

**Basalt Regional Library District Board of Trustees Meeting**  
**Monday, May 15, 2023 5:15 PM**  
**Emergency Circumstance to Allow Teleconferencing**  
(BRLD Bylaws, Article 6, Section 5(d))  
**Basalt Library Community Room and**  
**Zoom Meeting, see [BRLD Website Calendar for Link](#)**

All meetings of the Basalt Regional Library District are open meetings.  
Members of the public are most welcome.

**Board of Trustees:** Elaine Nagey, President; Carolyn Kane, Vice president; Eric Pelander, Treasurer;  
Margaret Simmons, Secretary; Enid Ritchy, Trustee; Jim Albert, Trustee; Deborah Smith, Trustee

**AGENDA**

- 5:15 PM Call to order  
Citizen Comments
- 5:20 PM Board Comments
- 5:25 PM Approval Items
- Minutes of the April 17, 2023 Board Meeting
  - Minutes of the April 20, 2023 Board Trustee Candidate Interview
  - Minutes of the May 3, 2023 Special Board Meeting
  - April 2023 Accounts Payable
- 5:30 PM Friends of the Library Report, *Deb McCanne*
- 5:45 PM Youth Services Introductions + Summer Reading, *Laura Baumgarten, Kara Lindahl, Teen Librarian, Youth Services Associate*

**Action item**

- 6:00 PM Audit presentation and vote to approve 2022 audit, *Matthew Miller, CPA*

**Discussion items**

- 6:15 PM Review Draft Bylaws, *Bylaws Committee*
- 6:30 PM Set date for 2023 Board Retreat and Brainstorm Agenda Items, *Elaine Nagey*
- 6:45 PM Report from Ad Hoc Ballot Measure Committee and discussion of same, *Board of Trustees and Executive Director*
- 7:15 PM Director's Report, *Amy Shipley*

7:35 PM Committee Reports:  
Bylaws Committee: *Carolyn Kane, chair*  
Facilities Committee: *Jim Albert, chair*  
Finance Committee: *Eric Pelander, chair*  
    • April 2023 Financials  
Personnel Committee:  
Policy Committee: *Elaine Nagey, chair*  
Ad Hoc Ballot Measure Committee: *Carolyn Kane, chair*

### **ACTION ITEMS**

7:50 PM Appoint chair for Personnel Committee, *Elaine Nagey*

7:55 PM Discussion and possible vote to create BRLD trustee email addresses, *Amy Shipley*

8:10 PM Discussion and possible vote to approve revised Public Comment Policy, *Amy Shipley*

8:15 PM Discussion and possible vote to approve new Reconsideration Policy, *Amy Shipley*

8:25 PM Discussion and possible vote to approve new Display Policy, *Amy Shipley*

8:35 PM Discussion and possible vote to approve new Program Policy, *Amy Shipley*

8:45 PM Discussion and possible vote to approve revised Material Collection Policy, *Amy Shipley*

8:55 PM Discussion and possible vote to accept proposal for ballot measure strategy consultant, *Amy Shipley*

9:10 PM Discussion and possible vote on whether to proceed with investigating a potential library funding ballot measure, *Elaine*

9:20 PM Adjourn Meeting

# Basalt Regional Library District Board of Trustees Meeting Minutes

## Monday, April 17, 2023

**Board Members Present:** Elaine Nagey, President; Carolyn Kane, Vice President; Eric Pelander, Treasurer; Jim Albert, Trustee

**Staff Present:** Amy Shipley, Executive Director; Sandra Dexter, Executive Administrative Assistant; Charlotte McLain, Music Coordinator; Cathy Click, Community Engagement Coordinator;

**Community Members Present:** Lynn Nichols, Katie Hone Wiltgen, Heather Kendrick, Lindsay Bobyak

### Call to order

Elaine called the meeting to order at 5:15 PM

### Citizen Comments

None

### Board Comments

Elaine spoke about expectations of the Trustees and of her role as President of the Board.

### Approval Items

- Minutes of March 20, 2023 Board Meeting
- March 2023 Accounts Payable

Jim moved and Eric seconded the motion to approve the Minutes of the March 20, 2023 Board Meeting and the March 2023 Accounts Payable. The motion passed unanimously.

### Library Trust Report, *Lynn Nichols*

The Library Trust recently received a \$5,000 general donation in addition to the \$5,000 already in their account. The Trust is supporting the Imagination Library which provides a book a month to preschoolers and the One Book, One Read Program in partnership with the Basalt Elementary School. To this point they've had no costs for the Imagination Library. The Trust is exploring the Career Online High School Program which matches students with online teachers to provide high school equivalency and job training. The Trust supports literacy and has given the Library \$3,900 to cover books for the Library book clubs and other programs.

### Music Circle Presentation, *Charlotte McLain, Cathy Click, Katie Hone Wiltgen, Heather Kendrick, Lindsay Bobyak*

The presenters spoke about the history of the collaboration between the Library and the Aspen Music Festival and how it benefits the Library and the music festival and students. Amy's intention is to continue this program and to build on what Charlotte has created. The Music Circle is a special recognition for donors wishing to continue the legacy of Music at the Library. The Library will accept contributions from supporters who wish to provide funding for the musical offerings of the Basalt Regional Library. These funds can be restricted and only available for the music program at the request of the donor. The first \$5,000 raised for the Music Circle will be matched 100% through the support of anonymous donors.

### **Review Draft Bylaws, *Bylaws Committee***

Amy provided a summary of edits to the Bylaws. Trustees will send any additional edits to Amy prior to the May Board Meeting. The Bylaws will then be reviewed by the Library's attorney. The final draft will be voted on at the June meeting.

### **Set date for May 2023 Board Retreat and Brainstorm Agenda Items, *Elaine Nagey***

Tabled

### **Updates on Stakeholder Conversations, *Board of Trustees and Executive Director***

Eric, Elaine and Amy shared responses from stakeholders. Additional stakeholder conversations will be shared at the next Board meeting.

### **Discussion about Open Records and Board Email Addresses, *Amy Shipley***

Amy asked the Board to read over the Open records policy. If an open records request is sent to a Trustee their personal email could become part of the open records request. Amy suggested creating Library email addresses for Board members to use for all Library business in order to protect their privacy.

### **Director's Report, *Amy Shipley***

- New since written report.
  - Another staff person resigned. This is a 30-hour position.
  - We have a partnership with Basalt Municipal Court. They are holding sessions here at the library for the next couple of months because their usual space is not handicapped accessible during the downtown construction.
  - Electric vehicle charging stations: We won't get our reimbursement from the State until the e-chargers are handicap accessible. Amy is working on it.
  - Signers at Alpine bank and Colorado Trust have been updated from Enid and Carolyn to Elaine and Eric.
  - Amy will be out of town for a Leadership Conference on May 15<sup>th</sup> and 16<sup>th</sup> and will be on vacation May 20<sup>th</sup> through June 5<sup>th</sup>. There will be a manager on duty for every day she is gone to make decisions and Amy will be in daily contact. She will attend the May Board meeting on Zoom.
  - The draft audit has been completed. Amy will email a copy to Board members. The auditor will present the audit at the May Board meeting and the Board will need to approve the audit at the May meeting.
  - Short-term disability insurance FAML I. The first quarterly contribution of about \$2000 has been made. The budget for the year is \$9,000. FAML I will be available for staff to use next year.

### **Committee Reports:**

- Bylaws Committee, Carolyn Kane
  - The Bylaws were reviewed earlier during the meeting
- Facilities Committee: *Jim Albert, chair*
  - Carpet squares have been replaced in the library to make sure they are clean and safe.
  - Window cleaning has been scheduled for the outside of the building.

- The contractor for the roof assessment was here and took lots of photos. They will do their assessment on Monday April 24<sup>th</sup>.
- Finance Committee: *Eric Pelander, chair*
  - Nothing unusual. Revenue is coming in as expected. Expenses are tracking where expected. Payroll is under budget due to staff vacancies. The Committee talked about projections for the future and looked at a number of scenarios regarding a possible ballot measure. Two options 1) Wait. 2) Go on the ballot this year.
- Officer Nominating Committee, *Elaine Nagey, Eric Pelander*
  - Take this Committee off the next agenda. Officers were nominated at the March meeting.
- Personnel Committee: *Enid Ritchy, chair*
  - Nothing to update.
- Policy Committee: *Enid Ritchy, chair*
  - Elaine reported that they are meeting tomorrow.
- Ad Hoc Ballot Measure Committee,
  - The first meeting is scheduled for April 27<sup>th</sup> at 5:00 PM at the library.

## **ACTION ITEMS**

### **Appointment of all new Officers, *Elaine Nagey, President***

This was done at the March meeting.

### **Formation of all Standing Committees and appointment of Committee Heads, *Elaine Nagey, President***

- Bylaws – Carolyn, chair
- Facilities – Jim, chair
- Finance – Eric, chair
- Personnel – not here - add to the agenda for May meeting
- Policy – Elaine, chair
- Ad Hoc Ballot Committee – Carolyn, chair

Jim moved and Eric seconded the motion to approve the appointments. The motion passed unanimously.

### **Discussion and possible vote to eliminate the Board of Trustees Meeting Policy**

Amy explained that this information is in the Bylaws. Jim moved and Carolyn seconded the motion to eliminate the Board of Trustees Meeting Policy. The motion passed unanimously.

### **Discussion and possible vote to eliminate the Financial Management Policy**

Amy noted that this information is in the Financial Management Manual. Jim moved and Eric seconded the motion to eliminate the Financial Management Policy. The motion passed unanimously.

### **Discussion and possible vote to approve the Public Comment Policy**

Amy explained the need for this Policy to be separate from the Bylaws. Jim moved and Eric seconded the motion to approve the Public Comment Policy. The motion passed unanimously.

**Meeting Adjournment**

Jim moved and Eric seconded the motion to adjourn the meeting. The motion passed unanimously. Elaine adjourned the meeting at 6:47 PM.

Respectfully submitted,

\_\_\_\_\_  
Elaine Nagey

\_\_\_\_\_  
Date

# Basalt Regional Library District Board of Trustees Meeting Minutes Thursday, April 20, 2023

**Board Members Present:** Elaine Nagey, President; Eric Pelander, Treasurer; Margaret Simmons, Secretary; Jim Albert and Enid Ritchy, Trustees

**Staff Present:** Amy Shipley, Executive Director; Sandra Dexter, Executive Administrative Assistant; Charlotte McLain, Music Coordinator; Cathy Click, Community Engagement Coordinator;

**Community Members Present:** Kathy Chandler-Henry, Eagle County Commissioner; Deborah Smith Trustee candidate

## **Call to order**

The meeting began at 1:05pm

## **Library Trustee Candidate Interview**

Amy led the group and the candidate through a series of interview questions to assess the suitability of Deborah as a BRLD Trustee. Deborah asked a few questions, which were answered by the Trustees present and by Amy.

## **ACTION ITEMS**

### **Discussion and possible vote to recommend appointment of Deborah Smith to the BRLD Board of Trustees**

Eric Pelander moved, and Jim Albert seconded a motion to recommend the appointment of Deborah Smith to the BRLD Board of Trustees. The vote was unanimous and Kathy Chandler-Henry said that the Eagle County Board of County Commissioners would vote on a resolution affirming this appointment at the next possible meeting.

Respectfully submitted,

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Margaret Simmons

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Date

# Basalt Regional Library District Board of Trustees Special Meeting Monday, May 3, 2023

**Members Present:** Elaine Nagey, President; Carolyn Kane, Vice president; Eric Pelander, Treasurer; Margaret Simmons, Secretary; Enid Ritchy, Trustee; Jim Albert, Trustee

**Staff Present:** Amy Shipley, Executive Director

**Citizens Present:** None

## **Call to Order**

Elaine called the meeting to order at 5:02 PM

## **Discussion**

The Board discussed issues related to a potential library ballot measure.

## **Discussion and vote on proposal from Bill Ray**

The Board discussed the proposal, and no vote was taken.

## **Adjournment**

The meeting ended at 6:02pm.

Respectfully Submitted,

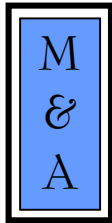
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Margaret Simmons, Secretary

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Date





## MCMAHAN AND ASSOCIATES, L.L.C.

*Certified Public Accountants and Consultants*

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**To the Board of Trustees  
Basalt Regional Library District  
Basalt, CO**

We have audited the financial statements of Basalt Regional Library District for the year ended December 31, 2022. Professional standards require that we provide you with the following information related to our audit.

***Qualitative Aspects of Accounting Policies***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Basalt Regional Library District are described in the Notes to the Financial Statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

- Estimated useful lives for depreciation on fixed assets: Management's estimate is based on industry practice and experience.

We evaluated the key factors and assumptions used to develop the useful lives used in determining depreciation and found that it is reasonable in relation to the financial statements taken as a whole.

***Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

*Member: American Institute of Certified Public Accountants*

# PRELIMINARY DRAFT

Board of Trustees  
Basalt Regional Library District  
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## **Corrected and Uncorrected Misstatements (continued)**

The following material misstatements detected as a result of audit procedures were corrected:

- Reverse 2021 audit entries made to the Conversion Fund in order to agree beginning net position to the December 31, 2021 audited financial statements (\$454,647)
- Record capital asset additions (\$139,518)
- Record current year depreciation on capital assets (\$393,269)

The above entries were necessary to convert the District's accounting records from the modified accrual basis (i.e., budget basis) to the full accrual basis of accounting.

## **Disagreements with Management**

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

## **Management Representations**

As is required in an audit engagement we have requested certain representations from management that are included in the management representation letter.

## **Recommendations**

In planning and performing our audit of the financial statements of the District as of and for the year ended December 31, 2022, we noted the following opportunity for improvement of internal controls and day-to-day operations, which is presented for your consideration below.

### *Simplify Account Structure*

The District maintains three funds and has over two hundred individual accounts. There is no limit on the number of individual funds or accounts a government may use for accounting and financial purposes. However, the current activity reported in these funds could be more efficiently reported with a simplified account structure. The elimination of unnecessary accounts would have some added benefit of simplification of both financial reporting and the budgetary process. We recommend the district consider eliminating unnecessary accounts within each fund during the budgetary process for fiscal year 2024.

In our current year discussions with management, it is our understanding that the District did make efforts to consolidate several budgetary line items, but has not made any modifications to the QuickBooks database.

This report is intended solely for the information and use of the Board of Directors, management, and others within the organization and is not intended to be, and should not be, used by anyone other than those specified parties.

Sincerely,

**McMahan and Associates, L.L.C.**  
**Avon, Colorado**

**Basalt Regional Library District,**  
**Basalt, Colorado**

**McMahan & Associates, LLC**  
**P.O. Box 5850**  
**Avon, Colorado 81620**

This representation letter is provided in connection with your audit of the financial statements of Basalt Regional Library District, which comprise the respective financial position of the governmental activities, the aggregate discretely presented component unit, and each major fund, as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

**Financial Statements**

- We have fulfilled our responsibilities, as set out in the terms of the signed audit engagement letter for fiscal year 2022.
- The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America and include all properly classified funds and other financial information of the primary government and all component units required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
- We acknowledge our responsibility 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- Significant assumptions used by us in marking accounting estimates are reasonable.
- All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.
- All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with GASB Statement No. 62 (GASB-62), and we have not consulted a lawyer concerning litigation, claims, or assessments.

### **Financial Statements (continued)**

- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter. In addition, we are in agreement with the adjusting entries you have proposed, and they have been posted to the District's accounts.
- As part of your engagement, you assisted with preparation of the financial statements and related notes. We have:
  - Made all management decisions and performed all management functions;
  - Assigned a competent individual to oversee the services;
  - Evaluated the adequacy of the services performed;
  - Evaluated and accepted responsibility for the result of the service performed; and
  - Established and maintained internal controls, including monitoring ongoing activities.

### **Information Provided**

- We have provided you with:
  - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - Additional information that you have requested from us for the purpose of the audit.
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - Minutes of the meetings of the Board of Trustees or summaries of actions of recent meetings for which minutes have not yet been prepared.
- All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any material fraud or suspected material fraud that affects the entity and involves:
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of material fraud or suspected material fraud affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We have disclosed to you all known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.
- We have disclosed to you the identity of the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
- Guarantees, whether written or oral, under which the District's is contingently liable, if any, have been properly recorded or disclosed.
- We have made available to you all financial records and related data and all audit or relevant monitoring reports, if any, received from funding sources.

