

## AGENDA

### Call to Order

### Roll Call

### Review of Agenda

### Public Input

[ Zoom ]

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

### Director's Report - Ann Kling, Director

- Communication
- Monthly Statistics

### Personnel Report - Rochelle Brotsky

### Treasurer's Report - Ron Dunworth

### Friends & Foundation Report - Rochelle Brotsky

### Reports of the Liaisons

### Reports of the Board Members

### Old Business

- Approve Minutes of the November and December 2022 Board Meetings
- Accept the Resignation of Newly Appointed Board Member, Cheryl Brown - Ann Kling, Library Director (Action)
- Investment Policy, First Reading - Jeromey Balderrama, Chair of the Policy Committee (Action)
- Staff Benefits for 2023 - Erin Mitchell, Financial/Human Resources Specialist (Action)

- Facilities Update - Ann Kling, Library Director

### **New Business**

- Election of Officers - Rochelle Brotsky, Board Vice President (Action)
- Appointment of Standing Committees and Ad Hoc Committees - Newly Elected President (Action)
- Posting of Official Library Notices - Ann Kling, Library Director (Action)
- Public Access to Library Information - Ann Kling, Library Director (Information)
- Engagement Letter for the 2022 Audit - Ann Kling, Library Director (Action)
- Affirm vote to approve purchase price for shelving and end-caps for shelving as part of the 3rd St. Library renovation taken on-line on Dec. 28, 2022 - Ann Kling, Library Director (Action)

### **Executive Session**

An Executive Session Pursuant to C.R.S. § 24-6-402 (4)(f) for the Purpose of Personnel Matters - Director's Annual Evaluation.

### **Upcoming Agenda**

### **Adjourn**

---

### **Upcoming Meetings**

- Board of Trustees Regular Meeting, February 23, 2023, 5:30 p.m. – Ash St. Meeting Room, 1194 W. Ash St, Windsor, CO 80550. The public is invited to attend the meeting [virtually 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.*

## DIRECTOR'S REPORT - November/December 2022

### *Districtwide Update - Director Ann Kling*

#### Highlights

- On November 1, 2022, a public meeting was held at Severance Town Hall at 6:00 pm to reveal the site plan of the new library branch to the residents of Severance. Eric Grebliunas and Joel Miller from Ration Architects presented the drawings and solicited feedback from those in attendance. People were pleased with the building, and the comments were positive. The architects listened to feedback and will attempt to accommodate the requests of the public wherever possible within the scope of the project.
- Office furniture that was donated to the library district from Wildlife Pharmaceuticals was received in mid-November. Administrative Staff moved from the Windsor Severance Library the week of November 21, 2022. Administrative staff, who never had offices, are very happy to have the privacy of an office. It is also beneficial to have a conference room for meetings.
- At the end of December, Ratio released 50% of the Construction Documents for the library in the north part of the District. Drawings were reviewed by the Design Committee along with Dan Spkstra and Brooke Kardos of Wember. The District is waiting for the site plan to be reviewed and a date for the public hearing to be held at a Severance Council Meeting.

#### Opportunities

- In order to provide the spaces that people have asked for as part of the renovation, it was necessary for the district to deaccession many of our older books. The Friends and Foundation held their second Book Giveaway event the first week of December. People were delighted to take armloads of gently used older books home with them and to make a donation to the Friends and Foundation. Freeing up the district's collection spaces creates room to acquire newer items that will be of interest to new generations of readers.
- Having to move and pack up your belongings as you prepare to move to a new building or to have your space renovated has given everyone the opportunity to look at what they have acquired with a hard eye and to remove unnecessary items from the library.

#### Challenges

- The FFE package for furniture for the Windsor Severance remodel came in much higher than the funds budgeted. Owner's Representative Brooke Kardos, of Wember, put together a Request for Quotation. Furniture proposals were reviewed by Brooke, Director Kling, and Casey Lansinger-Pierce, Public Services Supervisor. Workspace Resource was chosen as the vendor. The company reviewed the renovation plans and the library needs and presented a proposal that Brook, Casey, and Ann reviewed and altered in a few areas. The order was placed in December. The furniture is expected to arrive at the beginning of March.
- Acoustics at Ash St. has proved challenging. Fransen and Pittman called in an acoustician to visit the building to analyze the sound carrying issues and make recommendations for

improvements..

- Most of the furniture at the Windsor Severance Library needed to be de-accessioned to make room for new furniture that is part of the remodel. The staff tagged items, pulled them to the center of the library, and advertised them for sale through various channels. Some of the furniture was taken by other libraries in Colorado.
- Finding spaces for all of our library supplies, desks, programming materials, etc., was a challenge. Almost every area of the library needed to be stripped bare to prepare for the renovation.
- Sometime during the weekend of December 24 and 25, a pipe from the outside spigot in the wall adjacent to the large meeting room burst. When staff member Cinday Mullanix came to open the building on December 26, she found water running through the meeting room and into the basement. She immediately called Bob Houle, who came to the library, turned off the water, and began the cleanup. The library was closed to the public until Tuesday, December 27, when the plumber could identify the leak and repair the pipe. Water from the meeting room floor ran into the basement through an electrical conduit and caused damage to the collection of Windsor Beacons and to some library art stored in the basement due to the renovation. A claim was filed with the district's insurance carrier and promptly addressed by them.

### **Personnel**

- Diane Cabrera was hired as a full-time IT Assistant, and Caleb Shaver was hired as a part-time Mobile Services Assistant and will start in January. Becca Sharp, formerly our Children's Services Assistant, was promoted to Children's Services Librarian II, and Asa Kennison was promoted from Customer Service Specialist to Children's Services Assistant. Librarian Sarah Nesbitt, who had been on extended sick leave since April 2022, resigned from her position with the Clearview Library District.
- Staff Day was held on Friday, December 16, 2022.
- A salary survey was conducted with the help of the Employer's Council, and the Board approved the results at their regular meeting on December 8, 2022.
- A benefits survey was conducted, and the results were presented at the December 8 meeting. Board action was tabled until the regular meeting on January 26, 2023, with a discussion to take place at a working session on January 12, 2023.

### **Board of Trustees Meeting Highlights - October 2022**

- The Board held a public hearing/first reading of the 2023 Budget
- The Board approved one-time Cost of Living payments for staff.
- There were two additional closings approved for 2022, December 16 for Staff Development Day, and closing an hour early on November 11 to allow for the Friends and Foundation to set up the annual Friendsgiving event.

## ***Public Services Update - Public Services Manager Casey Lansinger-Pierce***

### **Highlights**

- In November, we finally filled the Children's Librarian II position after it had been recommended by Segal Waters several years ago. This position now serves as the immediate supervisor for our youth services full-time librarians (early literacy, children and family, and teen) and our Children's Services Supervisor. After two rounds of interviews, we offered the job to Becca Sharp, who previously served as a Children's Services Assistant. Becca is doing phenomenally in her new role. She is easy to collaborate with, has wonderful ideas on expanding the reach of our services, and fits in beautifully with our team.
- We brought back our Santa's Workshop event in December 2022 after a two-year hiatus (due to the pandemic). This Christmas-themed event is family-friendly and brought in over 220 happy patrons. We received many messages of gratitude that we brought this event back.
- One of our children's services programmers, Diana Hyland, received this message from a parent: "Most of all, I love watching how you interact with the children; the way you speak and they respond. I'm so impressed by it and think that you're a great example for how to raise children. I hope to glean some of your skills whenever we go to the Lil Steam program with an effort to be the best version of a mom that I can be."
- The library staff enjoyed an all-day staff day on December 16. Everyone participated in an eye-opening presentation about conflict style and then moved on to break-out sessions where they had the opportunity to interact with staff with whom we usually don't work closely.

### **Opportunities**

- Our Teen Librarian, Amy McFadden, continues her partnership with Chill Potz (a local pottery studio) to engage our teens in creative and original projects. In November, the teens created clay bells that they sculpted and then glazed at the pottery studio.
- Additionally, Amy flew to Baltimore in November to attend the annual YALSA conference (Young Adult Library Services Association). Amy came back with new program and service ideas for our teens that we look forward to executing post-remodel.
- Jennifer Bradley, Adult Services Librarian, researched and recommended acquiring two new digital subscriptions: Washington Post and Wall Street Journal. Because we are discontinuing some of our physical newspaper subscriptions, these digital subscriptions allow us to still provide access to several newspaper sources (the New York Times is still available to patrons as a digital subscription, too).
- We offered our Community Holiday Read in person for the first time this year in December. This event has been held virtually for the last two years. We had excellent participation from community members but would have liked to see a bigger turnout from the community. We would like to keep offering this event but have ideas to turn it into something bigger with other activities beyond the reading in the future.

### **Challenges**

- November and December were spent clearing out staff and program spaces to make way

for the remodel. This was a large undertaking, but the staff rose to the occasion and completed it. We also finished up all of the current weeding; our new acquisitions staff member, Vince, assisted our selectors with a schedule to use going forward, so we can ensure our collections stay well maintained and that subsequent weeding projects aren't on the scale that they were this time around.

- Public Services staff are doing all they can to stay flexible during the current remodel, including getting creative with where they work. A group of staff is working out of the director's old office at WSL, which has proven to be an occasional challenge.

---

## ***IT & Technical Services Update - IT & Technical Services Manager Beth Gallinger***

### **Highlights**

- IT completed the migration of all services on the CLD-Web server where both hardware and operating system are no longer supported/at the end of life. A new VPN was created using our current Meraki networking environment, and staff who require VPN for their work were set up on the new VPN. DHCP was also migrated off of the web server using equipment in our current environment. Once all services were verified, the server was removed from the network and is ready to be decommissioned.
- The Clearview Library District Chromebooks and iPads were decommissioned and replaced by a new collection of devices. The district's 33 Chromebooks were 7+ years old, and the collection was never used in its entirety. Many of the iPads were at the end of life and could no longer load new apps. After a staff needs survey was completed, we purchased 10 Chromebooks and 10 iPads for staff use. A smaller cart will replace the Chrome Cart, and staff will use a checkout system so we can better track use and maintenance.
- Every member of the IT department helped with CLD staff day by doing IT setups and presentations. Beth Gallinger presented on a discovery layer, Pika, to get staff excited about the implementation. Jesse Feavel presented on tech tools available for programming. Diane Cabrera and Tyler Mooney presented on library apps that are available for our patrons. For a fun break, Tyler and Diane hosted a Mario Kart tournament.
- Interviews for the new full-time IT assistant position were completed in mid-November, and as mentioned above, the position was offered to Diane Cabrera. We welcomed her to the Clearview Library District in early December!
- IT assistants helped move all administrative staff over to Ash Street and completed some cleanup and updates to their laptops/IT equipment. They assisted with cable management to make everyone's office look neat and tidy - at least for now. We are also testing out our new sound bar in the conference room with staff. We are hopeful that they love it as much as IT does so that we can install this in other locations.
- Vince Cameron, acquisitions assistant, developed a weeding schedule for ongoing collection management staff and presented it to the purchase processing team. While it was met with some resistance, we have come to a consensus on how we can keep our collections new and fresh. We will start this new schedule in January 2023.

### Opportunities

- Severance IT equipment planning is full speed ahead. We are working on getting much of the network and AV equipment ordered in early 2023 to avoid delays due to supply chain issues. We currently have a plan for the network equipment and are getting quotes for all of the AV and display equipment and the camera placement.
- In November, acquisitions staff met with Ingram (the primary print vendor for Clearview Library District) to learn about different tools we can use to analyze the current collection, ongoing selection tools, and the Severance branch opening day collection. These ideas were presented to the selectors on how to manage the collection better while reducing the time it takes to complete these tasks. This meeting generated a lot of excitement about where we are going as a growing library district.
- Beth Gallinger, IT/Tech Manager, completed the setup of the new Dell R450 Server and began creating Virtual Servers via Hyper-V to virtualize all Clearview Library District servers. In order to minimize the impact on library services, much of the migration will take place in January during the library closure.
- The IT team completed SQL training for our Polaris ILS. This will allow the team to write custom reports for staff. The first report that is being worked on is a report used to determine replacement criteria for lost or damaged items. Much of the information required for this report is not easily accessible by current reporting tools but can be accessed with SQL.

### Challenges

- Acquisitions have been working to take over making invoices paid in our Polaris system to streamline the process and eliminate the need for finance to duplicate the effort. We have run into some issues with how our main vendors handle invoicing.
- We are having some issues with the breakers popping at Ash St. and need to do an investigation to make sure nothing is overloaded or causing issues. We are also having some heating issues where many outside offices are too cold but turning up the head makes our server room too hot.
- For the library closure, we needed to extend due dates to ensure we do not get returns during the three weeks the library is closed. At the same time, the library will be open for takeout, so the typical method of updating due dates is not feasible. Aimee Moore, Technical Services Assistant, developed a method to change the due dates, but it must be done each day manually.
- With the holiday time off and quick turnaround, IT had a small snafu with new staff accounts. We found an issue with notifications not going to the entire IT group and instead to one IT member who was out of the office. This led to a few frantic phone calls, but we got everything in place before the new employee came for orientation. We have since corrected the notifications.

## 2022 Year-End Usage Stats

### Highlights:

In 2022, the library district continued to bounce back from the pandemic. Many metrics showed growth, even if they didn't return to "normal." Key takeaways:

- Total patrons served increased compared to the last two years, though did not reach pre-pandemic levels.
- The same can be said of program attendance; the growth came from the reintroduction of in-person programming.
- Circulation of physical materials remained steady, bolstered by auto-renewals.
- More patrons have started using Overdrive, with over a thousand users each month since July. E-audiobooks surpassed e-books as the most popular virtual format.

### About the Dashboards:

- Percentages in dark blue boxes represent positive change.
- Percentages in gray boxes represent negative or no change.
- Sparklines are small line graphs without axes. They represent the ups and downs of each metric since January 2019, with the end of the line being the most recent month.

### About the Metrics:

- Patrons Served: This metric counts the number of people who physically visit the library in three possible ways: entering the Windsor-Severance Library building, visiting the Bookmobile, and attending Outreach events.
- Circulation: Circulation includes the checkouts and renewals of all physical items, checkouts and renewals of downloadable and streaming content, and database usage.
- Programs: Program attendance is the combined count of attendees to in-person and virtual programs. This section also includes the total number of virtual and in-person programs, and a count of waitlisted patrons for programs at full capacity.
- Cardholders: Active cardholders had some kind of activity associated with their library account in the past month, including checkouts, renewals, and virtual borrowing. New cardholders are patrons who signed up for a new card in the past month.
- Website Stats: Pageviews represents the number of times a page on the library website was visited.

