committee, or may elect to appoint one person who resides in the Clearview Library District to serve on the Interview Committee.

4.2.4 The Weld RE-4 School District Board shall select one of its currently serving members to serve on the Interview Committee, or may elect to appoint one person who resides in the Clearview Library District to serve on the Interview Committee.

4.2.5 The Mayor of the City of Greeley shall select one of its currently serving Council Members to serve on the Interview Committee, or may elect to appoint one person who resides in the Clearview Library District's legal service area within the Greeley City Limits to serve on the Interview Committee.

4.2.6 The Library Director shall serve on the Interview Committee as a subject matter expert but shall be a non-voting member.

Section 4.3 All Vacancies shall be filled as follows:

4.3.1 The Library Board will advertise that a Vacancy exists.

4.3.2 The place of advertisement shall be the Library Board's newspaper of record and one other newspaper that serves the Library District.

- 4.3.3 The advertisement of the Vacancy shall occur for three weeks and shall contain clear instructions as to the application process and any deadlines that are applicable to the application process.
- 4.3.4 Vacancies may also be posted on the Clearview Library District website and on the bulletin board at all Clearview Library District sites, including the Bookmobile.
- 4.3.5 Interested candidates must complete a questionnaire which will be available at all Clearview Library District sites, including the Bookmobile and Clearview Library District website.
- 4.3.6 Interested candidates must submit the questionnaire **and a letter of interest** and any supporting information concerning his or her qualifications for candidacy. Completed questionnaires may be submitted to the information desk of the Clearview Library District at the Windsor Severance Library Site or submitted electronically by email to director@clearviewlibrary.org, or at such other sites as may be included in the Vacancy advertisements.
- 4.3.6.1 The candidate will, upon submittal of the questionnaire and supporting documentation, receive a receipt confirming the candidate's name and the date and time the application was submitted.
- 4.3.6.2 Applications submitted after the deadline stated in the advertisements for Vacancy will not be considered by the Interview Committee.
- 4.3.6.3 Notwithstanding the foregoing, a majority of the Library Board may, at its discretion, recommend the candidacy of the Alternate to the Library Board as defined in Article 5 herein. In this event the Alternate shall be considered to have applied for the Vacancy.

Section 4.4 The Interview Committee will review the applications and select the person or persons to fill the Vacancy or Vacancies and report its selection to the Library Board.

- 4.4.1 **The Library Board President shall advise the Windsor Town Board, the Severance Town Board, ~~and~~ the Weld RE-4 School District Board, and the Greeley City Council of the Interview Committee's selection.**
- 4.4.2 **The Windsor Town Board, the Severance Town Board, ~~and~~ the Weld RE-4 School District Board, and the Greeley City Council shall ratify the appointment of the Interview Committee's selection at their next regularly scheduled meeting, except that the failure of these boards to act within sixty days of receipt of such selection shall be considered a ratification of the appointment.**
- 4.4.3 Appointees will take office as follows:

4.4.3.1 If the appointee is filling an unexpired Term, the appointee shall take office at the next regularly scheduled meeting of the Library Board following ratification of the appointment as discussed above or sixty days, whichever is sooner.

4.4.3.2 If the appointee is filling an expired Term, the appointee shall take office on the first regularly scheduled meeting in January of the following year.

4.4.3.3 Should a vacancy exist that would result in a majority of Trustees possessing terms ending in the same year, the length of the **then-vacant** term may, upon approval of the Library Board, be altered to a term of either two (2) or four (4) years. Such decision by the Library Board must be made by resolution prior to notice of the vacancy, as described in Section 4.3, above. The length of term shall be included in the advertisement of vacancy.

Section 4.5 Trustees who have fulfilled their Term are eligible for reappointment, provided that they apply through the process described in Article 2, Section 4.3 of these Bylaws, except that no Trustee shall serve more than two consecutive three-year terms in addition to any partial term, except as provided in Article 5, Section 5.3 of these Bylaws.

Section 5 Meetings

Section 5.1 The Library Board shall hold a monthly meeting at the Windsor Severance Library ~~branch~~ of the Clearview Library District at 5:30 P.M. on the last Thursday of each month unless necessity requires otherwise. An agenda for each meeting will be posted no-less than twenty-four hours in advance of each regular meeting.

Section 5.2 Special meetings may be called by any Trustee with the consent of two other Trustees and by informing all other Trustees of the date, time, and place of such meeting, and the purpose for which the meeting is called, at least twenty-four hours prior to such meeting. An agenda will be posted no less than twenty-four hours in advance of the special meeting.

Section 5.3 All meetings shall be open to the public except as otherwise provided in Colorado Revised Statutes § 24-6-402.

Section 5.4 In order to ensure a fair opportunity for public comment and to allow the Library Board to maintain control of its meetings, the following provisions apply:

5.4.1 Any person wishing to speak at a meeting of the Library Board must sign-in and provide his or her full name and address. This requirement applies to both the Public Comment Period and any agenda items to be addressed.

- 5.4.2 A Public Comment Period will be provided at all public meetings of the Library Board. During this period, any person may speak on any item that is not on the agenda for that meeting (the “Public Comment Period”).
- 5.4.3 Any person wishing to speak on an item on the Library Board agenda for that meeting must first be recognized by the Library Board President when that agenda item is up for discussion.
- 5.4.4 Any person who speaks either during the Public Comment Period or on an agenda item (collectively “Comment Periods”) is limited to five minutes speaking time unless otherwise authorized by the Board President in advance of the designated Comment Period.
- 5.4.5 The official body authorized by law to act on behalf of the Clearview Library District is the Library Board and not individual Trustees, administrative staff, or employees. Accordingly:
- 5.4.5.1 Speakers will address comments to the Board and not to individual Trustees, administrators, or staff.
- 5.4.5.2 Trustees will listen to comments and consider them during their deliberations as a Board.
- 5.4.5.3 Trustees will not answer questions or engage in debate during the **Comment** Periods.
- 5.4.5.4 Speakers may be directed to staff or other sources for responses to questions raised during the Comment Periods.
- 5.4.6 Comments or concerns that require deliberation, research, or study may be considered for addition as agenda items at subsequent meetings.
- 5.4.7 If the behavior of a commenter constitutes a disruption, as determined at the sole discretion of the President of the Library Board, the following progressive steps will be taken:
- 5.4.7.1 The President of the Library Board will give the commenter a verbal warning.
- 5.4.7.2 The President of the Library Board will issue a second verbal warning, and inform the commenter that he or she may be asked to leave if the disruptive behavior does not cease.

5.4.7.3 If the disruptive behavior continues after the second verbal warning, the Library Board President will ask the commenter to leave the building and the Library grounds.

5.4.7.4 If the commenter does not leave the building and the Library grounds, appropriate law enforcement will be called to remove the disruptive commenter.

5.4.7.5 All instances of verbal warnings, eviction, and notification of law enforcement will be documented and reported to the President of the Library Board.

5.4.8 A true and accurate record of each meeting shall be kept and an official file of minutes shall be maintained by the Library Board.

Section 6 Order of Business

The order of business for regular meetings shall include, but not be limited to, the following items which shall be covered as circumstances will permit: a) Roll call; b) Public Comment Period; c) Agenda review; d) Report of the Director; e) Report of the Treasurer; f) Committee reports; g) Communications; h) Unfinished business; i) New business; j) Next meeting agenda; l) Review and approval of the minutes of the current previous meeting; and m) Adjournment

Section 7 Quorum

Section 7.1 Three-fifths of the total membership of the Library Board shall constitute a quorum necessary for the transaction for any business to come before any regular or special meeting. The act of the majority of the Trustees present at a regular or special meeting at which a quorum is present shall be an act of the Library Board.

Section 7.2 A Trustee is deemed to be present at a Library Board meeting if the Trustee is at the meeting in person or joins the meeting by electronic or telephonic means (or any other means permitted by Colorado Revised Statutes § 24-6-402(1)(b)) and is able to engage in discussion with the Library Board on the topic or topics on the Agenda.

Section 7.3 If a Trustee leaves during a Library Board meeting or is not present for a discussion of one or more items on the Agenda, such absence shall be noted in the Minutes of that Meeting.

Section 8 Powers and Responsibilities

Section 8.1 The Library Board shall be vested with all powers and have all responsibilities as outlined in Colorado Revised Statutes § 24-90-109.

Section 8.2 Under such policies, rules, and regulations as it may deem necessary, and upon such terms and conditions as may be agreed upon, the Library Board may allow non-residents of the governmental units which the Clearview Library District serves to use library materials and equipment, and may make exchange of books and other materials with any other library, either temporarily or permanently.

Section 9
Proceedings

The current edition of Roberts Rules of Order shall govern the proceedings of the Library Board.

ARTICLE 3
OFFICERS

Section 1
Designation of Officers

The officers of the Library Board shall consist of a President, a Vice-President, a Secretary, a Treasurer, and any such other officers as the Library Board deems necessary. The offices of Secretary and Treasurer may be combined at the discretion of the Library Board.

Section 2
Terms of Officers

Officers of the Library Board shall be elected by the Library Board at its regular January meeting and shall serve for a term of one year, to begin at the next regular meeting.

Section 3
Removal

Any officer may be removed by a majority vote of the Library Board whenever, in the Library Board's judgment, the best interests of the Clearview Library District will be served by such removal.

Section 4
Vacancies

A Vacancy in any office, however occurring, may be filled by the Library Board for the unexpired portion of that officer's term as an officer.

Section 5
President

The President shall, subject to the direction and supervision of the Library Board, be the principal executive officer of the Clearview Library District. The President shall preside at all meetings of the

Library Board, shall sign any leases, deeds, mortgages, contracts, or other instruments which the Library Board has authorized to be executed, and shall perform all duties incident to the office of President and such other duties as may be prescribed by the Library Board from time to time.

Section 6
Vice President

The Vice President shall assist the President and shall perform such duties as may be assigned by the President or the Library Board. In the absence of the President, the Vice President shall have the powers and perform the duties of President.

Section 7
Secretary

The Secretary shall oversee the keeping of the minutes of the meetings of the Library Board, and be custodian of the Library District records. In general, the Secretary shall perform all duties incident to the office of Secretary and such other duties as, from time to time, may be assigned by the President of the Library Board.

Section 8
Treasurer

Section 8.1 The Library Board shall be the custodian of the funds of the Clearview Library District.

Section 8.2 The Treasurer shall provide the monthly summary report on the funds to the full Board.

Section 8.3 All warrants or checks above ~~\$10,000~~ \$30,000 shall require two signatures, one by the Library Director and the other by the Treasurer (the "Primary Cosigners"). One other Trustee selected and approved by the Library Board shall be delegated to sign in the absence of one of the Primary Cosigners.

Section 8.4 The Library Director is authorized to make electronic fund transfers, however any such transfer greater than ~~\$10,000~~ \$30,000 shall require prior Library Board approval.

Section 8.5 All Clearview Library District funds, regardless of their source, shall be deposited in an account or accounts authorized by resolution of the Library Board.

**ARTICLE 4
LIBRARY DIRECTOR AND STAFF**

The Library Board shall employ a qualified Library Director who shall be the executive and administrative officer of the Clearview Library District on behalf of the Library Board and under the

Library Board's review and direction. The Director shall oversee the employment of and specify the duties of other employees and shall be responsible for the proper direction and supervision of the Clearview Library District staff, for the care and maintenance of Clearview Library District property, for an adequate and proper selection of library materials in keeping with stated policy of the Library Board, for the efficiency of Clearview Library District service to the public, and for the Clearview Library District financial operation within the limitations of the Clearview Library District budget.

ARTICLE 5
APPOINTMENT OF COMMITTEES, ALTERNATE TO THE BOARD

Section 1
Appointment

Section 1.1 The Library Board President may appoint committees comprised of Trustees and residents of the Library District, as appropriate, for such purposes as the business of the Library Board may require from time to time.

Section 1.2 A committee shall be considered discharged upon completion of the purpose for which it was appointed and after the final report is made to the Library Board.

Section 2
Standing Committees

Section 2.1 The following Standing Committees will be appointed at the first Library Board meeting of the year:

- 2.1.1 The Audit Committee, which is responsible for procuring auditing services for the annual audit of Clearview Library District accounts.
- 2.1.2 The Long-Term Planning Committee, which may be asked to study capital and other projects, including overall costs thereof, and recommend funding proposals to the Library Board.
- 2.1.3 The Personnel Committee, which shall be charged with receiving recommendations from the Library Director regarding employment and personnel matters (hiring, termination, promotion, etc.) when such actions may create public attention, lead to legal action, or require changes to appropriated budget funds, as determined in the discretion of the Library Director.

Section 2.2 All committees shall make a progress report to the Library Board at regularly scheduled meetings.

Section 3
Advisory Nature

No committee will have other than advisory powers unless, by suitable action of the Library Board, such committee is granted the specific power to act.

Section 4
Appointment of Alternate to the Board of Trustees

~~Section 4.1 The appointment of alternate Trustees to the Library Board is authorized and governed by the provisions of Colorado Revised Statutes § 24-90-109(1)(a).~~

Section 4.1 The Library Board may, at its discretion, appoint one or more alternate trustees to the Library Board.

Section 4.2 The appointment of an alternate Trustee shall be subject to the appointment requirements of Article 2 of these Bylaws.

Section 4.3 Alternate Trustees shall attend all meetings and work sessions except as otherwise specified by the President. Alternate Trustees shall receive notification of all meetings and work sessions in the same manner as Trustees are notified.

Section 4.4 The Alternate Trustee shall be provided with all materials that are provided to the Library Board in anticipation of meetings and work sessions. The Alternate Trustee shall review all such materials and shall be prepared to participate at all meetings or work sessions.

Section 4.5 At the request of the President, the Alternate Trustee shall be seated as a voting member for the following purposes: a) To achieve a quorum in accordance with Article 2 Section 7 of these Bylaws; b) Having achieved a quorum, one or more Trustees is not in attendance at the time that a matter is the subject of official and formal action; or c) To achieve a quorum in the event a Trustee, for any reason including recusal, is unable to participate in the discussion and voting on a matter that is the subject of official and formal action.

4.5.1 In the event a conflict arises as to whether a Trustee or an Alternate Trustee is to be seated and accorded the right to vote on a matter, the Trustee in attendance shall be seated and the Alternate shall not be accorded a vote.

Section 5
Capital Committee

Section 5.1 From time to time the Clearview Library District may consider certain large-scale capital projects that the appointment of a specific Capital Committee is necessary. In the event three-fifths of the Trustees present at any meeting vote to form a Capital Committee, such committee shall be formed according to the following provisions:

5.1.1 The Capital Committee shall consist of not more than **two** trustees;

5.1.2 The Capital Committee shall dissolve upon a three-fifths vote of the Library Board, but in no event shall the Capital Committee exist for more than five years; and

Section 5.2 Nothing contained in this Section 5 is intended to limit the ability of the collective Library Board from removing a Trustee for cause in accordance with Article 3 of these Bylaws.