### **Government – Specific**

- There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- We have a process to track the status of audit findings and recommendations.
- We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- We are aware of the fiscal requirements imposed by section 20 of Article X of the Constitution of the State of Colorado, commonly known as the “TABOR Amendment”, and have complied with these requirements appropriately.
- There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- The financial statements include all component units. We are aware that the Basalt Library Regional Foundation's financial statements are not included in the 2022 financial statements, whose exclusion is deemed to be immaterial to the District financial statements taken as a whole.
- The financial statements properly classify all funds and activities.
- All funds that meet the quantitative criteria in GASB Statements No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- Deposits and investment risks have been properly and fully disclosed.
- With regard to investments and other instruments reported at fair value:
  - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - The disclosures related to fair values are complete, adequate, and in accordance with accounting principles generally accepted in the United States of America.
  - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- All interfund transactions and balances have been properly classified and reported.
- Provisions for uncollectible receivables have been properly identified and recorded.

**Government – Specific (continued)**

- All required supplementary information is measured and presented within the prescribed guidelines.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- Revenues are appropriately classified in the statement of activities within program revenues or general revenues.
- Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- We have appropriately disclosed the District’s policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy.
- We acknowledge our responsibility for the required supplementary information (“RSI”). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

**Basalt Regional Library District,  
Basalt, Colorado**

*BY:*

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Amy Shipley  
Executive Director – Basalt Regional Library  
District

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Enid Ritchy  
President – Basalt Regional Library District  
[Board of Trustees]

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Date

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Date

**SUMMARY of UNCORRECTED MISSTATEMENTS (PASSED ADJUSTMENTS)**

Entity:

Balance Sheet Date:

Description (Nature) of Audit Difference	Known or Likely?	Cause	Financial Statements Effect—Amount of (Over) / Under Statement of:					
			Assets	Liabilities	Fund Balance / Net Position	Revenues	Expenses	Net Income (Loss)
								-
The fiscal year 2022 property and liability insurance expense was recorded as 2021 expense.	Known	Inadvertent oversight/change in bookkeepers			(21,745)		21,745	(21,745)
								-
								-
								-
<b>Total</b>			-	-	(21,745)	-	21,745	(21,745)
Less Audit Adjustments Subsequently Booked								-
Net Unadjusted Audit Differences—This Year			-	-	(21,745)	-	21,745	(21,745)
Effect of Unadjusted Audit Differences—Prior Years							(21,745)	21,745
Total Audit Differences			-	-	(21,745)	-	-	-
Combined Financial Statement Caption Totals for All Funds			14,621,930	5,879,789	8,742,141	2,744,587	2,075,211	669,376
Audit Differences as % of F/S Captions			0.00%	0.00%	-0.25%	0.00%	0.00%	0.00%



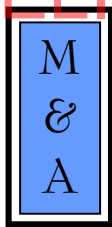
**Financial Statements  
December 31, 2022**



**Basalt Regional Library District  
Financial Report  
December 31, 2022**

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**INDEPENDENT AUDITOR'S REPORT**

**To the Board of Trustees  
Basalt Regional Library District  
Basalt, Colorado**

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the governmental activities, the discretely presented component units, and each major fund of Basalt Regional Library District (the "District"), as of and for the year ended December 31, 2022, which collectively comprise the District's basic financial statements as listed in the Table of Contents, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component units, and each major fund, of Basalt Regional Library District, as of December 31, 2022 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of Basalt Regional Library District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

Basalt Regional Library District's management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year after the date that the financial statements are issued.

*Member: American Institute of Certified Public Accountants*

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Trustees

Basalt Regional Library District

Basalt, Colorado

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with U.S. GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

U.S. GAAP require that the Management's Discussion and Analysis in Section B be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison information in section E is not a required part of the basic financial statements but is supplementary information required by U.S. GAAP. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

# PRELIMINARY DRAFT

## **INDEPENDENT AUDITOR'S REPORT**

**To the Board of Trustees**

**Basalt Regional Library District**

**Basalt, Colorado**

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Basalt Regional Library District's basic financial statements. The individual fund budgetary comparisons in Section F are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The individual fund budgetary comparison is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, the information in Section F is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**McMahan and Associates, L.L.C.**

**Avon, Colorado**



## Management Discussion and Analysis

## Management's Discussion and Analysis

As management of Basalt Regional Library District (the "District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended December 31, 2022.

### Financial Highlights

- The assets of the District exceeded its liabilities by \$8,742,141 at the close of the most recent fiscal year end. The unrestricted net position, which represents the amounts available to meet the District's ongoing obligations to citizens and creditors, was \$2,306,015.
- The District's total net position increased by \$669,376.
- At the end of the current fiscal year, unrestricted fund balance for the general fund was \$1,684,897 or 105% of total general fund expenditures.

### Overview of the Financial Statements

This discussion and analysis provided here are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise of two components: Government-wide financial statements and Notes to the Financial Statements.

**Government-wide financial statements:** The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all the District's assets and liabilities, and deferred inflows/outflows of resources, with the difference between the two reported as Net Position. Over time, increases or decreases in Net Position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the government's Net Position changed during the most recent fiscal year. All changes in Net Position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The governmental activity of the District is library services. There are currently no business-type activities of the District and the District discreetly presents several component units, non-profit organizations formed exclusively for the benefit of, to perform the functions of, or to carry out the charitable and educational purposes of the District.

The government-wide financial statements can be found on pages C1 and C2 of this report.

**Fund financial statements:** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District currently has three funds, the General Fund, the Debt Service Fund, and the Capital Reserve Fund, which are governmental fund.

**Governmental funds:** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

**Notes to the Financial Statements:** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found section D of this report.

**Government-wide financial analysis:** Almost all of the District's revenue was from property taxes (see the Notes to the Financial Statements). Most of the District's assets are reflected in the investment in capital assets (i.e., buildings, books, furniture, fixtures, and equipment). Capital assets account for 60% of the total assets. The District will use these assets to provide services to its citizens. Accordingly, these assets are not an available source for payment of future spending. Of the remaining net position, 3% of the governmental activities annual budget is restricted for use in the event of an emergency.

### Basalt Regional Library District's Net Position

	<u>2022</u>	<u>2021</u>
<b>Assets:</b>		
Current and other assets	\$ 5,843,881	\$ 5,686,558
Capital assets	8,778,049	9,031,769
<b>Total Assets</b>	<u>14,621,930</u>	<u>14,718,327</u>
<b>Liabilities:</b>		
Other liabilities	80,743	60,074
Long-term liabilities	3,301,283	4,095,076
<b>Total Liabilities</b>	<u>3,382,026</u>	<u>4,155,150</u>
<b>Deferred Inflows of Resources:</b>		
Unavailable revenue	2,497,763	2,490,412
<b>Total Deferred Inflows of Resources</b>	<u>2,497,763</u>	<u>2,490,412</u>
<b>Net Position:</b>		
Investment in capital assets	5,523,049	5,001,769
Restricted	913,077	873,715
Unrestricted	2,306,015	2,197,281
<b>Total Net Position</b>	<u>\$ 8,742,141</u>	<u>\$ 8,072,765</u>

Approximately 63% of the District's Net Position reflects its investment in capital assets, which includes construction in progress, buildings, equipment, land, vehicles, and books and periodicals. The increase in the District's investment in capital assets is largely due current year depreciation expense being less than capital asset additions and principal payments on debt.

## Basalt Regional Library District's Change in Net Position

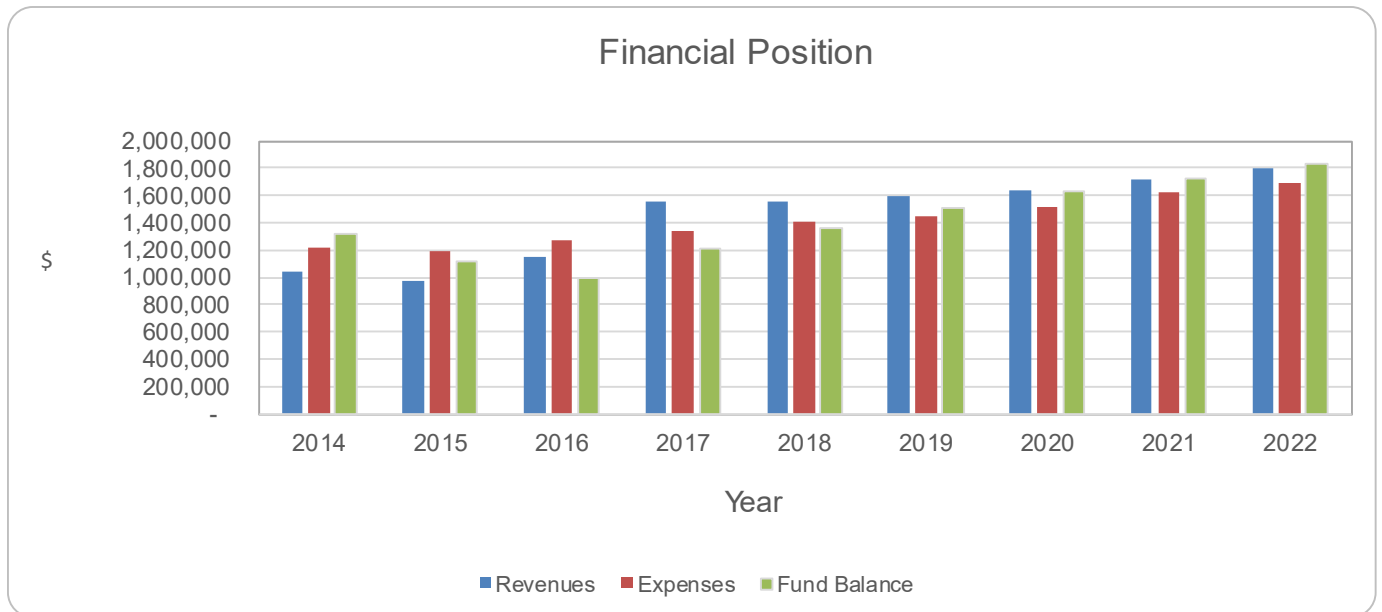
	<u>2022</u>	<u>2021</u>
<b>Revenues:</b>		
Program revenues:		
Collection revenue	\$ 9,252	\$ 16,100
General revenues:		
Property taxes	2,479,723	2,534,704
Specific ownership taxes	123,102	119,816
Earnings on investments	65,684	1,547
Operating grants and contributions	65,576	49,903
Other income	1,250	15,644
<b>Total Revenues</b>	<u>2,744,587</u>	<u>2,737,714</u>
<b>Expenses:</b>		
Personnel services	949,664	940,998
Supplies	112,130	122,610
Operating expenses	144,887	115,820
Contracted services	110,596	120,004
Repairs and maintenance	58,781	32,844
Library programs	71,263	63,346
Treasurer's fee	95,280	98,057
Capital outlay	47,446	16,000
Depreciation and amortization	393,239	387,145
Debt service:		
Interest	91,925	107,873
<b>Total Expenses</b>	<u>2,075,211</u>	<u>2,004,697</u>
<b>Change in Net Position</b>	669,376	733,017
<b>Net Position:</b>		
Beginning of Year	8,072,765	7,339,748
Ending of Year	<u>\$ 8,742,141</u>	<u>\$ 8,072,765</u>

The increase in net position is mainly attributable to savings of personnel services expenses due to staff shortages. Property taxes were the most significant source of general revenues for the District accounting for approximately 90.3% of revenues. Specific ownership taxes, which consist of vehicle taxes collected at the Counties, were also a significant source of revenue accounting for 4.49% of total revenues.



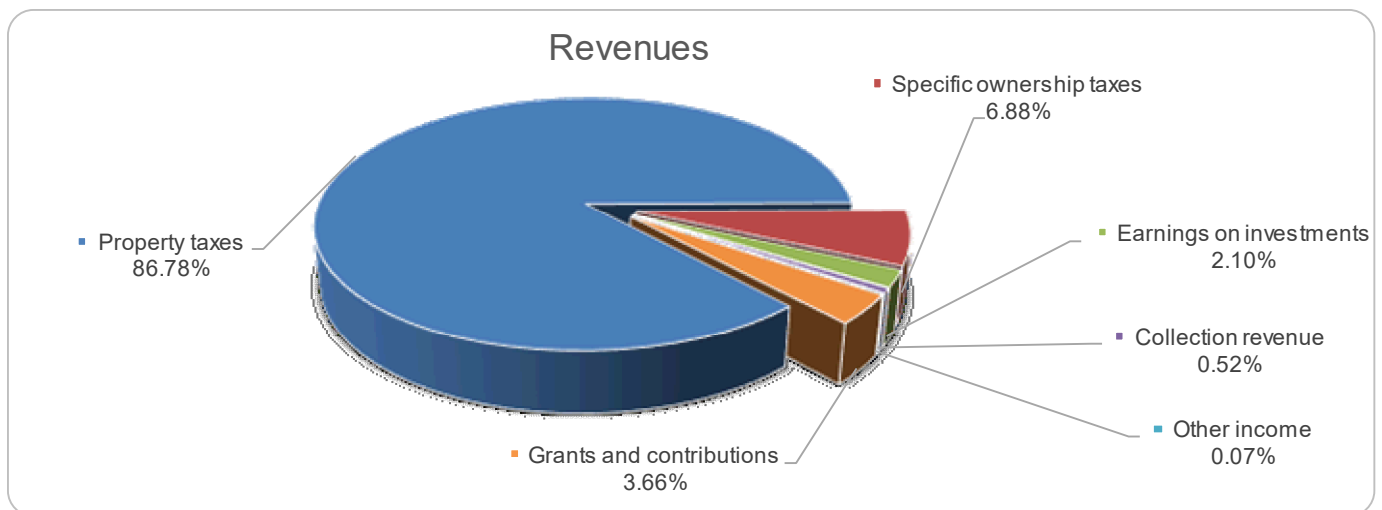
## Financial Analysis of the District's Funds

As mentioned earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District had the following changes in its General Fund for the years 2014 through 2022:



The District's General Fund had a change in fund balance of \$99,673 and an ending fund balance of \$1,828,170. Revenues increased \$69,144 from 2021. This was largely due to increases in property tax revenues and an increase in investment earnings. Expenditures decreased \$12,727 from 2021.

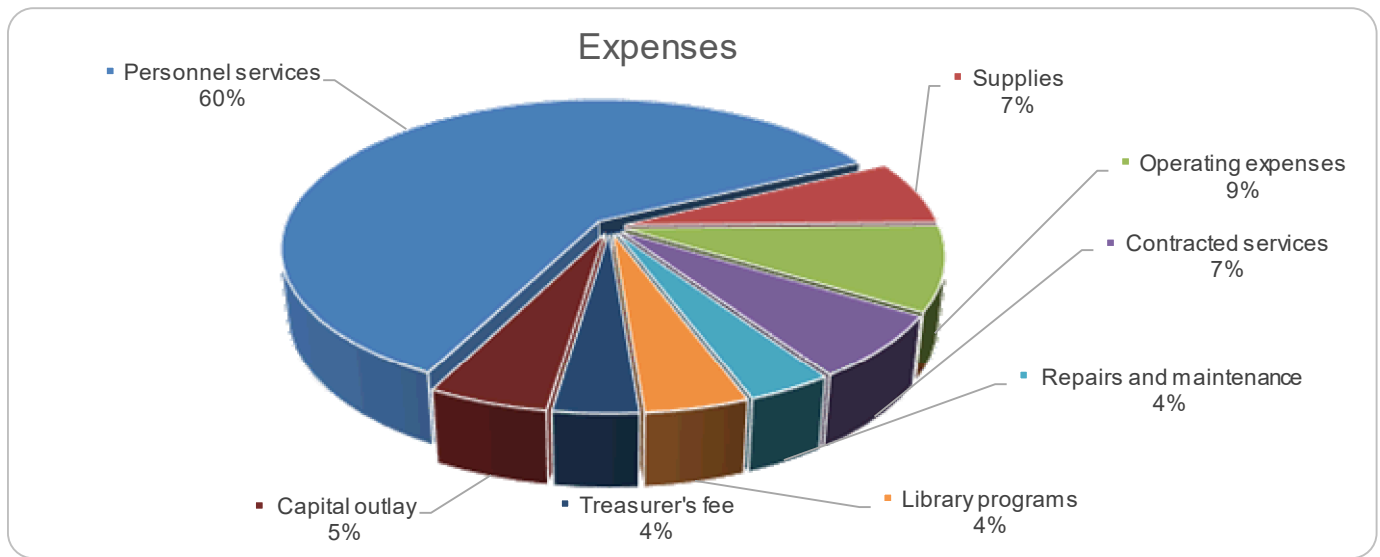
The following chart represents the District's revenues:



Property taxes make up the largest source of revenue for the District.