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

Patrons Served			
Counts for Nov 2022	% Change from Oct 2022	% Change from Nov 2021	Sparklines (data since Jan 2019)
Library 9,555	-16.73%	13.40%	
Bookmobile 489	-82.75%	-21.00%	
Outreach 438	-61.71%	14,500.00%	
Total Patrons 10,482	-32.17%	15.85%	

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

Month ▾
Dec 2022
<b>Nov 2022</b>
Oct 2022
Sep 2022
Aug 2022
Jul 2022
Jun 2022
May 2022
Apr 2022
Mar 2022
Feb 2022
Jan 2022
Dec 2021
Nov 2021

Circulation			
Counts for Nov 2022	% Change from Oct 2022	% Change from Nov 2021	Sparklines (data since Jan 2019)
Physical Circs 28,219	-7.85%	-7.12%	
Digital Circs 9,239	-1.71%	15.69%	
Database Usage 4,552	37.98%	607.93%	

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



Programs			
Counts for Nov 2022	% Change from Oct 2022	% Change from Nov 2021	Sparklines (data since Jan 2019)
Program Attendees 1,567	-7.39%	109.21%	N/A
Total Programs 94	-3.09%	56.67%	
Waitlisted People 140	5.26%	233.33%	
Waitlisted Programs 22	-4.35%	144.44%	

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

Month ▾
Dec 2022
<b>Nov 2022</b>
Oct 2022
Sep 2022
Aug 2022
Jul 2022
Jun 2022
May 2022
Apr 2022
Mar 2022
Feb 2022
Jan 2022
Dec 2021
Nov 2021

Cardholders			
Counts for Nov 2022	% Change from Oct 2022	% Change from Nov 2021	Sparklines (data since Jan 2019)
Active Cardholders 4,457	-4.44%	6.60%	
New Cardholders 160	-22.33%	22.14%	

Website Stats			
Counts for Nov 2022	% Change from Oct 2022	% Change from Nov 2021	Sparklines (data since Jan 2019)
Pageviews 19,181	-8.14%	1.80%	

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



Patrons Served			
Counts for Dec 2022	% Change from Nov 2022	% Change from Dec 2021	Sparklines (data since Jan 2019)
Library 9,016	-5.64%	13.41%	
Bookmobile 1,352	176.48%	36.84%	
Outreach 335	-23.52%	1,422.73%	
Total Patrons 10,703	2.11%	19.45%	

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

Month ▾
<b>Dec 2022</b>
Nov 2022
Oct 2022
Sep 2022
Aug 2022
Jul 2022
Jun 2022
May 2022
Apr 2022
Mar 2022
Feb 2022
Jan 2022
Dec 2021
Nov 2021

Circulation			
Counts for Dec 2022	% Change from Nov 2022	% Change from Dec 2021	Sparklines (data since Jan 2019)
Physical Circs 26,356	-6.60%	-7.71%	
Digital Circs 9,055	-1.99%	10.37%	
Database Usage 984	-78.38%	43.23%	

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



Programs			
Counts for Dec 2022	% Change from Nov 2022	% Change from Dec 2021	Sparklines (data since Jan 2019)
Program Attendees 1,296	-17.29%	118.18%	N/A
Total Programs 62	-34.04%	44.19%	
Waitlisted People 96	-31.43%	405.26%	
Waitlisted Programs 15	-31.82%	87.50%	

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

Month ▾
<b>Dec 2022</b>
Nov 2022
Oct 2022
Sep 2022
Aug 2022
Jul 2022
Jun 2022
May 2022
Apr 2022
Mar 2022
Feb 2022
Jan 2022
Dec 2021
Nov 2021

Cardholders			
Counts for Dec 2022	% Change from Nov 2022	% Change from Dec 2021	Sparklines (data since Jan 2019)
Active Cardholders 4,272	-4.15%	5.51%	
New Cardholders 139	-13.13%	-4.14%	

Website Stats			
Counts for Dec 2022	% Change from Nov 2022	% Change from Dec 2021	Sparklines (data since Jan 2019)
Pageviews 18,084	-5.72%	26.67%	

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



**CLEARVIEW LIBRARY DISTRICT**

**Balance Sheet**

As of November 30, 2022

01/19/23

	<u>Nov 30, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 · Petty Cash	85.40
1015 · Cash on Hand	433.30
1033 · ColoTrust LT Bldg 8004	3,290,192.04
1034 · Colo Trust Gen Fund Res 8005	2,107,494.81
1038 · Colo Trust Operating Fund 8003	1,127,227.39
1040 · Colo Trust Capital Fund-8001	1,145,047.07
1053 · Bank of Colorado--Checking	395,940.70
1054 · Bank of San Juans, Glacier FB	5,165,294.18
<b>Total Checking/Savings</b>	<u>13,231,714.89</u>
<b>Accounts Receivable</b>	
1200 · Accounts Receivable	527.66
<b>Total Accounts Receivable</b>	<u>527.66</u>
<b>Other Current Assets</b>	
1150 · Delinquent Property Tax	62.11
1151 · Current Prop. Taxes Rec.	4,652,026.00
1170 · Prepaid Expenses	30,064.01
<b>Total Other Current Assets</b>	<u>4,682,152.12</u>
<b>Total Current Assets</b>	<u>17,914,394.67</u>
<b>Other Assets</b>	
1250 · Land	1,047,824.00
1255 · Land Improvements	146,656.00
1260 · Building & Improvement	3,926,855.88
1270 · Furniture and Equipment Asset	829,671.37
<b>Total Other Assets</b>	<u>5,951,007.25</u>
<b>TOTAL ASSETS</b>	<u><u><b>23,865,401.92</b></u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · *Accounts Payable	248,119.97
<b>Total Accounts Payable</b>	<u>248,119.97</u>
<b>Credit Cards</b>	
Pinnacle Bank - Erin	-0.02
<b>Total Credit Cards</b>	<u>-0.02</u>
<b>Other Current Liabilities</b>	
2100 · Fed W/H. Taxes Payable	10,737.65
2101 · Payroll Liabilities	39,416.36
2110 · Pera Payable (Employee)	-22,323.78
2111 · Pera Payable (Library)	-495.37
2112 · Employee Health Insurance Payab	12,624.68
2120 · Colorado W/H. Taxes Payable	-399.08
2130 · Medicare W/H Payable	-1.16
2200 · Deferred Revenue - Property	4,652,026.00
2210 · Deferred Revenue - Grant	-0.01
<b>Total Other Current Liabilities</b>	<u>4,691,585.29</u>
<b>Total Current Liabilities</b>	<u>4,939,705.24</u>

01/19/23

**CLEARVIEW LIBRARY DISTRICT**  
**Balance Sheet**  
As of November 30, 2022

---

	<u>Nov 30, 22</u>
Long Term Liabilities	
2850 · Invest. in Gen. Fixed Assets	6,038,354.43
<b>Total Long Term Liabilities</b>	<u>6,038,354.43</u>
<b>Total Liabilities</b>	10,978,059.67
Equity	
2860 · 2000 Fund Balance	2,241,496.00
2862 · TABOR Requirement	129,287.00
3900 · Retained Earnings	4,572,878.70
Net Income	5,943,680.55
<b>Total Equity</b>	<u>12,887,342.25</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>23,865,401.92</u></u>

**CLEARVIEW LIBRARY DISTRICT**  
**Balance Sheet Prev Year Comparison**  
**As of November 30, 2022**

	Nov 30, 22	Nov 30, 21	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1010 · Petty Cash	85.40	140.65	-55.25	-39.3%
1015 · Cash on Hand	433.30	433.30	0.00	0.0%
1033 · ColoTrust LT Bldg 8004	3,290,192.04	3,350,561.84	-60,369.80	-1.8%
1034 · Colo Trust Gen Fund Res 8005	2,107,494.81	1,000,266.64	1,107,228.17	110.7%
1038 · Colo Trust Operating Fund 8003	1,127,227.39	1,664,351.33	-537,123.94	-32.3%
1040 · Colo Trust Capital Fund-8001	1,145,047.07	1,129,428.19	15,618.88	1.4%
1053 · Bank of Colorado--Checking	395,940.70	195,695.77	200,244.93	102.3%
1054 · Bank of San Juans, Glacier FB	5,165,294.18	0.00	5,165,294.18	100.0%
<b>Total Checking/Savings</b>	<b>13,231,714.89</b>	<b>7,340,877.72</b>	<b>5,890,837.17</b>	<b>80.3%</b>
<b>Accounts Receivable</b>				
1200 · Accounts Receivable	527.66	527.66	0.00	0.0%
<b>Total Accounts Receivable</b>	<b>527.66</b>	<b>527.66</b>	<b>0.00</b>	<b>0.0%</b>
<b>Other Current Assets</b>				
1150 · Delinquent Property Tax	62.11	6,294.11	-6,232.00	-99.0%
1151 · Current Prop. Taxes Rec.	4,652,026.00	4,850,856.00	-198,830.00	-4.1%
1170 · Prepaid Expenses	30,064.01	42,693.39	-12,629.38	-29.6%
<b>Total Other Current Assets</b>	<b>4,682,152.12</b>	<b>4,899,843.50</b>	<b>-217,691.38</b>	<b>-4.4%</b>
<b>Total Current Assets</b>	<b>17,914,394.67</b>	<b>12,241,248.88</b>	<b>5,673,145.79</b>	<b>46.3%</b>
<b>Other Assets</b>				
1250 · Land	1,047,824.00	1,037,824.00	10,000.00	1.0%
1255 · Land Improvements	146,656.00	146,656.00	0.00	0.0%
1260 · Building & Improvement	3,926,855.88	3,166,664.27	760,191.61	24.0%
1270 · Furniture and Equipment Asset	829,671.37	854,924.37	-25,253.00	-3.0%
<b>Total Other Assets</b>	<b>5,951,007.25</b>	<b>5,206,068.64</b>	<b>744,938.61</b>	<b>14.3%</b>
<b>TOTAL ASSETS</b>	<b><u>23,865,401.92</u></b>	<b><u>17,447,317.52</u></b>	<b><u>6,418,084.40</u></b>	<b><u>36.8%</u></b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 · *Accounts Payable	248,119.97	90,732.00	157,387.97	173.5%
<b>Total Accounts Payable</b>	<b>248,119.97</b>	<b>90,732.00</b>	<b>157,387.97</b>	<b>173.5%</b>
<b>Credit Cards</b>				
Pinnacle Bank - Erin	-0.02	0.00	-0.02	-100.0%
<b>Total Credit Cards</b>	<b>-0.02</b>	<b>0.00</b>	<b>-0.02</b>	<b>-100.0%</b>
<b>Other Current Liabilities</b>				
2100 · Fed W/H. Taxes Payable	10,737.65	861.71	9,875.94	1,146.1%
2101 · Payroll Liabilities	39,416.36	42.13	39,374.23	93,458.9%
2110 · Pera Payable (Employee)	-22,323.78	231.97	-22,555.75	-9,723.6%
2111 · Pera Payable (Library)	-495.37	-54.17	-441.20	-814.5%
2112 · Employee Health Insurance Payab	12,624.68	1,160.81	11,463.87	987.6%
2120 · Colorado W/H. Taxes Payable	-399.08	-399.00	-0.08	0.0%
2130 · Medicare W/H Payable	-1.16	0.00	-1.16	-100.0%
2200 · Deferred Revenue - Property	4,652,026.00	4,850,856.00	-198,830.00	-4.1%
2210 · Deferred Revenue - Grant	-0.01	-12,239.01	12,239.00	100.0%
<b>Total Other Current Liabilities</b>	<b>4,691,585.29</b>	<b>4,840,460.44</b>	<b>-148,875.15</b>	<b>-3.1%</b>
<b>Total Current Liabilities</b>	<b>4,939,705.24</b>	<b>4,931,192.44</b>	<b>8,512.80</b>	<b>0.2%</b>

**CLEARVIEW LIBRARY DISTRICT**  
**Balance Sheet Prev Year Comparison**  
**As of November 30, 2022**

	<u>Nov 30, 22</u>	<u>Nov 30, 21</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Long Term Liabilities</b>				
<b>2850 · Invest. in Gen. Fixed Assets</b>	6,038,354.43	6,038,354.43	0.00	0.0%
<b>Total Long Term Liabilities</b>	6,038,354.43	6,038,354.43	0.00	0.0%
<b>Total Liabilities</b>	10,978,059.67	10,969,546.87	8,512.80	0.1%
<b>Equity</b>				
<b>2860 · 2000 Fund Balance</b>	2,241,496.00	2,289,503.00	-48,007.00	-2.1%
<b>2862 · TABOR Requirement</b>	129,287.00	81,280.00	48,007.00	59.1%
<b>3900 · Retained Earnings</b>	4,572,878.70	1,675,218.89	2,897,659.81	173.0%
<b>Net Income</b>	5,943,680.55	2,431,768.76	3,511,911.79	144.4%
<b>Total Equity</b>	12,887,342.25	6,477,770.65	6,409,571.60	99.0%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>23,865,401.92</u></b>	<b><u>17,447,317.52</u></b>	<b><u>6,418,084.40</u></b>	<b><u>36.8%</u></b>

## CLEARVIEW LIBRARY DISTRICT Profit & Loss Budget vs. Actual January through November 2022

	Nov 22	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
3110 · General Property Tax	-19,565.39	4,155,604.00	-72,824.10	98.25%
3120 · Specific Ownership	20,144.82	210,000.00	18,661.30	108.89%
3121 · Senior/Veteran's Tax	0.00			
3130 · Abatement	-60.76			
3140 · Abatement Interest	0.02			
3189 · Delinquent Tax	0.00			
3190 · Interest on Deliq. Taxes	7.26			
3335 · State Library Grant	0.00	9,914.00	0.00	100.0%
3522 · Book Replacement	539.86	6,000.00	2,169.06	136.15%
3600 · Miscellaneous Revenue	1,326.22	3,500.00	11,080.38	416.58%
3601 · Transfer from reserves	0.00	2,643,927.00	-2,643,927.00	0.0%
3610 · Earnings on Investments	25,081.24	3,500.00	113,172.56	3,333.5%
3611 · COP / Lease	0.00	5,686,076.00	73,924.00	101.3%
<b>Total Income</b>	<b>27,473.27</b>	<b>12,718,521.00</b>	<b>-2,452,168.95</b>	<b>80.72%</b>
<b>Gross Profit</b>	<b>27,473.27</b>	<b>12,718,521.00</b>	<b>-2,452,168.95</b>	<b>80.72%</b>
<b>Expense</b>				
4011 · Salary/Director	0.00	0.00	0.00	0.0%
4012 · Director Pera/Payroll Taxes	0.00	0.00	0.00	0.0%
4013 · Director Health Insurance	0.00	0.00	0.00	0.0%
4014 · Director Worker's Comp	0.00	0.00	0.00	0.0%
4015 · Director SDI	0.00	0.00	0.00	0.0%
4045 · Tuition Reimbursement	0.00	0.00	0.00	0.0%
4050 · Operating Supplies	3,798.38	50,000.00	-14,218.71	71.56%
4053 · Overdue Collection Agency Charg	157.79	350.00	189.39	154.11%
4054 · Credit Card Processing Fees	158.87	2,500.00	34.19	101.37%
4055 · Bank Charges	30.00	525.00	-153.78	70.71%
4056 · Payroll Service	184.92	3,200.00	-410.17	87.18%
4057 · Administration Wages				
4047.1 · Director Salary	16,807.72	140,824.00	-30,601.93	78.27%
4057 · Administration Wages - Other	42,389.19	337,459.00	-88,293.74	73.84%
<b>Total 4057 · Administration Wages</b>	<b>59,196.91</b>	<b>478,283.00</b>	<b>-118,895.67</b>	<b>75.14%</b>