ARTICLE 6 ADMINISTRATIVE PROVISIONS

Section 1 Fiscal Year

The fiscal year of the Clearview Library District shall begin on the first day of January of each year and shall end on the 31st day of December of each year.

Section 2 Amendment

These Bylaws may be amended by a majority of the entire Library Board at any regular meeting or any special meeting called for that purpose, provided that the proposed amendment shall have been introduced at a regular meeting or special meeting called for that purpose at least fifteen days before the adoption of any amendments.

Section 3 Construction

Section 3.1 The titles of sections in these Bylaws are for convenience or reference only and are not to be considered in construing these Bylaws.

Section 3.2 Unless the context of these Bylaws clearly requires otherwise: a) References to the plural include the singular, the singular the plural, and the part the whole; b) References to one gender include all genders; c) “or” has the inclusive meaning frequently identified with the phrase “and/or”; d) “including” has the inclusive meaning frequently identified with the phrase “including but not limited to” or “including without limitation”; and e) References to “hereunder”, “herein”, or “hereof” relate to these Bylaws as a whole.

Section 3.3 Any reference in these Bylaws to any statute, rule, regulation, or agreement, including these Bylaws, shall be deemed to include such statute, rule, regulation, or agreement as it may be modified, varied, amended, or supplemented from time to time unless otherwise specifically stated.

These Bylaws were adopted at regular meeting of the Board of Directors on the 27th day of February, 1986.

Updated: July 29, 2021.

Windsor-Severance Library District

By: Ernest Ross, Chairman

Attest: Robert Schneider, Secretary

Amended: 08/24/89, 07/20/99, 09/26/06, 05/25/10, 06/26/11, 05/29/12, 01/29/13, 08/29/13, 07/31/14, 08/27/15, 07/28/16, 07/27/17, 06/28/18, 7/25/19, 7/29/21



Memorandum

To: Library Board
From: Ann Kling, Director

Date: Aug. 26, 2021
Re: Library Board By-laws
Item 2: Old Business

Background / Discussion

The Library Board reviews their by-laws annually to update or make necessary changes. Changes proposed in this revision have to do with adding the City of Greeley to the language on interviewing candidates for Board openings, and ...

Recommendation(s)

If there are no other revisions to the bylaws this is the second reading of the bylaws. The director recommends adoption of the revised bylaws.

Attachments

Bylaws



Memorandum

To: Library Board
From: Ann Kling, Director

Date: August 26, 2021

Re: 2020 Audit

Item 1: New Business

Background / Discussion

The library district is required by Colorado law to conduct an annual audit of financial statements. The library board engaged Hinkle, Inc. to conduct the 2020 audit. The audit was completed in time to be filed with the state of Colorado. Jim Hinkle met with the Audit Committee via Zoom on August 12 at 6pm. In attendance were: Jim Hinkle, Ron Dunworth, Library Board Treasurer, Joyce Johnson, Clearview Library District Friends and Foundation Treasurer, Scott Charpentier, Town of Windsor Liaison, Lance Nichols, Weld RE4 School District Liaison, Stephen Gagliardi, Town of Severance Mayor, Ann Kling, Library Director, Erin Mitchell, Library Bookkeeper.

Recommendation(s)

The Library Board Treasurer, Ron Dunworth and Library Director, Ann Kling recommend approval of the audit by the Library Board.

Attachments

2020 Financial Report and Required Communication

**Clearview Library District
Windsor, Colorado**

Financial Statements
with Independent Auditors' Report

December 31, 2020

Clearview Library District

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**HINKLE &
COMPANY**
Strategic ^{PC}
Business Advisors

Independent Auditors' Report

Board of Trustees
Clearview Library District
Windsor, Colorado

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Clearview Library District as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Clearview Library District, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Clearview Library District Friends and Foundation. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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 internal control. Accordingly, we express no such opinion. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, based on our audit and the report of the other auditor, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Clearview Library District as of December 31, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Hick & Company, PC

Greenwood Village, Colorado
July 21, 2021



Clearview Library District

Management's Discussion and Analysis

As management of the Clearview Library District (the "District"), we offer readers of the District's financial statement this narrative overview and analysis of the financial activities of the District for the fiscal year ended December 31, 2020. The District's financial performance is discussed and analyzed within the context of the accompanying financial statement and disclosures following this section.

Overview of the Financial Statements

This Management's Discussion and Analysis document introduces the District's basic financial statements. The basic financial statements include: (1) district-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The District also includes in this report additional information to supplement the basic financial statements. Comparative data are presented when available.

Government-wide Financial Statements

The District's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the District's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

- *The Statement of Net Position.* This is the government-wide statement of financial position presenting information that includes all of the District's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall health of the District would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of District infrastructure, in addition to the financial information provided in this report.
- *The Statement of Activities* reports how the District's net position changed during the current year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the District's distinct activities or functions on revenues provided by the District's taxpayers.

Both government-wide financial statements distinguish governmental activities of the District that are principally supported by property taxes and from business-type activities that are intended to recover a portion of their costs through user fees and charges. Governmental activities include general library operations. The District has no business-type activities.

Clearview Library District

Management's Discussion and Analysis

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The District uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the District's significant funds. Each major fund is separately reported.

The District has one fund type. *Governmental funds* are reported in the fund financial statement and encompass the same functions reported as governmental activities in the government-wide financial statements.

However, the focus is very different with fund statements providing a distinctive view of the District's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financial requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental funds balance sheet and the governmental funds operating statement provide a reconciliation to assist in understanding the difference between these two perspectives.

Notes to Financial Statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's detailed budget presentations. This statement demonstrates compliance with the District's adopted and final revised budget.

As discussed, the district reports major funds in the basic financial statements. The District report one such fund – The General Fund.

Government-wide Financial Analysis

The following represents condensed financial information taken from the government-wide (accrual basis) financial statement for the year ended December 31, 2020.

Clearview Library District
Management's Discussion and Analysis

Financial Analysis of the Funds

The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Statement of Net Position		
	2020	Percent of Total
Assets		
Cash and Investments	\$ 4,907,811	37.82%
Accounts Receivable	528	0.00%
Property Tax Receivable	4,652,026	35.85%
Prepaid Expenses	34,187	0.26%
Capital Assets, Not Being Depreciated	1,037,824	8.00%
Capital Assets, Being Depreciated	2,343,402	18.07%
Total Assets	12,975,778	100.00%
Deferred Outflows of Resources		
Pension, Net of Accumulated Amortization	316,991	93.56%
OPEB, Net of Accumulated Amortization	21,802	6.44%
Total Deferred Outflows of Resources	338,793	100.00%
Liabilities		
Accounts Payable	86,652	4.74%
Accrued Liabilities	19,773	1.08%
Noncurrent Liabilities		
Due Within One Year	62,635	3.43%
Due in More Than One Year	38,299	2.10%
Net Pension Liability	1,418,275	77.64%
Net OPEB Liability	201,202	11.01%
Total Liabilities	1,826,735	100.00%
Deferred Inflows of Resources		
Property Taxes	4,652,026	99.91%
Deferred Inflows - OPEB	4,135	0.09%
Total Deferred Inflows of Resources	4,656,161	100.00%
Net Position		
Net Investment in Capital Assets	3,381,226	49.49%
Restricted	129,287	1.89%
Unrestricted	3,321,162	48.62%
Total Net Position	\$ 6,831,675	100.00%

Clearview Library District
Management's Discussion and Analysis

Statement of Activities		
	2020	Percent of Total
Revenues		
Property Taxes	\$ 4,072,362	93.65%
Specific Ownership Taxes	230,385	5.30%
Charges for Services	6,723	0.15%
Grant	9,407	0.22%
Investment Income	27,137	0.62%
Miscellaneous	2,645	0.06%
Total Revenue	4,348,659	100.00%
Expenditures		
Library Services	2,149,482	49.42%
Capital Outlay	222,047	5.11%
Loss on Disposal of Assets	832,286	19.14%
Total Expenditures	3,203,815	73.67%
Change in Net Position	\$ 1,144,84	26.33%

Financial Highlights

- As of December 31, 2020 the District's net pension liability was \$1,418,275 which is a decrease from 2019 of \$977,962. \$3,381,226 of the District's net position is reflected in the net investment in capital assets. \$129,287 is restricted for emergencies.
- The District is reliant on property tax revenue to support operations. During 2020, taxes provided 93.65% of the District's total revenue.
- Beginning with tax collection year 2002, the annual authorized combined operating and debt service mill levy is 3.546. Since 2001, the voters allowed the District to collect, keep and expend all revenues related to this levy. It was also exempted from the old law 5.5% property tax revenue limitation. This has prevented the "ratchet-down" effect that the Taxpayer's Bill of Rights used to have on the District's property tax revenue.
- During 2011, the District retired the remaining \$110,000 of its general obligation bonds, leaving it with no long-term debt.
- The District maintains a current ratio of 56.8 to 1 which is current assets of \$9,594,552 and current liabilities of \$169,060.
- The District had governmental revenues exceed expenses for 2020 in the amount of \$1,144,844 with ending Net Position totaling \$6,827,670. Excess revenues over expenses of the General Fund of \$1,381,690, was more than the amount shown in the Governmental Funds by \$236,846 due to the depreciation of \$266,629; capital outlays of \$(2,766); Loss on Disposal of Assets of \$832,286; compensated absences of an increase of \$45,951; and net effect of pension liability of an increase of \$(905,254).

Clearview Library District

Management's Discussion and Analysis

- During 2020, in addition to the regular additions to the book inventory, the District added \$224,812 in repairs to the building. Disposals of fixed assets during 2020 included the normal culling of the book inventory and retirement of equipment.
- In 2020, the District experienced a higher than normal projected revenue due to oil and gas. The bankruptcy of Extraction Oil and Gas, the District's top taxpayer, was expected to have an impact on revenue collected.
- The District installed a new HVAC system and continued to work on building maintenance and repairs at the 3rd St. library in 2020.
- Due to the impact of COVID-19 pandemic, the District closed the library and discontinued bookmobile services for part of 2020. Curbside pick-up was instituted when patrons were unable to visit the library in person. Vacant positions remained unfilled. Programming was virtual. These changes to services resulted in a drop in expenditures for the year.

Request for Information

This financial report is designed to provide a general overview of the District's finances for anyone who is interested. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Clearview Library District, 720 3rd St., Windsor, CO 80550, or you may call the library director at (970)-686-9955.

Basic Financial Statements

Clearview Library District
Statement of Net Position
December 31, 2020

	Primary Governmental Activities
Assets	
Cash and Investments	\$ 4,907,811
Accounts Receivable	528
Property Taxes Receivable	4,652,026
Prepaid Expenses	34,187
Capital Assets, Not Being Depreciated	1,037,824
Capital Assets, Net of Accumulated Depreciation	2,343,402
Total Assets	12,975,778
Deferred Outflows of Resources	
Pensions, Net of Accumulated Amortization	316,991
OPEB, Net of Accumulated Amortization	21,802
Total Deferred Outflows of Resources	338,793
Liabilities	
Accounts Payable	86,652
Accrued Liabilities	19,773
Noncurrent Liabilities:	
Due Within One Year	62,635
Due in More Than One Year	38,299
Net Pension Liability	1,418,275
Net OPEB Liability	201,101
Total Liabilities	1,826,735
Deferred Inflows of Resources	
Property Taxes	4,652,026
Deferred Inflows - OPEB	4,135
Total Deferred Inflows of Resources	4,656,161
Net Position	
Net Investment in Capital Assets	3,381,226
Restricted	129,287
Unrestricted	3,321,162
Total Net Position	\$ 6,831,675

Clearview Library District
Statement of Activities
For the Year Ended December 31, 2020

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position Governmental Activities
		Charges for Services	Operating Grant and Contributions	
Primary Government				
<i>Governmental Activities</i>				
Library Services	\$ 2,149,482	\$ 6,723	\$ 9,407	\$ (2,133,352)
Capital Outlay	<u>222,047</u>	<u>-</u>	<u>-</u>	<u>(222,047)</u>
Total Primary Government	<u>\$ 2,371,529</u>	<u>\$ 6,723</u>	<u>\$ 9,407</u>	<u>\$ (2,355,399)</u>
General Revenues				
				4,302,747
				27,137
				2,645
				<u>(832,286)</u>
				<u>3,500,243</u>
				1,144,844
				<u>5,686,831</u>
				<u>\$ 6,831,675</u>

Clearview Library District
 Balance Sheet
 Governmental Funds
 December 31, 2020

	General
Assets	
Cash and Investments	\$ 4,907,811
Accounts Receivable	528
Property Taxes Receivable	4,652,026
Prepaid Items	34,187
 Total Assets	 9,594,552
Liabilities	
Accounts Payable	86,652
Accrued Liabilities	19,773
 Total Liabilities	 106,425
Deferred Inflows of Resources	
Property Taxes	4,652,026
Fund Balance	
Nonspendable:	
Prepaid Items	34,187
Restricted for:	
Emergencies	129,287
Committed:	
Operating reserve	679,515
Capital reserve	220,182
Long-term building	2,564,878
Unrestricted, Unassigned	1,208,052
 Total Fund Balance	 4,836,101
 Total Liabilities, Deferred Inflows of Resources and Fund Balance	 \$ 9,594,552
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:	
 Total Fund Balance of Governmental Funds	 \$ 4,836,101
 Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.	 3,381,226
 Long-term liabilities and related items are not due and payable in the current year and, therefore, are not reported in governmental funds.	
Accrued compensated absences	(100,934)
Net pension liability	(1,418,275)
OPEB liability	(201,101)
Deferred Outflows - Pension	316,991
Deferred Outflows - OPEB	21,802
Deferred Inflows - OPEB	(4,135)
 Total Net Position of Governmental Activities	 \$ 6,831,675

See Notes to the Financial Statements.

Clearview Library District
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2020

	General
Revenues	
Property Taxes	\$ 4,072,362
Specific Ownership Taxes	230,385
Charges for Services	6,723
Grants	9,407
Investment Income	27,137
Miscellaneous	2,645
Total Revenues	4,348,659
Expenditures	
Current	
Library Services	2,742,157
Capital Outlay	224,812
Total Expenditures	2,966,969
Excess of Revenues over Expenditures	1,381,690
Net Change in Fund Balance	1,381,690
Fund Balance, Beginning of year	3,454,411
Fund Balance, End of year	\$ 4,836,101
Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:	
Net Change in Fund Balance of Governmental Funds	\$ 1,381,690
Capital outlays to purchase or construct capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are capitalized in the statement of net position and are allocated over their estimated useful lives as annual depreciation expense in the statement of activities.	
Depreciation expense	(266,629)
Loss on Disposal of Assets	(832,286)
Capital outlays	2,766
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Accrued compensated absences	(45,951)
Net pension liability	977,962
OPEB liability	961
Deferred Outflows - Pension	(82,311)
Deferred Outflows - OPEB	(1,804)
Deferred Inflows - Pension	10,171
Deferred Inflows - OPEB	275
Change in Net Position of Governmental Activities	\$ 1,144,844

See Notes to the Financial Statements.