# PRELIMINARY DRAFT

The following chart represents the District's expenses:



The District's General Fund expenditures and other financing sources decreased 0.8%. Personnel services (wages, retirement, health insurance, etc.) made up the largest source of expenditures for the District.

**Budget variances in the General Fund:** The District's 2022 budget was approved at the end of 2021. The District did not amend its budget for 2022. Significant budget variances were as follows:

	Final Budget	Actual	Variance From Final Budget	Reason
<b>Revenues:</b>				
Specific ownership taxes	110,000	123,102	13,102	Conservative budgeting
Earnings on investments	1,000	37,579	36,579	Increase in Colotrust yield rates
<b>Expenditures:</b>				
Personnel services	1,121,787	965,552	156,235	Budgeted for full staffing
	29,470	58,781	(29,311)	Unanticipated lighting and heat troubleshooting. Replacement of bulbs and light fixtures throughout library.
Repairs and maintenance				

**Capital assets:** The District's had a net investment in capital of assets of \$8,778,049 at the end of 2022. Additional information as well as a detailed classification of the District's net capital assets can be found in the Notes to the Financial Statements in section D of this report.

**Next year's budget and rates:** The District had \$1,828,170 of general fund balance at the end of the current fiscal year. The District's 2023 budget anticipates a beginning general fund balance of \$1,841,229. The 2023 budget also anticipates revenues of \$1,802,016 and expenditures of \$2,567,968.

## Request for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Basalt Regional Library District, 99 Midland Avenue, Basalt, CO 81621 or you may call 970-927-4640.



## Basic Financial Statements

**Basalt Regional Library District**  
**Governmental Funds Balance Sheet / Statement of Net Position**  
**December 31, 2022**

	Primary Government					Component Units		
	General Fund	Debt Service Fund	Capital Reserve Fund	Governmental Balance Sheet	Adjustments	Statement of Net Position	Friends of the Library	Basalt Regional Library Trust
<b>Assets:</b>								
Cash and cash equivalents	-	317,497	602,128	919,625	-	919,625	9,546	5,237
Investments	1,842,749	500,824	-	2,343,573	-	2,343,573	-	-
Cash with County Treasurer	8,383	-	-	8,383	-	8,383	-	-
Due (to) from other funds	(16,756)	16,756	-	-	-	-	-	-
Accounts receivable	9,264	-	-	9,264	-	9,264	-	-
Prepaid expenses	65,273	-	-	65,273	-	65,273	-	-
Property taxes receivable	1,568,103	929,660	-	2,497,763	-	2,497,763	-	-
Capital assets, net of depreciation	-	-	-	-	8,778,049	8,778,049	-	-
<b>Total Assets</b>	<u>3,477,016</u>	<u>1,764,737</u>	<u>602,128</u>	<u>5,843,881</u>	<u>8,778,049</u>	<u>14,621,930</u>	<u>9,546</u>	<u>5,237</u>
<b>Liabilities:</b>								
Accounts payable and accrued liabilities	80,743	-	-	80,743	-	80,743	-	-
Accrued interest payable	-	-	-	-	12,898	12,898	-	-
Non-current liabilities:								
Due within one year - bonds payable	-	-	-	-	780,000	780,000	-	-
Due longer than one year - bonds payable	-	-	-	-	2,475,000	2,475,000	-	-
Due longer than one year - compensated absences	-	-	-	-	33,385	33,385	-	-
<b>Total Liabilities</b>	<u>80,743</u>	<u>-</u>	<u>-</u>	<u>80,743</u>	<u>3,301,283</u>	<u>3,382,026</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources:</b>								
Unavailable revenue - property taxes	1,568,103	929,660	-	2,497,763	-	2,497,763	-	-
<b>Total Deferred Inflows of Resources</b>	<u>1,568,103</u>	<u>929,660</u>	<u>-</u>	<u>2,497,763</u>	<u>-</u>	<u>2,497,763</u>	<u>-</u>	<u>-</u>
<b>Fund Balance/Net Position:</b>								
<b>Fund Balance:</b>								
Nonspendable	65,273	-	-	65,273				
Restricted for:								
Labor	78,000	-	-	78,000				
Debt service	-	835,077	-	835,077				
Committed for future projects	-	-	602,128	602,128				
Unassigned	1,684,897	-	-	1,684,897				
<b>Total Fund Balance</b>	<u>1,828,170</u>	<u>835,077</u>	<u>602,128</u>	<u>3,265,375</u>				
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<u>3,477,016</u>	<u>1,764,737</u>	<u>602,128</u>	<u>5,843,881</u>				
<b>Net Position:</b>								
Investment in capital assets					5,523,049	-	-	
Restricted for constitutionally required emergency reserve					78,000	-	-	
Restricted for debt service					835,077	-	-	
Unrestricted					2,306,015	9,546	5,237	
<b>Total Net Position</b>					<u>8,742,141</u>	<u>9,546</u>	<u>5,237</u>	

The accompanying notes are an integral part of these financial statements.

**Basalt Regional Library District**  
**Statement of Revenues, Expenditures and Changes in Fund Balances / Statement of Activities**  
**For the Year Ended December 31, 2022**

	Primary Government					Component Units		
	General Fund	Debt Service Fund	Capital Reserve Fund	Total Governmental Funds	Adjustments	Statement of Activities	Friends of the Library	Basalt Regional Library Trust
<b>Revenues:</b>								
Property taxes								
General operating	1,205,169	-	-	1,205,169	-	1,205,169	-	-
Supplemental	348,618	-	-	348,618	-	348,618	-	-
Debt service	-	925,936	-	925,936	-	925,936	-	-
Subtotal - property taxes	<u>1,553,787</u>	<u>925,936</u>	<u>-</u>	<u>2,479,723</u>	<u>-</u>	<u>2,479,723</u>	<u>-</u>	<u>-</u>
Specific ownership taxes	123,102	-	-	123,102	-	123,102	-	-
Earnings on investments	37,579	16,189	11,916	65,684	-	65,684	-	-
Fines and fees	9,252	-	-	9,252	-	9,252	-	-
Grants and contributions	65,576	-	-	65,576	-	65,576	-	7,050
Other income	1,250	-	-	1,250	-	1,250	4,780	-
<b>Total Revenues</b>	<u>1,790,546</u>	<u>942,125</u>	<u>11,916</u>	<u>2,744,587</u>	<u>-</u>	<u>2,744,587</u>	<u>4,780</u>	<u>7,050</u>
<b>Expenditures/Expenses:</b>								
Personnel services								
Salaries and wages	822,530	-	-	822,530	(15,888)	806,642	-	-
Payroll taxes	63,147	-	-	63,147	-	63,147	-	-
Payroll service	6,178	-	-	6,178	-	6,178	-	-
Retirement contributions	18,444	-	-	18,444	-	18,444	-	-
Wellness / health insurance	55,253	-	-	55,253	-	55,253	-	-
Subtotal - Personnel Services	<u>965,552</u>	<u>-</u>	<u>-</u>	<u>965,552</u>	<u>(15,888)</u>	<u>949,664</u>	<u>-</u>	<u>-</u>
Supplies	112,130	-	-	112,130	-	112,130	-	-
Operating expenses	144,887	-	-	144,887	-	144,887	2,250	1,813
Contracted services	110,596	-	-	110,596	-	110,596	-	-
Repairs and maintenance	58,781	-	-	58,781	-	58,781	-	-
Library programs	71,263	-	-	71,263	-	71,263	-	-
Treasurer's fee	58,348	36,932	-	95,280	-	95,280	-	-
Capital outlay	82,316	-	104,648	186,964	(139,518)	47,446	-	-
Depreciation and amortization	-	-	-	-	393,239	393,239	-	-
Debt service:								
Principal	-	775,000	-	775,000	(775,000)	-	-	-
Interest	-	94,831	-	94,831	(2,906)	91,925	-	-
<b>Total Expenditures/Expenses</b>	<u>1,603,873</u>	<u>906,763</u>	<u>104,648</u>	<u>2,615,284</u>	<u>(540,073)</u>	<u>2,075,211</u>	<u>2,250</u>	<u>1,813</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	186,673	35,362	(92,732)	129,303	540,073	669,376	2,530	5,237
<b>Other Financing Sources (Uses):</b>								
Operating transfer (out) in	(87,000)	-	87,000	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(87,000)</u>	<u>-</u>	<u>87,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Change in Fund Balance/Net Position</b>	99,673	35,362	(5,732)	129,303	540,073	669,376	2,530	5,237
<b>Fund Balance/Net Position:</b>								
<b>Beginning of Year</b>	<u>1,728,497</u>	<u>799,715</u>	<u>607,860</u>	<u>3,136,072</u>	<u>-</u>	<u>8,072,765</u>	<u>7,016</u>	<u>-</u>
<b>End of Year</b>	<u>1,828,170</u>	<u>835,077</u>	<u>602,128</u>	<u>3,265,375</u>	<u>-</u>	<u>8,742,141</u>	<u>9,546</u>	<u>5,237</u>

The accompanying notes are an integral part of these financial statements.



Notes to the Basic Financial Statements

**Basalt Regional Library District  
Notes to the Financial Statements  
December 31, 2022**

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**I. Summary of Significant Accounting Policies**

The Basalt Regional Library District (the "District"), Basalt, Colorado was incorporated as a special district under Colorado Revised Statutes to provide library services to Basalt and the surrounding areas of Eagle and Pitkin Counties. The District operates under the laws of the State of Colorado and its governed by a Board of Trustees who are appointed jointly by the County Commissioners of Eagle and Pitkin Counties.

The District's financial statements are prepared in accordance with U.S. generally accepted accounting principles ("GAAP"). The Governmental Accounting Standards Board ("GASB") is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established by GAAP used by the District are discussed below.

**A. Reporting Entity**

The reporting entity consists of the primary government and component units. Component units are legally separate entities that are included in a government's reporting entity because of the significance of their operating or financial relationships with the District. The District's financial statements include the Basalt Regional Library District Foundation, Inc. (the "Foundation"), the Friends of the Library (the "Friends") and the Basalt Regional Library Trust (the "Trust"), which were formed exclusively to carry out the charitable and education functions of the District.

The financial statements are formatted to allow the user to clearly distinguish between the primary government and its component units.

**B. Government-wide and Fund Financial Statements**

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. Currently, the District has only governmental activities.

**1. Government-wide Financial Statements**

In the government-wide Statement of Net Position, the governmental activities columns are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's Net Position is reported in three parts - invested in capital assets, net of related debt, restricted Net Position and unrestricted Net Position.

The government-wide focus is on the sustainability of the District as an entity and the change in the District's Net Position resulting from the current year's activities.

**Basalt Regional Library District  
Notes to the Financial Statements  
December 31, 2022  
(Continued)**

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**I. Summary of Significant Accounting Policies (continued)**

**B. Government-wide and Fund Financial Statements (continued)**

**2. Fund Financial Statements**

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, TABOR reserves, fund equity, revenues and expenditures/expenses.

The fund focus is on current available resources and budget compliance.

The District reports the following major governmental funds:

**General Fund** - This is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**Debt Service Fund** - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs, if any. Main sources of revenues are property and specific ownership taxes.

**Capital Reserve Fund** - The Capital Reserve Fund is used to account for the accumulation of resources from transfers for approved capital expenditures.

**C. Measurement Focus and Basis of Accounting**

Measurement focus refers to whether financial statements measure changes in current resources only (current financial focus) or changes in both current and long-term resources (long-term economic focus). Basis of accounting refers to the point at which revenues, expenditures or expenses are recognized in the accounts and reported in the financial statements.

**1. Long-term Economic Focus and Accrual Basis**

Governmental activities in the government-wide financial statements use the long-term economic focus and are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of the related cash flows.

**2. Current Financial Focus and Modified Accrual Basis**

The governmental fund financial statements use the current financial focus and are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized when the related liability is incurred. The exception to this general rule is that principal and interest on general long-term debt, if any, is recognized when due.



**Basalt Regional Library District**  
**Notes to the Financial Statements**  
**December 31, 2022**  
**(Continued)**

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**I. Summary of Significant Accounting Policies (continued)**

**D. Financial Statement Accounts**

**1. Cash, Cash Equivalents, and Investments**

Cash and cash equivalents are defined as deposits that can be withdrawn at any time without notice or penalty and investments with maturities of three months or less.

Investments are stated at fair value or net asset value. The change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

The District follows Colorado statutes specifying specific investment instruments meeting defined rating criteria in which local governments may invest, which include:

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

**2. Receivables**

Receivables are reported net of an allowance for uncollectible accounts.

**3. Property Taxes**

Property taxes are assessed in one year as a lien on the property, but not collected by governmental units until the subsequent year. In accordance with generally accepted accounting principles, the assessed but uncollected property taxes have been recorded as a receivable on the fund financial statements.

**4. Prepaid Expenses**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the district-wide and fund financial statements.

**Basalt Regional Library District**  
**Notes to the Financial Statements**  
**December 31, 2022**  
**(Continued)**

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**I. Summary of Significant Accounting Policies (continued)**

**D. Financial Statement Accounts (continued)**

**5. Capital Assets**

Capital assets, which include buildings, equipment, vehicles and infrastructure, are reported in the government-wide financial statements. Capital assets include assets with an individual cost of \$5,000 or more and an estimated useful life in excess of two years. Books and periodicals, although having an individual cost of less than \$5,000, are also considered capital assets. Such assets are recorded at historical cost. Donated capital assets are recorded at estimated fair value at the date of donation.

Books and periodicals are depreciated using the average of the past five years' purchases. Total depreciation expense for the fiscal year ending is \$393,239.

Buildings and equipment are depreciated using the straight-line method over the following estimated useful lives:

Furniture, fixtures and equipment	5 to 10 years
Buildings and improvements	40 years
Books and media	5 years

**6. Compensated Absences**

The District allows its employees to accumulate paid time off. The liability for compensated absences reported in the government-wide statements consists of unpaid, accumulated annual and sick leave balances. The liability has been calculated at 100%, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. The District does not limit the amount of paid time off employees can accrue, however payout is limited to a max of 240 hours. The District liability at December 31, 2022 is \$33,385.

**7. Deferred Inflows of Resources**

Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has only one item that qualifies for reporting in this category, unavailable revenue from property taxes, reported in the governmental balance sheet and on the Statement of Net Position. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

**Basalt Regional Library District  
Notes to the Financial Statements  
December 31, 2022  
(Continued)**

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**I. Summary of Significant Accounting Policies (continued)**

**D. Financial Statement Accounts (continued)**

**8. Categories and Classification of Fund Balance:**

Governmental accounting standards establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Fund balance classifications include Non-spendable, Restricted, Committed, Assigned and Unassigned. These classifications reflect not only the nature of funds, but also provide clarity to the level of restriction placed upon fund balance. Fund Balance can have different levels of restraint, such as external versus internal compliance requirements. Unassigned fund balance is a residual classification within the general fund. The general fund should be the only fund that reports a positive unassigned balance. In all other funds, unassigned is limited to negative residual fund balance. For further details of the various fund balance classifications refer to Note I.E.

**E. Fund Balance Disclosure**

The District classifies governmental fund balances as follows:

- 1. Non-spendable** - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements. As of December 31, 2022, \$65,273 was non-spendable.
- 2. Spendable Fund Balance:**
  - a. Restricted** – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation. As of December 31, 2022 \$78,000 was restricted for emergencies and \$835,077 for debt service.
  - b. Committed** – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority which is the Board. The District's original budget legislation begins with combining historical data, assessment of needs for the upcoming year and the Board's platform to review and/or make changes to each department's budget. Before year end, a budgetary committee will meet again with each department for final review and approval of preliminary budget. The Budget is then formally presented to the Board via an advertised public process for their review, revisions and final approval by year end. All subsequent budget requests made during the year, after the Board's approval, must be presented via a public process and again approval by the Board. As of December 31, 2022 \$602,128 was committed for future projects.
  - c. Assigned** – includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund Balance may be assigned by the Board or its management designee.

**Basalt Regional Library District  
Notes to the Financial Statements  
December 31, 2022  
(Continued)**

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**I. Summary of Significant Accounting Policies (continued)**

**E. Fund Balance Disclosure**

- d. Unassigned** - includes residual positive fund balance within the General Fund which has not been classified within the other above-mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed. As of December 31, 2022, \$1,684,897 was unassigned.

The District uses restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the District would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The District does not have a formal minimum fund balance policy. However, the District's budget includes a calculation of a targeted reserve positions, and the Administration calculates targets and report them annually to the Board.