**CLEARVIEW LIBRARY DISTRICT**  
**Profit & Loss Budget vs. Actual**  
January through November 2022

	<b>Nov 22</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
4058 · Administration Pera/Payroll Tax	9,577.40	73,867.00	-18,754.27	74.61%
4059 · Workers Comp	0.00	9,019.00	-826.00	90.84%
4060 · Administration SDI	0.00	2,207.00	-1,599.73	27.52%
4061 · Administration Health Insurance	2,871.81	48,287.00	-26,736.25	44.63%
4062 · Admin Life Insurance	23.25	0.00	178.25	100.0%
4080 · Staff Development	1,304.13	2,000.00	791.57	139.58%
4100 · Auditing	0.00	10,000.00	-5,300.00	47.0%
4102 · Consultants	0.00	48,000.00	-47,340.00	1.38%
4120 · Wellness Benefit	1,595.62	5,400.00	-2,962.53	45.14%
4129 · Meetings-Employees	0.00	4,500.00	-4,118.47	8.48%
4130 · Conferences / Workshops	750.98	4,500.00	1,758.07	139.07%
4131 · Mileage	301.02	7,000.00	-4,613.28	34.1%
4132 · Meetings (non employees)	171.72			
4139 · Board Expenses	0.00	100.00	708.00	808.0%
4140 · Dues	236.00	3,000.00	-1,179.00	60.7%
4141 · Library District Memberships	0.00	7,100.00	-3,075.00	56.69%
4145 · Staff Incentives	279.86	10,000.00	-6,428.77	35.71%
4150 · Legal	2,744.50	55,000.00	-12,065.20	78.06%
4160 · Telephone				
4160.1 · Telephone 3rd Street	0.00			
4160.3 · Book Mobile Cell Phone	86.46			
4160 · Telephone - Other	0.00	15,000.00	-13,823.79	7.84%
<b>Total 4160 · Telephone</b>	<b>86.46</b>	<b>15,000.00</b>	<b>-13,118.64</b>	<b>12.54%</b>
4170 · Postage	18.46	1,500.00	379.18	125.28%
4185 · Copy Machine Lease				
4185.1 · Copy Machine 3rd Street	1,916.65			
4185 · Copy Machine Lease - Other	0.00	18,500.00	-12,528.72	32.28%
<b>Total 4185 · Copy Machine Lease</b>	<b>1,916.65</b>	<b>18,500.00</b>	<b>-6,333.96</b>	<b>65.76%</b>
4190 · Miscellaneous Expenses	111.20	41,124.00	-13,713.84	66.65%
4191 · Public Relations				
4191.1 · Ads/Sponsorships	15.00			
4191.2 · Print Materials	0.00			

**CLEARVIEW LIBRARY DISTRICT**  
**Profit & Loss Budget vs. Actual**  
January through November 2022

	<b>Nov 22</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
4191.3 · Promotional Items	0.00			
4191 · Public Relations - Other	0.00	98,400.00	-98,028.00	0.38%
<b>Total 4191 · Public Relations</b>	<b>15.00</b>	<b>98,400.00</b>	<b>-80,374.76</b>	<b>18.32%</b>
4200 · Treasurer's Fee	1.46	62,334.00	-146.48	99.77%
4401 · Salary & Wages Circulation	40,647.74	248,239.00	-16,365.42	93.41%
4402 · Circulation Pera/Payroll Taxes	6,576.81	35,469.00	1,478.18	104.17%
4403 · Circulation Health Insurance	1,559.76	27,294.00	-15,673.48	42.58%
4404 · Circulation Worker's Comp	0.00	0.00	0.00	0.0%
4405 · Circulation SDI	0.00	840.00	57.11	106.8%
4406 · Circulation Life Insurance	15.50	93.00	0.00	100.0%
4440 · Courier Service	0.00	2,700.00	-2,700.00	0.0%
4445 · Annual Maint / Support Software	11,734.12	76,500.00	14,938.63	119.53%
4446 · Tech Support	0.00	1,500.00	160.50	110.7%
4450 · Computer Equipment & Supplies	639.74	81,150.00	-7,253.01	91.06%
4460 · Monthly Online Services Soft.	1,627.06	1,600.00	19,732.27	1,333.27%
4470 · Salary & Wages-Tech Services	49,962.51	467,290.00	-129,027.00	72.39%
4472 · Tech Serv Pera/Payroll Taxes	8,083.95	58,409.00	-4,561.24	92.19%
4473 · Tech Serv Health Insurance	7,711.80	55,285.00	620.05	101.12%
4474 · Tech Serv Worker's Comp	0.00	0.00	0.00	0.0%
4475 · Tech Services SDI	0.00	1,877.00	-605.15	67.76%
4476 · Tech Serv Life Insurance	15.50	372.00	-162.75	56.25%
4485 · Teen Programs	486.13	5,000.00	-798.94	84.02%
4486 · Internet Service	2,183.50	26,400.00	-11,116.98	57.89%
4498 · Youth Services SDI	0.00	2,994.00	-1,932.49	35.46%
4500 · Salary & Wages-Youth Services	65,352.78	489,943.00	-96,949.00	80.21%
4501 · Youth Services Life Insurance	31.00	558.00	-310.03	44.44%
4502 · Youth Serv Pera/Payroll Taxes	10,571.17	75,246.00	-12,640.83	83.2%
4503 · Youth Serv Health Ins.	2,343.52	69,107.00	-43,538.05	37.0%
4504 · Youth Serv Workers Comp	0.00	0.00	0.00	0.0%
4505 · Youth Service Programs				
4505-2 · Youth Services Programs - SAP	0.00			
4505 · Youth Service Programs - Other	3,062.31	40,000.00	-13,255.17	66.86%

**CLEARVIEW LIBRARY DISTRICT**  
**Profit & Loss Budget vs. Actual**  
January through November 2022

	<b>Nov 22</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Total 4505 · Youth Service Programs</b>	3,062.31	40,000.00	-8,642.14	78.4%
<b>4507 · Adult Serv Pera/Payroll Taxes</b>	3,241.52	23,695.00	-5,065.06	78.62%
<b>4508 · Adult Serv Health Insurance</b>	2,522.96	18,428.00	9,278.22	150.35%
<b>4509 · Adult Serv Worker'sComp</b>	0.00	0.00	0.00	0.0%
<b>4510 · Adult Programs</b>	679.89	14,000.00	-3,975.52	71.6%
<b>4511 · Salary &amp; Wages-Adult Services</b>	20,034.03	154,282.00	-37,261.86	75.85%
<b>4513 · Adult Services SDI</b>	0.00	728.00	140.57	119.31%
<b>4514 · Adult Services Life Insurance</b>	0.00	0.00	0.00	0.0%
<b>4515 · Adult Print Materials</b>	2,912.40	55,000.00	-12,212.11	77.8%
<b>4517 · Materials Processing</b>	1,174.23	16,000.00	-8,295.81	48.15%
<b>4520 · Adult Non-Print Materials</b>	783.12	40,000.00	-27,686.25	30.78%
<b>4521 · Explore Kits</b>	0.00	5,000.00	-2,472.13	50.56%
<b>4525 · Periodicals</b>	40.00	5,000.00	2,839.17	156.78%
<b>4530 · Electronic Databases</b>	0.00	27,000.00	32.55	100.12%
<b>4531 · Downloadable / Streaming Serv.</b>	6,025.67	80,000.00	-2,929.75	96.34%
<b>4532 · Youth Services Print Materials</b>	3,174.34	25,000.00	57.71	100.23%
<b>4533 · Youth Serv Non-Print Materials</b>	84.20	3,500.00	-1,758.54	49.76%
<b>4534 · Games</b>	471.56	10,000.00	-2,937.48	70.63%
<b>4535 · Adult E Materials</b>	9,365.61	94,000.00	-36,523.48	61.15%
<b>4536 · Youth E Materials</b>	1,564.84	50,000.00	-41,792.66	16.42%
<b>4600 · Teen Print</b>	366.72	3,500.00	-913.76	73.89%
<b>4610 · Repairs &amp; Maintenance</b>				
<b>4610.1 · Repair and Maint 3rd Street</b>	1,675.00			
<b>4610.2 · Repair and Maint Ash Street</b>	0.00			
<b>4610 · Repairs &amp; Maintenance - Other</b>	0.00	50,000.00	-39,257.38	21.49%
<b>Total 4610 · Repairs &amp; Maintenance</b>	1,675.00	50,000.00	-18,987.85	62.02%
<b>4615 · Security Service</b>				
<b>4615.1 · Security Service 3rd Street</b>	222.00			
<b>4615.2 · Security Service Ash Street</b>	0.00			
<b>4615 · Security Service - Other</b>	0.00	1,270.00	-1,270.00	0.0%
<b>Total 4615 · Security Service</b>	222.00	1,270.00	365.99	128.82%
<b>4620 · Utilities</b>				

## CLEARVIEW LIBRARY DISTRICT Profit & Loss Budget vs. Actual January through November 2022

	Nov 22	Budget	\$ Over Budget	% of Budget
4620.1 · Utilities 3rd Street	2,410.05			
4620.2 · Utilities Ash Street	635.44			
4620 · Utilities - Other	0.00	40,000.00	-39,715.30	0.71%
<b>Total 4620 · Utilities</b>	<b>3,045.49</b>	<b>40,000.00</b>	<b>-3,968.43</b>	<b>90.08%</b>
<b>4630 · Insurance</b>				
4630.2 · Insurance Ash Street	0.00			
4630 · Insurance - Other	0.00	27,000.00	-1,281.72	95.25%
<b>Total 4630 · Insurance</b>	<b>0.00</b>	<b>27,000.00</b>	<b>-797.62</b>	<b>97.05%</b>
4631 · Bookmobile Maintenance	222.27	15,000.00	991.14	106.61%
<b>4632 · Fuel, Oil, Lubricants</b>				
Book Mobile Fuel	0.00			
4632 · Fuel, Oil, Lubricants - Other	0.00	4,000.00	-2,023.97	49.4%
<b>Total 4632 · Fuel, Oil, Lubricants</b>	<b>0.00</b>	<b>4,000.00</b>	<b>-1,947.65</b>	<b>51.31%</b>
4637 · Outreach Life Insurance	23.25	93.00	7.75	108.33%
4638 · Salary & Wages-Outreach	30,764.76	177,231.00	-19,799.90	88.83%
4639 · Outreach PERA/ Payroll Taxes	4,977.73	24,509.00	600.50	102.45%
4640 · Outreach Health Ins	767.83	25,339.00	-16,930.43	33.18%
4641 · Outreach Worker's Comp	0.00	0.00	0.00	0.0%
4643 · Book Mobile Expenses/Supplies	96.52	500.00	-102.89	79.42%
4644 · Outreach Phone	0.00	0.00	1,174.71	100.0%
4647 · Outreach SDI	0.00	866.00	-82.57	90.47%
4710 · Land/Building Improvements	0.00			
4720 · Furniture and Equipment	0.00			
4721 · Computer/Tech Equipment	0.00	45,000.00	-34,108.98	24.2%
4722 · Courier Van	0.00	60,000.00	-6,325.93	89.46%
4723 · Lease Payment	0.00	363,015.00	-332,919.00	8.29%
4726 · Transfer to Reserve Funds	0.00	0.00	0.00	0.0%
<b>9000 · Capital Outlay</b>				
9000.1 · Windsor Library				
Windsor FFE	0.00			
Windsor Library Design Fee	0.00			
Windsor Library Owners Rep	485.66			

## CLEARVIEW LIBRARY DISTRICT

### Profit & Loss Budget vs. Actual

January through November 2022

	<u>Nov 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Windsor Library Reimbursable	0.00			
<b>Total 9000.1 · Windsor Library</b>	<b>485.66</b>			
<b>9000.2 · Ash Street</b>				
Ash 3rd Party Testing	123.75			
Ash Design Fees	0.00			
Ash Design Reimbursables	0.00			
Ash FFE	2,205.00			
Ash GC-Construction / Renovation	0.00			
Ash Landscaping	0.00			
Ash Move Management	3,180.00			
Ash Owners Rep	353.21			
Ash Signage	0.00			
Ash Technology	6,134.44			
<b>9000.2 · Ash Street - Other</b>	<b>12,168.11</b>			
<b>Total 9000.2 · Ash Street</b>	<b>24,164.51</b>			
<b>9000.3 · Severance</b>				
Severance Building Permit Fees	0.00			
Severance Design Fees	15,475.44			
Severance Design Reimbursable	150.00			
Severance Owners Rep	3,576.25			
Severance Survey	0.00			
Severance Traffic Study	0.00			
<b>9000.3 · Severance - Other</b>	<b>-62.36</b>			
<b>Total 9000.3 · Severance</b>	<b>19,139.33</b>			
<b>9000 · Capital Outlay - Other</b>	<b>0.00</b>	<b>8,530,003.00</b>	<b>-7,945,377.18</b>	<b>6.85%</b>
<b>Total 9000 · Capital Outlay</b>	<b>43,789.50</b>	<b>8,530,003.00</b>	<b>-7,202,923.57</b>	<b>15.56%</b>
<b>Total Expense</b>	<b>436,162.73</b>	<b>12,818,521.00</b>	<b>-8,495,849.50</b>	<b>33.72%</b>
<b>Net Income</b>	<b><u>-408,689.46</u></b>	<b><u>-100,000.00</u></b>	<b><u>6,043,680.55</u></b>	<b><u>-5,943.68%</u></b>

## Clearview Library District

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

11/30/2022

#### Current Assets

#### Checking/Savings/Cash

	10/31/2022	11/30/2022	Change +/-
1010 · Petty Cash	\$ 85.40	\$ 85.40	\$ -
1015 · Cash on Hand	\$ 433.30	\$ 433.30	\$ -
1033 · ColoTrust LT Bldg 8004	\$ 3,279,852.29	\$ 3,290,192.04	\$ 10,339.75
1034 · Colo Trust Gen Fund Res 8005	\$ 2,100,871.80	\$ 2,107,494.81	\$ 6,623.01
1038 · Colo Trust Operating Fund 8003	\$ 1,672,182.83	\$ 1,127,227.39	\$ (544,955.44)
1040 · Colo Trust Capital Fund-8001	\$ 1,141,448.66	\$ 1,145,047.07	\$ 3,598.41
1053 · Bank of Colorado--Checking	\$ 114,805.03	\$ 395,940.70	\$ 281,135.67
1054 - Bank of San Juans, Glacier	\$ 5,165,294.18	\$ 5,165,294.18	\$ -
<b>Total Checking/Savings</b>	<b>13,474,973.49</b>	<b>13,231,714.89</b>	<b>\$ (243,258.60)</b>

October 2022 Close	\$ 13,474,973.49
November 2022 Close	\$ 13,231,714.89
Month To Month Change	\$ (243,258.60)

**CLEARVIEW LIBRARY DISTRICT**

**Balance Sheet**

As of December 31, 2022

01/19/23

	<u>Dec 31, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 · Petty Cash	85.40
1015 · Cash on Hand	433.30
1033 · ColoTrust LT Bldg 8004	2,641,546.79
1034 · Colo Trust Gen Fund Res 8005	2,115,204.38
1038 · Colo Trust Operating Fund 8003	1,327,453.35
1040 · Colo Trust Capital Fund-8001	1,149,235.88
1053 · Bank of Colorado--Checking	167,259.04
1054 · Bank of San Juans, Glacier FB	5,165,294.18
	<hr/>
<b>Total Checking/Savings</b>	12,566,512.32
<b>Accounts Receivable</b>	
1200 · Accounts Receivable	527.66
	<hr/>
<b>Total Accounts Receivable</b>	527.66
<b>Other Current Assets</b>	
1150 · Delinquent Property Tax	62.11
1151 · Current Prop. Taxes Rec.	4,652,026.00
1170 · Prepaid Expenses	30,064.01
	<hr/>
<b>Total Other Current Assets</b>	4,682,152.12
	<hr/>
<b>Total Current Assets</b>	17,249,192.10
<b>Other Assets</b>	
1250 · Land	1,047,824.00
1255 · Land Improvements	146,656.00
1260 · Building & Improvement	3,926,855.88
1270 · Furniture and Equipment Asset	829,671.37
	<hr/>
<b>Total Other Assets</b>	5,951,007.25
	<hr/>
<b>TOTAL ASSETS</b>	<b><u>23,200,199.35</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · *Accounts Payable	297,993.50
	<hr/>
<b>Total Accounts Payable</b>	297,993.50
<b>Credit Cards</b>	
Pinnacle Bank - Casey 2011	-462.25
Pinnacle Bank - Erin	-0.02
	<hr/>
<b>Total Credit Cards</b>	-462.27
<b>Other Current Liabilities</b>	
2100 · Fed W/H. Taxes Payable	10,737.65
2101 · Payroll Liabilities	39,416.36
2110 · Pera Payable (Employee)	-22,323.78
2111 · Pera Payable (Library)	-495.37
2112 · Employee Health Insurance Payab	13,762.17
2120 · Colorado W/H. Taxes Payable	-399.08
2130 · Medicare W/H Payable	-1.16
2200 · Deferred Revenue - Property	4,652,026.00
2210 · Deferred Revenue - Grant	-0.01
	<hr/>
<b>Total Other Current Liabilities</b>	4,692,722.78
	<hr/>
<b>Total Current Liabilities</b>	4,990,254.01