Clearview Library District
Notes to Financial Statements
December 31, 2020

Note 1: Summary of Significant Accounting Policies

The Clearview Library District was formed on August 25, 1985, by the Town of Windsor and the Weld RE4 School District. The District is governed by a five-member Board of Trustees appointed in accordance with the by-laws of District.

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

Reporting Entity

The financial reporting entity consists of the District, organizations for which the District is financially accountable, and organizations that raise and hold economic resources for the direct benefit of the District. All funds, organizations, institutions, agencies, departments, and offices that are not legally separate are part of the District. Legally separate organizations for which the District is financially accountable are considered part of the reporting entity. Financial accountability exists if the District appoints a voting majority of the organization's governing board and is able to impose its will on the organization, or if there is a potential for the organization to provide benefits to, or impose financial burdens on, the District.

The Clearview Library District Friends and Foundation (the Foundation) is a non-profit organization with the purpose to assist in the promotion, development and enhancement of the facilities and educational programs of the District. The Foundation is reported as a discretely presented component unit in the District's financial statements. Separate financial statements for the Foundation may be obtained by writing to 720 3rd Street, Windsor, Colorado 80550.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the District. *Governmental activities*, which are normally supported by taxes and intergovernmental revenues, are reported in a single column. The *primary government* is reported separately from the legally separate *component unit* for which the District is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of the given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*. Internally dedicated resources are reported as general revenues rather than as program revenues.

Clearview Library District
Notes to Financial Statements
December 31, 2020

Note 1: Summary of Significant Accounting Policies (Continued)

Government-wide and Fund Financial Statements (Continued)

Separate financial statements are provided for the governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collected within the current year or soon enough thereafter to pay liabilities of the current year. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current year. Taxes, intergovernmental revenues, and investment income associated with the current year are considered to be susceptible to accrual and so have been recognized as revenues of the current year. All other revenues are considered to be measurable and available only when cash is received by the District. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

When both restricted and unrestricted resources are available for a specific use, it is the District's practice to use restricted resources first, and unrestricted resources as they are needed.

In the fund financial statements, the District reports the following major governmental fund:

The *General Fund* is the District's primary operating fund. It is used to account for all financial activities of the District, except those accounted for in another fund.

Assets, Liabilities and Net Position/Fund Balance

Receivables - Receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Prepaid Expenses - Certain payments to vendors reflect costs applicable to future years and are reported as prepaid expenses.

Clearview Library District
Notes to Financial Statements
December 31, 2020

Note 1: Summary of Significant Accounting Policies (Continued)

Assets, Liabilities and Net Position/Fund Balance (Continued)

Capital Assets - Capital assets, which include buildings and improvements, furniture and equipment, and books and audio-visual materials, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of \$3,000 or more and an estimated useful life in excess of one year, except for library books and audio-visual materials, which are capitalized regardless of cost. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the acquisition value on the date of donation. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives. Library books and audio-visual materials are depreciated using a composite rate on a first-in, first-out basis.

Buildings and Improvements	15 - 40 years
Furniture and Equipment	5 - 15 years
Library Books and Audio-Visual Materials	10 years

Compensated Absences - Employees of the District are allowed to accumulate unused vacation time. Upon termination of employment from the District, an employee will be compensated for all accrued vacation time at their current pay rate.

These compensated absences are recognized as expenditures when due in the governmental funds. A long-term liability has been reported in the government-wide financial statements for the accrued compensated absences, which are expected to be liquidated with revenues of the General Fund.

Pensions - The District participates in the Local Government Division Trust Fund (LGDTF), a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees' Retirement Association of Colorado (PERA). The net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position, and additions to and deductions from the LGDTF's fiduciary net position have been determined using the economic resources measurement focus and the accrual basis of accounting, the same basis of accounting used by the LGDTF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Inflows of Resources - Deferred inflows of resources include property taxes earned but levied for a subsequent fiscal year.

Net Position/Fund Balance - In the government-wide and fund financial statements, net position and fund balance are restricted when constraints placed on the use of resources are externally imposed. The Board of Trustees is authorized to commit fund balance through passage of a resolution and has assigned fund balances to specific purposes using the budget message.

Clearview Library District
Notes to Financial Statements
December 31, 2020

Note 1: Summary of Significant Accounting Policies (Continued)

Assets, Liabilities and Net Position/Fund Balance (Continued)

The District has not established a formal policy for its use of restricted and unrestricted fund balances. However, if both restricted and unrestricted fund balances are available for a specific purpose, the District uses restricted fund balance first, followed by committed, assigned and unassigned fund balances.

Property Taxes

Property taxes attach as an enforceable lien on property on January 1, are levied the following December, and collected in the subsequent calendar year. Taxes are payable in full on April 30 or in two installments on February 28 and June 15. The County Treasurer’s Office collects property taxes and remits to the District on a monthly basis.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District purchases commercial insurance for these risks of loss.

Note 2: Cash and Investments

A summary of cash and investments at December 31, 2020, follows:

Petty Cash	\$	582
Deposits		236,485
Investment		<u>4,670,744</u>
 Total	 \$	 <u><u>4,907,811</u></u>

Deposits

The Colorado Public Deposit Protection Act (PDPA) requires all local government entities to deposit cash in eligible public depositories. Eligibility is determined by State regulations. Amounts on deposit in excess of federal insurance levels must be collateralized by eligible collateral as determined by the PDPA. The financial institution is allowed to create a single collateral pool for all public funds held. The pool is to be maintained by another institution or held in trust for all uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits.

Clearview Library District
Notes to Financial Statements
December 31, 2020

Note 2: Cash and Investments (Continued)

Investments

The District is required to comply with State statutes which specify investment instruments meeting defined rating, maturity, and concentration risk criteria in which local governments may invest, which include the following. State statutes do not address custodial risk.

- Obligations of the United States and certain U.S. agency securities
- Certain international agency securities
- General obligation and revenue bonds of U.S. local government entities
- Banker's acceptances of certain banks
- Commercial paper
- Local government investment pools
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- Guaranteed investment contracts

Interest Rate Risk - State statutes generally limit investments to an original maturity of five years unless the governing board authorizes the investment for a period in excess of five years.

Credit Risk - State statutes limit certain investments to those with specified ratings from nationally recognized statistical rating organizations, depending on the type of investment.

Concentration of Credit Risk - State statutes do not limit the amount the District may invest in one issuer, except for corporate securities.

Local Government Investment Pool - At December 31, 2020, the District had \$4,670,744 invested in the Colorado Local Government Liquid Asset Trust (Colotrust), an investment vehicle established for local government entities in Colorado to pool surplus funds. The Colorado Division of Securities administers and enforces the requirements of creating and operating Colotrust. Colotrust operates in conformity with the Securities and Exchange Commission's Rule 2a-7, with each share valued at \$1. Colotrust is rated AAAM by Standard and Poor's. Investments of Colotrust are limited to those allowed by State statutes. A designated custodial bank provides safekeeping and depository services in connection with the direct investment and withdrawal functions. The custodian's internal records identify the investments owned by the participating governments.

Fair Value Measurements - The District reports its investments using the fair value measurements established by generally accepted accounting principles. As such, a fair value hierarchy categorizes the inputs used to measure the fair value of the investments into three levels. Level 1) inputs are quoted prices in active markets for identical investments; Level 2) inputs include quoted prices in active markets for similar investments, or other observable inputs; and Level 3) inputs are unobservable inputs. At December 31, 2020, the District's investment in Colotrust was reported at the net asset value per share, measured utilizing quoted prices in active markets for similar investments (Level 2 inputs).

Clearview Library District
Notes to Financial Statements
December 31, 2020

Note 3: Capital Assets

Capital asset activity for the year ended December 31, 2020, is summarized below.

	<u>Balance 12/31/19</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/20</u>
<i>Capital Assets, not being depreciated</i>				
Land	\$ 1,037,824	\$ -	\$ -	\$ 1,037,824
Construction in Progress	832,286	-	(832,286)	-
Total Capital Assets, <i>not being depreciated</i>	<u>1,870,110</u>	<u>-</u>	<u>(832,286)</u>	<u>1,037,824</u>
<i>Capital Assets, being depreciation</i>				
Buildings and Improvement	\$ 3,166,664	\$ -	\$ -	\$ 3,166,664
Land Improvements	146,656	-	-	146,656
Books	635,090	9,629	(6,863)	637,856
Furniture and Equipment	829,671	-	-	829,671
Total Capital Assets, <i>being depreciation</i>	<u>4,778,081</u>	<u>9,629</u>	<u>(6,863)</u>	<u>4,780,847</u>
Less Accumulated Depreciation:				
Buildings and Improvement	(1,304,845)	(82,919)	-	(1,387,764)
Land Improvements	(112,281)	(7,019)	-	(119,300)
Books	(122,777)	(71,614)	-	(194,391)
Furniture and Equipment	(630,913)	(105,077)	-	(735,990)
Total Accumulated Depreciation	<u>(2,170,816)</u>	<u>(266,629)</u>	<u>-</u>	<u>(2,437,445)</u>
Total Capital Assets, being depreciated	<u>2,607,265</u>	<u>(257,000)</u>	<u>(6,863)</u>	<u>2,343,402</u>
Capital Assets, Net	<u>\$ 4,477,375</u>	<u>\$ (257,000)</u>	<u>\$ (839,149)</u>	<u>\$ 3,381,226</u>

Prior to 2020, the District had incurred costs totaling \$832,286 for the initial planning for building a new library building. However, after two unsuccessful tax increase proposals, the District abandoned the project. The Loss on Disposal of Assets represents the expense of the previously incurred costs.

Note 4: Defined Benefit Pension Plan

General Information

Plan Description - The District contributes to the LGDTF, a cost-sharing multiple-employer defined benefit pension plan administered by PERA. All employees of the District participate in the LGDTF. Plan benefits are specified in Title 24, Article 51 of the Colorado Revised Statutes (C.R.S.), administrative rules set forth at 8 C.C.R. 1502-1, and applicable provisions of the federal Internal Revenue Code. Colorado State law provisions may be amended from time to time by the Colorado General Assembly. PERA issues a publicly available financial report (CAFR) that includes information on the LGDTF that may be obtained at www.copera.org/investments/pera-financial-reports.

Clearview Library District
Notes to Financial Statements
December 31, 2020

Note 4: Defined Benefit Pension Plan (Continued)

General Information (Continued)

Benefits Provided - The LGDTF provides retirement, disability, and survivor benefits to plan participants or their beneficiaries. Retirement benefits are determined by the amount of service credit earned or purchased, highest average salary, the benefit structure under which the member retires, the benefit option selected at retirement, and age at retirement. Retirement eligibility is specified in tables set forth at C.R.S. § 24-51-602, 604, 1713, and 1714.

The lifetime retirement benefit for all eligible retiring employees under the PERA benefit structure is the greater of the:

- Highest average salary multiplied by 2.5 percent and then multiplied by years of service credit.
- The value of the retiring employee's member contribution account plus a 100 percent match on eligible amounts as of the retirement date. This amount is then annuitized into a monthly benefit based on life expectancy and other actuarial factors.

The lifetime retirement benefit for all eligible retiring employees under the benefit structure is the greater of the:

- Highest average salary multiplied by 2.5 percent and then multiplied by years of service credit.
- \$15 times the first 10 years of service credit plus \$20 times service credit over 10 years plus a monthly amount equal to the annuitized member contribution account balance based on life expectancy and other actuarial factors.

In all cases the service retirement benefit is limited to 100 percent of highest average salary and also cannot exceed the maximum benefit allowed by federal Internal Revenue Code.

Members may elect to withdraw their member contribution accounts upon termination of employment with all PERA employers; waiving rights to any lifetime retirement benefits earned. If eligible, the member may receive a match of either 50 percent or 100 percent on eligible amounts depending on when contributions were remitted to PERA, the date employment was terminated, whether 5 years of service credit has been obtained and the benefit structure under which contributions were made.

As of December 31, 2018, benefit recipients who elect to receive a lifetime retirement benefit are generally eligible to receive post-retirement cost-of-living adjustments in certain years, referred to as annual increases in the C.R.S. Pursuant to SB 18-200, there are no annual increases (AI) for 2018 and 2019. Thereafter, benefit recipients under the PERA benefit structure who began eligible employment before January 1, 2007, and all benefit recipients of the DPS benefit structure will receive an annual increase, unless PERA has a negative investment year, in which case the annual increase for the next three years is the lesser of 1.5 percent or the average of the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) for the prior calendar year.

Clearview Library District
Notes to Financial Statements
December 31, 2020

Note 4: Defined Benefit Pension Plan (Continued)

General Information (Continued)

Benefit recipients under the PERA benefit structure who began eligible employment after January 1, 2007, will receive the lesser of an annual increase of 1.5 percent or the average CPI-W for the prior calendar year, not to exceed 10 percent of PERA's Annual Increase Reserve (AIR) for the LGDTF. The automatic adjustment provision may raise or lower the aforementioned AIR for a given year by up to one-quarter of 1 percent based on the parameters specified C.R.S. § 24-51-413.

Disability benefits are available for eligible employees once they reach five years of earned service credit and are determined to meet the definition of a disability. The disability benefit amount is based on the lifetime retirement benefit formula described previously, considering a minimum of twenty years of service credit, if deemed disabled.

Survivor benefits are determined by several factors, which include the amount of earned service credit, highest average salary of the deceased, the benefit structure in place under which service credit was obtained, and the qualified survivor who will receive the benefits.

Contributions - The District and eligible employees are required to contribute to the LGDTF at a rate set by Colorado statute. The contribution requirements for the LGDTF are established under C.R.S. § 24-51-401, et seq. and § 24-51-413. The contribution rate for eligible employees is 8% of covered salaries during the period of January 1, 2019, through December 31, 2020. The Authority's contribution rate for calendar year 2020 was 13.70% of covered salaries, respectively. However, a portion of the Authority's contribution (1.02% of covered salaries) is allocated to the Health Care Trust Fund (See Note 5). Contribution rates for the LGDTF are expressed as a percentage of salary as defined in C.R.S. § 24-51-101(42).

Employer contributions are recognized by the LGDTF in the period in which the compensation becomes payable to the member and the District is statutorily committed to pay the contributions to the LGDTF. The District's contributions to the LGDTF for the year ended December 31, 2020, were \$171,736, equal to the required contributions.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for the LGDTF was measured at December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018. Standard update procedures were used to roll forward the total pension liability to December 31, 2019.

The District's proportion of the net pension liability was based on District's contributions to the LGDTF for the calendar year ended December 31, 2019, relative to the total contributions of participating employers to the LGDTF. At December 31, 2019 the Authority's proportion was 0.1939148053%, which was a decrease of 0.0021539485% from its proportion measured at December 31, 2018.