**II. Reconciliation of Government-wide and Fund Financial Statements**

**A. Explanation of certain differences between the governmental funds Balance Sheet to Statement of Net Position**

The governmental fund Balance Sheet includes adjustments between *fund balance – governmental funds* and *Net Position of governmental activities* as reported in the government-wide Statement of Net Position. One element of the reconciling column accounts for capital assets used in governmental activities that are not financial resources and, therefore, are not reported in the funds. \$8,778,049 represents the book value of capital assets at December 31, 2022. Long-term liabilities of \$3,288,385 are not due and payable in the current period, and therefore are not reported in the fund financial statements. This amount is made up of \$33,385 related to compensated absences, and \$3,255,000 of bonds payable. \$12,898 represents accrued interest due on long-term debt.

**B. Explanation of certain differences between the governmental funds Statement of Revenue, Expenditures and Changes in Fund Balance and the government-wide Statement of Activities**

The governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances includes adjustments between *net change in fund balance of governmental funds* and *changes in Net Position of governmental activities* as reported in the government-wide Statement of Activities. One element of the reconciliation involves the additions of capital assets including books and periodicals of \$82,316, furniture and equipment of \$22,154, building additions of \$9,886, and projects in process at year-end of \$25,163. These items are reported as expenditures in the governmental funds report. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense therefore another reconciling item includes depreciation on fixed assets of \$393,239.

The payments on long-term debt totaled \$775,000 and are expenditures on the governmental funds report. Another element of the reconciliation is the change in accrued interest on long-term debt of \$2,906. The final element of the reconciliation is the change in the accrued compensated absences of \$15,888.

**Basalt Regional Library District**  
**Notes to the Financial Statements**  
**December 31, 2022**  
**(Continued)**

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**III. Stewardship, Compliance, and Accountability**

**A. Budgetary Information**

Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles. Annual appropriations are adopted for all funds. Expenditures may not legally exceed appropriations at the fund level. All appropriations lapse at year end. In the fall of each year, the District's Board of Trustees formally adopts a budget with appropriations by fund for the ensuing year pursuant to the Colorado Local Budget Law. The budget for the governmental funds are adopted on a basis consistent with U.S. generally accepted accounting principles (GAAP).

- (1) For the 2022 budget, prior to August 25, the County Assessor sent to the District a certified assessed valuation of all taxable property within the District's boundaries.
- (2) On or before October 15, 2021, the Director submitted to the District's Board of Trustees a recommended budget that detailed the necessary property taxes needed along with other available revenues to meet the District's operating requirements.
- (3) For the 2021 budget, prior to December 15, 2021, the District computed and certified to the County Commissioners a rate of levy that will derive the necessary property taxes as computed in the proposed budget.
- (4) After a required public hearing, the District adopted the proposed budget and an appropriating resolution that legally appropriated expenditures for the upcoming year.
- (5) After adoption of the budget resolution, the District may make the following changes: (a) supplemental appropriations to the extent of revenues in excess of the estimated in the budget; (b) emergency appropriations; and (c) reduction of appropriations for which originally estimated revenues are insufficient.

Taxes levied in one year are collected in the succeeding year. Thus taxes certified in 2021 were collected in 2022 and taxes certified in 2022 will be collected in 2023. Taxes are due on January 1st in the year of collection; however, they may be paid in either one installment (no later than April 30th) or two equal installments (not later than February 28th and June 15th) without interest or penalty. Taxes that are not paid within the prescribed time bear interest at the rate of one percent (1%) per month until paid. Unpaid amounts and the accrued interest thereon become delinquent on June 15th.

**B. TABOR Amendment**

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

**Basalt Regional Library District  
Notes to the Financial Statements  
December 31, 2022  
(Continued)**

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**III. Stewardship, Compliance, and Accountability (continued)**

**B. TABOR Amendment (continued)**

One of the requirements of TABOR is for emergency reserves to be used for declared emergencies only. Emergencies, as defined by TABOR, exclude economic conditions, revenue shortfalls, or salary or fringe benefit increases. These reserves are required to be 3% or more of fiscal year revenue (excluding bonded debt service). The District has reserved a portion of its December 31, 2022 year end fund balance in the General Fund for emergencies as required under TABOR in the amount of \$78,000, which is the approximate required reserve at December 31, 2022.

On November 2, 2004, the District's electorate approved the following ballot question:

*"Shall Basalt Regional Library District taxes be increased up to \$394,000 annually (for collection in calendar year 2005) and by such additional amounts raised annually thereafter by an ad valorem property tax mill levy imposed for District operations and maintenance at a rate of 1.14 mills (making the District's total mill levy for operations and maintenance 2.06 mills) to pay the costs of District operations and maintenance; and shall the revenue from such taxes constitute permanent voter-approved revenue changes within the meaning of Article X, Section 20 of the Colorado Constitution and an exception to the limitations set forth in Section 29-1-301 of the Colorado Revised Statutes?"*

On November 7, 2006, the District's electorate approved the following ballot questions:

*"Shall Basalt Library District taxes be increased up to \$175,000, annually (for collection in calendar year 2008) and by such additional amounts raised annually thereafter by an ad valorem property tax mill levy imposed at a rate of up to .55 mills for the costs associated with the operation of the new regional library facility including but not limited to replacement and upkeep of library furnishings and equipment, utilities, books and other library materials and support of library programs and services for the patrons, which increase shall be in addition to the mill levy currently imposed by the District; and shall the revenue from such taxes constitute permanent voter-approved revenue changes within the meaning of Article X, Section 20 of the Colorado Constitution and an exception to the limitations set forth in Section 29-1-3-01 of the Colorado Revised Statues."*

*"Shall Basalt Regional Library District debt be increased up to \$11,000,000 with a maximum repayment cost of up to \$17,943,600 and shall District taxes be increased up to \$931,000 annually for the purpose of: Purchasing Land within the town of Basalt and the constructing and equipping a new regional library facility. Such Debt to consist of the issuance and payment of general obligation bonds, which shall bear interest at a maximum net effective interest rate not to exceed 5.50% per annum and be issued dated and sold at such time or times, at such prices (at, above or below par) and in such manner and containing such terms, not inconsistent here within, as the board of trustees may determine; shall ad valorem property taxes be levied in any year, without limitation as to rate or amount, to pay the principal of, premium if any, and interest on such bonds as the same become due, which property tax levy shall not extend beyond the year in which the bonds are paid in full; and shall any earnings on the investment of the revenues from such taxes and on any proceeds of such bonds (regardless of amount) constitute a voter-approved revenue change within the meaning of Article X, Section 20 of the Colorado Constitution?"*

**Basalt Regional Library District  
Notes to the Financial Statements  
December 31, 2022  
(Continued)**

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**III. Stewardship, Compliance, and Accountability (continued)**

**B. TABOR Amendment (continued)**

On November 1, 2016, the District electorate approved the following ballot question:

*Shall Basalt Regional Library District Taxes be increased \$350,000 annually for a limited seven-year period (with such voter authorization to expire after tax collection year 2023), through a tax levy imposed at a rate sufficient to produce the amount stated above, which taxes shall be used for the purpose of sustaining and maintaining District operations and services, and building reserves for scheduled capital maintenance?"*

**IV. Detailed Notes on All Funds**

**A. Cash, Cash Equivalents, and Investments**

The District's cash, cash equivalents and investments are entirely covered by federal depository insurance ("FDIC") or by collateral held under Colorado's Public Deposit Protection Act ("PDPA"). The FDIC insures the first \$250,000 of the District's deposits at each financial institution. Deposit balances over \$250,000 are collateralized as required by PDPA. As of year-end, the carrying amount of the District's cash, cash equivalents and investments was \$919,625.

At December 31, 2022, the District had no unrealized gains or losses. The District had the following cash, cash equivalents and investments with the following maturities:

			<b>Maturities</b>	
	<b>Rating</b>	<b>Carrying Amounts</b>	<b>Less than one year</b>	<b>One to five years</b>
<b>Primary Government:</b>				
<i>Cash and cash equivalents:</i>				
Checking	Not Rated	\$ 919,625	\$ -	\$ -
<i>Investment pool</i>	AAAm	2,343,573	-	-
		\$ 3,263,198		
<b>Component Unit:</b>				
<i>Cash and cash equivalents:</i>				
Checking	Not Rated	\$ 14,783	\$ -	\$ -
		\$ 14,783		

The Investment Pool represents investments in the Colorado Government Liquid Asset Trust ("COLOTRUST") which is a 2a7-like pool. The fair value of the pool is determined by the pool's share price. The District has no regulatory oversight for the pool.

**Basalt Regional Library District**  
**Notes to the Financial Statements**  
**December 31, 2022**  
**(Continued)**

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**IV. Detailed Notes on All Funds (continued)**

**A. Cash, Cash Equivalents, and Investments (continued)**

*Fair Value of Investments*

The District measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- *Level 1:* Quoted prices for identical investments in active markets;
- *Level 2:* Observable inputs other than quoted market prices; and,
- *Level 3:* Unobservable inputs.

At December 31, 2022 the District had the following recurring fair value measurements:

**Primary Government:**

**Investments Measured at Net Asset Value**

Colotrust investment pool	\$ 2,343,573
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Investments classified in Level 1 are valued using prices quoted in active markets for those securities. Investments classified in Level 2 are valued using the following approaches

- U.S. Treasuries, U.S. Agencies, and Commercial Paper: quoted prices for identical securities in markets that are not active;
- Repurchase Agreements, Negotiable Certificates of Deposit, and Collateralized Debt Obligations: matrix pricing based on the securities' relationship to benchmark quoted prices;
- Money Market, Bond, and Equity Mutual Funds: published fair value per share (unit) for each fund.

The fair value of the COLOTRUST investment pool is determined by the pool's share price. The District has no regulatory oversight for the pool. At December 31 2022, the District's cash in COLOTRUST were 72% of the District's portfolio.

*Interest Rate Risk.* As a means of limiting its exposure to interest rate risk, the District has invested primarily in COLOTRUST. Funds in COLOTRUST can be withdrawn without notice or penalty.

*Credit Risk.* The District's investment policy limits investments to those authorized by State statutes as listed in note I.D.1. The District's general investment policy is to apply the prudent-person rule: investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

*Concentration of Credit Risk.* The District diversifies its investments by security type and institution. Financial institutions holding District funds must provide the District a copy of the certificate from the Banking Authority that states that the institution is an eligible public depository.



**Basalt Regional Library District**  
**Notes to the Financial Statements**  
**December 31, 2022**  
**(Continued)**

**IV. Detailed Notes on All Funds (continued)**

**A. Cash, Cash Equivalents, and Investments (continued)**

*Custodial Credit Risk:* At December 31, 2022, the District had invested \$2,343,573 in the Colorado Local Government Liquid Asset Trust (the "Trust"), an investment vehicle established for local government entities in Colorado to pool surplus funds. The State Securities Commission administers and enforces all State statutes governing the Trust. The Trust operates similarly to a money market fund and each share is equal in value to \$1. The Trust offers shares in two portfolios, COLOTRUST PRIME and COLOTRUST PLUS+. The District holds all funds in COLOTRUST PLUS+. COLOTRUST PLUS+ can invest in U.S. Treasury, government agencies, and in the highest-rate commercial paper. A designated custodial bank serves as custodian for the Trust's portfolios pursuant to a custodian agreement. The custodian acts as a safekeeping agent for the Trust's investment portfolios and provides services as the depository in connection with direct investments and withdrawals. The custodian's internal records segregate investments owned by the Trust. The Trust is rated AAAM by Standard and Poor's and is measured at net asset value. There are no unfunded commitments, the redemption frequency is daily and there is no redemption notice period.

**B. Capital Assets**

The District had the following capital asset changes during the past year:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Construction in progress	\$ -	\$ 25,163	\$ -	\$ 25,163
Land	1,319,613	-	-	1,319,613
<b>Total capital assets not being depreciated</b>	<b>1,319,613</b>	<b>25,163</b>	<b>-</b>	<b>1,344,776</b>
Capital assets, being depreciated:				
Building	10,770,172	9,886	-	10,780,058
Furniture and equipment	317,222	22,154	-	339,376
Books and audio visual devices	553,193	82,316	-	635,509
<b>Total capital assets being depreciated</b>	<b>11,640,587</b>	<b>114,356</b>	<b>-</b>	<b>11,754,943</b>
Less accumulated depreciation for:				
Buildings	(3,292,636)	(275,361)	-	(3,567,997)
Furniture and equipment	(291,411)	(13,782)	-	(305,193)
Books and audio visual devices	(344,384)	(104,096)	-	(448,480)
<b>Total accumulated depreciation</b>	<b>(3,928,431)</b>	<b>(393,239)</b>	<b>-</b>	<b>(4,321,670)</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 9,031,769</b>	<b>\$ (253,720)</b>	<b>\$ -</b>	<b>\$ 8,778,049</b>

**Basalt Regional Library District  
Notes to the Financial Statements  
December 31, 2022  
(Continued)**

**IV. Detailed Notes on All Funds (continued)**

**C. Long-Term Debt**

**1. Refunding General Obligation Debt – Series 2012**

In October of 2012, the District issued \$7,790,000 of General Obligation Bonds, Series 2012 for the advance refunding of the Series 2006 bonds on November 1, 2016. The interest rate for Series 2012 debt ranges from 2% to 2.5%. The Bond interest payments are payable semiannually on May 1 and November 1 of each year, commencing May 1, 2013 through November 1, 2026. The Bond principal payments are payable annually on November 1 of each year, commencing November 1, 2016 through November 1, 2016.

**2. Schedule of Debt Service Requirements**

Year	Principal	Interest	Total Debt Service
2023	\$ 780,000	\$ 77,394	\$ 857,394
2024	800,000	59,844	859,844
2025	825,000	40,844	865,844
2026	850,000	21,250	871,250
<b>Total</b>	\$ 3,255,000	\$ 199,332	\$ 3,454,332

**3. Changes in Long-term Obligations**

	Beginning Balance	Increases	Decreases	Ending Balance	Due within one year
Series 2012 G.O. Bonds	\$ 4,030,000	\$ -	\$ (775,000)	\$ 3,255,000	\$ 780,000
Accrued Comp. Absences	49,273	-	(15,888)	33,385	-
	\$ 4,079,273	\$ -	\$ (790,888)	\$ 3,288,385	\$ 780,000

The Series 2012 General Obligation Bonds are serviced by the debt service fund. The compensated absences liabilities will be paid from the general fund as payments become due.

**4. Debt Requirements**

The District is compliant with ongoing disclosure requirements to the secondary bond market in accordance with the Securities and Exchange Commission's Rule 15c2-12.

**D. Interfund Transactions**

The District had the following transfers during the year ended December 31, 2022:

	In	(Out)
General Fund	\$ -	\$ (87,000)
Capital Reserve Fund	87,000	-
<b>Total</b>	\$ 87,000	\$ (87,000)

The transfer was made from the General Fund to the Capital Reserve fund for future capital outlays.

**Basalt Regional Library District**  
**Notes to the Financial Statements**  
**December 31, 2022**  
**(Continued)**

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**IV. Detailed Notes on All Funds (continued)**

**D. Interfund Transactions (continued)**

The District had an interfund payable from the general fund to the debt service fund of \$16,756 resulting from the use of pooled cash.

**V. Other Information**

**A. Risk Management**

**1. Colorado Special District Property and Liability Pool**

The District is insured for such risks as a member of the Colorado Special Districts Property and Liability Pool ("Pool"). Additionally, the District is afforded certain protection under the Colorado Governmental Immunity Act which limits the District's liability in certain situations to \$387,000 per person and \$1,093,000 per occurrence. The Pool is an organization created by intergovernmental agreement to provide property and general liability, automobile physical damage and liability, public officials liability and boiler and machinery coverage to its members. The Pool provides coverage for property claims up to the values declared and liability coverage for claims up to \$1,000,000. Settled claims have not exceeded this coverage in any of the past three fiscal years.

The District pays annual premiums to the Pool for liability, property and public official's coverage. In the event aggregated losses incurred by the Pool exceed amounts recoverable from reinsurance contracts and funds accumulated by the Pool, the Pool may require additional contributions from the Pool members. Any excess funds which the Pool determines are not needed for purposes of the Pool may be returned to the members pursuant to a distribution formula.

A summary of audited statutory basis financial information for the Pool as of and for the year ended December 31, 2021 (the latest audited information available) is available here: <https://csdpool.org/financials>

**2. Other Risks**

The District carried commercial insurance for all other risks of loss not addressed above, including worker's compensation and employee health and accident insurance. Any settled claims are not expected to exceed the commercial insurance coverage.