01/19/23

**CLEARVIEW LIBRARY DISTRICT**  
**Balance Sheet**  
As of December 31, 2022

---

	<u>Dec 31, 22</u>
Long Term Liabilities	
2850 · Invest. in Gen. Fixed Assets	6,038,354.43
<b>Total Long Term Liabilities</b>	<u>6,038,354.43</u>
<b>Total Liabilities</b>	11,028,608.44
Equity	
2860 · 2000 Fund Balance	2,241,496.00
2862 · TABOR Requirement	129,287.00
3900 · Retained Earnings	4,572,878.70
Net Income	5,227,929.21
<b>Total Equity</b>	<u>12,171,590.91</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>23,200,199.35</u></u>

**CLEARVIEW LIBRARY DISTRICT**  
**Balance Sheet Prev Year Comparison**  
**As of December 31, 2022**

	Dec 31, 22	Dec 31, 21	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1010 · Petty Cash	85.40	140.65	-55.25	-39.3%
1015 · Cash on Hand	433.30	433.30	0.00	0.0%
1033 · ColoTrust LT Bldg 8004	2,641,546.79	3,350,697.71	-709,150.92	-21.2%
1034 · Colo Trust Gen Fund Res 8005	2,115,204.38	1,000,307.21	1,114,897.17	111.5%
1038 · Colo Trust Operating Fund 8003	1,327,453.35	1,433,766.13	-106,312.78	-7.4%
1040 · Colo Trust Capital Fund-8001	1,149,235.88	1,129,474.00	19,761.88	1.8%
1053 · Bank of Colorado--Checking	167,259.04	178,377.60	-11,118.56	-6.2%
1054 · Bank of San Juans, Glacier FB	5,165,294.18	0.00	5,165,294.18	100.0%
<b>Total Checking/Savings</b>	<b>12,566,512.32</b>	<b>7,093,196.60</b>	<b>5,473,315.72</b>	<b>77.2%</b>
<b>Accounts Receivable</b>				
1200 · Accounts Receivable	527.66	527.66	0.00	0.0%
<b>Total Accounts Receivable</b>	<b>527.66</b>	<b>527.66</b>	<b>0.00</b>	<b>0.0%</b>
<b>Other Current Assets</b>				
1150 · Delinquent Property Tax	62.11	62.11	0.00	0.0%
1151 · Current Prop. Taxes Rec.	4,652,026.00	4,652,026.00	0.00	0.0%
1170 · Prepaid Expenses	30,064.01	30,064.01	0.00	0.0%
<b>Total Other Current Assets</b>	<b>4,682,152.12</b>	<b>4,682,152.12</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Current Assets</b>	<b>17,249,192.10</b>	<b>11,775,876.38</b>	<b>5,473,315.72</b>	<b>46.5%</b>
<b>Other Assets</b>				
1250 · Land	1,047,824.00	1,047,824.00	0.00	0.0%
1255 · Land Improvements	146,656.00	146,656.00	0.00	0.0%
1260 · Building & Improvement	3,926,855.88	3,926,855.88	0.00	0.0%
1270 · Furniture and Equipment Asset	829,671.37	829,671.37	0.00	0.0%
<b>Total Other Assets</b>	<b>5,951,007.25</b>	<b>5,951,007.25</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL ASSETS</b>	<b><u>23,200,199.35</u></b>	<b><u>17,726,883.63</u></b>	<b><u>5,473,315.72</u></b>	<b><u>30.9%</u></b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 · *Accounts Payable	297,993.50	54,363.01	243,630.49	448.2%
<b>Total Accounts Payable</b>	<b>297,993.50</b>	<b>54,363.01</b>	<b>243,630.49</b>	<b>448.2%</b>
<b>Credit Cards</b>				
Pinnacle Bank - Ann 9399	0.00	760.00	-760.00	-100.0%
Pinnacle Bank - Casey 2011	-462.25	0.00	-462.25	-100.0%
Pinnacle Bank - Erin	-0.02	0.00	-0.02	-100.0%
<b>Total Credit Cards</b>	<b>-462.27</b>	<b>760.00</b>	<b>-1,222.27</b>	<b>-160.8%</b>
<b>Other Current Liabilities</b>				
2100 · Fed W/H. Taxes Payable	10,737.65	861.71	9,875.94	1,146.1%
2101 · Payroll Liabilities	39,416.36	35,936.13	3,480.23	9.7%
2110 · Pera Payable (Employee)	-22,323.78	214.38	-22,538.16	-10,513.2%
2111 · Pera Payable (Library)	-495.37	-16.78	-478.59	-2,852.2%
2112 · Employee Health Insurance Payab	13,762.17	1,122.06	12,640.11	1,126.5%
2120 · Colorado W/H. Taxes Payable	-399.08	-399.00	-0.08	0.0%
2130 · Medicare W/H Payable	-1.16	0.00	-1.16	-100.0%
2200 · Deferred Revenue - Property	4,652,026.00	4,652,026.00	0.00	0.0%
2210 · Deferred Revenue - Grant	-0.01	-0.01	0.00	0.0%
<b>Total Other Current Liabilities</b>	<b>4,692,722.78</b>	<b>4,689,744.49</b>	<b>2,978.29</b>	<b>0.1%</b>
<b>Total Current Liabilities</b>	<b>4,990,254.01</b>	<b>4,744,867.50</b>	<b>245,386.51</b>	<b>5.2%</b>

1:30 PM

01/19/23

Accrual Basis

**CLEARVIEW LIBRARY DISTRICT**  
**Balance Sheet Prev Year Comparison**  
**As of December 31, 2022**

---

	<u>Dec 31, 22</u>	<u>Dec 31, 21</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Long Term Liabilities</b>				
2850 · Invest. in Gen. Fixed Assets	6,038,354.43	6,038,354.43	0.00	0.0%
<b>Total Long Term Liabilities</b>	6,038,354.43	6,038,354.43	0.00	0.0%
<b>Total Liabilities</b>	11,028,608.44	10,783,221.93	245,386.51	2.3%
<b>Equity</b>				
2860 · 2000 Fund Balance	2,241,496.00	2,241,496.00	0.00	0.0%
2862 · TABOR Requirement	129,287.00	129,287.00	0.00	0.0%
3900 · Retained Earnings	4,572,878.70	1,607,778.89	2,965,099.81	184.4%
Net Income	5,227,929.21	2,965,099.81	2,262,829.40	76.3%
<b>Total Equity</b>	12,171,590.91	6,943,661.70	5,227,929.21	75.3%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>23,200,199.35</b></u>	<u><b>17,726,883.63</b></u>	<u><b>5,473,315.72</b></u>	<u><b>30.9%</b></u>

## CLEARVIEW LIBRARY DISTRICT

### Profit & Loss Budget vs. Actual

January through December 2022

	Dec 22	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
3110 · General Property Tax	18,671.58	4,155,604.00	-54,152.52	98.7%
3120 · Specific Ownership	17,515.56	210,000.00	36,176.86	117.23%
3121 · Senior/Veteran's Tax	0.00			
3130 · Abatement	57.91			
3140 · Abatement Interest	4.03			
3189 · Delinquent Tax	0.00			
3190 · Interest on Deliq. Taxes	1,302.00			
3335 · State Library Grant	0.00	9,914.00	0.00	100.0%
3522 · Book Replacement	1,239.59	6,000.00	3,408.65	156.81%
3600 · Miscellaneous Revenue	1,420.54	3,500.00	12,500.92	457.17%
3601 · Transfer from reserves	0.00	2,643,927.00	-2,643,927.00	0.0%
3610 · Earnings on Investments	26,228.47	3,500.00	139,401.03	4,082.89%
3611 · COP / Lease	0.00	5,686,076.00	73,924.00	101.3%
<b>Total Income</b>	<b>66,439.68</b>	<b>12,718,521.00</b>	<b>-2,385,729.27</b>	<b>81.24%</b>
<b>Gross Profit</b>	<b>66,439.68</b>	<b>12,718,521.00</b>	<b>-2,385,729.27</b>	<b>81.24%</b>
<b>Expense</b>				
4050 · Operating Supplies	5,608.96	50,000.00	-8,609.75	82.78%
4053 · Overdue Collection Agency Chrg	17.20	350.00	206.59	159.03%
4054 · Credit Card Processing Fees	281.17	2,500.00	315.36	112.61%
4055 · Bank Charges	23.00	525.00	-130.78	75.09%
4056 · Payroll Service	187.48	3,200.00	-222.69	93.04%
4057 · Administration Wages				
4047.1 · Director Salary	11,807.71	140,824.00	-18,794.22	86.65%
4057 · Administration Wages - Other	22,601.52	337,459.00	-65,692.22	80.53%
<b>Total 4057 · Administration Wages</b>	<b>34,409.23</b>	<b>478,283.00</b>	<b>-84,486.44</b>	<b>82.34%</b>
4058 · Administration Pera/Payroll Tax	5,566.77	73,867.00	-13,187.50	82.15%
4059 · Workers Comp	0.00	9,019.00	-826.00	90.84%
4060 · Administration SDI	171.44	2,207.00	-1,428.29	35.28%
4061 · Administration Health Insurance	2,924.07	48,287.00	-23,812.18	50.69%
4062 · Admin Life Insurance	23.25	0.00	201.50	100.0%
4080 · Staff Development	1,898.95	2,000.00	2,690.52	234.53%

## CLEARVIEW LIBRARY DISTRICT

### Profit & Loss Budget vs. Actual

January through December 2022

	Dec 22	Budget	\$ Over Budget	% of Budget
4100 · Auditing	0.00	10,000.00	-5,300.00	47.0%
4102 · Consultants	4,675.00	48,000.00	-42,665.00	11.12%
4120 · Wellness Benefit	925.91	5,400.00	-2,036.62	62.29%
4129 · Meetings-Employees	0.00	4,500.00	-4,118.47	8.48%
4130 · Conferences / Workshops	0.00	4,500.00	1,758.07	139.07%
4131 · Mileage	69.26	7,000.00	-4,544.02	35.09%
4132 · Meetings (non employees)	0.00			
4139 · Board Expenses	146.59	100.00	854.59	954.59%
4140 · Dues	0.00	3,000.00	-1,179.00	60.7%
4141 · Library District Memberships	0.00	7,100.00	-3,075.00	56.69%
4145 · Staff Incentives	1,392.80	10,000.00	-5,035.97	49.64%
4150 · Legal	2,941.25	55,000.00	-9,123.95	83.41%
4160 · Telephone				
4160.1 · Telephone 3rd Street	0.00			
4160.3 · Book Mobile Cell Phone	117.13			
4160 · Telephone - Other	0.00	15,000.00	-13,823.79	7.84%
<b>Total 4160 · Telephone</b>	<b>117.13</b>	<b>15,000.00</b>	<b>-13,001.51</b>	<b>13.32%</b>
4170 · Postage	0.00	1,500.00	379.18	125.28%
4185 · Copy Machine Lease				
4185.1 · Copy Machine 3rd Street	911.46			
4185.2 · Copy Machine Ash Street	667.00			
4185 · Copy Machine Lease - Other	0.00	18,500.00	-12,528.72	32.28%
<b>Total 4185 · Copy Machine Lease</b>	<b>1,578.46</b>	<b>18,500.00</b>	<b>-4,755.50</b>	<b>74.3%</b>
4190 · Miscellaneous Expenses	1.00	41,124.00	-13,712.84	66.66%
4191 · Public Relations				
4191.1 · Ads/Sponsorships	927.02			
4191.2 · Print Materials	3,177.00			
4191.3 · Promotional Items	0.00			
4191 · Public Relations - Other	0.00	98,400.00	-98,028.00	0.38%
<b>Total 4191 · Public Relations</b>	<b>4,104.02</b>	<b>98,400.00</b>	<b>-76,270.74</b>	<b>22.49%</b>
4200 · Treasurer's Fee	300.46	62,334.00	153.98	100.25%
4401 · Salary & Wages Circulation	20,844.53	248,239.00	4,479.11	101.8%

**CLEARVIEW LIBRARY DISTRICT**  
**Profit & Loss Budget vs. Actual**  
January through December 2022

	<b>Dec 22</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
4402 · Circulation Pera/Payroll Taxes	3,372.63	35,469.00	4,850.81	113.68%
4403 · Circulation Health Insurance	1,584.61	27,294.00	-14,088.87	48.38%
4404 · Circulation Worker's Comp	0.00	0.00	0.00	0.0%
4405 · Circulation SDI	88.93	840.00	146.04	117.39%
4406 · Circulation Life Insurance	15.50	93.00	15.50	116.67%
4440 · Courier Service	0.00	2,700.00	-2,700.00	0.0%
4445 · Annual Maint / Support Software	785.27	76,500.00	15,723.90	120.55%
4446 · Tech Support	0.00	1,500.00	160.50	110.7%
4450 · Computer Equipment & Supplies	8,016.77	81,150.00	763.76	100.94%
4460 · Monthly Online Services Soft.	1,536.66	1,600.00	21,268.93	1,429.31%
4470 · Salary & Wages-Tech Services	27,792.48	467,290.00	-101,234.52	78.34%
4472 · Tech Serv Pera/Payroll Taxes	4,496.82	58,409.00	-64.42	99.89%
4473 · Tech Serv Health Insurance	5,786.54	55,285.00	6,406.59	111.59%
4474 · Tech Serv Worker's Comp	0.00	0.00	0.00	0.0%
4475 · Tech Services SDI	105.43	1,877.00	-499.72	73.38%
4476 · Tech Serv Life Insurance	15.50	372.00	-147.25	60.42%
4485 · Teen Programs	198.00	5,000.00	-600.94	87.98%
4486 · Internet Service	2,350.85	26,400.00	-8,766.13	66.8%
4498 · Youth Services SDI	137.53	2,994.00	-1,794.96	40.05%
4500 · Salary & Wages-Youth Services	37,787.01	489,943.00	-59,161.99	87.93%
4501 · Youth Services Life Insurance	31.00	558.00	-279.03	50.0%
4502 · Youth Serv Pera/Payroll Taxes	6,111.04	75,246.00	-6,529.79	91.32%
4503 · Youth Serv Health Ins.	2,454.33	69,107.00	-41,083.72	40.55%
4504 · Youth Serv Workers Comp	0.00	0.00	0.00	0.0%
4505 · Youth Service Programs				
4505-2 · Youth Services Programs - SAP	0.00			
4505 · Youth Service Programs - Other	1,425.59	40,000.00	-11,829.58	70.43%
<b>Total 4505 · Youth Service Programs</b>	<b>1,425.59</b>	<b>40,000.00</b>	<b>-7,216.55</b>	<b>81.96%</b>
4507 · Adult Serv Pera/Payroll Taxes	1,593.28	23,695.00	-3,471.78	85.35%
4508 · Adult Serv Health Insurance	2,578.04	18,428.00	11,856.26	164.34%
4509 · Adult Serv Worker'sComp	0.00	0.00	0.00	0.0%
4510 · Adult Programs	557.57	14,000.00	-3,417.95	75.59%