Clearview Library District
Notes to Financial Statements
December 31, 2020

Note 4: Defined Benefit Pension Plan (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

At December 31, 2020, the District reported a net pension liability of \$1,418,275, representing its proportionate share of the net pension liability of the LGDTF.

For the year ended June 30, 2020, the District recognized pension expense of \$452,769. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 13,647	\$ -
Net difference between projected and actual earnings on plan investments	131,608	-
Changes in proportion	-	-
Contributions subsequent to the measurement date	171,736	-
Total	\$ 316,991	\$ -

District contributions subsequent to the measurement date of \$171,736 will be recognized as a reduction of the net pension liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended December 31,</u>			
2021		\$	11,541
2022			153,509
2023			(19,795)
2024			-
Total		\$	145,255

Actuarial Assumptions - The actuarial valuation as of December 31, 2019, determined the total pension liability using the following actuarial assumptions and other inputs.

	<u>Assumptions</u>
Price inflation	2.40%
Real wage growth	1.10%
Wage inflation	3.50%
Salary increases, including wage inflation	3.5% - 10.45%
Long-term investment rate of return, net of plan investment expenses, including price inflation	7.25%
Discount rate	7.25%
Post-retirement benefit increases:	
Hired prior to 1/1/2007	0% through 2019 and 1.5% compounded annually thereafter
Hired after 12/31/2006	Financed by the Annual Increase Reserve (AIR)

*The discount rate reflected in the roll-forward calculation of the total pension liability to the measurement date was 7.25%.

Clearview Library District
Notes to Financial Statements
December 31, 2020

Note 4: Defined Benefit Pension Plan (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Healthy mortality assumptions for active members were based on the RP-2014 White Collar Employee Mortality Table, a table specifically developed for actively working people. To allow for an appropriate margin of improved mortality prospectively, the mortality rates incorporate a 70 percent factor applied to male rates and a 55 percent factor applied to female rates.

Healthy, post-retirement mortality assumptions were based on the RP-2014 Healthy Annuitant Mortality Table, with certain adjustments, adjusted as follows:

- Males: Mortality improvement projected to 2018 using the MP-2015 projection scale, a 73 percent factor applied to rates for ages less than 80, a 108 percent factor applied to rates for ages 80 and above, and further adjustments for credibility.
- Females: Mortality improvement projected to 2020 using the MP-2015 projection scale, a 78 percent factor applied to rates for ages less than 80, a 109 percent factor applied to rates for ages 80 and above, and further adjustments for credibility.

For disabled retirees, the mortality assumption was based on 90 percent of the RP-2014 Disabled Retiree Mortality Table.

The actuarial assumptions used in the December 31, 2019, valuations were based on the results of the 2016 experience analysis for the periods January 1, 2012, through December 31, 2015, as well as, the October 28, 2016, actuarial assumptions workshop and were adopted by the PERA Board during the November 18, 2016, Board meeting.

The long-term expected return on plan assets is reviewed as part of regular experience studies prepared every four or five years for PERA. Recently, this assumption has been reviewed more frequently. The most recent analyses were outlined in presentations to PERA's Board on October 28, 2016.

Several factors were considered in evaluating the long-term rate of return assumption for the LGDTF, including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation.

Clearview Library District
Notes to Financial Statements
December 31, 2020

Note 4: Defined Benefit Pension Plan (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

As of the most recent adoption of the long-term expected rate of return by the PERA Board, the target asset allocation, and best estimates of geometric real rates of return for each major asset class, as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>30 Year Expected Geometric Real Rate of Return</u>
U.S. Equity - Large Cap	21.20%	4.30%
U.S. Equity - Small Cap	7.42%	4.80%
Non U.S. Equity - Developed	18.55%	5.20%
Non U.S. Equity - Emerging	5.83%	5.40%
Core Fixed Income	19.32%	1.20%
High Yield	1.38%	4.30%
Non U.S. Fixed Income - Developed	1.84%	0.60%
Emerging Market Debt	0.46%	3.90%
Core Real Estate	8.50%	4.90%
Opportunity Fund	6.00%	3.80%
Private Equity	8.50%	6.60%
Cash	1.00%	0.20%
Total	<u>100%</u>	

In setting the long-term expected rate of return, projections employed to model future returns provide a range of expected long-term returns that, including expected inflation, ultimately support a long-term expected rate of return assumption of 7.25%.

Discount Rate - The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate applied the actuarial cost method and assumptions shown above. In addition, the following methods and assumptions were used in the projection of cash flows:

- Total covered payroll for the initial projection year consists of the covered payroll of the active membership present on the valuation date and the covered payroll of future plan members assumed to be hired during the year. In subsequent projection years, total covered payroll was assumed to increase annually at a rate of 3.50%.
- Employee contributions were assumed to be made at the member contribution rates in effect for each year, including the scheduled increases in SB 18-200. Employee contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members.

Clearview Library District
Notes to Financial Statements
December 31, 2020

Note 4: Defined Benefit Pension Plan (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

- Employer contributions were assumed to be made at rates equal to the fixed statutory rates specified in law for each year, including the current and estimated future AED and SAED, until the actuarial value funding ratio reaches 103%, at which point, the AED and SAED will each drop 0.50% every year until they are zero. Additionally, estimated employer contributions included reductions for the funding of the AIR and retiree health care benefits. For future plan members, employer contributions were further reduced by the estimated amount of total service costs for future plan members not financed by their member contributions.
- Employer contributions and the amount of total service costs for future plan members were based upon a process to estimate future actuarially determined contributions assuming an analogous future plan member growth rate.
- The AIR balance was excluded from the initial fiduciary net position, as, per statute, AIR amounts cannot be used to pay benefits until transferred to either the retirement benefits reserve or the survivor benefits reserve, as appropriate. AIR transfers to the fiduciary net position and the subsequent AIR benefit payments were estimated and included in the projections.
- Benefit payments and contributions were assumed to be made at the middle of the year.

Based on the above assumptions and methods, the projection test indicates the LGDTF's fiduciary net position was projected to be available to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return of 7.25 percent on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount determination does not use the municipal bond rate, and therefore, the discount rate is 7.25 percent. There was no change in the discount rate from the prior measurement date.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate, as follows:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Proportionate share of the net pension liability	\$ 3,665,747	\$ 1,418,275	\$ 1,334,163

Pension Plan Fiduciary Net Position - Detailed information about the LGDTF's fiduciary net position is available in PERA's separately issued financial report, which may be obtained at www.copera.org/investments/pera-financial-reports.

Clearview Library District
Notes to Financial Statements
December 31, 2020

Note 5: Postemployment Healthcare Benefits

General Information

Plan Description - All employees of the District are eligible to receive postemployment benefits other than pensions (OPEB) through the HCTF, a cost-sharing multiple-employer defined benefit postemployment healthcare plan administered by the Public Employees' Retirement Association of Colorado (PERA). The HCTF is established under Title 24, Article 51, Part 12 of the Colorado Revised Statutes (CRS), as amended. Colorado State law provisions may be amended from time to time by the Colorado General Assembly. Title 24, Article 51, Part 12 of the C.R.S., as amended, sets forth a framework that grants authority to the PERA Board to contract, self-insure, and authorize disbursements necessary in order to carry out the purposes of the PERACare program, including the administration of the premium subsidies. PERA issues a publicly available financial report that includes information on the HCTF. That report may be obtained at www.copera.org/investments/pera-financial-reports.

Benefits Provided - The HCTF provides a healthcare premium subsidy to eligible PERA benefit recipients and retirees who choose to enroll in one of the PERA health care plans, however, the subsidy is not available if only enrolled in the dental and/or vision plan(s). The health care premium subsidy is based upon the benefit structure under which the member retires and the member's years of service credit. For members who retire having service credit with employers in the Denver Public Schools (DPS) Division and one or more of the other four Divisions (State, School, Local Government and Judicial), the premium subsidy is allocated between the HCTF and the Denver Public Schools Health Care Trust Fund (DPS HCTF). The basis for the amount of the premium subsidy funded by each trust fund is the percentage of the member contribution account balance from each division as it relates to the total member contribution account balance from which the retirement benefit is paid.

C.R.S. § 24-51-1202 et seq. specifies the eligibility for enrollment in the health care plans offered by PERA and the amount of the premium subsidy. The law governing a benefit recipient's eligibility for the subsidy and the amount of the subsidy differs slightly depending under which benefit structure the benefits are calculated. All benefit recipients under the PERA benefit structure and all retirees under the DPS benefit structure are eligible for a premium subsidy, if enrolled in a health care plan under PERACare. Upon the death of a DPS benefit structure retiree, no further subsidy is paid.

Enrollment in the PERACare is voluntary and is available to benefit recipients and their eligible dependents, certain surviving spouses, and divorced spouses and guardians, among others. Eligible benefit recipients may enroll into the program upon retirement, upon the occurrence of certain life events, or on an annual basis during an open enrollment period.

The maximum service-based premium subsidy is \$230 per month for benefit recipients who are under 65 years of age and who are not entitled to Medicare, and \$115 per month for benefit recipients who are over 65 years of age or who are under 65 years of age and entitled to Medicare. The basis for the maximum service-based subsidy, in each case, is for benefit recipients with retirement benefits based on 20 or more years of service credit. There is a 5 percent reduction in the subsidy for each year less than 20. The benefit recipient pays the remaining portion of the premium to the extent the subsidy does not cover the entire amount.

Clearview Library District
Notes to Financial Statements
December 31, 2020

Note 5: Postemployment Healthcare Benefits (Continued)

General Information (Continued)

For benefit recipients who have not participated in Social Security and who are not otherwise eligible for premium-free Medicare Part A for hospital-related services, C.R.S. § 24-51-1206(4) provides an additional subsidy. According to the statute, PERA cannot charge premiums to benefit recipients without Medicare Part A that are greater than premiums charged to benefit recipients with Part A for the same plan option, coverage level, and service credit. Currently, for each individual PERACare enrollee, the total premium for Medicare coverage is determined assuming plan participants have both Medicare Part A and Part B and the difference in premium cost is paid by the HCTF or the DPS HCTF on behalf of benefit recipients not covered by Medicare Part A.

Contributions - As established by Title 24, Article 51, Section 208 of the CRS, 1.02% of the District's contributions to the LGDTF (see Note 4) is apportioned to the HCTF. No employee contributions are required. These contribution requirements are established and may be amended by the State Legislature. Employer contributions are recognized by the HCTF in the period in which the compensation becomes payable to the member and the Clearview Library District is statutorily committed to pay the contributions. Employer contributions recognized by the HCTF from the District for the year ended December 31, 2020, was \$13,621, equal to the required amount.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2020, the District reported a net OPEB liability of \$201,101 representing its proportionate share of the net OPEB liability of the HCTF. The net OPEB liability was measured at December 31, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2018. Standard update procedures were used to roll forward the total OPEB liability to December 31, 2019.

The District's proportion of the net OPEB liability was based on the District's contributions to the HCTF for the calendar year ended December 31, 2019, relative to the contributions of all participating employers. At December 31, 2019, the District's proportion was 0.0147809766%, which was an decrease of 0.0004544900% from its proportion measured at December 31, 2018.

Clearview Library District
Notes to Financial Statements
December 31, 2020

Note 5: Postemployment Healthcare Benefits (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

For the year ended December 31, 2020, the District recognized OPEB expense of \$18,260. At December 31, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 375	\$ 184
Changes in assumptions and other inputs	1,131	-
Net difference between projected and actual earnings on plan investments	977	-
Changes in proportion	4,693	3,951
Contributions subsequent to the measurement date	14,626	-
 Total	 \$ 21,802	 \$ 4,135

District contributions subsequent to the measurement date of \$14,626 will be recognized as a reduction of the net OPEB liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

<u>Year Ended December 31,</u>			
2021		\$	1,754
2022			2,553
2023			(539)
2024			(699)
2025			(28)
Thereafter			-
 Total		 \$	 3,041

Clearview Library District
Notes to Financial Statements
December 31, 2020

Note 5: Postemployment Healthcare Benefits (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Actuarial Assumptions - The actuarial valuation as of December 31, 2019, determined the total OPEB liability using the following actuarial assumptions and other inputs, applied to all periods included in the measurement.

	<u>Assumptions</u>
Price inflation	2.40%
Real wage growth	1.1%
Wage inflation	3.5%
Salary increases, including wage inflation	3.5%
Long-term investment rate of return, net of OPEB plan investment expenses, including price inflation	7.25%
Discount rate	7.25%
Health care cost trend rates:	
PERA Benefit Structure:	0.0%
PERACare Medicare plans	3.25% in 2018, gradually rising to 5.00% in 2025
Medicare Part A premiums	3.25% in 2018, gradually rising to 5.00% in 2025

Calculations are based on the benefits provided under the terms of the substantive plan in effect at the time of each actuarial valuation and on the pattern of sharing of costs between employers of each fund to that point.

The actuarial assumptions used in the December 31, 2019, valuations were based on the results of the 2016 experience analysis for the periods January 1, 2012, through December 31, 2015, and were adopted by PERA's governing board on November 18, 2016. In addition, certain actuarial assumptions pertaining to per capita health care costs and the related trends are analyzed and reviewed by PERA's actuary as needed.

All costs are subject to the health care cost trend rates, as discussed below.

Health care cost trend rates reflect the change in per capita health costs over time due to factors such as medical inflation, utilization, plan design, and technology improvements. For the PERA benefit structure, health care cost trend rates are needed to project the future costs associated with providing benefits to those PERACare enrollees not eligible for premium-free Medicare Part A.

Clearview Library District

Notes to Financial Statements

December 31, 2020

Note 5: Postemployment Healthcare Benefits (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Health care cost trend rates for the PERA benefit structure are based on published annual health care inflation surveys in conjunction with actual plan experience (if credible), building block models and industry methods developed by health plan actuaries and administrators. In addition, projected trends for the Federal Hospital Insurance Trust Fund (Medicare Part A premiums) provided by the Centers for Medicare & Medicaid Services are referenced in the development of these rates. Effective December 31, 2018, the health care cost trend rates for Medicare Part A premiums were revised to reflect the current expectation of future increases in rates of inflation applicable to Medicare Part A premiums.

Mortality assumptions for the determination of the total pension liability for each of the Division Trust Funds as shown below are applied, as applicable, in the determination of the total OPEB liability for the HCTF. Affiliated employers of the State, School, Local Government, and Judicial Divisions participate in the HCTF.

Healthy mortality assumptions for active members were based on the RP-2014 White Collar Employee Mortality Table. The mortality rates incorporate a 70 percent factor applied to male rates and a 55 percent factor applied to female rates.

Post-retirement non-disabled mortality assumptions for the School and Judicial Divisions were based on the RP-2014 White Collar Healthy Annuitant Mortality Table, adjusted as follows:

- Males: Mortality improvement projected to 2018 using the MP-2015 projection scale, a 93 percent factor applied to rates for ages less than 80, a 113 percent factor applied to rates for ages 80 and above, and further adjustments for credibility.
- Females: Mortality improvement projected to 2020 using the MP-2015 projection scale, a 68 percent factor applied to rates for ages less than 80, a 106 percent factor applied to rates for ages 80 and above, and further adjustments for credibility.

For disabled retirees, the mortality assumption was based on 90 percent of the RP-2014 Disabled Retiree Mortality Table.

The following health care costs assumptions were updated and used in the measurement of the obligations for the HCTF:

- Initial per capita health care costs for those PERACare enrollees under the PERA benefit structure who are expected to attain age 65 and older ages and are not eligible for premium-free Medicare Part A benefits were updated to reflect the change in costs for the 2019 plan year.
- The morbidity assumptions were updated to reflect the assumed standard aging factors.

Clearview Library District

Notes to Financial Statements

December 31, 2020

Note 5: Postemployment Healthcare Benefits (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

- The health care cost trend rates for Medicare Part A premiums were revised to reflect the then-current expectation of future increases in rates of inflation applicable to Medicare Part A premiums.

The long-term expected return on plan assets is reviewed as part of regular experience studies prepared every four or five years for PERA. Recently, this assumption has been reviewed more frequently. The most recent analyses were outlined in presentations to PERA's Board on October 28, 2016.

Several factors were considered in evaluating the long-term rate of return assumption for the HCTF, including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation.

Discount Rate - The discount rate used to measure the total OPEB liability was 7.25%. The projection of cash flows used to determine the discount rate applied the actuarial cost method and assumptions shown above. In addition, the following methods and assumptions were used in the projection of cash flows:

- Updated health care cost trend rates for Medicare Part A premiums as of the December 31, 2019, measurement date.
- Total covered payroll for the initial projection year consists of the covered payroll of the active membership present on the valuation date and the covered payroll of future plan members assumed to be hired during the year. In subsequent projection years, total covered payroll was assumed to increase annually at a rate of 3.50%.
- Employer contributions were assumed to be made at rates equal to the fixed statutory rates specified in law and effective as of the measurement date.
- Employer contributions and the amount of total service costs for future plan members were based upon a process to estimate future actuarially determined contributions assuming an analogous future plan member growth rate.
- Benefit payments and contributions were assumed to be made at the middle of the year.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate - The following presents the District's proportionate share of the net OPEB liability calculated using the discount rate of 7.25%, as well as the District's proportionate share of the net OPEB liability if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate, as follows:

Clearview Library District

Notes to Financial Statements

December 31, 2020

Note 5: Postemployment Healthcare Benefits (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Based on the above assumptions and methods, the projection test indicates the HCTF's fiduciary net position was projected to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return of 7.25% on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability. The discount rate determination does not use the municipal bond index rate, and therefore, the discount rate is 7.25%.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate - The following presents the District's proportionate share of the net OPEB liability calculated using the discount rate of 7.25%, as well as the District's proportionate share of the net OPEB liability if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate, as follows:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Proportionate share of the net OPEB liability	\$ 225,015	\$ 201,101	\$ 180,658

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates - The following presents the District's proportionate share of the net OPEB liability calculated using the current healthcare cost trend rates, ranging from 3% to 5%, as well as the District's proportionate share of the net OPEB liability if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current rates, as follows:

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Proportionate share of the net OPEB liability	\$ 195,548	\$ 201,101	\$ 207,489

OPEB Plan Fiduciary Net Position - Detailed information about the HCTF's fiduciary net position is available in PERA's separately issued financial report, which may be obtained at www.copera.org/investments/pera-financial-reports.

Clearview Library District
Notes to Financial Statements
December 31, 2020

Note 6: Commitments and Contingencies

TABOR Amendment

Colorado voters passed an amendment to the State Constitution, Article X, Section 20, which has several limitations, including revenue raising, spending abilities, and other specific requirements of state and local governments. The Amendment is complex and subject to judicial interpretation, but the District believes it is in substantial compliance with the Amendment.

In November 2001, electors within the District authorized the District to collect and keep and expend all revenues received and to continue to levy its operating mill levy of 3.546 mills in 2002, and each year thereafter.

The District has established a reserve for emergencies, representing 3% of qualifying expenditures, as required by the Amendment. At December 31, 2020, the emergency reserve of \$129,287 was reported as restricted fund balance in the General Fund.

Required Supplementary Information

Clearview Library District
Schedules of Proportionate Share of Net Pension Liability and Contributions
(And Related Statistics)
For the Years Ended December 31, 2019, 2018 and 2017

	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>
Proportionate Share of the Net Pension Liability			
District's Proportion of the Net Pension Liability	0.1939148053%	0.1905991238%	0.1960687538%
District's Proportionate Share of the Net Pension Liability	\$ 1,418,275	\$ 2,396,237	\$ 2,183,094
District's Covered Payroll	\$ 1,335,391	\$ 1,314,385	\$ 1,235,566
District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	106%	182%	177%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86%	76%	79%
	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>
District Contributions			
Statutorily Required Contribution	\$ 171,736	\$ 169,328	\$ 158,517
Contributions in Relation to the Statutorily Required Contribution	<u>(171,736)</u>	<u>(169,328)</u>	<u>(158,517)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	<u>\$ 1,433,942</u>	<u>\$ 1,335,391</u>	<u>\$ 1,314,385</u>
Contributions as a Percentage of Covered Payroll	11.98%	12.68%	12.06%

This schedule is presented to show information for 10 years. Until information for the full 10-year period is available, information will be presented for the years it is available.

(Continued)

Clearview Library District
Schedules of Proportionate Share of Net Pension Liability and Contributions
(And Related Statistics)
For the Years Ended December 31, 2016, 2015 and 2014
(Continued)

	<u>12/31/2016</u>	<u>12/31/2015</u>	<u>12/31/2014</u>
Proportionate Share of the Net Pension Liability			
District's Proportion of the Net Pension Liability	0.1847000000%	0.1720000000%	0.1718000000%
District's Proportionate Share of the Net Pension Liability	\$ 2,494,489	\$ 1,895,070	\$ 1,540,151
District's Covered Payroll	\$ 1,119,697	\$ 977,063	\$ 941,566
District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	223%	194%	164%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74%	77%	81%
	<u>12/31/2017</u>	<u>12/31/2016</u>	<u>12/31/2015</u>
District Contributions			
Statutorily Required Contribution	\$ 156,838	\$ 141,978	\$ 123,885
Contributions in Relation to the Statutorily Required Contribution	<u>(156,838)</u>	<u>(141,978)</u>	<u>(123,885)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	<u>\$ 1,235,566</u>	<u>\$ 1,119,697</u>	<u>\$ 977,063</u>
Contributions as a Percentage of Covered Payroll	12.69%	12.68%	12.68%

This schedule is presented to show information for 10 years. Until information for the full 10-year period is available, information will be presented for the years it is available.

Clearview Library District
Schedules of Proportionate Share of Net OPEB Liability and Contributions
(And Related Statistics)
For the Years Ended December 31, 2019, 2018, 2017, and 2016

	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>	<u>12/31/2016</u>
Proportionate Share of the Net OPEB Liability				
District's Proportion of the Net OPEB Liability	0.0147809766%	0.0148515701%	0.0152354666%	0.0141805787%
District's Proportionate Share of the Net OPEB Liability	\$ 225,015	\$ 226,090	\$ 198,000	\$ 183,856
District's Covered Payroll	\$ 1,335,391	\$ 1,314,385	\$ 1,235,566	\$ 1,147,307
District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	17%	17%	16%	16%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	17%	17%	17%	17%
	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>
District Contributions				
Statutorily Required Contribution	\$ 14,626	\$ 13,621	\$ 12,751	\$ 11,985
Contributions in Relation to the Statutorily Required Contributi	<u>(14,626)</u>	<u>(13,621)</u>	<u>(12,751)</u>	<u>(11,985)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	<u>\$ 1,433,942</u>	<u>\$ 1,335,391</u>	<u>\$ 1,314,385</u>	<u>\$ 1,235,566</u>
Contributions as a Percentage of Covered Payroll	1.02%	1.02%	0.97%	0.97%

This schedule is presented to show information for 10 years. Until information for the full 10-year period is available, information will be presented for the years it is available.

Clearview Library District
 Budgetary Comparison Schedule
 General Fund
 For the Year Ended December 31, 2020

	Original and Final Budget	Actual	Variance <i>Positive</i> <i>(Negative)</i>
Revenues			
Property Taxes	\$ 4,850,856	\$ 4,072,362	\$ (778,494)
Specific Ownership Taxes	200,000	230,385	30,385
State Library Grant	9,407	9,407	-
Charges for Services	17,500	6,723	(10,777)
Investment Income	71,000	27,137	(43,863)
Miscellaneous	3,000	2,645	(355)
Total Revenues	5,151,763	4,348,659	(803,104)
Expenditures			
Current			
Library Services	3,115,243	2,742,157	373,086
Capital Outlay	536,520	224,812	311,708
Total Expenditures	3,651,763	2,966,969	684,794
Net Change in Fund Balance	\$ 1,500,000	1,381,690	\$ (118,310)
Fund Balance, Beginning of year		3,454,411	
Fund Balance, End of year		\$ 4,836,101	

Clearview Library District
Notes to Required Supplementary Information
December 31, 2020

Note 1: Schedule of Proportionate Share of the Net Pension Liability and Contributions

The Public Employees' Retirement Association of Colorado (PERA) Local Government Division Trust Fund's net pension liability and associated amounts are measured annually at December 31, based on an actuarial valuation as of the previous December 31. The District's contributions and related ratios represent cash contributions and any related accruals that coincide with the District's fiscal year ending on June 30.

Changes in Assumptions and Other Inputs

For the year ended December 31, 2020, the total pension liability was determined by an actuarial valuation as of December 31, 2018. The following revised economic and demographic assumptions were effective as of December 31, 2018.

- Investment rate of return assumption of 7.25% per year, compounded annually. This assumption did not change from the prior year.
- Price inflation assumption of 2.4% per year. This assumption did not change from the prior year.
- Wage inflation assumption increased from 3.5% - 9.7% to 3.5% - 10.45%.
- Healthy and disabled mortality assumptions are based on the RP-2014 Mortality Tables.

Note 2: Stewardship, Compliance and Accountability

Budgetary Information

Budgets are required by State statutes for all funds and are adopted on a basis consistent with generally accepted accounting principles.

The District adheres to the following procedures to establish the budgetary information reflected in the financial statements.

- Management submits to the Governing Board a proposed budget for the fiscal year commencing the following October 15. The budget includes proposed expenditures and the means of financing them.
- Prior to June 30, the budget is adopted by the Governing Board.
- Expenditures may not legally exceed appropriations at the fund level. Revisions that alter the total expenditures of any fund must be approved by the Governing Board.
- All appropriations lapse at fiscal year-end.



Memorandum

To: Library Board

From: Ann Kling, Director

Date: August 26, 2021

Re: Library Board Openings

Item 2: New Business

Background / Discussion

The Library Board By-laws detail the steps required to fill library board openings. Board members who have served their first term are eligible for a second term but are required to re-apply and be interviewed by the Interview Committee. There are 3 library board positions open for terms beginning in January, 2022. Two board members are applying for second terms. The Towns of Severance and Greeley, the Weld RE4 School District and the City of Greeley have been notified of the openings and will be appointing Interview Committee members. Interviews will be held in early October.

Recommendation(s)

No recommendation is required

Attachments

None



Memorandum

To: Library Board
From: Ann Kling, Director

Date: August 26, 2021
Re: Revised Employee Handbook
Item 4: New Business

Background / Discussion

The Employee Handbook had not been revised since 2016. This edition was vetted by Employers Council staff, the managers and supervisors and the Library Board's Personnel Committee. Revisions did not change employee benefits. Changes were made to language in order to keep the library in compliance with changes to federal and state laws.

Recommendation(s)

The director, managers, supervisors and the Personnel Committee, Rochelle Brotsky and Frank Baszler recommend approval of the revised edition of the Employee Handbook.

Attachments

Employee Handbook

Clearview Library District
Employee Handbook
August 26, 2021

Library District Mission
Cultivate Curiosity.
Enlighten the Mind.
Strengthen the Community.

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IMPORTANT NOTICE

THIS HANDBOOK IS DESIGNED TO ACQUAINT EMPLOYEES WITH THE ORGANIZATION AND SOME INFORMATION ABOUT WORKING HERE. THE HANDBOOK IS NOT ALL INCLUSIVE, BUT IS INTENDED TO PROVIDE EMPLOYEES WITH A SUMMARY OF SOME OF THE LIBRARY DISTRICT'S GUIDELINES. THIS EDITION REPLACES ANY PREVIOUSLY ISSUED EDITIONS.

AT CLEARVIEW LIBRARY DISTRICT (THE LIBRARY DISTRICT), NEITHER THE EMPLOYEE NOR THE ORGANIZATION IS COMMITTED TO AN EMPLOYMENT RELATIONSHIP FOR A FIXED PERIOD OF TIME. EMPLOYMENT WITH THE LIBRARY IS AT-WILL. EITHER THE EMPLOYEE OR MANAGEMENT HAS THE RIGHT TO TERMINATE THE EMPLOYMENT RELATIONSHIP AT ANY TIME, FOR ANY REASON, THE LANGUAGE USED IN THIS HANDBOOK AND ANY VERBAL STATEMENTS BY MANAGEMENT ARE NOT INTENDED TO CONSTITUTE A CONTRACT OF EMPLOYMENT, EITHER EXPRESS OR IMPLIED, NOR IS THERE A GUARANTEE OF EMPLOYMENT FOR ANY SPECIFIC DURATION. NO REPRESENTATIVE OF THE LIBRARY OTHER THAN THE LIBRARY DIRECTOR HAS AUTHORITY TO ENTER INTO AN AGREEMENT OF EMPLOYMENT FOR ANY SPECIFIED PERIOD AND SUCH AGREEMENT MUST BE IN WRITING, SIGNED BY THE DIRECTOR AND THE EMPLOYEE.

THE CONTENTS OF THIS HANDBOOK ARE SUMMARY GUIDELINES FOR EMPLOYEES AND THEREFORE ARE NOT ALL INCLUSIVE. EXCEPT FOR THE AT-WILL NATURE OF THE EMPLOYMENT, THE ORGANIZATION RESERVES THE RIGHT TO SUSPEND, TERMINATE, INTERPRET OR CHANGE ANY OR ALL OF THE GUIDELINES MENTIONED ALONG WITH ANY OTHER PROCEDURES, PRACTICES, BENEFITS, OR OTHER PROGRAMS OF THE LIBRARY. THESE CHANGES MAY OCCUR AT ANY TIME, WITH OR WITHOUT NOTICE.