**CLEARVIEW LIBRARY DISTRICT**  
**Profit & Loss Budget vs. Actual**  
January through December 2022

	<u>Dec 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4511 · Salary & Wages-Adult Services	9,847.28	154,282.00	-27,414.58	82.23%
4513 · Adult Services SDI	79.49	728.00	220.06	130.23%
4514 · Adult Services Life Insurance	0.00	0.00	0.00	0.0%
4515 · Adult Print Materials	2,329.37	55,000.00	-9,882.74	82.03%
4517 · Materials Processing	976.34	16,000.00	-7,319.47	54.25%
4520 · Adult Non-Print Materials	5,576.00	40,000.00	-22,110.25	44.72%
4521 · Explore Kits	288.40	5,000.00	-2,183.73	56.33%
4525 · Periodicals	11.75	5,000.00	2,850.92	157.02%
4530 · Electronic Databases	0.00	27,000.00	32.55	100.12%
4531 · Downloadable / Streaming Serv.	5,808.57	80,000.00	2,878.82	103.6%
4532 · Youth Services Print Materials	2,594.71	25,000.00	2,652.42	110.61%
4533 · Youth Serv Non-Print Materials	58.60	3,500.00	-1,699.94	51.43%
4534 · Games	872.12	10,000.00	-2,065.36	79.35%
4535 · Adult E Materials	1,484.97	94,000.00	-35,038.51	62.73%
4536 · Youth E Materials	1,026.86	50,000.00	-40,765.80	18.47%
4600 · Teen Print	50.95	3,500.00	-862.81	75.35%
<b>4610 · Repairs &amp; Maintenance</b>				
4610.1 · Repair and Maint 3rd Street	1,018.75			
4610.2 · Repair and Maint Ash Street	0.00			
4610 · Repairs & Maintenance - Other	0.00	50,000.00	-39,257.38	21.49%
<b>Total 4610 · Repairs &amp; Maintenance</b>	<u>1,018.75</u>	<u>50,000.00</u>	<u>-17,969.10</u>	<u>64.06%</u>
<b>4615 · Security Service</b>				
4615.1 · Security Service 3rd Street	0.00			
4615.2 · Security Service Ash Street	0.00			
4615 · Security Service - Other	0.00	1,270.00	-1,270.00	0.0%
<b>Total 4615 · Security Service</b>	<u>0.00</u>	<u>1,270.00</u>	<u>365.99</u>	<u>128.82%</u>
<b>4620 · Utilities</b>				
4620.1 · Utilities 3rd Street	3,741.78			
4620.2 · Utilities Ash Street	890.05			
4620 · Utilities - Other	0.00	40,000.00	-39,715.30	0.71%
<b>Total 4620 · Utilities</b>	<u>4,631.83</u>	<u>40,000.00</u>	<u>663.40</u>	<u>101.66%</u>
<b>4630 · Insurance</b>				

**CLEARVIEW LIBRARY DISTRICT**  
**Profit & Loss Budget vs. Actual**  
January through December 2022

	<u>Dec 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4630.1 · Insurance 3rd Street	-14.10			
4630.2 · Insurance Ash Street	0.00			
4630 · Insurance - Other	912.00	27,000.00	-369.72	98.63%
<b>Total 4630 · Insurance</b>	<b>897.90</b>	<b>27,000.00</b>	<b>100.28</b>	<b>100.37%</b>
4631 · Bookmobile Maintenance	0.00	15,000.00	991.14	106.61%
4632 · Fuel, Oil, Lubricants				
Book Mobile Fuel	0.00			
4632 · Fuel, Oil, Lubricants - Other	1,782.43	4,000.00	-241.54	93.96%
<b>Total 4632 · Fuel, Oil, Lubricants</b>	<b>1,782.43</b>	<b>4,000.00</b>	<b>-165.22</b>	<b>95.87%</b>
4637 · Outreach Life Insurance	23.25	93.00	31.00	133.33%
4638 · Salary & Wages-Outreach	12,342.33	177,231.00	-7,457.57	95.79%
4639 · Outreach PERA/ Payroll Taxes	1,997.00	24,509.00	2,597.50	110.6%
4640 · Outreach Health Ins	767.83	25,339.00	-16,162.60	36.22%
4641 · Outreach Worker's Comp	0.00	0.00	0.00	0.0%
4643 · Book Mobile Expenses/Supplies	26.66	500.00	-76.23	84.75%
4644 · Outreach Phone	0.00	0.00	1,174.71	100.0%
4647 · Outreach SDI	73.73	866.00	-8.84	98.98%
4710 · Land/Building Improvements	0.00			
4720 · Furniture and Equipment	0.00			
4721 · Computer/Tech Equipment	19,569.45	45,000.00	-14,539.53	67.69%
4722 · Courier Van	0.00	60,000.00	-6,325.93	89.46%
4723 · Lease Payment	240,192.00	363,015.00	-92,727.00	74.46%
4726 · Transfer to Reserve Funds	0.00	0.00	0.00	0.0%
9000 · Capital Outlay				
9000.1 · Windsor Library				
Windsor FFE	0.00			
Windsor Library Design Fee	1,515.15			
Windsor Library Furniture	82,480.97			
Windsor Library Owners Rep	533.40			
Windsor Library Reimbursable	170.94			
<b>Total 9000.1 · Windsor Library</b>	<b>84,700.46</b>			
9000.2 · Ash Street				

## CLEARVIEW LIBRARY DISTRICT Profit & Loss Budget vs. Actual January through December 2022

	<u>Dec 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ash 3rd Party Testing	0.00			
Ash Design Fees	0.00			
Ash Design Reimbursables	0.00			
Ash FFE	0.00			
Ash GC-Construction / Renovation	108,239.83			
Ash Landscaping	0.00			
Ash Move Management	0.00			
Ash Owners Rep	387.93			
Ash Signage	905.20			
Ash Technology	0.00			
9000.2 · Ash Street - Other	<u>0.00</u>			
Total 9000.2 · Ash Street	109,532.96			
9000.3 · Severance				
Severance Building Permit Fees	8,353.79			
Severance Design Fees	61,901.76			
Severance Design Reimbursable	1,171.43			
Severance Owners Rep	3,927.74			
Severance Survey	0.00			
Severance Traffic Study	1,245.00			
9000.3 · Severance - Other	<u>0.00</u>			
Total 9000.3 · Severance	76,599.72			
9000 · Capital Outlay - Other	<u>0.00</u>	8,530,003.00	-7,945,377.18	6.85%
Total 9000 · Capital Outlay	<u>270,833.14</u>	<u>8,530,003.00</u>	<u>-6,932,090.43</u>	<u>18.73%</u>
Total Expense	<u>782,191.02</u>	<u>12,818,521.00</u>	<u>-7,713,658.48</u>	<u>39.82%</u>
Net Income	<u><u>-715,751.34</u></u>	<u><u>-100,000.00</u></u>	<u><u>5,327,929.21</u></u>	<u><u>-5,227.93%</u></u>

## Clearview Library District

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

12/31/2022

#### Current Assets

#### Checking/Savings/Cash

		11/30/2022	12/31/2022	Change +/-
1010 · Petty Cash	\$	85.40	\$ 85.40	\$ -
1015 · Cash on Hand	\$	433.30	\$ 433.30	\$ -
1033 · ColoTrust LT Bldg 8004	\$	3,290,192.04	\$ 2,641,546.79	\$ (648,645.25)
1034 · Colo Trust Gen Fund Res 8005	\$	2,107,494.81	\$ 2,115,204.38	\$ 7,709.57
1038 · Colo Trust Operating Fund 8003	\$	1,127,227.39	\$ 1,327,453.35	\$ 200,225.96
1040 · Colo Trust Capital Fund-8001	\$	1,145,047.07	\$ 1,149,235.88	\$ 4,188.81
1053 · Bank of Colorado--Checking	\$	395,940.70	\$ 167,259.04	\$ (228,681.66)
1054 - Bank of San Juans, Glacier	\$	5,165,294.18	\$ 5,165,294.18	\$ -
<b>Total Checking/Savings</b>		<b>13,231,714.89</b>	<b>\$ 12,566,512.32</b>	<b>\$ (665,202.57)</b>

November 2022 Close	\$	<b>13,231,714.89</b>
December 2022 Close	\$	<b>12,566,512.32</b>
Month To Month Change	\$	<b>(665,202.57)</b>

## **Draft Minutes (Unapproved)**

### **Call to Order**

Vice-President Rochelle Brotsky called the meeting to order at 5:30 p.m.

### **Roll Call**

Present: Vice-President Rochelle Brotsky, Treasurer Ron Dunworth, Secretary Jeromey Balderrama, Trustee Cole Gerstner, Trustee Alternate/Town of Severance Liaison Frank Baszler, Town of Windsor Liaison Julie Cline, and Attorney William Garcia.

Absent: President Kendra Adams, Weld RE-4 School District Liaison

Staff: Library Director Ann Kling, Public Services Manager Casey Lansinger-Pierce, IT & Tech Services Manager Beth Gallinger, Communications Specialist Christine Henschler, Office Manager Natalie Wagner, and Financial/HR Specialist Erin Mitchell.

### **Mission**

Cultivate Curiosity. Enlighten the Mind. Strengthen the Community.

### **Review of Agenda**

Vice-President Brotsky asked to move the new business presentation on Annuities as Investment by Barry Eastman of High Point Financial Group to the top of the agenda. Director Kling asked to omit old business item 4. Jeromey asked that Liaisons and Board reports be submitted in writing; due to weather conditions.

Motion by Jeromey Balderrama, second by Frank Baszler, to approve the Agenda revisions; motion passed unanimously.

### **Public Input**

Nothing at this time.

### **Director's Report - Ann Kling, Library Director**

- Communication
  - Director Kling reported that staff expressed gratitude to the board for the one-time cost-of-living payment.
  - Director Kling reported that the Weld RE-4 School District moved their meeting to Monday, December 12<sup>th</sup>, and this is when ratification will take place in regards to the proposed new library board members.
- Monthly Statistics
  - Director Kling referenced the Director's Report. No questions at this time.

**Personnel Report** - Rochelle Brotsky, Vice-President  
Rochelle referenced the Director's Report for updates.

**Treasurer's Report** - Ron Dunworth, Treasurer  
No financial reports were presented at this meeting. Financial reports for October will be presented at the December board meeting. Financial reports for November and December will be presented at the January 2023 regular board meeting.

**Friends & Foundation Report** - Rochelle Brotsky, Vice-President  
Director Kling reported on Friends Giving, saying that it was a very positive experience. Everyone had a good time.

### **Reports of the Liaisons**

Town of Windsor: Julie Cline will submit a report.

Town of Severance: Frank Baszler will submit a report.

Weld RE-4 School District: absent.

### **Reports of the Board Members**

Nothing to report at this time.

### **Old Business**

- Approve Minutes of the October 27, 2022, Regular Board Meeting
  - Minutes were approved.
  - Motion by Cole Gerstner, second by Ron Dunworth, to approve minutes of the October 27, 2022 Regular Board Meeting; motion passed unanimously.
- Further By-laws Revisions - William Garcia, Attorney
  - Attorney Garcia read aloud the revised By-laws Article 2 Sections 4.1.2, 4.2.1, and 4.4.
  - Motion by Ron Dunworth, second by Jeromey Balderrama, to approve presented By-law Revisions; motion passed unanimously.
- Second Reading of the 2023 Budget - Ann Kling, Library Director
  - Director Kling asked the board if they would like to waive the 2<sup>nd</sup> reading of the 2023 budget.
  - Motion by Cole Gerstner, second by Jeromey Balderrama, to Waive the Second Reading of the 2023 Budget; motion passed unanimously.

### **New Business**

- Presentation on Annuities as Investment - Barry Eastman, High Point Financial Group
  - Barry Eastman presented Secure Term Choice Fixed Annuity to the board.

- The board held discussion and asked questions of Barry. Attorney Garcia will review the proposed plan. Director Kling and Ron will work further on this and make a recommendation at the next board meeting.
- Director's 3rd Quarter 2022 Goals - Ann Kling, Library Director
  - Director Kling reported that the salary survey and benefits will be presented at the December regular board meeting.
  - Director Kling reported that strategic planning will be worked on in the new year. Strategic planning board representatives will be Jeromey Balderrama and Rochelle Brotsky.
  - Director Kling stated the Director's 360 evaluation is in progress.
- Director's Goals for 2023 - Ann Kling, Library Director
  - Director Kling's goals continue to be the renovation of the Windsor Library and the building project in Severance. Director Kling also referred to the Director's draft goals as presented in the board packet
- Meeting Room Policy - Policy Committee
  - Jeromey presented on the meeting room policy highlighting proposed changes.
  - The board held discussion on different types of reservations, equal opportunity, and liability. Conversation was had in reference to reserving rooms and any potential damage or destruction to library property while in use.
  - Cole Gerstner asked to have a second reading of this policy at the December board meeting.
- Crime Insurance - Ann Kling, Library Director
  - Board held discussion about adding crime insurance to the library district's insurance policies. Attorney Garcia addressed some concerns and questions.
  - Director Kling proposed doing further research on current plans and researching other insurance options.
- Board Calendar for 2023 - Ann Kling, Library Director
  - Director Kling presented the proposed board calendar for 2023.
  - Motion by Cole Gerstner, second by Frank Baszler, to approve the Board Calendar for 2023; motion passed unanimously.

### **Upcoming Agenda**

Director's Goals for 2023

Second Reading of the Meeting Room Policy

Investment Policy

FAMLI

Salary Survey

Benefits Survey

### **Adjourn**

Motion by Jeromey Balderrama, second by Ron Dunworth, to adjourn; motion passed unanimously. The meeting adjourned at 7:30 p.m.

---

### **Upcoming Meetings**

- Board of Trustees Regular Meeting, December 8, 2022, 5:30 p.m. – Hybrid Meeting, Windsor Severance Library and 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.*

DRAFT

## **Draft Minutes (Unapproved)**

### **Call to Order**

Vice-President Rochelle Brotsky called the meeting to order at 5:30 p.m.

### **Roll Call**

Present: President Kendra Adams, joined the meeting at 5:30 p.m, Vice-President Rochelle Brotsky, Treasurer Ron Dunworth, Secretary Jeromey Balderrama, Trustee Cole Gerstner, Trustee Alternate/Town of Severance Liaison Frank Baszler, Weld RE-4 School District Representative Regan Price, and Attorney William Garcia.

Absent: Town of Windsor Liaison Julie Cline

Staff: Library Director Ann Kling, Public Services Manager Casey Lansinger-Pierce, IT & Tech Services Manager Beth Gallinger, Communications Specialist Christine Henschler, Office Manager Natalie Wagner, and Financial/HR Specialist Erin Mitchell.

### **Mission**

Cultivate Curiosity. Enlighten the Mind. Strengthen the Community.

### **Review of Agenda**

Kendra stated that she will present the board evaluation under new business. Motion by Jeromey Balderrama, second by Cole Gerstner, to Kendra presenting on board evaluation; motion passed unanimously.

### **Public Input**

Nothing at this time.

### **Director's Report** - Ann Kling, Library Director

The Director's Report for November and December will be presented at the January 2023 meeting.

### **Personnel Report** - Rochelle Brotsky, Vice-President

Director Kling reported that the board received a thank you card from a staff member. Beth reported hiring a full-time IT Assistant the previous week. Casey reported interviewing for 2 part-time Children's Services Assistant positions, and that Mobile Services is hiring a part-time Mobile Services Assistant.

### **Treasurer's Report** - October, 2022 - Ron Dunworth, Treasurer

Ron reported that monthly costs are as expected, and the budget is looking good.

Motion by Cole Gerstner, second by Jeromey Balderrama, to accept the Treasurer's Report as presented for October 2022; motion passed unanimously

**Friends & Foundation Report** - Rochelle Brotsky, Vice-President

Director Kling reported that the Friends and Foundation held another Book Give-away the previous weekend. Materials that were not taken were given to Dream Works which rehomes library materials. The Friends and Foundation will have their monthly meeting next week.

**Reports of the Liaisons**

Town of Windsor: Julie Cline absent.

Town of Severance: Frank Baszler reported that Severance is holding its second annual town Christmas at the Community Park with tree lighting and a fireworks show.

Weld RE-4 School District: Regan Price reported that the bond passed, and the district will be breaking ground for new builds in 2023. The projected timeline for the elementary school openings is in 2024. The Board is working on committees and filling the open board seat. A Job Fair was held recently.