NO EMPLOYEE HANDBOOK CAN ANTICIPATE EVERY CIRCUMSTANCE OR QUESTION. AFTER READING THE HANDBOOK, EMPLOYEES THAT HAVE QUESTIONS SHOULD TALK WITH THEIR IMMEDIATE SUPERVISOR, THE LIBRARY DIRECTOR OR THE BOOKKEEPER/HUMAN RESOURCES ASSISTANT.

From the Library Director

The Library Board and I believe that each employee contributes directly to the Library's success, and we hope you will take pride in being a member of our team. We also hope that your experience here will be enjoyable and provide you with opportunities to grow professionally and personally.

EMPLOYMENT

EQUAL EMPLOYMENT OPPORTUNITY/UNLAWFUL HARASSMENT

Clearview Library District is an equal opportunity employer and strives to comply with all applicable laws prohibiting discrimination. We prohibit unlawful discrimination against applicants or employees on the basis of age 40 and over, race, sex, sexual orientation, gender identity, color, religion, national origin, disability, military status, genetic information, or any other status protected by applicable state or local law. This prohibition includes unlawful harassment based on any of these protected classes. Unlawful harassment includes verbal or physical contact which has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment. This policy applies to all employees, including managers, supervisors, co-workers, and non-employees such as library patrons, vendors, consultants, etc.

ADA AND RELIGIOUS ACCOMMODATION

The Library District will make reasonable accommodation for qualified individuals with known disabilities unless doing so would result in an undue hardship to the Clearview Library District or cause a direct threat to health or safety. The Library will make reasonable accommodation for employees whose work requirements interfere with a religious belief, unless doing so poses undue hardship on the Library. Employees needing such accommodation are instructed to contact their supervisor, manager, or library director immediately.

DIVERSITY

The Library District values and promotes diversity as a strategic advantage. Diversity refers to human differences, including those based on culture, ethnicity, gender and age.

Some of the benefits the Library derives from the diversity of its workforce are:

- Different viewpoints and perspectives in decision-making.
- Greater innovation and creativity.
- A broad pool of qualified employees.

At the Library District, we value the richness that diversity brings to our workforce – it makes our Library District better and the community we serve stronger. We are proud of our efforts to maintain a workforce that represents many backgrounds, and are deeply

committed to cultivating an environment where the contributions of every employee and citizen are respected.

At the Library District, we believe that diversity enriches our performance and services, the community in which we live and work, and the lives of our employees. As our workforce evolves to reflect the growing diversity of our communities and global marketplace, our efforts to understand, value, and incorporate differences become increasingly important.

PREGNANCY ACCOMMODATION

Employees have the right to be free from discriminatory or unfair employment practices because of pregnancy, a health condition related to pregnancy, or the physical recovery from childbirth.

Employees who are otherwise qualified for a position may request a reasonable accommodation related to pregnancy, a health condition related to pregnancy or the physical recovery from childbirth. If an employee requests an accommodation, the Library District will engage in a timely, good faith, and interactive process with the employee to determine whether there is an effective, reasonable accommodation that will enable the employee to perform the essential functions of her position. A reasonable accommodation will be provided unless it imposes an undue hardship on the Library's business operations.

The Library District may require that an employee provide a note from her health care provider detailing the medical advisability of the reasonable accommodation. Employees who have questions about this policy or who wish to request a reasonable accommodation under this policy should contact the Director.

The Library District will not deny employment opportunities or retaliate against an employee because of an employee's request for a reasonable accommodation related to pregnancy, a health condition related to pregnancy, or the physical recovery from childbirth. An employee will not be required to take leave or accept an accommodation that is unnecessary for the employee to perform the essential functions of the job.

SEXUAL HARASSMENT

The Library District strongly opposes sexual harassment and inappropriate sexual conduct. Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature, when:

- Submission to such conduct is made explicitly or implicitly a term or condition of employment.
- Submission to or rejection of such conduct is used as the basis for decisions affecting an individual's employment.
- Such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment.

All employees are expected to conduct themselves in a professional and businesslike manner at all times. Conduct that may violate this policy includes, but is not limited to, sexually implicit or explicit communication whether in:

- Written form, such as cartoons, posters, calendars, notes, letters, emails.
- Verbal form, such as comments, jokes, foul or obscene language of a sexual nature, gossiping, or questions about another's sex life, or repeated unwanted requests for dates.
- Physical gestures and other nonverbal behavior, such as unwelcome touching, grabbing, fondling, kissing, massaging, and brushing up against another's body.

COMPLAINT PROCEDURE

If you believe there has been a violation of the EEO policy or harassment based on the protected classes listed above, including sexual harassment, please use the following complaint procedure. The Library District expects employees to make a timely complaint to enable the Library District to investigate and correct any behavior that may be in violation of this policy.

Report the incident to a Manager who will investigate the matter and take corrective action. Your complaint will be kept as confidential as practicable. If you prefer not to go to these individuals with your complaint, you should report your complaint to the library director.

The Library District prohibits retaliation against any employee for filing a complaint under this policy or for assisting in a complaint investigation, if you believe there has been violation of our EEO or retaliation standard, please follow the complaint procedure outlined above.

If the Library District determines an employee's behavior is in violation of this policy, disciplinary action will be taken, up to, and including termination of employment.

EMPLOYEE STATUS

FULL-TIME EMPLOYEE

An employee normally scheduled to work at least 40 hours per week. Full-time employees are currently eligible for Library benefits.

PART-TIME EMPLOYEE

An employee normally scheduled to work at least 10 hours or less than a 40-hour workweek. Part-time employees are eligible for some Library benefits.

TEMPORARY EMPLOYEE

An employee who is hired in a job established for a temporary period or for a specific assignment. Temporary employees are currently ineligible for benefits, except as required by law.

SUBSTITUTE EMPLOYEE

An employee hired to work less than 10 hours a week. Substitute employees are currently ineligible for benefits, except as required by law.

EXEMPT EMPLOYEE

An employee who is not eligible for overtime pay.

NONEXEMPT EMPLOYEE

Nonexempt employees are eligible for paid overtime at one and one-half times their regular rate of pay for all hours worked in excess of 40 hours per workweek. For details on overtime pay refer to Overtime in the Pay Practices section of this handbook.

EMPLOYEE BENEFITS

COMPRESSED WORK WEEK

From time to time, a full-time employee may request a compressed work week, for example, working forty hours in 4 days rather than 5 days. The granting of a compressed work week is entirely at the discretion of the library director, and the grant may be withdrawn for any reason or no reason. Working a compressed work week does not alter any holiday, leave or benefit schedules.

INSURANCE BENEFIT PLANS

The Library District's comprehensive benefits package includes a number of different plans for staff members. The Library currently offers these plans:

Medical Insurance Plan

Helps pay covered medical expenses for the employee.

Declining Medical Insurance Plan

If an employee declines Library District Medical Insurance Coverage, he/she must do so in writing. Employees who have declined coverage who then experience a major life change such as a divorce or death of a spouse may be eligible to elect coverage at the time of such an event.

Life Insurance Plan

Provides term insurance coverage at group rates.

Short-term Disability (STD) Plan

Helps replace wages if the employee suffers a covered disability for a limited period of time.

Long-term Disability (LTD) Plan

Helps replace wages if the employee suffers a covered disability for a longer period of time.

Dental Insurance Plan

Provides the employee with dental coverage at group rates.

Vision Insurance Plan

Provides the employee with vision coverage at group rates.

For more information about these plans, please contact the bookkeeper. In the event the above information conflicts with the actual terms and conditions of coverage, the latter governs.

HOLIDAYS

The Library District currently observes the following holidays as days off with pay for full-time staff:

- New Year's Day
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- Christmas Eve Day
- Christmas Day
- 2 Floating Holidays

When a holiday falls on a Saturday, it is observed on the preceding Friday. When the holiday falls on a Sunday, the following Monday is observed.

Holiday time is not counted as hours worked in the computation of overtime. Full-time employees receive eight hours of holiday pay at their regular rate of pay.

Floating holidays must be taken within the calendar year.

PERSONAL DAYS

Full-time employees are granted 2 personal days per calendar year to be used however the employee desires. Personal days must be taken in the calendar year they are granted. Upon separation from employment, employees are not compensated for unused personal days. The use of a personal day requires reasonable advance notice to the employee's supervisor, manager or the library director. Full-time employees who

are hired during the year, will be granted pro-rated personal days based on their start date.

Personal Days are not considered in overtime computation.

SICK LEAVE PAY

The Library District provides full-time employees paid sick leave at the rate of eight hours per month with a maximum accrual of 160 hours. Sick leave is also granted to all part-time employees on a pro-rated basis with a maximum accrual of 80 hours.

Temporary and substitute employees do earn paid sick leave at the rate of 1 hour for every 30 hours worked, up to 48 hours in a year.

Employees may be eligible for the Library District's short-term disability program. Contact the bookkeeper for more information. Neither sick leave pay nor short-term disability may be used for absences covered by workers' compensation insurance.

When unable to report to work due to illness, employees must give their supervisor as much advance notice as possible before the start of their shift.

Paid sick leave may be used if an employee:

- (1) has a mental or physical illness, injury, or health condition that prevents them from working;
- (2) needs to get preventive medical care, or to get a medical diagnosis, care, or treatment, of any mental or physical illness, injury, or health condition;
- (3) needs to care for a family member who has a mental or physical illness, injury, or health condition, or who needs the sort of care listed in category (2);
- (4) the employee or the employee's family member having been a victim of domestic abuse, sexual assault, or criminal harassment, and needing leave for related medical attention, mental health care or other counseling, victim services (including legal services), or relocation; or
- (5) due to a public health emergency, a public official having closed either (A) the employee's place of business, or (B) the school or place of care of the employee's child, requiring the employee needing to be absent from work to care for the child.

Employees begin accruing sick time upon hire.

Additional rules will apply in the case of a public health emergency.

Employees are not paid for any unused, accrued sick leave upon separation from employment with the Library.

TRAVEL TO CONFERENCES, SEMINARS, WORKSHOPS

The Board of the Clearview Library District encourages staff members to attend and participate in various conferences, seminars, and other educational opportunities that are available to the library community. When funds are available, registration, lodging, travel expenses, as well as the current per diem (GSA rate) allowance for food will be paid for by the Library District for employees who attend conferences. Employees must request prior approval from the library director or manager and register at the early bird rate whenever possible.

VACATION

Full-time employees are currently granted paid vacation as listed below:

Vacation Granted per Year	Length of Service
2 weeks	Start date to 6 months**
2 weeks	6 months to 24 months
3 weeks	25 months to 60 months
4 weeks	61 months and up

** Vacation may not be taken during the first six months of employment.

Vacation is earned on a monthly basis.

Employees are encouraged to use all of their earned vacation each year. Employees may carry over unused vacation time into the next year. However, the maximum vacation that full-time employees may accumulate is not to exceed twice the hours earned in 1 year. As a result, the amount of vacation that employees may be granted each anniversary date might be limited by the amount carried over.

Part-time employees working 24 hours and more are currently granted pro-rated paid vacation based on the hours worked. The maximum number of hours is listed below:

Maximum Number of Hours	Length of Service
40	Start date to 6 months**
40	6 months to 24 months
60	25 months to 60 months
80	61 months and up

** Vacation may not be taken during the first six months of employment.

Vacation is earned on a monthly basis.

All employees are responsible for scheduling their vacation, in advance, with their supervisor or manager and must receive their supervisor's/manager's approval. Vacations are scheduled in a manner that minimizes interruptions to the Library's operations.

Vacation time will not be counted in the computation of overtime.

Upon separation of employment, employees will receive pay for earned, unused vacation.

WELLNESS

Currently, full-time employees are reimbursed up to \$300 per year for wellness activities, including gym memberships, smoking cessation programs, weight loss programs, annual park passes, swimming pool memberships, and registration fees for 5K runs or walks. The Wellness benefit does not cover equipment such as bicycles, weights, skis, etc.

LEAVES OF ABSENCE

BEREAVEMENT LEAVE

Full-time employees are currently granted paid leave for up to 3 normally-scheduled, consecutive working days due to the death of an immediate family member. Immediate family is defined as the employee's spouse/domestic or civil partner, parents, children, sisters, brothers, grandparents, grandchildren, mother-in-law, and father-in-law.

Part-time employees are currently granted paid leave prorated based on hours worked, due to the death of an immediate family member. Immediate family is defined as the employee's spouse/domestic or civil partner, parents, children, sisters, brothers, grandparents, grandchildren, mother-in-law, and father-in-law.

In the event of a death of a near relative, full-time employees and part-time employees are currently granted up to one paid day to attend a funeral. Near relatives include the employee's aunts, uncles, nieces, nephews, and their spouse's/partner's grandparent, brothers, sisters and other close relatives.

DOMESTIC ABUSE LEAVE

Employees subject to domestic abuse may be eligible for a leave of absence. Please see the bookkeeper for more information.

FAMILY AND MEDICAL LEAVE

Public sector employers are subject to the provisions of the Family Medical Leave Act (FMLA). However, to be eligible to take FMLA leave, employees must work at a worksite within at least 50 employees within 75 miles. Because the Clearview Library District does not have 50 employees within a 75-mile radius, employees are not eligible to take FMLA leave.

MEDICAL LEAVE OF ABSENCE FOR EMPLOYERS NOT SUBJECT TO FMLA

Should the need arise, the Library District provides eligible employees with a leave of absence from work for certain family and medical reasons as provided below. Unless federal, state or local law provides otherwise, in order to be eligible for the leave, an employee must have been employed by the Library District for at least 12 months and have worked at least 24 hours per week.

An eligible employee may take up to six months of unpaid family leave for illness, injury, disability, pregnancy, childbirth, or the physical recovery from childbirth. Employees also may take family and medical leave to care for a parent, child or spouse with a serious health condition as those terms are defined under the FMLA, or for the birth, adoption or placement of a child, or to care for a child within the first 12 months of the baby's birth ("baby bonding"), care for civil union/domestic partners, or military family leave. Employees should consult the bookkeeper to determine how the leave may impact eligibility for benefits and to make arrangements for the payment of any required premiums. Requests for leave should be submitted to the library director via email as soon as the need for the leave is foreseeable. Leave requests will be considered on a case-by-case basis.

Unless otherwise required by law, the following applies to family and medical leaves of absence:

Employees who are on approved family and medical leave may be reinstated to a position of like status and pay if such position is available and they are qualified. However, there is no job guarantee.

All earned PTO, vacation and sick leave must be used at the beginning of the leave of absence. Vacation, sick leave, and seniority accrual is suspended until the employee returns from leave. Holidays, bereavement leave pay, or employer's jury duty pay will not be granted during the leave.

Employees returning from medical leave are expected to provide their supervisor with a medical provider's statement attesting to the employee's fitness for work; at its option, the Library District may require an examination by a Library District-appointed medical provider.

Employees who fail to return at the expiration of their authorized leave may be terminated. If the employee's failure to return is due to pregnancy, childbirth, or the physical recovery from childbirth and/or a disability under the Americans with Disabilities Act or other similar laws, additional accommodations may be provided. Employees must supply sufficient information from their medical provider specifying the basis for the additional leave and when they can return to work with or without reasonable accommodation. Accommodations must not cause undue hardship to the employer. Potential accommodations will be determined in an interactive process between the employee and the Library District.

Part-time employees working less than 24 hours per week are not eligible for medical leave except as required under the law as an accommodation.

Please contact the bookkeeper/human resources assistant or the library director if you have any questions.

JURY DUTY

The Library District recognizes jury duty as a civic responsibility of everyone. When summoned for jury duty, an employee will be granted leave to perform his or her duty as a juror. If the employee is excused from jury duty during his or her regular work hours, he or she is expected to report to work promptly.

Employees receive regular pay for the first 3 days of jury duty if they were scheduled to work and they provide confirmation of juror service.

Beginning the fourth day and thereafter, employees, as jurors, are paid \$50.00 per day by the State of Colorado for state, district, or county court jury duty. For jury duty in excess of three days, employees receive the difference between jury duty pay and their regular pay up to a maximum of 10 days (80 hours). Jury duty beyond this time is without pay from the Library District.

MILITARY LEAVE

Employees granted a military leave of absence are re-employed and paid in accordance with the laws governing veteran's re-employment rights, The Library District pays for the first 15 days of leave per year. After that time, leave is without pay.

PERSONAL LEAVE

Normally, personal leaves of absence are not granted. If, on rare occasions, management deems the circumstances warrant approval, an unpaid leave for non-medical reasons may be granted for not more than 30 days.

VOTING

Voting is an important responsibility we all assume as citizens. The Library District encourages employees to exercise their voting rights in all municipal, state and federal elections.

Under most circumstances, it is possible for employees to vote either before or after work. If it is necessary for employees to arrive later or leave work early to vote in any election, employees should arrange with their supervisor/manager no later than the day prior to Election Day. Time-off for voting is paid time-off.

PAY PRACTICES

OVERTIME

Overtime at the rate of time and one-half the employee's base rate will be paid to nonexempt employees when work is performed in excess of 40 hours in one week. The 40 hours threshold is based on actual hours worked in the week. Therefore sick time, vacation, holiday, or other paid or unpaid leave time is not included in calculating the 40 hours threshold.

PAYDAYS

Employees are paid on the last working day of the month excluding weekend days and holidays via direct deposit into a bank account of the employee's choice. Pay periods run from the 26th of the month through the 25th of the following month. Occasionally the pay period has to be adjusted due to the time required to process the payroll. When that occurs, employees will be notified prior to the close of the pay period.

Employees can obtain an electronic statement showing gross pay, deduction and net pay by logging into their payroll system account. Employees should review their monthly pay stub for accuracy. If there appears to be an error, please check with your manager or with the person who processes the payroll as soon as possible.

PAY FOR EXEMPT EMPLOYEES

Exempt employees must be paid on a salary basis. This means exempt employees will regularly receive a predetermined amount of compensation each pay period on a monthly basis. The Library is committed to complying with salary basis requirements that allows properly authorized deductions.

If you believe an improper deduction has been made to your salary, you should immediately report this information to the bookkeeper. Reports of improper deductions will be promptly investigated. If it is determined that an improper deduction has occurred, you will be promptly reimbursed.

REIMBURSEMENT OF EXPENSES

The Library District does reimburse employees for some expenses incurred in carrying out their job duties. Employees should check with their supervisor or the

bookkeeper/human resources assistant for information on reimbursable expenses.

TIME REPORTING

The Library District uses an online time-keeping system to record hours worked, sick time, vacation time, and other paid time-off. These records are the only ones used by the Library to calculate employee pay and paid time off balances. It is very important that they are accurate and complete. Employees should contact their supervisor or the bookkeeper with any questions about how their pay is calculated. Employees must promptly notify the bookkeeper of any mistakes in their time records or pay.

Employees are required to clock their hours in ISolved each day that they work.

Employees working more than five hours are entitled to a 30 minute paid lunch break during their shift and a 15 minute paid rest break. Meal and rest breaks cannot be combined.

Employees working a five hour shift or less may take a 15 minute rest break during their shift. Rest breaks cannot be taken at the beginning or end of a shift.

WORK HOURS AND SCHEDULING

The Library and the bookmobile operate seven days a week except for designated holidays. It is necessary to have staff coverage during those hours and before the building opens to the public.

The Library also participates in community events, which may require staff to work hours before or after their regular schedule. Employees will be assigned a schedule that best meets the needs of the public and the department to which they are assigned.

The workweek consists of seven consecutive, 24-hour days, beginning at 12:00 am Sunday and ending at 11:59 pm Saturday.

TECHNOLOGY AND COMMUNICATIONS SYSTEMS

COMMUNICATION SYSTEMS

The Library District's computer network, access to the internet, email, and voice mail systems are business tools intended for employees to use in performing their job duties. Therefore, all documents and files are the property of the Library District. All information regarding access to the Library District's computer resources, such as user identifications, modem phone numbers, access codes, and passwords are confidential Library District information and may not be disclosed to non-Library District personnel.

All computer files, documents, and software created or stored on the Library District's computer systems are subject to review and inspection at any time. Employees should not assume that any such information is confidential, including email either sent or received.

Computer equipment should not be removed from the Library District premises without approval from a manager. Upon separation of employment, any and all provided communication tools and devices should be returned to the Library District.

COMPUTER USAGE

The communication systems are property of the Library District and intended for business use. Therefore, the Library District maintains the ability to access any computer files, use of software, Internet usage, email, and voice mail. Although employees may select individual passwords, employees should not assume that such files are confidential. However, other than management employees acting on behalf of the Library District, employees should not attempt to gain access to another employee's computer, Internet files, email, or voice mail without the latter's permission.

EMAIL

Email is to be used for business purposes. While personal email is permitted, it is to be kept to a minimum. All emails, including personal emails, may be requestable under Colorado's open records act by any member of the public. Be mindful of how these records will be perceived by the public or library management. The Library District prohibits the display, transmittal, or downloading of material that is offensive, pornographic, obscene, profane, discriminatory, harassing, insulting, derogatory, or otherwise unlawful at any time. No one may solicit, promote, or advertise any outside organization, product or service through the use of email or anywhere else on the

Library District premises at any time. Management may monitor email from time to time.

Email is to be used for business purposes. While personal email is permitted, it is to be kept to a minimum. Personal email should be brief and sent or received as seldom as possible. The Library District prohibits the display, transmittal, or downloading of material that is offensive, pornographic, obscene, profane, discriminatory, harassing, insulting, derogatory, or otherwise unlawful at any time. No one may solicit, promote, or advertise any outside organization, product or service through the use of email or anywhere else on the Library District premises at any time. Management may monitor email from time to time. Employees should be aware that emails might be public records and subject to public disclosure.

Employees are prohibited from unauthorized use of encryption keys or the passwords of other employees to gain access to another employee's email messages.

PERSONAL USE OF THE INTERNET

Some employees need to access information through the internet in order to do their job. Use of the internet is for business purposes during the time employees are working. Personal use of the internet should not be on business time, but rather before or after work or during breaks or lunch period. Regardless, the Library District prohibits the display, transmittal, or download of material that is in violation of Library District guidelines or otherwise is offensive, pornographic, obscene, profane, discriminatory, harassing, insulting, derogatory or otherwise unlawful at any time.

SOCIAL MEDIA

Personal use of social media should be limited to breaks or lunch periods. Social media postings by an employee on a blog, wiki, or social networking site are considered personal communications and are not organization communications. If an employee publishes or posts regarding Library District matters, the employee should include a disclaimer making clear the posting is their own and does not represent Library District positions, strategies, or opinions. The Library District requests that you be respectful of the Library District, our employees, our library patrons, suppliers, our partners, and others.

Employees must comply with all applicable laws including copyright and fair use laws. Employees may not disclose any sensitive, proprietary, confidential or financial information about the Library District. Further detail is provided in the "Confidentiality" section of the employee handbook.

A blog, wiki, or social networking site is not the ideal place to make a complaint regarding alleged discrimination, unlawful harassment, or safety issues. Complaints to the Library District must be made consistent with the complaint process in this handbook.

SOFTWARE AND COPYRIGHT

The Library District fully supports copyright laws. Employees may not copy or use any software, images, music, or other intellectual property (such as books or videos) unless the employee has the legal right to do so. Employees must comply with all licenses regulating the use of any software and may not disseminate or copy any such software without authorization. Employees may not use unauthorized copies of software on personal computers housed in the Library's facilities.

TELEPHONES/CELL PHONES/MOBILE DEVICES

Employee work hours are valuable and should be used for business. Excessive personal phone calls can significantly disrupt business operations. Employees should use their breaks or lunch period for personal phone calls.

Phones and mobile devices with cameras should not be used in a way that violates other Library guidelines such as, but not limited to, EEO/Sexual Harassment and Confidential Information.

For safety reasons, employees should avoid the use of cell phones and mobile devices to make calls while driving. Employees must park whenever they need to use a cell phone. Generally, stopping on the shoulder of the road is not acceptable. Employees are prohibited from using a cell phone or other device to text while operating a motor vehicle. Texting is permitted only where the vehicle is at rest in a shoulder lane or lawfully parked.

VOICE MAIL

The Library voice mail system is intended for transmitting business-related information. Although the Library does not monitor voice messages as a routine matter, the Library reserves the right to access and disclose all messages sent over the voice mail system for any purpose. Employees must use judgment and discretion in their personal use of voice mail and must keep such use to a minimum.

UNAUTHORIZED USE

Employees are strictly prohibited from using the Library communication systems in ways that management deems to be inappropriate. If you have any question whether your behavior would constitute unauthorized use, contact your immediate supervisor before engaging in such conduct.

WORKPLACE ENVIRONMENT

ALCOHOL AND DRUGS

Alert and rational behavior is required for the safe and adequate performance of job duties. Therefore, working after the apparent use of alcohol, a controlled substance or abuse of any other substance is prohibited. Furthermore, the possession, purchase or consumption(use), or sale of a controlled substance or alcohol on Library District premises or while conducting Library District business is prohibited.

ANTI-VIOLENCE

Employees must not engage in intimidation, threats or hostile behaviors, physical abuse, vandalism, arson, sabotage, use of weapons, carrying weapons onto Library property, or any other act, which in management's opinion is inappropriate to the workplace. In addition, employees must refrain from making bizarre or offensive comments regarding violent events and/or behavior. Employees are expected to report any prohibited conduct to management.

Employees should directly contact proper law enforcement authorities if they believe there is a serious threat to the safety and health of themselves or others.

The Library District prohibits the possession or use of unconcealed weapons and the use of concealed weapons on Library property, regardless of whether or not the person is licensed to carry the weapon. This guideline applies to all employees.

APPEARANCE AND ATTIRE

Personal appearance, hygiene and attire are very important. A professional image must be maintained to instill confidence in the minds of our patrons. This helps ensure our Library District's success. Employees' appearance should be consistent with good hygiene, safety, and what the organization considers appropriate business attire.

ATTENDANCE AND PUNCTUALITY

All employees are expected to be on time and punctual for showing up to work. In addition, regular attendance is considered an essential function and is necessary for the efficient operation of the Library District.

Employees who are going to be absent or late must contact their supervisor/manager by phone, text or email, no later than 1 hour before the start of their shift.

Failure to call in when absent for 2 consecutive days may result in termination.

CONFIDENTIAL INFORMATION

Employees of the Library District will have access to confidential information of the Library District and our clients. Confidential information includes, but is not limited to, information concerning library records, patron use of the library, and similar subjects.

Disclosure of confidential patron information is illegal according to Colorado law. Disclosure of other confidential information might seriously damage the Library District's or vendor's competitive position and therefore such action will not be tolerated. This nondisclosure prohibition applies both during and after an employee's employment. Any copying, recording, or distribution of confidential information in any manner must be authorized by management. Confidential information remains the property of the employer and must be returned to the Library District upon separation or at any time upon demand.

CONFLICT OF INTEREST

The Library District requires that employees protect Library District information and avoid outside activities or relationships, which do or could adversely influence their decision or action on the job.

An example of conflict of interest could be ownership, partnership or personal involvement in supplier companies or distribution outlets related to Library business.

If employees have any question whether a situation is a conflict of interest, employees should discuss the matter with their supervisor or manager. If it remains unresolved, refer the matter to the director for final determination.

DATA DISPOSAL POLICY

During the course of your employment, the Library District will collect certain information that is classified as “personal identifying information,” or PII, under applicable laws. Such information may include, but is not limited to:

- Your first and last name of initials
- Username(s) and password(s)
- Social Security Number
- Driver’s license or other identification card number
- Medical documentation
- Biometric data
- And more

The Library District may keep these records in paper and/or electronic format.

When such documentation is no longer needed, pursuant to records retention requirements and best practices, the Library District will either (a) destroy the records or (b) arrange for their destruction, e.g. by shredding, erasing, or otherwise modifying the personal identifying information in such a manner as to render it unreadable or indecipherable through any means.

DISCIPLINE/DISCHARGE

Occasionally performance or other behavior falls short of our standard and/or expectations. When this occurs, management will take action, which in its opinion seems appropriate.

Disciplinary actions can range from a formal discussion with the employee about the matter to immediate discharge. Action taken by management in an individual case does not establish a precedent in other circumstances.

DRIVER’S LICENSE

Some positions with the Library District require that employees have a valid driver’s license to do their work. To comply with requirements placed on the Library District by its insurance carrier, an employee may be requested to show proof of a valid driver’s

license at any time during his or her employment if they are required to drive a Library District vehicle. Change in driver's license status (revocation, suspension, etc.) must be reported to the employee's supervisor immediately.

INSPECTIONS

The Library District's management may conduct searches after notice is given and with the employee's consent of employees' personal effects. This may include, but is not limited to, lunch bags, boxes, purses, personal computers, packages or vehicles.

The Library District may conduct searches of the above items without employee consent if there is reasonable suspicion to believe that illegal activity is taking place and after obtaining a warrant to do so. Any illegal and unauthorized articles discovered may be taken into custody and will be turned over to law enforcement representatives.

Employees do not have a reasonable expectation of privacy in lockers, desks, cabinets, or file drawers.

JOB RELATED PROBLEMS

Employees who disagree or are dissatisfied with a Library District practice should promptly discuss the matter with their immediate supervisor, where appropriate. Normally, this discussion should be held within three to five days of the incident, or in a timely manner. Discussions held in a timely manner will enhance the ability to resolve concerns while they are fresh in everyone's mind. The majority of misunderstandings can be resolved at this level.

If the solution offered is not satisfactory, or if it is inappropriate to go to the supervisor, then employees are encouraged to take the problem to the manager of their department. If the problem still cannot be resolved, employees may submit a written complaint to the library director for review and final decision about the situation. Also see the EEO/Harassment Complaint Procedure on page 8.