**Reports of the Board Members**

Nothing to report at this time.

**Old Business**

- Approve the Director's 2023 goals
  - Director Kling reported on updates to her goals.
  - Motion by Cole Gerstner, second by Ron Dunworth, to approve the Director's 2023 goals; motion passed unanimously.
- Second Reading of the Meeting Room Policy - Jeromey Balderrama, Chair, Policy Committee
  - Jeromey read the revised meeting room policy and reported on the updates.
  - Motion by Rochelle Brotsky, second by Jeromey Balderrama, to approve updates to the Meeting Room Policy; motion passed unanimously.
- Investment Policy - Ann Kling, Library Director and Ron Dunworth, Treasurer
  - Director Kling reported on the previous presentations that have been given to the Board and said that Attorney Garcia recommends creating an Investment Policy. Board discussion was held. It was stated that this is a work in progress, and Jeromey said that he will work with Ron on this policy.
  - Attorney Garcia spoke of items that could be allowed in this policy, and that he had sent out information to the board.
  - Jeromey proposed a working session for early January 2023.

- Motion by Ron Dunworth, second by Cole Gerstner, to allow more time to work on this policy, including a working session in January. motion passed unanimously.

### **New Business**

- Board Member Resignation and Vacancy - Ann Kling, Library Director
  - Director Kling read aloud Appointee Cheryl Brown's resignation.
  - Attorney Garcia referred to the By-laws and said Appointee Brown had not taken office yet so Appointee Brown did not need to resign at this point. A resignation for a job that isn't held cannot be accepted. This will need to be revisited at the January board meeting.
  - Motion by Jeromey Balderrama, second by Rochelle Brotsky, to approve Moving Cheryl Brown's Resignation to the January 26, 2023 Meeting; motion passed unanimously. Kendra abstained from this motion.
- Resolution 22-05 to Close the Windsor Severance Library for Renovation - Ann Kling, Library Director
  - Director Kling stated that a resolution by the board is needed for the proposed library closing for the building renovation. Director Kling reported updates to the remodel.
  - Kendra and the board thanked staff for all their hard work.
  - Motion by Rochelle Brotsky, second by Jeromey Balderrama, to accept Resolution 22-05; motion passed unanimously.
- Resolution 22-06 Adopt the Budget - Ann Kling, Library Director
  - Director Kling reported on the 2023 budget, the operating costs, the building projects, and referenced the Budget Memorandum.
  - Motion by Ron Dunworth, second by Cole Gerstner, to adopt the budget; motion passed unanimously.
- Resolution 22-07 Certify the Mill Levy - Ann Kling, Library Director
  - Director Kling reported on the mil levy of 3.553 mills for 2023.
  - Motion by Rochelle Brotsky, second by Jeromey Balderrama, to certify the Mill Levy; motion passed unanimously.
- Resolution 22-08 Appropriate Sums of Money - Ann Kling, Library Director
  - Motion by Cole Gerstner, second by Rochelle Brotsky, to approve Resolution 22-08 Appropriate Sums of Money; motion passed unanimously
- Resolution 22-09 Concerning FAML I - Ann Kling, Library Director
  - Director Kling explained what FAML I is, what the options are, and that Colorado Voters approved it. Director Kling recommended to opt out for 2023, but to revisit this prior to 2024 and perhaps join at that time.
  - Motion by Cole Gerstner, second by Rochelle Brotsky, to approve Resolution 22-09 Concerning FAML I, to opt out, but willing to facilitate employee premiums; motion passed unanimously.

- Board Evaluation - Ann Kling, Library Director
  - All 6 board members participated in this evaluation process.
  - Kendra shared what the board has accomplished, future goals/projects, spoke of their work, and much more.
- Results of the Salary Survey - Ann Kling, Library Director and Erin Mitchell, Financial/HR Specialist
  - Director Kling reported that she and Erin worked closely with Employers Council throughout the survey process. Employers Council completed a compensation report for the library district.
  - Director Kling presented the proposal to the board.
  - Tabled until after the Benefits Survey.
  - Motion by Rochelle Brotsky, second by Jeromey Balderrama, to approve the Salary Survey; motion passed unanimously.
- Results of the Benefits Survey - Ann Kling, Library Director and Erin Mitchell, Financial/HR Specialist
  - Director Kling referenced the Benefit Survey in the board packet and presented recommendations to the board.
  - Board held discussion.
  - Motion by Cole Gerstner, second by Ron Dunworth, to table the Benefits Survey and to hold a work session in January to better understand staff benefits; motion passed unanimously. Jeromey Balderrama will abstain from voting on insurance as he has a personal conflict.
- Resolution 22-10 Appreciation - Ann Kling, Library Director
  - Trustee Gerstner wrote a resolution commending Trustee Kendra Adams and Trustee Frank Baszler. Director Kling read this resolution aloud.
  - Motion by Rochelle Brotsky, second by Ron Dunworth, to approve Resolution 22-10 Appreciation; motion passed unanimously.
- Adopt the 2023 Joint Fuel Facility Budget - Ann Kling, Library Director
  - Director Kling reported on the library district being part of the Joint Fuel Facility Plan shared by the Weld RE-4 School District and the WSFD.
  - Motion by Cole Gerstner, second by Ron Dunworth, to adopt the 2023 Joint Fuel Facility Budget; motion passed unanimously.

Kendra called a break to the meeting. Meeting to resume at 8:10 p.m.

Kendra called the meeting back into session at 8:16 p.m.

### **Executive Session**

An Executive Session Pursuant to C.R.S. § 24-6-402 (4)(f) for the Purpose of Personnel Matters - Director's Annual Evaluation.

Motion by Jeromey Balderrama, second by Ron Dunworth, to go into Executive Session pursuant to C.R.S. § 24-6-402 (4)(f) for the Purpose of Personnel Matters; motion passed unanimously at 8:17 pm.

The board went directly into Executive Session pursuant C.R.S. § 24-6-402 (4)(f) for the Purpose of Personnel Matters and finished this session at 8:19 pm.

President Kendra Adams called the regular meeting of the library board back to order at 9:09 pm. Present: Kendra Adams, Rochelle Brotsky, Ronald Dunworth, Jeromey Balderrama, Cole Gerstner, Director Kling, Attorney Garcia, Beth Gallinger, and Natalie Wagner.

Potential working session January 12, 2023 at the Administrative Building at 6:30 pm.

### **Upcoming Agenda**

Investment Policy  
Staff Benefits  
Facilities Update  
Election of Officers

### **Adjourn**

Motion by Jeromey Balderrama, second by Ron Dunworth, to adjourn; motion passed unanimously. The meeting adjourned at 9:11 p.m.

---

### **Upcoming Meetings**

- Board of Trustees Regular Meeting, January 26, 2022, 5:30 p.m. – Board, 1194 W. Ash St, Windsor, CO 80550 (the meeting will be virtual for members of the public)

*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.*



## MEMORANDUM

**To:** Library Board of Trustees

**From:** Ann Kling, Director

**Date:** January 26, 2023

**Re:** Accept the resignation of newly appointed board member, Cheryl Brown

**Item 4.3:** Old Business

### **Background / Discussion**

In September of 2022, Cheryl Brown was selected by the committee formed according to the Board By-laws. Ms. Brown's term was to begin in January, 2023. Ms. Brown has submitted her resignation to the Library Board.

### **Action Required by the Board**

The Board must vote to accept the resignation.



## MEMORANDUM

**To:** Library Board of Trustees

**Via:** Ann Kling, Director

**From:** Policy Committee

**Date:** January 26, 2023

**Re:** Investment Policy, First Reading

**Item 4.4:** Old Business

### **Background / Discussion**

The Library District has been advised by legal counsel that it would be prudent to adopt an investment policy before making decisions on investing district funds.

### **Recommendation(s)**

The Policy Committee recommends discussion and adoption of the policy.

### **Attachments**

A work product document was distributed to Board members.



## MEMORANDUM

**To:** Library Board of Trustees

**From:** Ann Kling, Director

**Date:** January 26, 2023

**Re:** Staff Benefits for 2023

**Item 4.5:** Old Business

### **Background / Discussion**

In the Fall of 2022, Employers Council conducted a benefits study for the Library District. Management recommendations were presented to the Board at the December Board meeting. At that time, the board asked for a working session to better understand the recommendations and current staff benefits.

### **Budget Considerations**

A change in benefits will have a minimal impact on the 2023 budget.

### **Recommendation(s)**

The Management Team recommends the Board adopt the recommendations.

### **Attachments**

Benefits Study

Staff Recommendations



# Benefit Programs Review

## Compensation Consulting Services

Clearview Library District

November 2022

Prepared by:

Cyndie Meisner, Consultant  
[Cmeisner@EmployersCouncil.org](mailto:Cmeisner@EmployersCouncil.org)

**Important Notice:**

*The information provided herein is general in nature and designed to serve as a guide to understanding. These materials are not to be construed as the rendering of legal or management advice. If the reader has a specific need or problem, the services of a competent professional should be sought to address the particular situation.*

---

**Copyright, 2017 Employers Council.** All rights reserved. Quotation from or reproduction of any part of this report, in any form, without prior permission in writing from the Employers Council, is prohibited.

## Introduction

Employee benefits serve as an integral component of any employer's total compensation program. Organizations continue to face enormous challenges with changing legislation, escalating benefits costs, legal and administrative complexity, and employee entitlement mentality.

As part of conducting a total compensation study, Clearview Library District (CLD) asked Employers Council's (EC) consultants to analyze paid time off, health/medical benefits, and retirement benefits in order to provide feedback on how competitive the programs are with the external marketplace.

## Data Sources

We obtained information on your paid time off plans and current benefit programs. Employers Council's consultants compared this data with information reported in the following surveys:

- Employers Council 2022 Colorado Health and Welfare and Retirement Survey
- Employers Council 2021 Colorado Paid Time Off Policies Survey
- Employers Council 2021 Colorado Miscellaneous Benefits Survey

We selected the following data breakouts on the premise that your main comparison group is likely to fall within this sample.

- Public Organizations in Colorado
- Organizations in Northern Colorado
- Organizations with 1-49 Employees

Please note that the sample size for each survey varies. The average size for employers ranged from 63 to 247 in the survey groups. This information is shown on **Attachment A**, an Excel spreadsheet report that details the review comparison.

## Benefits Cost Comparisons

Please note that it is difficult to accurately correlate the cost of various employer-provided benefit programs due to the large number of variables involved, such as:

- Level of benefit offered
- Cost of benefit
- Perceived value of benefit
- Group demographics
- Size of employer
- Industry type
- Utilization / claims experience.

For example, an organization's life insurance program may cost more than that of another employer of the same size. This does not mean that one program is more competitive. Employee demographics and the history of claims may be influencing the higher cost. A health plan may have higher premium costs due to location, specific plan design, and size of organization. Our analysis and comparability rankings are based on the data point alignment we could identify, along with our experience in analyzing market trends.

When we note the comparisons, we review each benefit element and compare CLD to the survey group. In some cases, this is a very straightforward comparison, as when comparing holiday hours. In others, it is more nuanced. For example, CLD offers a retirement plan through Colorado PERA which is more commonly found in the public sector and is not as common in the private sector. As a result, CLD may be noted as less than comparable to the survey group that represents the private sector employers for that type of retirement plan. This ranking does not mean that CLD is less competitive.

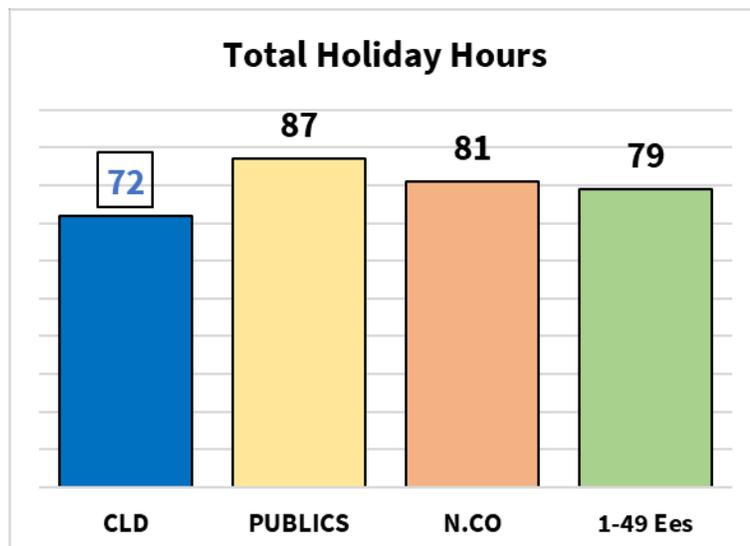
### Level/Mix of Benefits

Highlights of the Benefits Program Review include:

#### PAY FOR TIME NOT WORKED

Holiday Pay

CLD ranks *less than comparable* to survey group with respect to the total number of holiday hours granted per year.

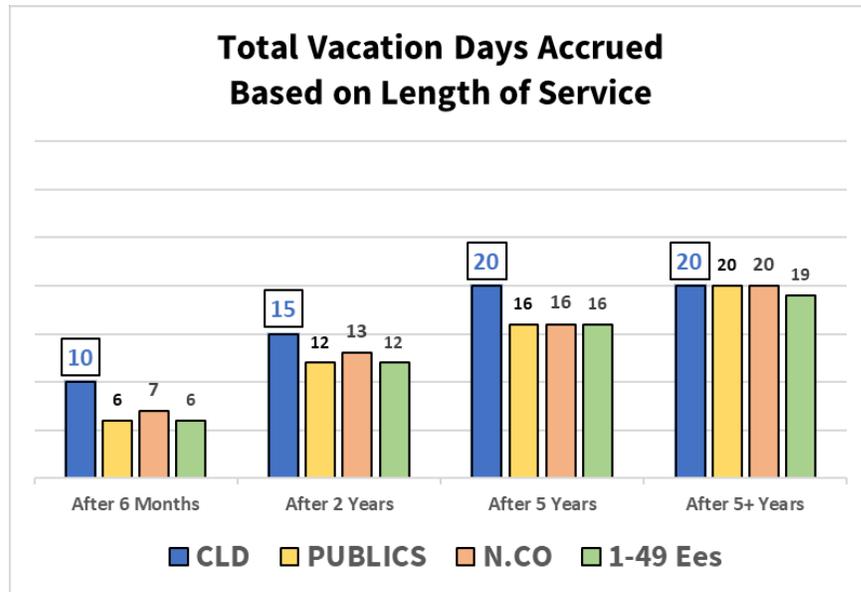


With respect to specific holidays, you *exceed* the private sector survey group by offering Christmas Eve Day and floating holidays as a part of your paid holidays. You rank *less than comparable* to survey group by not offering the Day After Thanksgiving. You rank *less than*

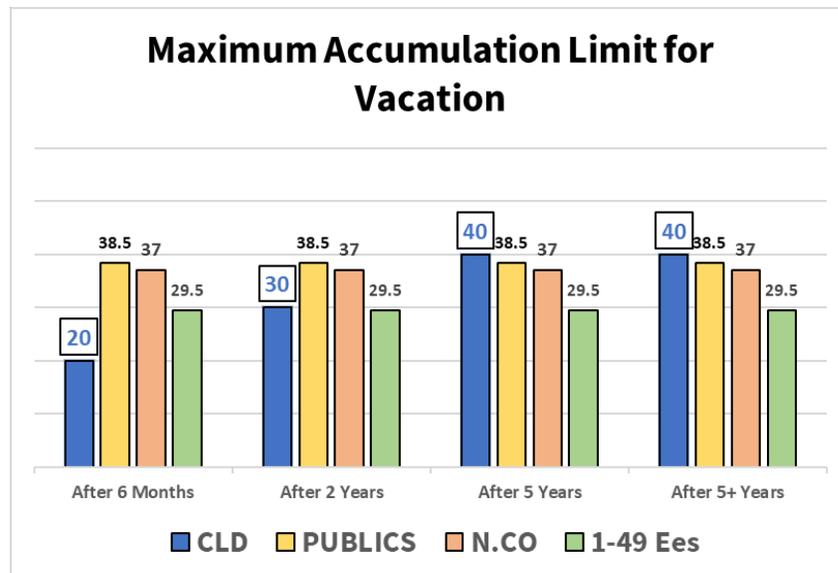
*comparable* to the public sector survey group by not offering President’s Day, Veteran’s Day and Martin Luther King Jr. Day as a part of your paid holidays.