PERSONNEL FILES

The Library District keeps a personnel file as a record of each employee's employment. It is important for this record to be up-to-date and complete. This enables us to reach employees in an emergency, forward mail, and properly maintain insurance and other benefits. It also helps keep track of payroll deductions and many other things.

Employees should notify the bookkeeper immediately if they have changes in any of the following areas: name, residence, telephone, marital status, insurance changes, tax exemptions, person to notify in case of an emergency, and other relevant information.

With reasonable advance notice, an employee may review his or her own personnel file in the director's office in the presence of an individual responsible for file maintenance. If an employee wants to look at his or her file or discuss it with someone, the employee should contact the director.

POLITICAL PARTICIPATION

The Library District encourages employees to participate in matters of responsible citizenship. The Library District will not interfere with the conduct of library district employees engaged in political activity, as long as the activities are confined to hours when the employees are not on duty, are not campaigning in their official organization uniforms and that the activities do not impair the employee's job efficiency or that of others.

Political beliefs, activities and affiliation are the private concern of the employee. An employee's work status is not affected by participating or not participating in lawful civic political activities. No employee of the Library District can directly or indirectly coerce or command any other employee to pay, lend, or contribute salary, compensation, service or anything else of value to any political party, group, organization or candidate.

Any Library District employee may be a candidate for a partisan political office provided that the involvement does not interfere or present a conflict of interest with his or her job. If involvement is necessary during normal working hours the individual must take vacation leave or leave without pay.

No employee will be forced to pay any contributions to any political organization whatsoever.

Employees will not be required to work for, or participate in, the support of any political candidate during their off-duty hours.

PROFESSIONALISM

Employees of the Library District must conduct themselves appropriately and in a manner that reflects favorably upon the Library District. The Library District expects all employees to observe the highest standards of conduct and integrity in the performance of their duties. Employees have been hired to perform a service for the Clearview Library District. Creating and maintaining a good relationship with

the public is of primary importance. Employees should make every effort to handle citizen requests and concerns in a timely and courteous manner.

Employees are expected to exhibit professionalism and respect for co-workers, supervisors, managers, the public with whom they work, and others with whom they come in contact in the course of their Library District employment. Unprofessional behavior will not be tolerated.

REFERENCES

The Library District does not furnish open letters of recommendation addressed “To Whom it May Concern.”

If employees receive a call inquiring about a former employee, please refer the caller to the library director. The library director may designate a manager or supervisor to respond to such inquiries. This restriction includes recommendations on social media sites.

RESPONSE TO MEDIA INQUIRIES

Communication with the media needs to be consistent, timely and professional. Therefore, we require that all official responses to the media be made with the authorization from the director or directed to the communications specialist. This requirement does not prevent employees from speaking with the media, but they should not attempt to speak on behalf of the Library District unless they have specifically been authorized to do so by the library director or communications specialist.

SAFETY/REPORTING OF INJURY

The Library District is committed to a safe work environment for employees. Employees should report any unsafe practices or conditions to their supervisor.

If employees are injured on the job, no matter how minor they must immediately report this fact in writing to their supervisor.

If medical treatment for an on-the-job injury is needed, it must be obtained from one of the library district’s designated physicians. If not, the employee may be responsible for the cost of medical treatment.

SMOKING

The Library District's objective is to provide a smoke-free environment. Smoking is prohibited within all areas of library district buildings and within 30 feet of any entrance into the buildings. This prohibition includes all forms of tobacco and e-cigarettes. Employees may smoke in outdoor areas, away from the buildings. This restriction applies to all employees and visitors, at all times, including non-business hours.

SEPARATION OF EMPLOYMENT

Employees who wish to resign their position should notify the Library District of their anticipated departure date and go over the "checkout" procedure at separation (return of equipment, final paycheck, etc.) with the bookkeeper.

Employees may be considered for re-employment provided they qualify for the position of interest and while they were employed with the Library District maintained satisfactory performance and attendance.

TELECOMMUTING

Telecommuting is a work arrangement by which an employee performs job duties from an alternative location other than at the office on an ad hoc or regularly scheduled basis.

Not every position is appropriate for this type of arrangement. Requests will be considered on a case-by-case basis and the Library District will consider factors such as:

- the nature of the job or project requirements;
- whether the nature of the work lends itself to telecommuting;
- the amount of time to be spent working remotely;
- employee work performance;
- the ability of the employee to work independently; and
- the impact the arrangement may have on collaboration and co-workers.

USE OF LIBRARY EQUIPMENT

Library District property and equipment is to be used for official Library District business, in an appropriate manner, and in accordance with all applicable rules, operating procedures, or directives. No employee shall remove Library District property or equipment from Library District premises or work sites without approval of a manager or the director.

WORKPLACE ACCOMMODATION FOR NURSING MOTHERS

A private space will be provided, and reasonable time will be permitted, for nursing mothers to express milk during the workday for up to two years following the birth of a child. The time permitted typically will run concurrently with the time already provided for meal and rest breaks. If the breaks cannot run concurrently and/or additional time is needed, management and the employee will agree upon a schedule which might include the employee using unpaid leave (if non-exempt), annual leave/vacation time, arriving at work earlier, or leaving later. In the event unpaid leave is used, the employee will be relieved of all work-related duties during any unpaid break.

Employees will be provided with the use of a room, office, or other private area, other than a bathroom or toilet stall, that is shielded from view and free from intrusion from co-workers and the public. The Library District will make a reasonable effort to identify a location within close proximity to the work area for the employee to express milk.

ACKNOWLEDGMENT OF RECEIPT

I HAVE RECEIVED A COPY OF THE EMPLOYEE HANDBOOK DATED _____, I UNDERSTAND THAT I AM TO BECOME FAMILIAR WITH ITS CONTENTS, FURTHER, I UNDERSTAND:

EMPLOYMENT WITH THE CLEARVIEW LIBRARY DISTRICT IS AT-WILL, I HAVE THE RIGHT TO END MY WORK RELATIONSHIP WITH THE ORGANIZATION WITH OR WITHOUT ADVANCE NOTICE FOR ANY REASON. THE ORGANIZATION HAS THE SAME RIGHT.

THE LANGUAGE USED IN THIS HANDBOOK AND ANY VERBAL STATEMENT OF MANAGEMENT ARE NOT INTENDED TO CONSTITUTE A CONTRACT OF EMPLOYMENT EITHER EXPRESSED OR IMPLIED, NOR ARE THEY A GUARANTEE OF EMPLOYMENT FOR A SPECIFIC DURATION.

THE HANDBOOK IS NOT ALL INCLUSIVE, BUT IS INTENDED TO PROVIDE ME WITH A SUMMARY OF SOME OF THE ORGANIZATION'S GUIDELINES.

THIS EDITION REPLACES ALL PREVIOUSLY ISSUED HANDBOOKS. THE NEED MAY ARISE TO CHANGE THE GUIDELINES DESCRIBED IN THE HANDBOOK, EXCEPT FOR THE AT-WILL NATURE OF EMPLOYMENT. THE LIBRARY DISTRICT THEREFORE RESERVES THE RIGHT TO INTERPRET THEM OR TO CHANGE THEM WITHOUT PRIOR NOTICE.

NO REPRESENTATIVE OF THE CLEARVIEW LIBRARY DISTRICT, OTHER THAN THE LIBRARY BOARD HAS THE AUTHORITY TO ENTER INTO AN AGREEMENT OF EMPLOYMENT FOR ANY SPECIFIED PERIOD AND SUCH AGREEMENT MUST BE IN WRITING SIGNED BY THE PRESIDENT OF THE LIBRARY BOARD. WE HAVE NOT ENTERED INTO SUCH AN AGREEMENT.

Employee Name

Date



Memorandum

To: Library Board
From: Ann Kling, Director

Date: August 26, 2021
Re: State Grant to Libraries
Item 5: New Business

Background / Discussion

In the 2021 legislative session, the Colorado Legislature appropriated \$3 million in the state's budget to fund the State Grants to Libraries Act. The funds will be available to eligible publicly funded school, public and academic libraries to fund grants for library materials as defined in the statute (see [CRS 24-90-401](#)). The purpose of the funds is for educational materials in libraries that support efforts to improve literacy and learning.

Relationship to Mission and Vision

Cultivate Curiosity, Enlighten the Mind.
Early Literacy and Lifelong Learning.

Budget Considerations

The State Grant enhances the library district's materials budget, allowing the district to stretch its materials budget.

Recommendation(s)

The Library Director recommends approval of the application for the State Library Grant

Attachments

Eligibility form for the State Library Grant



Board of Trustees
Clearview Library District
Denver, Colorado

We have audited the financial statements of Clearview Library District (the District) as of and for the year ended December 31, 2020, and have issued our report thereon dated July 21, 2021. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under Generally Accepted Auditing Standards

As communicated in our engagement letter dated November 30, 2020, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

We applied certain limited procedures to the required supplementary information (RSI). However, we did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, has complied with all relevant ethical requirements regarding independence.

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during fiscal year 2020. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop the significant estimates in determining that they are reasonable in relation to the financial statements as a whole.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. We propose no uncorrected adjustments to the financial statements as a result of our audit procedures.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The material adjustments in the attached schedule that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in a letter dated July 21, 2021.



Difficulties Encountered in Performing the Audit

We encountered no difficulties dealing with management during the audit process.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a second opinion on certain situations. If a consultation involves the application of an accounting principle to the District's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to contact us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and the responses were not a condition to our retention.

This report is intended solely for the information and use of the Board of Trustees and management of the District, and is not intended to be, and should not be, used by anyone other than these specified parties.

Hike & Company, PC

Greenwood Village, Colorado
July 21, 2021



Client: **Clearview Library District**
 Engagement: **AUD 2020 - Clearview Library District**
 Period Ending: **12/31/2020**
 Trial Balance: **02-01 - Government Fund Trial Balance**
 Workpaper: **04-01 - AJEs**
 Fund Level: **All**
 Index: **All**

Account	Description	Debit	Credit
Fund: 1 General			
Adjusting Journal Entries JE # 101			
To adjust 2020 Property Tax Assessment.			
2200	Deferred Revenue - Property	198,830.00	
3110	General Property Tax	6,232.00	
1150	Delinquent Property Tax		6,232.00
1151	Current Prop. Taxes Rec.		198,830.00
Total		205,062.00	205,062.00
Adjusting Journal Entries JE # 102			
To correct accrued salaries.			
4011	Salary/Director	16,694.00	
2101	Payroll Liabilities		16,694.00
Total		16,694.00	16,694.00
Adjusting Journal Entries JE # 103			
To record amortization on new additions.			
4059	Administration Workers Comp	995.00	
4141	Library District Memberships	1,806.00	
4445	Software Support & Licenses	1,269.00	
4530	Electronic Databases	1,312.00	
4531	Non Print Electronic Media	213.00	
4531	Non Print Electronic Media	92.00	
1170	Prepaid Expenses		5,687.00
Total		5,687.00	5,687.00
Adjusting Journal Entries JE # 105			
To clear the deferred revenue account.			
4531	Non Print Electronic Media	12,239.00	
2210	Deferred Revenue - Grant		12,239.00
Total		12,239.00	12,239.00

PUBLIC LIBRARY GRANT ELIGIBILITY FORM FY 2021-2022 STATE GRANTS TO LIBRARIES COLORADO STATE LIBRARY

FY 2021-2022 State Grants to Libraries are provided by the Colorado State Library to enable public libraries, school libraries, and academic libraries to obtain educational resources they would otherwise be unable to afford, to the end that the state will receive the corresponding benefits of a better educated and informed population. (C.R.S. 24-90-402)

**Submit by Email or Postmark by
5:00pm Wednesday, September 15, 2021**

- Please read the FY2021-2022 [State Grants to Libraries Guidelines](#) carefully to understand eligibility requirements, eligible uses, timeline for expenditure of funds, and reporting requirements.
- Complete and submit this Grant Eligibility Form by **September 15, 2021**, to certify that the library meets the requirements to receive funding and intends to use the funds as required by law.
- Secure the appropriate signatures on this Grant Eligibility Form. Omitting required signatures may disqualify the applicant. If sending by email, scan the signed copy and send as an attachment.
- Completed forms may be provided via Email (preferred) OR Mail. Only send once.
- **Submit a completed Grant Eligibility Form by email (preferred) or postmark by 5:00pm Wednesday, September 15, 2021.**

Send original (OR scanned, signed copy) to:

Colorado Department of Education
Colorado State Library
Attn: Melissa Carlson
201 East Colfax Avenue, Room 309
Denver, Colorado 80203-1799
email: carlson_m@cde.state.co.us



COLORADO
Department of Education
Colorado State Library

Public Library Grant Eligibility Form

Name of Library/Library District **Clearview Library District**
 Contact Person Name **Ann Kling**
 Contact Person Title **Library Director**
 Contact Person Telephone **970-686-9955**
 Contact Person Email **director@clearviewlibrary.org**
 Fiscal Contact Name (optional)
 Fiscal Contact Email

This certifies that the Library meets all requirements to receive funding. Please select Yes or No for each requirement:

Eligibility Requirement	Yes	No
1. Will utilize this funding to purchase eligible educational resources.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Legally established and operated under Colorado Library Law.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Borrows and lends to other Colorado libraries without a charge	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. When applicable, primary clientele can use the interlibrary loan service and access the Internet without a charge.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. Meets the Internet access by minors requirements in C.R.S. 24-90-404(2)(C)(I,II,III)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. Staffing and service hours – has paid staff available in the library for a minimum of 20 hours each week	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7. Reporting – will submit report to State Library by July 29, 2022	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Maintenance of Effort Requirements. Funding is designed to supplement, not supplant, local funding for libraries. To be eligible, applicants must demonstrate that receiving these funds do not decrease existing local revenue sources. Please provide the following library collection budget information for your current fiscal year and the previous three years of actual expenditures. Library collection budgets include print, electronic, and other circulating library materials. It does not include related expenses such as salary or processing fees. Do not include State Grants to Libraries or other grants as part of your collection budget.

	Library collection expenditures, not including any grants (i.e. State Grants to Libraries) to the library for collections
FY18-19	\$ 220122
FY19-20	\$ 249230
FY20-21	\$ 244532
FY21-22 (planned)	\$ 335427

If the FY21-22 library collection budget is less than the average of the previous three years, the Colorado State Library may contact you for additional information to determine your eligibility.

Chair of Board of Trustees or other appropriate authority:

Type name and title: Kendra Adams, Library Board President

08/20/2021

Signature (*digital signature or print form & sign*)

Date

Library Director:

Type name and title: Ann Kling, Library Director

08/20/2021

Signature (*digital signature or print form & sign*)

Date

Submit completed form by September 15, 2021 via email to: (preferred method)
carlson_m@cde.state.co.us

Or by mail to:
Colorado State Library
Attn: Melissa Carlson
201 E. Colfax Ave, Room 309
Denver, CO 80203