Vacation

CLD *exceeds* the survey group with respect to the amount of Vacation days granted at all service levels.

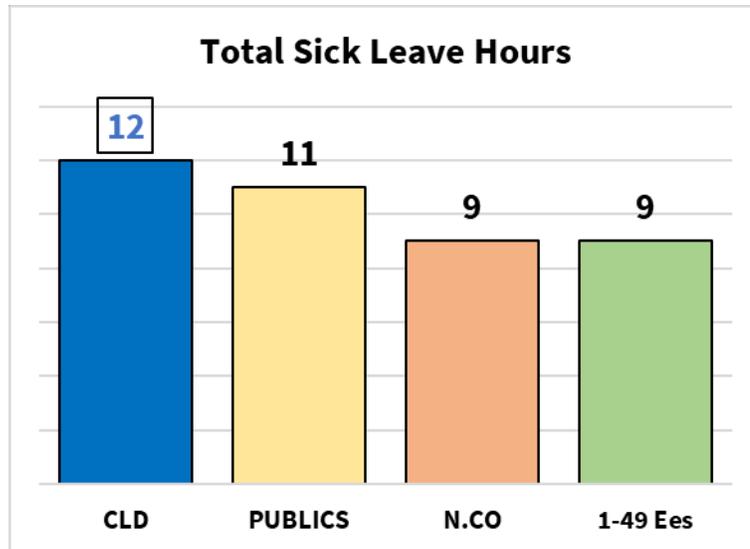


CLD’s maximum accumulation levels rank *less than comparable* to the survey group during the first two years of service but *exceed* the survey group after five years of service.

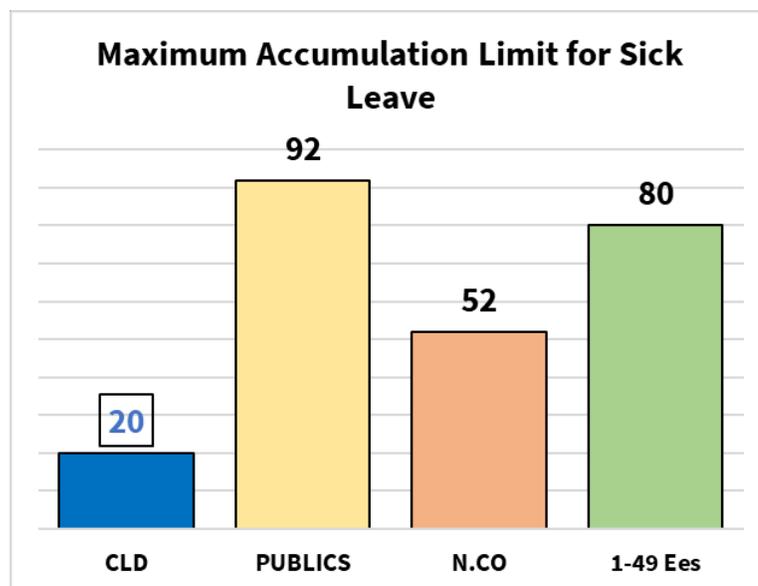


Sick Leave

CLD *exceeds* the survey group with respect to the amount of sick leave hours granted each year.



CLD ranks *less than comparable* to the survey group with respect to the maximum accumulation limit for sick leave hours.



Personal Time Off

CLD *exceeds* the survey group by granting personal time off. The majority of employers in the comparator group report they do not provide personal time off.

The total number of hours CLD grants for personal time off (16 hours) ranks *less than comparable* to the survey group average (21 hours) for those employers that do grant personal time off.

Bereavement Leave

CLD ranks *less than comparable* to the survey group with respect to the amount of bereavement leave. CLD grants three (3) days of bereavement leave for the death of an immediate family member which is one day less than the survey group average of four (4) days.

CLD's amount of bereavement leave is also dependent on the family member. CLD ranks *less than comparable* to the survey group by not including in-laws and stepchildren/stepparents as a part of your definition of immediate family, however you are unique by granting one (1) day of bereavement leave for the death of in-laws defined as near family.

Jury Duty

CLD ranks *less than comparable* to the survey group by providing regular pay for the first three (3) days and thereafter paying the difference between regular pay and jury duty pay. The majority of employers in the survey group pay regular pay for the duration of jury duty. You rank *less than comparable* by setting your maximum length of paid jury duty lower than reported averages. Most public employers do not set a maximum number of paid days.

Military Leave

Military leave is legally required for public sector employers to grant, without loss of wages, for the first 15 days. CLD *exceeds* the private sector survey groups where the majority do not pay unless the employee chooses to use paid time off benefits.

Personal Leave of Absence

CLD *exceeds* the survey group by granting a personal leave of absence based on management discretion. Most employers in the survey group report covering personal leaves of absence under FMLA. Your maximum duration limit of up to thirty (30) days ranks *less than comparable* to the survey average of up to ninety (90) days.

Medical Leave of Absence

CLD *exceeds* the survey group by granting a medical leave of absence. Most employers in the survey group report covering personal leaves of absence under FMLA. You rank *less than comparable* to the survey group by having a longer service requirement for eligibility than reported averages and by not continuing the company contribution for health insurance during a medical leave of absence.

Part-Time Employees

CLD ranks *comparable* to the survey group by providing the following paid time off benefits to employees on a pro-rated basis:

- Vacation
- Sick Leave
- Bereavement Leave

CLD ranks *less than comparable* to the survey group by not offering Holiday benefits to Part-Time employees. Most employers in the survey group report offering Holidays to Part-Time employees.

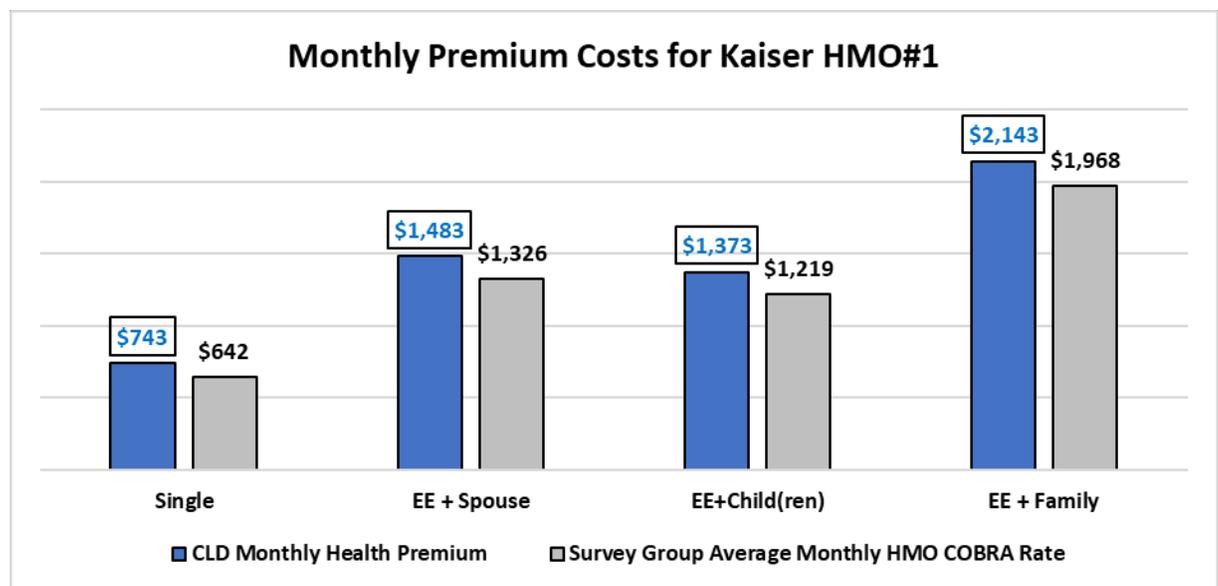
You *exceed* the survey group by having a lower minimum number of hours (10 hours) defining part-time employees. Most in the survey group have a minimum of 20 hours to define part-time employees.

## INSURANCE PLANS

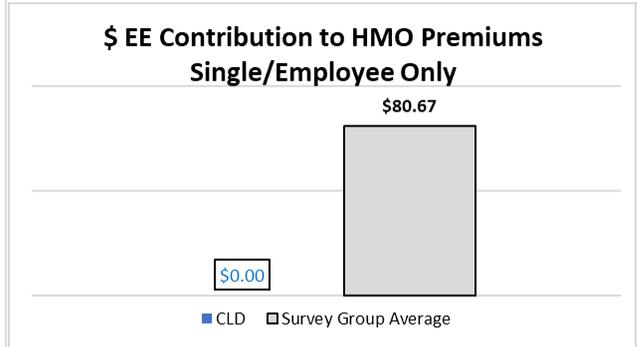
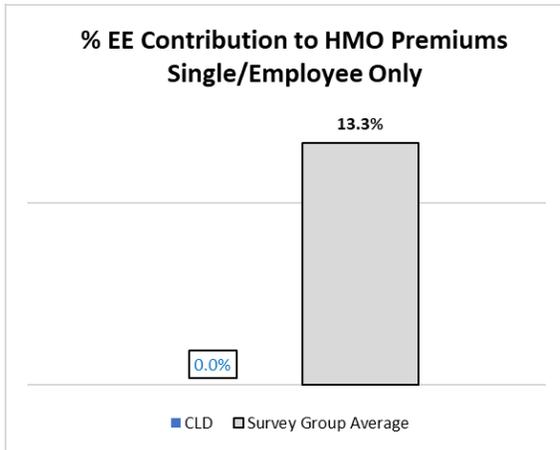
### Health Coverage

CLD provides health coverage options through both a **Health Maintenance Organization (HMO)** and a **High Deductible Health Plan (HDHP)**. While most employers in the survey group report providing health coverage through a Preferred Provider Organization (PPO), a large percentage also report providing health coverage through a HDHP.

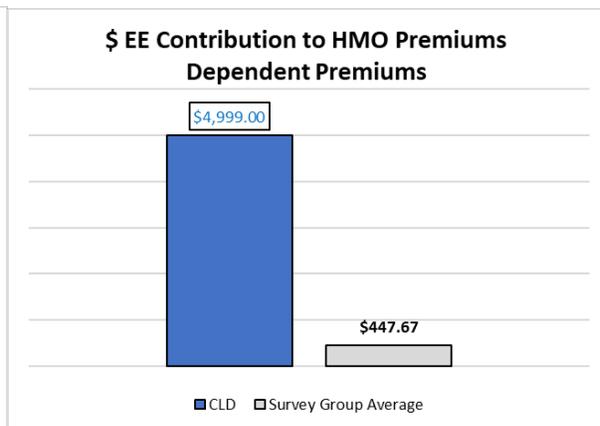
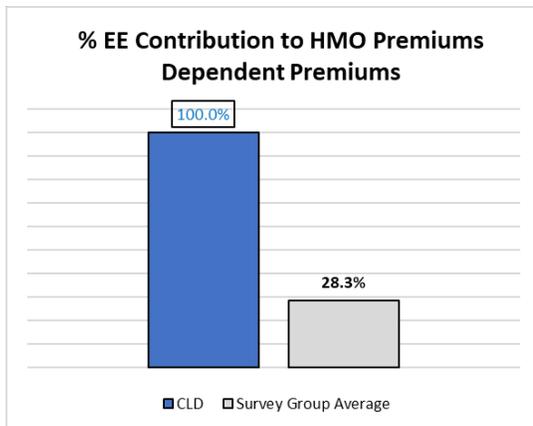
Since the majority of CLD's employees participate in the **Kaiser HMO#1** plan, for the purposes of this study, we have compared this plan option to the survey group. On average, your monthly HMO#1 premium costs compare higher than survey group averages.



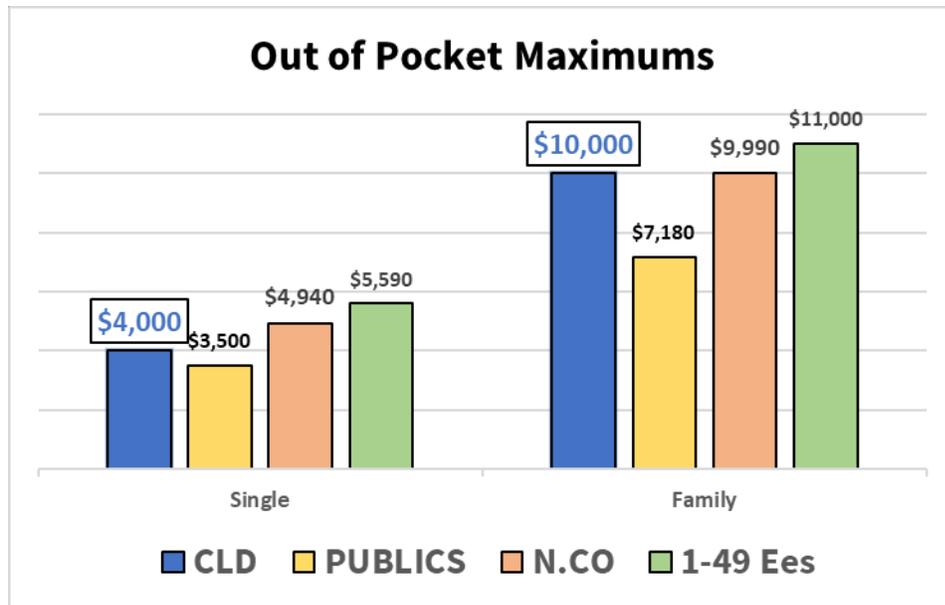
CLD *exceeds* the market by paying 100 percent of the monthly premiums for single/employee only health coverage. A large number of employers in the survey group report sharing the cost of the **single/employee only** premium.



CLD ranks *less than comparable* to the survey group by not sharing the costs of **dependent** premiums and requiring employees to pay 100 percent of the dependent premiums. The majority of employers share the cost of the dependent premiums.

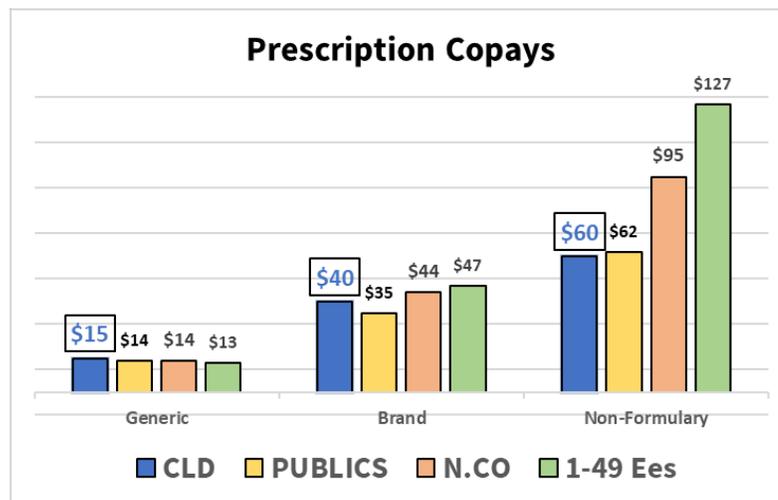


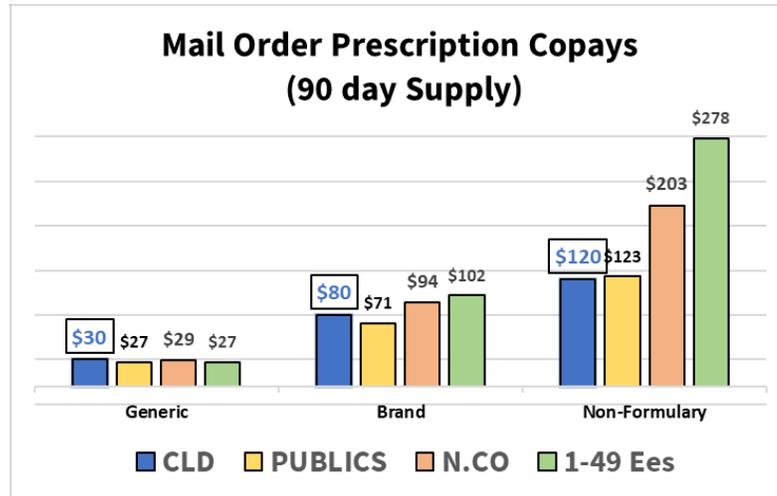
With respect to the out-of-pocket maximums, CLD ranks *less than comparable* to the public survey group and *exceeds* the Northern Colorado and 1-49 employee survey groups.



CLD *exceeds* the survey group for your primary care office visit copay. You *exceed* the public and 1-49 employees survey groups and rank *comparable* to the Northern Colorado survey group for your emergency room copay. CLD ranks *comparable* to the survey group with respect to your urgent care copay.

On average, CLD ranks *less than comparable* to the survey group for the Generic prescription copays and *exceeds* the comparator group for the Brand Name and Non-Formulary prescription copays.

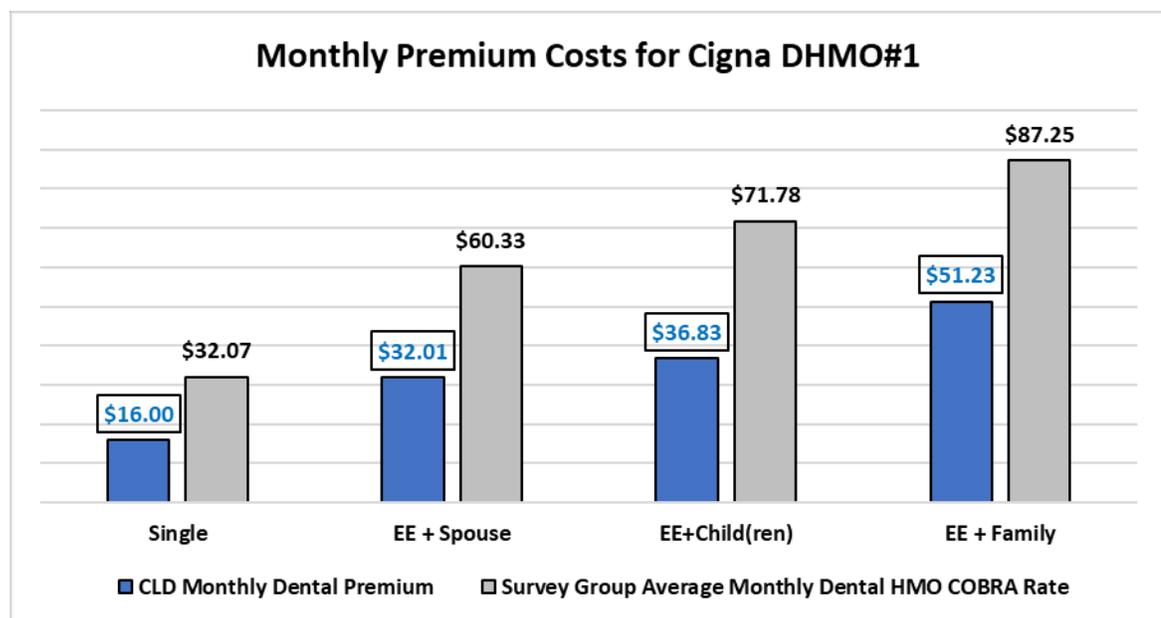




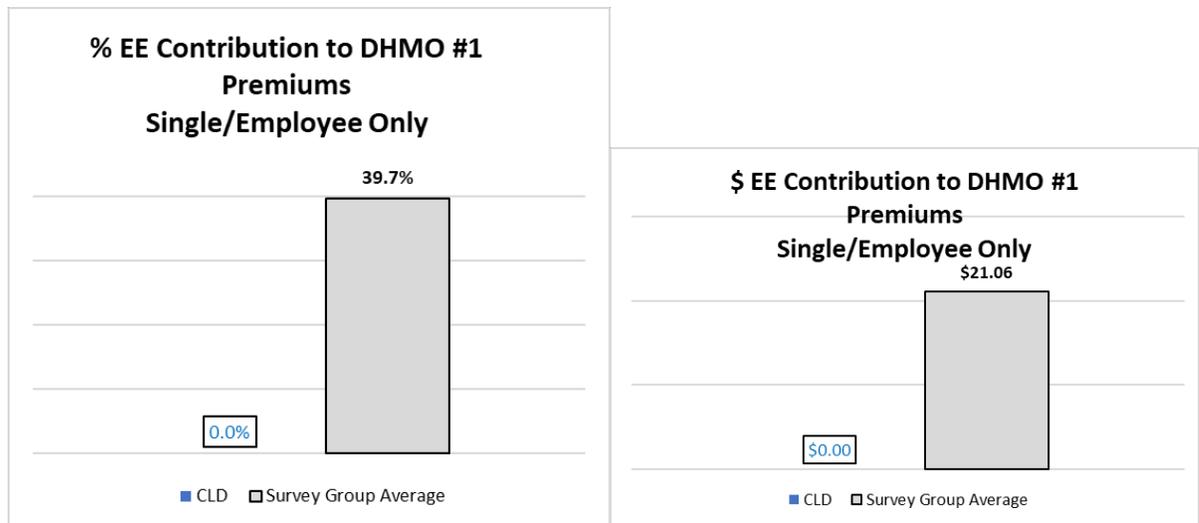
Dental Coverage

CLD provides dental coverage options through both a **Health Maintenance Organization (HMO)** and a **Preferred Provider Organization (PPO)**. Most employers in the survey group report providing health coverage through a Preferred Provider Organization (PPO).

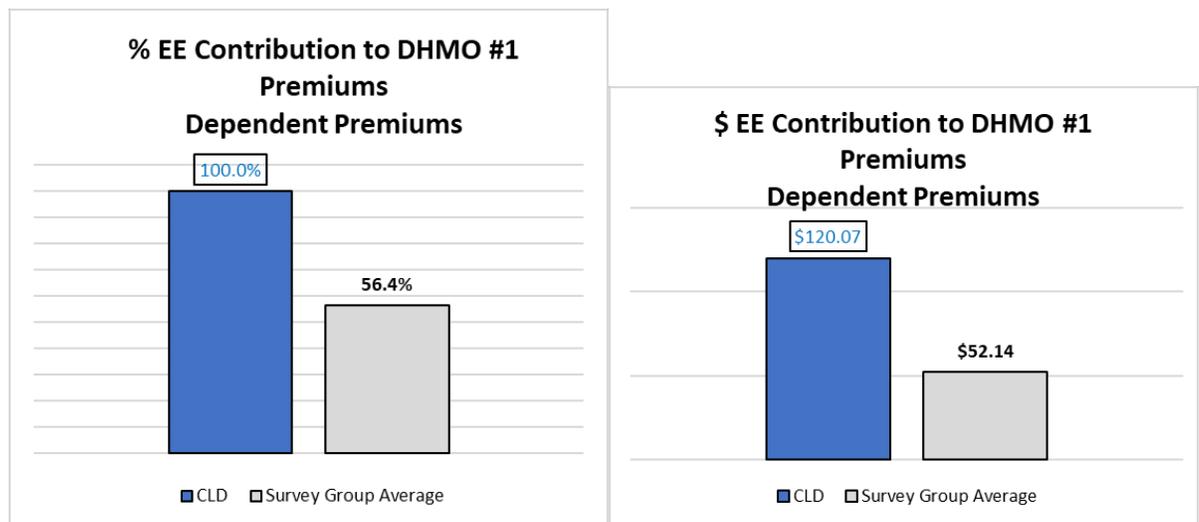
Since the majority of CLD’s employees participate in the **Cigna DHMO#1** plan, for the purposes of this study, we have compared this plan option to the survey group. On average, your monthly DHMO#1 premium costs compare lower than survey group averages.



CLD *exceeds* the market by paying 100 percent of the monthly premiums for the DHMO#1 dental coverage. A large number of employers in the survey group report sharing the cost of the **single/employee only** premium.



CLD ranks *less than comparable* to the survey group by not sharing the costs of **dependent** premiums and requiring employees to pay 100 percent of the dependent premiums. The majority of employers share the cost of the dependent premiums.



CLD *exceeds* the survey group by not having a deductible for your DHMO #1 plan. You also *exceed* the survey group by not having a dental plan maximum or an orthodontia plan maximum. Most employers in the survey group report their coverage having plan maximums.

Vision Care

CLD ranks *comparable* to the survey group by offering vision care *separate* from the group health coverage.

PERA Life Insurance

CLD ranks *comparable* to the survey group by providing a company paid life insurance benefit. CLD also provides additional voluntary term life insurance at the employee's cost.

PERA Accidental Death and Dismemberment (AD&D)

CLD ranks *comparable* to the survey group by providing a company paid AD&D. CLD also provides additional voluntary AD&D at the employee's cost.

Short-term Disability (STD)

CLD ranks *comparable* to the survey group with respect to STD benefits.

Long-term Disability (LTD)

CLD ranks *comparable* to the survey group with respect to LTD benefits.

Part-Time Employees

CLD ranks *comparable* to the survey group by offering fully or partially paid Life, STD, LTD and AD&D insurance to Part-Time employees.

## RETIREMENT

PERA Defined Benefit Plan

CLD provides retirement benefits through Colorado State PERA which is found more commonly in the public sector.

## Summary

After reviewing the current levels of CLD's benefit programs, we conclude that:

- ❑ The level and mix of CLD's benefits remain, on average, at market. In some areas, CLD's benefits are more generous than those employers we compared against. In other areas, we found CLD's benefits to be slightly less generous. We noted where the specific aspect of a plan, or its associated costs, might be less than reflected in the survey group.
- ❑ Your paid time-off levels are, on average, at market. Your holiday and bereavement levels are lower than market averages, however, your Vacation and Sick leave levels are above market. You also compare above market by offering personal and medical leaves without being required to. Most only offer those leaves as required under FMLA.
- ❑ You compare above market by paying 100 percent of the monthly health and dental premium for your employee-only coverage for the HMO #1 and DHMO #1 plan options. This is a generous benefit considering most employers share the cost of employee-only premiums with their employees. You compare less favorably to the market by not sharing the cost of dependent premiums with your employees and requiring them to pay 100 percent of dependent premium costs.
- ❑ You compare at market for your life insurance, AD&D, STD, and LTD coverages.
- ❑ Most employers provide a savings/retirement plan, with the type varying by private/public/non-profit sector. Savings/Retirement plans can be difficult to compare because organizations, provide varied programs and different contribution levels.

When analyzing benefits programs, we find there is significant diversity in what employers offer to employees. In addition, the amount of expense passed on to employees varies greatly. We look for glaring gaps or extraordinary generosity from a total benefit program perspective rather than how individual benefit expenses might be configured and distributed.

Based on this analysis, CLD does not have any gaps in overall coverage. Aligning your holiday and bereavement levels at market and sharing a portion of the dependent premium costs may help maintain your competitiveness and improve your ability to retain and attract employees.

Therefore, while we designate a single item as being comparable, exceeding, or less than the comparator groups, we suggest looking for areas where the organization falls well above or below others and adjusting accordingly. In some instances, this may involve an additional benefit or change; in others, it may mean revising the cost sharing model used. Ultimately, it is critical to understand employee needs as well as preferences and how programs can be reviewed considering all these factors.

We appreciate the opportunity to support your efforts in maintaining competitive benefit programs. Please let us know if you have any questions or concerns about this project.



## MEMORANDUM

**To:** Library Board of Trustees

**From:** Ann Kling, Director

**Date:** January 26, 2023

**Re:** Election of Officers

**Item 5.1:** New Business

### **Background / Discussion**

Each year at the first meeting of the year, the Board elects new officers. Nominations are made by board members. A vote is taken.



## MEMORANDUM

**To:** Library Board of Trustees

**From:** Ann Kling, Director

**Date:** January 26, 2023

**Re:** Appointment of Standing Committees and Ad Hoc Committees

**Item 5.2:** New Business

### **Background / Discussion**

Members to Standing Committees of the Board and any Ad Hoc committees deemed necessary at the current time are selected at the January meeting.



## MEMORANDUM

**To:** Library Board of Trustees

**From:** Ann Kling, Director

**Date:** January 26, 2023

**Re:** Posting of Official Library Notices

**Item 5.3:** New Business

### **Background / Discussion**

At the January meeting of the Board, the official location for all legal District postings is voted on.



**Resolution 23-01  
Designating Public Posting Places of Notices for  
Clearview Library District in 2023**

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

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

DISTRICT DESIGNATED POSTING PLACES:

- On the District Website, <http://www.clearviewlibrary.org>
- In the glass covered bulletin board in the lobby of Windsor Severance Library

*720 3<sup>rd</sup> Street, Windsor, CO 80550*

Adopted this 26th Day of January 2023

-----  
Board President

-----  
Board Secretary



## MEMORANDUM

**To:** Library Board of Trustees

**From:** Ann Kling, Director

**Date:** January 26, 2023

**Re:** Engagement Letter for the 2022 Audit

**Item 5.5:** New Business

### **Background / Discussion**

The District is required by law to hire an auditing firm to conduct an annual audit. For the past 3 years, the District has used Hinkle and Co.

### **Recommendation(s)**

The Director recommends approving the Auditor's Engagement Letter

### **Attachments**

Engagement Letter



December 28, 2022

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

We are pleased to confirm our understanding of the services we are to provide to the Clearview Library District (the District). We will audit the financial statements and the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of December 31, 2022.

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

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

- Management's Discussions and Analysis

### **Audit of the Financial Statements**

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

#### Office Locations:

Colorado Springs, CO  
Denver, CO  
Tulsa, OK

#### Denver Office:

750 W. Hampden Avenue  
Suite 400  
Englewood,  
Colorado 80110  
TEL: 303.796.1000  
FAX: 303.796.1001  
[www.HinkleCPAs.com](http://www.HinkleCPAs.com)



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

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

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

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

### **Management Responsibilities**

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

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





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

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

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

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

### **Fees and Timing**

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





Our fees for these services will be at our standard hourly rates plus out-of-pocket costs (such as printing, postage, travel, etc.) except that we agree that our maximum fee, including expenses, will not exceed \$9,850. Our invoices for these fees will be rendered as work progresses and are payable on presentation. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the District's personnel to assist in the preparation of schedules and analyses of accounts. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

### **Other Matters**

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

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

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

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

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

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





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

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

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

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

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

*Hick & Company, PC*

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

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title







## Report on the Firm's System of Quality Control

April 29, 2020

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

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

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

### **Firm's Responsibility**

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

### **Peer Reviewer's Responsibility**

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

### **Required Selections and Considerations**

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

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



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

### Opinion

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

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

HBC CPAs & Advisors  
Oklahoma City, Oklahoma



July 23, 2020

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

Dear James Hinkle:

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

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

Thank you for your cooperation.

Sincerely,  
*OSCPA Peer Review Committee*

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

cc: Lonnie Heim

Firm Number: 900010140928

Review Number: 573771