**B. Employee Benefit Plans**

**1. Retirement Savings Plan - IRC 401(a)**

Effective June of 2005, the employees of the District were eligible to enter into a defined contribution plan through TIAA CREFF, a retirement fund administrator. The district will match up to 5% of the employee's contributions under the plan. Total contributions made by the District was \$18,444 in 2022.



Required Supplemental Information

**Basalt Regional Library District**  
**Schedule of Revenues, Expenditure and Changes in Fund Balances - Budget to Actual**  
**General Fund**  
**For the Year Ended December 31, 2022**  
**(With Comparative Actual Amounts for 2021)**

	2022		Final Budget Variance Positive (Negative)	2021
	Original and Final Budget	Actual Amounts		Actual Amounts
<b>Revenues:</b>				
Property taxes - General operating	1,214,004	1,205,169	(8,835)	1,168,626
Property taxes - Supplemental	350,000	348,618	(1,382)	350,278
Specific ownership taxes	110,000	123,102	13,102	119,816
Earnings on investments	1,000	37,579	36,579	1,035
Fines and fees	7,530	9,252	1,722	16,100
Grants and contributions	43,500	65,576	22,076	49,903
Other income	5,000	1,250	(3,750)	15,644
<b>Total Revenues</b>	<b>1,731,034</b>	<b>1,790,546</b>	<b>59,512</b>	<b>1,721,402</b>
<b>Expenditures:</b>				
Personnel services:				
Salaries and wages	945,318	822,530	122,788	791,375
Payroll taxes	76,369	63,147	13,222	59,366
Payroll service	7,500	6,178	1,322	6,232
Retirement contributions	16,000	18,444	(2,444)	14,483
Wellness / health insurance	75,600	55,253	20,347	71,828
COVID - Weekly testing	1,000	-	1,000	-
Subtotal - Personnel Services	1,121,787	965,552	156,235	943,284
Supplies	125,500	112,130	13,370	122,610
Operating expenses	128,101	144,887	(16,786)	115,820
Contracted services	119,395	110,596	8,799	120,004
Repairs and maintenance	29,470	58,781	(29,311)	32,844
Library programs	60,940	71,263	(10,323)	63,346
Treasurer's fee	66,439	58,348	8,091	54,344
Capital outlay	99,400	82,316	17,084	77,348
<b>Total Expenditures</b>	<b>1,751,032</b>	<b>1,603,873</b>	<b>147,159</b>	<b>1,529,600</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(19,998)</b>	<b>186,673</b>	<b>206,671</b>	<b>191,802</b>
<b>Other Financing (Uses):</b>				
Operating transfer (out) in	(87,000)	(87,000)	-	(87,000)
<b>Total Other Financing (Uses)</b>	<b>(87,000)</b>	<b>(87,000)</b>	<b>-</b>	<b>(87,000)</b>
<b>Change in Net Position</b>	<b>(106,998)</b>	<b>99,673</b>	<b>206,671</b>	<b>104,802</b>
<b>Net Position - Beginning of Year</b>	<b>1,597,115</b>	<b>1,728,497</b>	<b>131,382</b>	<b>1,623,695</b>
<b>Net Position - Ending of Year</b>	<b>1,490,117</b>	<b>1,828,170</b>	<b>338,053</b>	<b>1,728,497</b>



Supplemental Information

**Basalt Regional Library District**  
**Schedule of Revenues, Expenditure and Changes in Fund Balances - Budget to Actual**  
**Debt Service Fund**  
**For the Year Ended December 31, 2022**  
**(With Comparative Actual Amounts for 2021)**

	2022		Final Budget Variance Positive (Negative)	2021
	Original and Final Budget	Actual Amounts		Actual Amounts
<b>Revenues:</b>				
Property taxes - Debt service	928,359	925,936	(2,423)	1,015,800
Earnings on investments	500	16,189	15,689	222
<b>Total Revenues</b>	<b>928,859</b>	<b>942,125</b>	<b>13,266</b>	<b>1,016,022</b>
<b>Expenditures:</b>				
Treasurer's fee	35,563	36,932	(1,369)	43,713
<b>Total Expenditures</b>	<b>35,563</b>	<b>36,932</b>	<b>(1,369)</b>	<b>43,713</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	893,296	905,193	11,897	972,309
<b>Other Financing (Uses):</b>				
Debt principal payments	(775,000)	(775,000)	-	(760,000)
Interest expense	(94,831)	(94,831)	-	(110,031)
<b>Total Other Financing (Uses)</b>	<b>(869,831)</b>	<b>(869,831)</b>	<b>-</b>	<b>(870,031)</b>
<b>Change in Fund Balance - Budget Basis</b>	23,465	35,362	11,897	102,278
<b>Fund Balance - Beginning of Year</b>	602,648	799,715	197,067	697,437
<b>Fund Balance - Ending of Year</b>	<b>626,113</b>	<b>835,077</b>	<b>208,964</b>	<b>799,715</b>

**Basalt Regional Library District**  
**Schedule of Revenues, Expenditure and Changes in Fund Balances - Budget to Actual**  
**Capital Reserve Fund**  
**For the Year Ended December 31, 2022**  
**(With Comparative Actual Amounts for 2021)**

	2022		Final Budget Variance Positive (Negative)	2021
	Original and Final Budget	Actual Amounts		Actual Actual
<b>Revenues:</b>				
Earnings on investments	300	11,916	11,616	290
<b>Total Revenues</b>	<b>300</b>	<b>11,916</b>	<b>11,616</b>	<b>290</b>
<b>Expenditures:</b>				
Capital outlay	115,500	104,648	10,852	16,000
<b>Total Expenditures</b>	<b>115,500</b>	<b>104,648</b>	<b>10,852</b>	<b>16,000</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(115,200)</b>	<b>(92,732)</b>	<b>22,468</b>	<b>(15,710)</b>
<b>Other Financing (Uses):</b>				
Operating transfer (out) in	87,000	87,000	-	87,000
<b>Total Other Financing (Uses)</b>	<b>87,000</b>	<b>87,000</b>	<b>-</b>	<b>87,000</b>
<b>Change in Net Position</b>	<b>(28,200)</b>	<b>(5,732)</b>	<b>22,468</b>	<b>71,290</b>
<b>Net Position - Beginning of Year</b>	<b>656,181</b>	<b>607,860</b>	<b>(48,321)</b>	<b>536,570</b>
<b>Net Position - Ending of Year</b>	<b>627,981</b>	<b>602,128</b>	<b>(25,853)</b>	<b>607,860</b>



Client: **BRLD - Basalt Regional Library District**  
 Engagement: **2022 Audit - Basalt Regional Library District**  
 Period Ending: **12/31/2022**  
 Trial Balance: **TB 1 - TB District**  
 Workpaper: **0001.R05 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>		<b>2310</b>		
To post change in accrued wages payable at 12/31/22				
6910	Payroll		2,255.83	
2310	Wages payable			2,255.83
<b>Total</b>			<u><u>2,255.83</u></u>	<u><u>2,255.83</u></u>

Client: **BRLD - Basalt Regional Library District**  
 Engagement: **2022 Audit - Basalt Regional Library District**  
 Period Ending: **12/31/2022**  
 Trial Balance: **TB 1 - TB District**  
 Workpaper: **0001.R05 - Reclass to Modified Accrual Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 51</b>				
Reclassify current portion of long-term debt				
		<b>0002.L50</b>		
2530	Construction Bond		780,000.00	
2500MCAHAN	M&A DRAFT - 2012 Bonds Payable - Current Portion			780,000.00
<b>Total</b>			<b>780,000.00</b>	<b>780,000.00</b>
<b>Reclassifying Journal Entries JE # 52</b>				
To adjust restricted equity for TABOR				
		<b>0002.Q05</b>		
1-3000	GF Fund Balance		78,000.00	
2610	Restricted for Emergenices			78,000.00
<b>Total</b>			<b>78,000.00</b>	<b>78,000.00</b>
<b>Reclassifying Journal Entries JE # 53</b>				
To adjust net investment in capital asests.				
		<b>0003.Q05</b>		
8-3000	Conversion Fund Balance		7,995,532.00	
2650	Investment in Capital Assets			7,995,532.00
<b>Total</b>			<b>7,995,532.00</b>	<b>7,995,532.00</b>
<b>Reclassifying Journal Entries JE # 54</b>				
To post change in accrued compensated absences.				
		<b>2320</b>		
2320	Accrued Vacation Pay		15,888.15	
8-3001	Salaries & Benefits			15,888.15
<b>Total</b>			<b>15,888.15</b>	<b>15,888.15</b>
<b>Reclassifying Journal Entries JE # 55</b>				
Record current year capital asset additions				
		<b>0002.A55</b>		
1601	Construction in Progress		25,163.00	
1603	Books		82,315.89	
1630	Equipment and Fixtures		22,153.76	
1650	Building		9,885.80	
8-3005	Capital Expense			139,518.45
<b>Total</b>			<b>139,518.45</b>	<b>139,518.45</b>
<b>Reclassifying Journal Entries JE # 56</b>				
Reverse prior year audit JE's for principal payments, chg. in accrued interest, capital outlay, depreciation expense, and SALY PY ending LT bonds payable and net position.				
		<b>0002.L50</b>		
8-1020	CF Pooled Cash		89.75	
8-3001	Salaries & Benefits		2,285.61	
8-3003	Bond Principal Offset		760,000.00	
8-3004	Accrued Interest Expense		2,158.00	
8-3005	Capital Expense		77,348.45	
2530	Construction Bond			89.75
8-3000	Conversion Fund Balance			454,646.79
8-3002	Depreciation Expense			387,145.27
<b>Total</b>			<b>841,881.81</b>	<b>841,881.81</b>
<b>Reclassifying Journal Entries JE # 57</b>				
To record change in accrued interest on bonds.				
		<b>0002.L50</b>		
2121	Accrued Expenses		2,906.00	
8-3004	Accrued Interest Expense			2,906.00
<b>Total</b>			<b>2,906.00</b>	<b>2,906.00</b>

Client: **BRLD - Basalt Regional Library District**  
 Engagement: **2022 Audit - Basalt Regional Library District**  
 Period Ending: **12/31/2022**  
 Trial Balance: **TB 1 - TB District**  
 Workpaper: **0001.R05 - Reclass to Modified Accrual Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 58</b>		<b>0002.A55</b>		
	Record CY depreciation expense			
8-3002	Depreciation Expense		393,238.67	
1690	Accumulated Depreciation			393,238.67
<b>Total</b>			<b><u>393,238.67</u></b>	<b><u>393,238.67</u></b>

Client:	<b>BRLD - Basalt Regional Library District</b>										
Engagement:	<b>2022 Audit - Basalt Regional Library District</b>										
Period Ending:	<b>12/31/2022</b>										
Trial Balance:	<b>TB 1 - TB District</b>										
Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL	< WPRref	OBUDGET	FBUDGET	1st PP-FINAL
		12/31/2022					12/31/2022		12/31/2022	12/31/2022	12/31/2021
1-1020	GF Pooled Cash	(182,539.39)					(182,539.39)	0002.A01	0.00	0.00	0.00
1-3000	GF Fund Balance	(1,728,499.50)				78,000.00	(1,650,499.50)	0002.A01	(1,597,114.60)	(1,597,114.60)	0.00
					RJE - 52	78,000.00					
1001	Operating - Alpine #0127	121,849.61					121,849.61	0002.A01	0.00	0.00	89,598.19
1050	Capital Reserve Fund:1053 -> Capital Reserve Fund	0.00					0.00	0002.A01	0.00	0.00	654,834.73
1053	Capital Reserve Fund	753,751.60					753,751.60	0002.A01	0.00	0.00	0.00
1055	Operating - Colo Trust 8004	1,842,749.10					1,842,749.10	0002.A01	0.00	0.00	1,585,644.01
1056	Tabor Reserve Fund	52,317.15					52,317.15	0002.A01	0.00	0.00	51,417.50
1090	Bond Repayment Fund:1095 -> Bond Repymt - Colo Trust 8002	0.00					0.00	0002.A01	0.00	0.00	799,713.31
1095	Bond Repymt - Colo Trust 8002	500,823.57					500,823.57	0002.A01	0.00	0.00	0.00
1115	Cash w County Treasurer	8,382.57					8,382.57	0002.A05	0.00	0.00	8,083.84
1160	Property Tax Receivable	2,497,762.77					2,497,762.77	1160	0.00	0.00	2,490,412.40
1601	Construction in Progress	0.00				25,163.00	25,163.00	0002.A55	0.00	0.00	0.00
					RJE - 55	25,163.00					
1603	Books	553,193.33					82,315.89	0002.A55	0.00	0.00	553,193.33
					RJE - 55	82,315.89					
1630	Equipment and Fixtures	317,222.40					22,153.76	0002.A55	0.00	0.00	317,222.40
					RJE - 55	22,153.76					
1650	Building	395,918.77					9,885.80	0002.A55	0.00	0.00	395,918.77
					RJE - 55	9,885.80					
1660	New Building	10,374,253.00					10,374,253.00	0002.A55	0.00	0.00	10,374,253.00
1690	Accumulated Depreciation	(3,928,431.55)					(393,238.67)	0002.A55	0.00	0.00	(3,928,431.55)
					RJE - 58	(393,238.67)					
1700	Land	1,319,613.00					1,319,613.00	0002.A55	0.00	0.00	1,319,613.00
1750	Prepaid Expense	65,273.17					65,273.17	1750	0.00	0.00	4,656.01
1810	EE Ski Pass Repayment Program	881.40					881.40	PASS	0.00	0.00	2,198.02
2-1020	DS Pooled Cash	334,252.58					334,252.58	0002.A01	0.00	0.00	0.00
2-3000	DS Fund Balance	(799,713.31)					(799,713.31)	0002.Q05	(602,648.17)	(602,648.17)	0.00
2000	Accounts Payable	(52,794.58)					(52,794.58)	0002.L01	0.00	0.00	(29,624.56)
2080	Alpine Bank Card	0.00					0.00	0002.L01	0.00	0.00	(2,760.31)
2120	Deferred Property Tax	(2,497,762.77)					(2,497,762.77)	1160	0.00	0.00	(2,490,412.40)
2121	Accrued Expenses	(15,804.50)				2,906.00	(12,898.50)	0002.L50	0.00	0.00	(15,804.50)
					RJE - 57	2,906.00					
2310	Wages payable	(25,689.38)		(2,255.83)			(27,945.21)	0002.L10	0.00	0.00	(25,689.38)
			AJE - 1	(2,255.83)							
2320	Accrued Vacation Pay	(49,273.08)				15,888.15	(33,384.93)	0002.L10	0.00	0.00	(49,273.08)
					RJE - 54	15,888.15					
2330	Payroll Liabilities	0.00					0.00	0002.L10	0.00	0.00	(1,998.82)
2500	Construction Bond:2530 -> Bonds Payable, 2012	0.00					0.00	0002.L50	0.00	0.00	(3,255,000.00)
2500MCMAHAN	M&A DRAFT - 2012 Bonds Payable - Current Portion	0.00				(780,000.00)	(780,000.00)	0002.L50	0.00	0.00	(775,000.00)
					RJE - 51	(780,000.00)					
2530	Construction Bond	(3,254,910.25)				779,910.25	(2,475,000.00)	0002.L50	0.00	0.00	0.00
					RJE - 51	780,000.00					
					RJE - 56	(89.75)					
2560	Long Term Debt	0.00					0.00		0.00	0.00	4,790,000.00
2580	Accrued Compensated Absences	0.00					0.00		0.00	0.00	69,521.19
2610	Restricted for Emergenices	0.00				(78,000.00)	(78,000.00)	0002.Q05	0.00	0.00	(74,000.00)
					RJE - 52	(78,000.00)					
2630	Fund Balance Unrestricted	0.00					0.00		0.00	0.00	(3,818,590.85)
2650	Investment in Capital Assets	0.00				(7,995,532.00)	(7,995,532.00)	0003.Q05	0.00	0.00	(5,001,768.77)
					RJE - 53	(7,995,532.00)					
2710	Transfers (Reserve)	0.00					0.00		0.00	0.00	87,000.00
2900	Retained Surplus	0.00					0.00		0.00	0.00	(3,391,909.96)
3-1020	CR Pooled Cash	(151,623.44)					(151,623.44)		0.00	0.00	0.00
3-3000	CR Fund Balance	(607,859.73)					(607,859.73)		(656,180.97)	(656,180.97)	0.00
4010	General Operating Mill Levy: Eagle County	(702,200.46)					(702,200.46)		(708,773.98)	(708,773.98)	(629,697.13)
4020	General Operating Mill Levy: Pitkin County	(498,072.22)					(498,072.22)		(503,229.82)	(503,229.82)	(482,301.24)
4030	Mill Levy Increase	(348,617.81)					(348,617.81)		(350,000.00)	(350,000.00)	(350,277.54)
4040	General Operating Mill Levy:4040 -> Tax Abatement	0.00					0.00		0.00	0.00	(52,082.06)
4110	MVSO - General Operating: Eagle County	(83,759.25)					(83,759.25)		(70,000.00)	(70,000.00)	(79,260.21)
4120	MVSO - General Operating: Pitkin County	(39,342.61)					(39,342.61)		(40,000.00)	(40,000.00)	(40,555.50)
4205	Coffee Purchase	(420.83)					(420.83)		(100.00)	(100.00)	(315.40)
4210	Copies	(4,757.63)					(4,757.63)		(3,500.00)	(3,500.00)	(4,130.15)

Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL	< WPRef	OBUDGET	FBUDGET	1st PP-FINAL
		12/31/2022					12/31/2022		12/31/2022	12/31/2022	12/31/2021
4215	Earbuds	(39.01)					(39.01)		(50.00)	(50.00)	(45.00)
4220	Faxing	(422.34)					(422.34)		(200.00)	(200.00)	(215.78)
4230	Fines	(1,022.58)					(1,022.58)		(1,500.00)	(1,500.00)	(1,450.34)
4250	Meeting Room Rental	(1,321.47)					(1,321.47)		(1,000.00)	(1,000.00)	(637.50)
4255	Reading Glasses	(33.15)					(33.15)		0.00	0.00	0.00
4260	Replacement Books	(1,143.27)					(1,143.27)		(1,000.00)	(1,000.00)	(1,522.62)
4270	Replacement Library Cards	(2.00)					(2.00)		(100.00)	(100.00)	(81.70)
4280	Test Proctoring	0.00					0.00		(50.00)	(50.00)	0.00
4285	Fines & Fees:4285 -> Health Insurance Dividend - CEB	0.00					0.00		0.00	0.00	(7,605.00)
4290	Holy Cross Dep Return/Member Eq	(89.93)					(89.93)		(30.00)	(30.00)	(96.19)
4310	ColoTrust Int Op Acct	(37,578.91)					(37,578.91)		(1,000.00)	(1,000.00)	(1,034.69)
4320	Mill Levy Interest	(4,896.51)					(4,896.51)		(2,000.00)	(2,000.00)	(4,545.55)
4410	Contributions - Miscellaneous	(7,946.92)					(7,946.92)		(15,000.00)	(15,000.00)	(9,007.23)
4412	Special Programs	(1,293.73)					(1,293.73)		(3,500.00)	(3,500.00)	(4,645.00)
4420	Contributions - Music	(2,000.00)					(2,000.00)		0.00	0.00	0.00
4505	Grants - Miscellaneous	(1,266.24)					(1,266.24)		(30,000.00)	(30,000.00)	(11,300.00)
4510	Grants - Non Restricted:4510 -> Non-Restricted:4510.01 -> Colo Spec District - COVID-19	0.00					0.00		0.00	0.00	(2,850.00)
4510.02	Non Restricted- Alpine Bank	(2,500.00)					(2,500.00)		0.00	0.00	0.00
4510.03	Non-Restricted Kahle Foundation	(1,000.00)					(1,000.00)		0.00	0.00	0.00
4601	Restricted - Library Found	(1,250.31)					(1,250.31)		(5,000.00)	(5,000.00)	(15,644.32)
4603	American Library Association	(10,000.00)					(10,000.00)		0.00	0.00	0.00
4604	Restricted - Friends	(2,422.92)					(2,422.92)		(5,000.00)	(5,000.00)	(8,925.58)
4606	Grant - State of Colorado	(5,943.00)					(5,943.00)		(5,600.00)	(5,600.00)	(4,820.00)
4610	Grants - Restricted:4610 -> Restricted - Legends Event	0.00					0.00		0.00	0.00	(75.00)
4620.01	Grants - Restricted:4620 -> Restricted:4620.01 -> Restricted - Tmobile Data	0.00					0.00		0.00	0.00	(4,021.50)
4620.04	Grants - Restricted:4620 -> Restricted:4620.04 -> Restricted - TOB Art Camp	0.00					0.00		0.00	0.00	(1,500.00)
4620.05	Grants - Restricted:4620 -> Restricted:4620.05 -> Restricted - LSTA Grant	0.00					0.00		0.00	0.00	(2,759.18)
4620.06	Association of Science	(6,000.00)					(6,000.00)		0.00	0.00	0.00
4620.07	Restricted - Rotary Wifi Hotsp	(1,000.00)					(1,000.00)		15,600.00	15,600.00	0.00
4620.09	Restricted - Outdoor Equity	(5,000.00)					(5,000.00)		0.00	0.00	0.00
4620.1	Restricted- Charge Ahead	(5,000.00)					(5,000.00)		0.00	0.00	0.00
4620.11	Restricted- ARP Grant	(6,478.00)					(6,478.00)		0.00	0.00	0.00
4620.12	Restricted-GRT	(5,225.12)					(5,225.12)		0.00	0.00	0.00
4620.13	Restricted-Aspen Thrift Shop	(2,500.00)					(2,500.00)		0.00	0.00	0.00
5000	Allocation Capital Rsv Outlay	87,000.00					87,000.00		87,000.00	87,000.00	87,000.00
5003-5005-5010	Operating expenses:5003 -> Administration:5005 -> Contract Services:5010 -> Accounting	0.00					0.00		0.00	0.00	13,456.25
5003-5005-5020	Operating expenses:5003 -> Administration:5005 -> Contract Services:5020 -> Audit - Annual	0.00					0.00		0.00	0.00	8,900.00
5003-5005-5030	Operating expenses:5003 -> Administration:5005 -> Contract Services:5030 -> Courier	0.00					0.00		0.00	0.00	12,261.98
5003-5005-5040	Operating expenses:5003 -> Administration:5005 -> Contract Services:5040 -> Legal	0.00					0.00		0.00	0.00	2,652.50
5003-5100-5110	Operating expenses:5003 -> Administration:5100 -> Insurance:5110 -> Property & Liability Insur	0.00					0.00		0.00	0.00	22,172.00
5003-5100-5120	Operating expenses:5003 -> Administration:5100 -> Insurance:5120 -> Worker's compensation	0.00					0.00		0.00	0.00	1,433.00
5003-5210-	Operating expenses:5003 -> Administration:5210 -> Postage & Shipping	0.00					0.00		0.00	0.00	528.49
5003-5220-5230	Operating expenses:5003 -> Administration:5220 -> Professional Dev. & Memberships:5230 -> Board	0.00					0.00		0.00	0.00	674.08
5003-5220-5235	Operating expenses:5003 -> Administration:5220 -> Professional Dev. & Memberships:5235 -> Emplo...	0.00					0.00		0.00	0.00	3,300.00
5003-5220-5240	Operating expenses:5003 -> Administration:5220 -> Professional Dev. & Memberships:5240 -> Library...	0.00					0.00		0.00	0.00	429.00
5003-5220-5250	Operating expenses:5003 -> Administration:5220 -> Professional Dev. & Memberships:5250 -> Spec D...	0.00					0.00		0.00	0.00	919.89
5003-5220-5260	Operating expenses:5003 -> Administration:5220 -> Professional Dev. & Memberships:5260 -> Staff	0.00					0.00		0.00	0.00	6,813.52
5003-5220-5270	Operating expenses:5003 -> Administration:5220 -> Professional Dev. & Memberships:5270 -> Travel. ...	0.00					0.00		0.00	0.00	2,539.47
5003-5280-5283	Operating expenses:5003 -> Administration:5280 -> Publicity:5283 -> Annual Event - Fundraising	0.00					0.00		0.00	0.00	5,040.26
5003-5280-5284	Operating expenses:5003 -> Administration:5280 -> Publicity:5284 -> Developmental	0.00					0.00		0.00	0.00	455.88
5003-5280-5285	Operating expenses:5003 -> Administration:5280 -> Publicity:5285 -> Radio Advertising	0.00					0.00		0.00	0.00	13,500.00
5003-5280-5290	Operating expenses:5003 -> Administration:5280 -> Publicity:5290 -> Advertising - General	0.00					0.00		0.00	0.00	4,693.16
5003-5280-5293	Operating expenses:5003 -> Administration:5280 -> Publicity:5293 -> Signage	0.00					0.00		0.00	0.00	281.38
5003-5280-5295	Operating expenses:5003 -> Administration:5280 -> Publicity:5295 -> Social Media Ads	0.00					0.00		0.00	0.00	936.05
5003-5280-5297	Operating expenses:5003 -> Administration:5280 -> Publicity:5297 -> Targeted Newspaper Ads	0.00					0.00		0.00	0.00	3,398.08
5003-5300-5310	Operating expenses:5003 -> Administration:5300 -> Supplies:5310 -> Office Supplies	0.00					0.00		0.00	0.00	11,055.19
5003-5300-5320	Operating expenses:5003 -> Administration:5300 -> Supplies:5320 -> Technical Cataloging & Service	0.00					0.00		0.00	0.00	6,659.75
5003-5350-5360	Operating expenses:5003 -> Administration:5350 -> Treasurer's fees:5360 -> Eagle fees	0.00					0.00		0.00	0.00	25,779.53
5003-5350-5370	Operating expenses:5003 -> Administration:5350 -> Treasurer's fees:5370 -> Pitkin fees	0.00					0.00		0.00	0.00	28,564.76
5010	Accounting	11,261.05					11,261.05		13,000.00	13,000.00	0.00
5020	Audit - Annual	14,000.00					14,000.00		8,900.00	8,900.00	0.00
5030	Courier	2,847.03					2,847.03		13,000.00	13,000.00	0.00
5040	Legal	13,156.16					13,156.16		2,500.00	2,500.00	0.00
5110	Property & Liability Insur	300.00					300.00		21,500.00	21,500.00	0.00
5120	Worker's compensation	176.00					176.00		2,200.00	2,200.00	0.00
5210	Postage and Shipping	0.00					0.00		1,000.00	1,000.00	0.00
5230	Board	494.35					494.35		700.00	700.00	0.00

Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL	< WPRef	OBUDGET	FBUDGET	1st PP-FINAL
		12/31/2022					12/31/2022		12/31/2022	12/31/2022	12/31/2021
5235	Employment Council	1,383.00					1,383.00		3,300.00	3,300.00	0.00
5240	Library Association Dues	760.00					760.00		1,000.00	1,000.00	0.00
5250	Spec District Ass'n Due	1,480.73					1,480.73		1,000.00	1,000.00	0.00
5260	Staff	9,304.93					9,304.93		9,500.00	9,500.00	0.00
5270	Travel Expenses	7,225.99					7,225.99		4,000.00	4,000.00	0.00
5283	Annual Event - Fundraising	10,115.92					10,115.92		10,000.00	10,000.00	0.00
5285	Radio Advertising	13,329.00					13,329.00		15,000.00	15,000.00	0.00
5290	Advertising - General	223.43					223.43		5,000.00	5,000.00	0.00
5293	Signage	318.73					318.73		1,000.00	1,000.00	0.00
5295	Social Media Ads	559.16					559.16		1,500.00	1,500.00	0.00
5297	Targeted Newspaper Ads	4,131.12					4,131.12		4,500.00	4,500.00	0.00
5310	Office Supplies	11,348.07					11,348.07		8,000.00	8,000.00	0.00
5320	Technical Cataloging & Service	5,294.56					5,294.56		6,500.00	6,500.00	0.00
5330	Postage & Shipping	291.50					291.50		0.00	0.00	0.00
5360	Eagle fees	27,333.63					27,333.63		35,438.70	35,438.70	0.00
5370	Pitkin fees	31,014.62					31,014.62		31,000.00	31,000.00	0.00
5400-5405-5145	Operating expenses:5400 -> Facility Expenses:5405 -> Facility Services:5145 -> Janitorial - Sanitary C...	0.00					0.00		0.00	0.00	1,360.00
5400-5405-5410	Operating expenses:5400 -> Facility Expenses:5405 -> Facility Services:5410 -> Janitorial	0.00					0.00		0.00	0.00	49,995.00
5400-5405-5420	Operating expenses:5400 -> Facility Expenses:5405 -> Facility Services:5420 -> Janitorial Supplies	0.00					0.00		0.00	0.00	2,982.06
5400-5405-5430	Operating expenses:5400 -> Facility Expenses:5405 -> Facility Services:5430 -> Landscaping	0.00					0.00		0.00	0.00	9,472.41
5400-5405-5440	Operating expenses:5400 -> Facility Expenses:5405 -> Facility Services:5440 -> Maintenance	0.00					0.00		0.00	0.00	27,216.62
5400-5405-5450	Operating expenses:5400 -> Facility Expenses:5405 -> Facility Services:5450 -> Mat Cleaning	0.00					0.00		0.00	0.00	1,007.37
5400-5405-5460	Operating expenses:5400 -> Facility Expenses:5405 -> Facility Services:5460 -> Snow Removal	0.00					0.00		0.00	0.00	4,620.00
5400-5500-5510	Operating expenses:5400 -> Facility Expenses:5500 -> Utilities:5510 -> Electric	0.00					0.00		0.00	0.00	6,274.45
5400-5500-5515	Operating expenses:5400 -> Facility Expenses:5500 -> Utilities:5515 -> Compost Collection System	0.00					0.00		0.00	0.00	495.00
5400-5500-5520	Operating expenses:5400 -> Facility Expenses:5500 -> Utilities:5520 -> Gas	0.00					0.00		0.00	0.00	7,499.77
5400-5500-5530	Operating expenses:5400 -> Facility Expenses:5500 -> Utilities:5530 -> Internet Connectivity	0.00					0.00		0.00	0.00	3,443.38
5400-5500-5540	Operating expenses:5400 -> Facility Expenses:5500 -> Utilities:5540 -> Sanitation	0.00					0.00		0.00	0.00	2,991.12
5400-5500-5550	Operating expenses:5400 -> Facility Expenses:5500 -> Utilities:5550 -> Telephone	0.00					0.00		0.00	0.00	7,515.19
5400-5500-5560	Operating expenses:5400 -> Facility Expenses:5500 -> Utilities:5560 -> Trash	0.00					0.00		0.00	0.00	5,788.18
5400-5500-5570	Operating expenses:5400 -> Facility Expenses:5500 -> Utilities:5570 -> Water	0.00					0.00		0.00	0.00	4,443.36
5400-5500-5575	Operating expenses:5400 -> Facility Expenses:5500 -> Utilities:5575 -> Hot Spots	0.00					0.00		0.00	0.00	8,981.64
5410	Janitorial	53,337.06					53,337.06		49,995.00	49,995.00	0.00
5420	Janitorial Supplies	2,613.26					2,613.26		6,000.00	6,000.00	0.00
5430	Landscaping	10,394.09					10,394.09		10,000.00	10,000.00	0.00
5440	Maintenance	52,248.52					52,248.52		24,000.00	24,000.00	0.00
5450	Mat Cleaning	827.58					827.58		850.00	850.00	0.00
5460	Snow Removal	5,704.75					5,704.75		4,620.00	4,620.00	0.00
5510	Electric	7,937.68					7,937.68		13,900.00	13,900.00	0.00
5515	Compost Collection System	791.00					791.00		800.00	800.00	0.00
5520	Gas	10,966.38					10,966.38		8,755.00	8,755.00	0.00
5530	Internet Connectivity	1,238.52					1,238.52		4,800.00	4,800.00	0.00
5540	Sanitation	3,277.56					3,277.56		3,110.00	3,110.00	0.00
5550	Telephone	5,754.39					5,754.39		7,800.00	7,800.00	0.00
5560	Trash	7,542.90					7,542.90		5,760.00	5,760.00	0.00
5570	Water	4,646.86					4,646.86		4,410.00	4,410.00	0.00
5575	Hot Spots	8,194.22					8,194.22		9,000.00	9,000.00	0.00
5600-5610-	Operating expenses:5600 -> Library Programs:5610 -> Adult	0.00					0.00		0.00	0.00	9,117.42
5600-5620-	Operating expenses:5600 -> Library Programs:5620 -> Children's	0.00					0.00		0.00	0.00	4,205.88
5600-5625-	Operating expenses:5600 -> Library Programs:5625 -> Children's Program Materials	0.00					0.00		0.00	0.00	1,917.31
5600-5634-	Operating expenses:5600 -> Library Programs:5634 -> Liquor License	0.00					0.00		0.00	0.00	258.25
5600-5640-	Operating expenses:5600 -> Library Programs:5640 -> Music	0.00					0.00		0.00	0.00	12,821.88
5600-5650-	Operating expenses:5600 -> Library Programs:5650 -> Spanish Language	0.00					0.00		0.00	0.00	3,156.40
5600-5660-	Operating expenses:5600 -> Library Programs:5660 -> Teen	0.00					0.00		0.00	0.00	5,984.78
5600-5675-	Operating expenses:5600 -> Library Programs:5675 -> Next Gen / Millennials	0.00					0.00		0.00	0.00	1,061.37
5602	Community Events	1,412.85					1,412.85		0.00	0.00	0.00
5610	Adult	10,305.82					10,305.82		9,000.00	9,000.00	0.00
5612	Adult Materials	1,558.55					1,558.55		1,000.00	1,000.00	0.00
5620	Children's	10,675.52					10,675.52		5,000.00	5,000.00	0.00
5625	Children's Program Materials	2,125.51					2,125.51		3,000.00	3,000.00	0.00
5634	Liquor License	500.00					500.00		375.00	375.00	0.00
5635	Volunteers	96.26					96.26		550.00	550.00	0.00
5640	Music	15,973.13					15,973.13		13,750.00	13,750.00	0.00
5650	Spanish Language	832.17					832.17		3,000.00	3,000.00	0.00
5660	Teen	6,473.06					6,473.06		6,000.00	6,000.00	0.00
5700-5710-5730	Operating expenses:5700 -> Technology & Equipment:5710 -> Copiers & Equipment Leases:5730 -> L...	0.00					0.00		0.00	0.00	3,530.14
5700-5710-5740	Operating expenses:5700 -> Technology & Equipment:5710 -> Copiers & Equipment Leases:5740 -> S...	0.00					0.00		0.00	0.00	3,992.06
5700-5710-5750	Operating expenses:5700 -> Technology & Equipment:5710 -> Copiers & Equipment Leases:5750 -> S...	0.00					0.00		0.00	0.00	402.47

Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL	< WPRef	OBUDGET	FBUDGET	1st PP-FINAL
		12/31/2022					12/31/2022		12/31/2022	12/31/2022	12/31/2021
5700-5760-	Operating expenses:5700 -+ Technology & Equipment:5760 -+ Marmot ILS System	0.00					0.00		0.00	0.00	92,104.85
5700-5770-	Operating expenses:5700 -+ Technology & Equipment:5770 -+ Miscellaneous Parts	0.00					0.00		0.00	0.00	2,229.24
5700-5780-5793	Operating expenses:5700 -+ Technology & Equipment:5780 -+ Support & Service Contracts:5793 -+ C...	0.00					0.00		0.00	0.00	119.40
5700-5780-5795	Operating expenses:5700 -+ Technology & Equipment:5780 -+ Support & Service Contracts:5795 -+ E...	0.00					0.00		0.00	0.00	2,310.00
5700-5780-5802	Operating expenses:5700 -+ Technology & Equipment:5780 -+ Support & Service Contracts:5802 -+ G...	0.00					0.00		0.00	0.00	1,249.30
5700-5780-5820	Operating expenses:5700 -+ Technology & Equipment:5780 -+ Support & Service Contracts:5820 -+ Pl...	0.00					0.00		0.00	0.00	256.00
5700-5780-5825	Operating expenses:5700 -+ Technology & Equipment:5780 -+ Support & Service Contracts:5825 -+ W...	0.00					0.00		0.00	0.00	826.91
5700-5840-	Operating expenses:5700 -+ Technology & Equipment:5840 -+ Tech Labor & Repair	0.00					0.00		0.00	0.00	352.00
5730	Lease	3,933.33					3,933.33		3,900.00	3,900.00	0.00
5740	Service Agreement	5,275.71					5,275.71		5,000.00	5,000.00	0.00
5750	Supplies	510.50					510.50		2,000.00	2,000.00	0.00
5760	Marmot ILS System	92,348.50					92,348.50		97,000.00	97,000.00	0.00
5770	Miscellaneous Parts	3,153.08					3,153.08		2,000.00	2,000.00	0.00
5782	Adobe	914.65					914.65		0.00	0.00	0.00
5784	Appointment Booking	146.57					146.57		0.00	0.00	0.00
5788	Domain / Network Solutions	227.91					227.91		230.00	230.00	0.00
5793	Canva	0.00					0.00		120.00	120.00	0.00
5795	Emma Library Aware	661.50					661.50		1,500.00	1,500.00	0.00
5802	Google Cloud G Suite	2,312.73					2,312.73		1,650.00	1,650.00	0.00
5820	Planning Center / Tockify	249.47					249.47		264.00	264.00	0.00
5824	Scheduling / When I Work	896.00					896.00		500.00	500.00	0.00
5825	Webpage Builder	233.00					233.00		330.00	330.00	0.00
5828	Zoom	162.20					162.20		170.00	170.00	0.00
5830	Livechat Website	192.00					192.00		192.00	192.00	0.00
5835	Movie License	494.00					494.00		495.00	495.00	0.00
5840	Tech Labor & Repair	0.00					0.00		2,000.00	2,000.00	0.00
5900-5910-	Operating expenses:5900 -+ Collections:5910 -+ Audio:5920 -+ Adult BCD	0.00					0.00		0.00	0.00	4,864.59
5900-5930-	Operating expenses:5900 -+ Collections:5910 -+ Audio:5930 -+ Youth Audio	0.00					0.00		0.00	0.00	987.32
5900-6000-6010	Operating expenses:5900 -+ Collections:6000 -+ Books & Magazines:6010 -+ Adult fiction books	0.00					0.00		0.00	0.00	10,811.60
5900-6000-6020	Operating expenses:5900 -+ Collections:6000 -+ Books & Magazines:6020 -+ Adult non-fiction books	0.00					0.00		0.00	0.00	10,564.62
5900-6000-6030	Operating expenses:5900 -+ Collections:6000 -+ Books & Magazines:6030 -+ Juvenile Fiction	0.00					0.00		0.00	0.00	6,981.79
5900-6000-6040	Operating expenses:5900 -+ Collections:6000 -+ Books & Magazines:6040 -+ Juvenile Non-Fiction	0.00					0.00		0.00	0.00	1,568.56
5900-6000-6045	Operating expenses:5900 -+ Collections:6000 -+ Books & Magazines:6045 -+ Large Print	0.00					0.00		0.00	0.00	1,320.25
5900-6000-6050	Operating expenses:5900 -+ Collections:6000 -+ Books & Magazines:6050 -+ Print Subscriptions	0.00					0.00		0.00	0.00	3,009.59
5900-6000-6055	Operating expenses:5900 -+ Collections:6000 -+ Books & Magazines:6055 -+ Replacement Books - Pu...	0.00					0.00		0.00	0.00	1,034.09
5900-6000-6060	Operating expenses:5900 -+ Collections:6000 -+ Books & Magazines:6060 -+ Spanish Adult Fiction	0.00					0.00		0.00	0.00	710.28
5900-6000-6070	Operating expenses:5900 -+ Collections:6000 -+ Books & Magazines:6070 -+ Spanish Adult Non-Fiction	0.00					0.00		0.00	0.00	1,095.44
5900-6000-6080	Operating expenses:5900 -+ Collections:6000 -+ Books & Magazines:6080 -+ Spanish Children's Books	0.00					0.00		0.00	0.00	2,086.32
5900-6000-6100	Operating expenses:5900 -+ Collections:6000 -+ Books & Magazines:6100 -+ YA Fiction	0.00					0.00		0.00	0.00	4,558.83
5900-6000-6110	Operating expenses:5900 -+ Collections:6000 -+ Books & Magazines:6110 -+ YA Non-Fiction	0.00					0.00		0.00	0.00	1,041.88
5900-6000-6120	Operating expenses:5900 -+ Collections:6000 -+ Books & Magazines:6120 -+ Special Items	0.00					0.00		0.00	0.00	982.65
5900-6200-6230	Operating expenses:5900 -+ Collections:6200 -+ Digital Resources:6210 -+ Annual Subscriptions:623...	0.00					0.00		0.00	0.00	1,752.19
5900-6200-6235	Operating expenses:5900 -+ Collections:6200 -+ Digital Resources:6210 -+ Annual Subscriptions:623...	0.00					0.00		0.00	0.00	950.00
5900-6200-6240	Operating expenses:5900 -+ Collections:6200 -+ Digital Resources:6210 -+ Annual Subscriptions:624...	0.00					0.00		0.00	0.00	494.70
5900-6200-6245	Operating expenses:5900 -+ Collections:6200 -+ Digital Resources:6210 -+ Annual Subscriptions:624...	0.00					0.00		0.00	0.00	1,473.90
5900-6200-6250	Operating expenses:5900 -+ Collections:6200 -+ Digital Resources:6210 -+ Annual Subscriptions:625...	0.00					0.00		0.00	0.00	2,003.05
5900-6200-6255	Operating expenses:5900 -+ Collections:6200 -+ Digital Resources:6210 -+ Annual Subscriptions:625...	0.00					0.00		0.00	0.00	2,660.00
5900-6200-6270	Operating expenses:5900 -+ Collections:6200 -+ Digital Resources:6210 -+ Annual Subscriptions:627...	0.00					0.00		0.00	0.00	3,729.21
5900-6200-6275	Operating expenses:5900 -+ Collections:6200 -+ Digital Resources:6210 -+ Annual Subscriptions:627...	0.00					0.00		0.00	0.00	100.00
5900-6200-6280	Operating expenses:5900 -+ Collections:6200 -+ Digital Resources:6210 -+ Annual Subscriptions:628...	0.00					0.00		0.00	0.00	1,259.06
5900-6200-6285	Operating expenses:5900 -+ Collections:6200 -+ Digital Resources:6210 -+ Annual Subscriptions:628...	0.00					0.00		0.00	0.00	432.29
5900-6200-6305	Operating expenses:5900 -+ Collections:6200 -+ Digital Resources:6300 -+ Downloadable Titles:6305 ...	0.00					0.00		0.00	0.00	421.00
5900-6200-6308	Operating expenses:5900 -+ Collections:6200 -+ Digital Resources:6300 -+ Downloadable Titles:6308 ...	0.00					0.00		0.00	0.00	1,072.01
5900-6200-6320	Operating expenses:5900 -+ Collections:6200 -+ Digital Resources:6300 -+ Downloadable Titles:6320 ...	0.00					0.00		0.00	0.00	15,182.15
5900-6200-6330	Operating expenses:5900 -+ Collections:6200 -+ Digital Resources:6300 -+ Downloadable Titles:6330 ...	0.00					0.00		0.00	0.00	584.65
5900-6400-6410	Operating expenses:5900 -+ Collections:6400 -+ Media:6410 -+ Adult Music	0.00					0.00		0.00	0.00	24.95
5900-6400-6430	Operating expenses:5900 -+ Collections:6400 -+ Media:6430 -+ Adult Movies	0.00					0.00		0.00	0.00	7,141.37
5900-6400-6440	Operating expenses:5900 -+ Collections:6400 -+ Media:6440 -+ Juvenile Movies	0.00					0.00		0.00	0.00	472.63
5900-6400-6460	Operating expenses:5900 -+ Collections:6400 -+ Media:6460 -+ Video / Games	0.00					0.00		0.00	0.00	831.88
5920	Adult BCD	3,598.10					3,598.10		4,500.00	4,500.00	0.00
5922	Spanish Audio Adult	255.26					255.26		750.00	750.00	0.00
5924	Spanish Audio Youth	0.00					0.00		500.00	500.00	0.00
5930	Youth Audio	283.95					283.95		2,200.00	2,200.00	0.00
6010	Adult fiction books	10,898.55					10,898.55		12,000.00	12,000.00	0.00
6020	Adult non-fiction books	9,605.59					9,605.59		12,000.00	12,000.00	0.00
6025	Board Games	474.90					474.90		500.00	500.00	0.00
6030	Juvenile Fiction	4,585.61					4,585.61		7,000.00	7,000.00	0.00

Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL	< WPRef	OBUDGET	FBUDGET	1st PP-FINAL
		12/31/2022					12/31/2022		12/31/2022	12/31/2022	12/31/2021
6040	Juvenile Non-Fiction	3,943.13					3,943.13		3,000.00	3,000.00	0.00
6045	Large Print	1,756.33					1,756.33		2,000.00	2,000.00	0.00
6050	Print Subscriptions	6,993.87					6,993.87		5,250.00	5,250.00	0.00
6055	Replacement Books - Purchased	2,434.24					2,434.24		300.00	300.00	0.00
6060	Spanish Adult Fiction	1,370.60					1,370.60		2,000.00	2,000.00	0.00
6070	Spanish Adult Non-Fiction	959.48					959.48		1,000.00	1,000.00	0.00
6080	Spanish Children's Books	2,616.38					2,616.38		4,500.00	4,500.00	0.00
6100	YA Fiction	5,372.98					5,372.98		5,400.00	5,400.00	0.00
6110	YA Non-Fiction	1,499.03					1,499.03		1,100.00	1,100.00	0.00
6120	Special Items	779.35					779.35		1,600.00	1,600.00	0.00
6220	Ancestry.com	0.00					0.00		1,840.00	1,840.00	0.00
6230	Culturegrams	2,691.66					2,691.66		1,840.00	1,840.00	0.00
6235	Creative Bug	0.00					0.00		1,000.00	1,000.00	0.00
6245	Gale Student Resources	0.00					0.00		1,475.00	1,475.00	0.00
6250	Gale Public	535.76					535.76		2,205.00	2,205.00	0.00
6253	Learning Express Library - New Resource	0.00					0.00		2,800.00	2,800.00	0.00
6270	Mango Languages	3,915.67					3,915.67		3,990.00	3,990.00	0.00
6275	New York Times	100.00					100.00		100.00	100.00	0.00
6280	Tumblebooks	52.46					52.46		665.00	665.00	0.00
6285	Wall Street Journal	487.95					487.95		465.00	465.00	0.00
6295	Pebble Go	1,679.07					1,679.07		0.00	0.00	0.00
6305	Kanopy	3,287.00					3,287.00		0.00	0.00	0.00
6308	OCLD World Share	0.00					0.00		1,100.00	1,100.00	0.00
6320	Overdrive	15,271.73					15,271.73		23,000.00	23,000.00	0.00
6410	Adult Music	0.00					0.00		300.00	300.00	0.00
6420	Juvenile Music	89.16					89.16		200.00	200.00	0.00
6430	Adult Movies	5,445.13					5,445.13		8,500.00	8,500.00	0.00
6440	Juvenile Movies	273.32					273.32		1,000.00	1,000.00	0.00
6460	Video / Games	522.20					522.20		800.00	800.00	0.00
6800-6802-	Operating expenses:6800 -+ Restricted Funds:6802 -+ Restricted - Library Foundatio	0.00					0.00		0.00	0.00	11,306.95
6800-6804-	Operating expenses:6800 -+ Restricted Funds:6804 -+ Restricted - Library Friends	0.00					0.00		0.00	0.00	4,369.07
6800-6806-	Operating expenses:6800 -+ Restricted Funds:6806 -+ Restricted - State CO Grant	0.00					0.00		0.00	0.00	4,928.39
6800-6820.04	Operating expenses:6800 -+ Restricted Funds:6820.04 -+ Restricted - TOB Art Camp Exp	0.00					0.00		0.00	0.00	1,292.97
6800-6820.10	Operating expenses:6800 -+ Restricted Funds:6820.10 -+ Restricted Exp - Special Progra	0.00					0.00		0.00	0.00	1,500.00
6802	Restricted - Library Foundatio	2,871.23					2,871.23		0.00	0.00	0.00
6803	Restricted - ARP Grant	21,251.17					21,251.17		0.00	0.00	0.00
6804	Restricted - Library Friends	2,064.13					2,064.13		0.00	0.00	0.00
6806	Restricted - State CO Grant	1,731.14					1,731.14		0.00	0.00	0.00
6808	Restricted-Humanities	2,699.99					2,699.99		0.00	0.00	0.00
6810	Colorado Sharp Grant	800.00					800.00		0.00	0.00	0.00
6812	Restricted- GRT	5,584.07					5,584.07		0.00	0.00	0.00
6814	Restricted - Outdoor Equity	2,974.63					2,974.63		0.00	0.00	0.00
6900-6910-	Payroll Expenses:6910 -+ Payroll	0.00					0.00		0.00	0.00	791,373.47
6900-6920-	Payroll Expenses:6920 -+ Payroll Service	0.00					0.00		0.00	0.00	6,232.44
6900-6930-	Payroll Expenses:6930 -+ Payroll Taxes	0.00					0.00		0.00	0.00	59,366.43
6900-6940-	Payroll Expenses:6940 -+ Retirement Plan	0.00					0.00		0.00	0.00	14,482.95
6900-6950-	Payroll Expenses:6950 -+ Wellness/Health Insurance	0.00					0.00		0.00	0.00	66,758.31
6900-6955-	Payroll Expenses:6955 -+ Wellness/Health - CEBT Dividend	0.00					0.00		0.00	0.00	5,070.00
6900-6980-	Payroll Expenses:6980 -+ Director Search	0.00					0.00		0.00	0.00	2,501.96
6900-6985-	Payroll Expenses:6985 -+ HR Assessment	0.00					0.00		0.00	0.00	1,790.00
6910	Payroll	820,273.92		2,255.83			822,529.75		945,318.00	945,318.00	0.00
			AJE - 1	2,255.83							
6920	Payroll Service	6,177.89					6,177.89		7,500.00	7,500.00	0.00
6930	Payroll Taxes	63,146.81					63,146.81		76,369.00	76,369.00	0.00
6940	Retirement Plan	18,444.00					18,444.00		16,000.00	16,000.00	0.00
6950	Wellness/Health Insurance	55,253.36					55,253.36		75,600.00	75,600.00	0.00
6953	COVID - Weekly Testing	0.00					0.00		1,000.00	1,000.00	0.00
6957	Background Check	1,342.50					1,342.50		0.00	0.00	0.00
6985	HR Assessment	1,735.00					1,735.00		0.00	0.00	0.00
7200-7210-	Capital Reserve Fund Income:7210 -+ Capital Reserve Allocation	0.00					0.00		0.00	0.00	(87,000.00)
7200-7230-	Capital Reserve Fund Income:7230 -+ Interest Earned - Reserve Fund	0.00					0.00		0.00	0.00	(290.00)
7210	Capital Reserve Allocation	(87,000.00)					(87,000.00)		(87,000.00)	(87,000.00)	0.00
7230	Interest Earned - Reserve Fund	(11,916.87)					(11,916.87)		(300.00)	(300.00)	0.00
7500	Interest Earned - Bond Repaymen	(16,188.89)					(16,188.89)		(500.00)	(500.00)	0.00
7500-7510-7520	Debt Service Fund:7510 -+ Mill Levy Debt Repayment:7520 -+ Eagle County	0.00					0.00		0.00	0.00	(576,892.58)
7500-7510-7530	Debt Service Fund:7510 -+ Mill Levy Debt Repayment:7530 -+ Pitkin County	0.00					0.00		0.00	0.00	(438,907.88)
7500-7550-	Debt Service Fund:7550 -+ Interest Earned - Bond Repaymen	0.00					0.00		0.00	0.00	(221.73)



Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL	< WPRef	OBUDGET	FBUDGET	1st PP-FINAL
		12/31/2022					12/31/2022		12/31/2022	12/31/2022	12/31/2021
7520	Mill Levy Debt Repayment: Eagle County	(541,175.69)					(541,175.69)		(542,742.74)	(542,742.74)	0.00
7530	Mill Levy Debt Repayment: Pitkin County	(384,761.80)					(384,761.80)		(385,616.72)	(385,616.72)	0.00
8-1020	CF Pooled Cash	(89.75)				89.75	0.00		0.00	0.00	0.00
8-3000	Conversion Fund Balance	(4,482,044.58)				89.75	7,540,885.21	0002.Q05	3,058,840.63	0.00	0.00
						RJE - 56	7,995,532.00				
						RJE - 53	(454,646.79)				
8-3001	Salaries & Benefits	(2,285.61)				(13,602.54)	(15,888.15)		0.00	0.00	0.00
						RJE - 54	(15,888.15)				
						RJE - 56	2,285.61				
8-3002	Depreciation Expense	387,145.27				6,093.40	393,238.67	0002.A55	0.00	0.00	0.00
						RJE - 56	(387,145.27)				
						RJE - 58	393,238.67				
8-3003	Bond Principal Offset	(1,535,000.00)				760,000.00	(775,000.00)	0002.L50	0.00	0.00	0.00
						RJE - 56	760,000.00				
8-3004	Accrued Interest Expense	(2,158.00)				(748.00)	(2,906.00)	0002.L50	0.00	0.00	0.00
						RJE - 56	2,158.00				
						RJE - 57	(2,906.00)				
8-3005	Capital Expense	(77,348.45)				(62,170.00)	(139,518.45)	0002.A55	0.00	0.00	0.00
						RJE - 55	(139,518.45)				
						RJE - 56	77,348.45				
8300	Capital Reserve Expense:8310 -+ Capital Reserve Expense - Misc	0.00					0.00		0.00	0.00	15,999.77
8310	Capital Reserve Expense - Misc	11,473.35					11,473.35		59,500.00	59,500.00	0.00
8310.01	Capital Reserve Expense- HVAC	9,210.76					9,210.76		10,000.00	10,000.00	0.00
8310.02	Capital Reserve Exp- Exterior	32,000.00					32,000.00		25,000.00	25,000.00	0.00
8310.03	Capital Reserve Expense- AV	3,531.54					3,531.54		5,000.00	5,000.00	0.00
8310.04	Capital Reserve Exp-Pub Comp	260.00					260.00		8,000.00	8,000.00	0.00
8310.05	Capital Reserve Exp-Staff Comp	180.93					180.93		8,000.00	8,000.00	0.00
8310.06	Capital Reserve Exp-EV Station	25,163.00					25,163.00		0.00	0.00	0.00
8310.07	Capital Reserve Exp - Copiers	12,943.00					12,943.00		0.00	0.00	0.00
8310.08	Cap Res Exp- Lighting Cont Sys	9,885.86					9,885.86		0.00	0.00	0.00
8599-8600-8610	Debt Service Fund Expense:8600 -+ Treasurer's Fees:8610 -+ Eagle County	0.00					0.00		0.00	0.00	17,345.77
8599-8600-8620	Debt Service Fund Expense:8600 -+ Treasurer's Fees:8620 -+ Pitkin County	0.00					0.00		0.00	0.00	26,366.85
8599-8710-	Debt Service Fund Expense:8710 -+ Bond Interest	0.00					0.00		0.00	0.00	110,031.26
8599-8750-	Debt Service Fund Expense:8750 -+ Bond Principal	0.00					0.00		0.00	0.00	760,000.00
8610	Eagle County	16,255.85					16,255.85		16,282.28	16,282.28	0.00
8620	Pitkin County	20,676.43					20,676.43		19,280.84	19,280.84	0.00
8710	Bond Interest	94,831.26					94,831.26	0002.L50	94,831.26	94,831.26	0.00
8750	Bond Principal	775,000.00					775,000.00	0002.L50	775,000.00	775,000.00	0.00
9991DRAFT	M&A DRAFT - Change in Accrued Interest (on bonds)	0.00					0.00		0.00	0.00	(2,158.00)
9992DRAFT	M&A DRAFT - Depreciation Expense	0.00					0.00		0.00	0.00	387,145.27
9993DRAFT	M&A DRAFT - Cap Reserve Pooled Cash	0.00					0.00		0.00	0.00	(46,975.00)
9995DRAFT	M&A DRAFT - General Fund Pooled Cash	0.00					0.00		0.00	0.00	46,975.00
9996DRAFT	M&A DRAFT - Debt Principal Offset	0.00					0.00	0002.L50	0.00	0.00	(760,000.00)
9998DRAFT	M&A DRAFT - Capital Outlay - Books	0.00					0.00	0002.A55	0.00	0.00	(77,348.45)
9999DRAFT	M&A DRAFT - Change in Accrued Vacation	0.00					0.00	0002.L50	0.00	0.00	(2,285.61)
<b>Total</b>		<b>(0.00)</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>(2,744,210.92)</b>	<b>(2,744,210.92)</b>	<b>(0.00)</b>
<b>Net (Income) Loss</b>		<b>(1,361,208.21)</b>		<b>2,255.83</b>		<b>689,572.86</b>	<b>(669,379.52)</b>		<b>111,732.82</b>	<b>111,732.82</b>	<b>(733,015.52)</b>



BASALT REGIONAL LIBRARY DISTRICT  
BYLAWS

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BASALT REGIONAL LIBRARY DISTRICT  
BYLAWS

## Article 1: Name

The name of the library is The Basalt Regional Library District, herein after referred to as “BRLD”. The governing body of the Basalt Regional Library District is the Board of Trustees, herein after referred to as “Board”.

## Article 2: Authority

The Basalt Regional Library District Board of Trustees is created by authority of the Colorado Revised Statutes, 24-90-101, et seq.

## Article 3: Purpose

The purpose of the Board is to make library policy decisions, supervise the administration of library affairs in accordance with these policy decisions, and represent the constituents of the district in these decisions.

## Article 4: Membership on the Board of Trustees

### Section 1. Number of Trustees.

In accordance with C.R.S. 24-90-108, the Board will be no fewer than 5 nor more than 7 Trustees. The BRLD Board will consist of 7 members. Since the District’s boundaries include portions of Eagle and Pitkin Counties and the entire Town of Basalt (herein after referred to as the “Legislative Bodies”), there will be three Trustees representing each county and one Trustee representing the Town of Basalt. Trustees must be permanent residents of the area they represent and must be at least eighteen years of age on the date of the first regular board meeting following appointment.

### Section 2: Appointment of Trustees.

According to C.R.S. § 24-90-108 (2)(c), in library districts such as the District that are established by more than one governmental unit, each of the Legislative Bodies shall appoint two of its members to a committee to recommend new trustees or delegate such authority to the Board of Trustees of the District. Accordingly, prior to the expiration of a Trustee’s term or upon the occurrence of a vacancy on the Board, the Legislative Body in the part of the District with the vacancy will appoint one to two members to a joint committee with BRLD Trustees and Library Director to interview applicants. The interview may be conducted in person or via web conferencing technology. After the interview, the joint committee will present its recommendation to the Board of Trustees for a vote to recommend the candidate to the associated Legislative Body. The Legislative Body must ratify the candidate by a 2/3 majority

vote. Failure of a Legislative Body to act within sixty days upon a recommendation shall be considered a ratification of such appointment.

### Section 3. Vacancies and Recruitment.

Vacancies to fill partial terms will be addressed as they arise, in the same manner as new appointments for term expirations. Upcoming term expirations will be announced by the Secretary at the regularly scheduled December meeting. The Board will request the Library Director to advertise the open position and set a prescribed closing date for applications. A Trustee who is eligible to apply for a second term must also apply by the deadline. The Director will collect applications, confirm residency, coordinate interview schedules, and schedule interviews with the candidate, the Board of Trustees, and at least one representative from the respective Legislative Body. All applications received by the closing day will be distributed to the BRLD Board and respective Legislative Body.

### Section 4. Term of Office.

A full term of office for each Trustee is three years. Terms expire on March 1, or until the Legislative Bodies approve and ratify Trustee appointments or re-appointments for expiring seats. One Trustee from each county will be appointed in each of three consecutive years to stagger terms in a three-year cycle.

Trustees may serve on the Board for two full consecutive terms. However, if a Trustee completes a partial term of one year or less, that person will be eligible to apply for an additional two terms. If a Trustee completes a partial term of more than one year, that person will be eligible to apply for only one additional term. A Trustee may hold office for a maximum of seven consecutive years. After this time, he or she must wait a minimum of one year before reapplying for a Board position.

### Section 5. Trustee Responsibilities.

Each Trustee is responsible for the following:

1. Board meeting attendance (see Section 6, below).
2. Committee participation.
3. Reading and adhering to BRLD Bylaws. Bylaws will be provided to all newly appointed Trustees.
4. Reading and adhering to BRLD Code of Ethics, Addendum 1 attached to these Bylaws.

### Section 6. Removal of a Trustee.

A library Trustee may be removed only by a majority vote of their appointing Legislative Body, but only upon a showing of good cause as defined here: "Good cause" is hereby defined to mean any of the following:

1. A Trustee accumulates three (3) unexcused absences from regular Board meetings and/or assigned committee meetings held during a twelve-month period.
  - a. An absence will be considered excused when the absent trustee notifies the Executive Director and the President of the Board at least four days in advance of the absence.
  - b. A majority vote by the Board is required to reclassify “Unexcused” absences as “Excused.”
  - c. Before removing a Trustee for accumulated absences, the Trustee will be queried in writing by the President of the Board of Trustees about intent and ability to attend future meetings. The Trustee should respond in writing to the written notice within thirty (30) days of its receipt.
2. A Conflict of Interest as described in Article 4, Section 7 of these Bylaws,
3. Neglect of an Officer’s duties, defined in Article 5, Sections 3-6 of these Bylaws, or
4. Any other violation of BRLD’s Code of Ethics, in Article 11 of these Bylaws.

If any of the above conditions are met, the President may, with the approval of a majority vote of the Board of Trustees, send a letter to the Board of County Commissioners or Town Council requesting that the Trustee be removed for good cause.

A Trustee may resign at any time by giving written notice to the President or Secretary of the Board of Trustees. Any resignation will take effect at the time specified in the notice, and unless the notice specifies otherwise, the acceptance of the resignation is not necessary to make it effective.

#### **Section 7. Conflict of Interest.**

A conflict of interest is defined as the “conflict between the private interest and the official responsibilities of a person in a position of trust.” BRLD strives to promote public confidence in government by ensuring the impartiality, integrity, and honesty of itself and the Board. As such, the Board of Trustees and its appointed committees will ensure that its actions do not present a conflict of interest. If a Trustee voices a conflict of interest, it will be noted in the Board meeting minutes. The Trustee will recuse himself/herself/theirself from both the discussion and vote, and will not otherwise participate in this item.

#### **Section 8. Compensation.**

A Trustee will not receive any compensation for services. If the Board approves, a Trustee may be reimbursed for traveling expenses and registration fees when traveling on library business.

### Section 9. Solicitation on Premises.

No Trustee is permitted to engage in solicitation of any kind, or in any political activity on the library premises.

## Article 5: Officers and their Duties

### Section 1. Officers.

The officers of the Board of Trustees will be President, Vice President, Secretary and Treasurer, and Officers will be elected each year at the regular March meeting of the Board. Each officer will serve for a period of one year and cannot serve more than two consecutive years in the same office. In the event that an officer resigns his/her position during the year, the Board will make an appointment, by majority vote, to fulfill the remainder of the officer's term.

### Section 2. Election of Officers.

Each year at the Annual Meeting, to be held in January, the President will appoint two non-officers to form a Nominating Committee. The Nominating Committee will present nominees for officers at the March Board of Trustees meeting. New officer terms will take effect at the meeting following election of officers.

### Section 3. Duties of the President.

The President is the chief executive officer of the Board. The President sets Board Meeting agendas with input from other Trustees and the Director, conducts all Board Meetings following Parliamentary Procedure, appoints all committees and arranges for presentation of their reports at Board Meetings, executes all documents authorized by the Board, and performs other official duties as the Board may request.

### Section 4. Duties of the Vice-President.

The Vice-President will fulfill the duties of President in the President's absence and will fulfill other duties assigned by the President or the Board.

### Section 5. Duties of the Secretary.

The Secretary will review and be responsible for the accuracy of the Board meeting minutes, post and distribute to the other Trustees written draft meeting minutes in a timely fashion prior to each Board meeting, create record keeping strategies to maintain the records that are required, maintain a master document of Trustee attendance at Board Meetings, and attest to official documents of the District as necessary. The Secretary will keep an updated list of all Trustees, noting the governing district represented and the corresponding term expiration date. Upcoming term expirations will be announced by the Secretary at the regularly scheduled December meeting.

## Section 6. Duties of the Treasurer.

The Treasurer will chair the Finance Committee, develop and review financial policies and procedures to ensure responsible oversight of library funds, work with the Director and accountant(s) to ensure the accuracy of the Library's finances, and present monthly financial reports at each Board meeting. At the direction of the Board, the Treasurer will arrange for an annual audit of financial statements of the previous year. The Treasurer will oversee the annual budget process for the ensuing fiscal year and will conduct timely budget meetings with the Board and Library Director to ensure compliance with state regulations and deadlines.

## Article 6: Committees

### Section 1: Standing Committees.

The Board of Trustees has several standing committees:

1. Facilities Committee
2. Finance Committee.
3. Personnel Committee
4. Policy Committee

Standing committees may be comprised of Trustees, staff, and community members. The Personnel Committee will be comprised of two Trustees, the Library Director, and a member of the staff, preferably the Human Resources Manager.

### Section 2: Ad Hoc Committees

The President may also appoint Ad Hoc committees as needed to accomplish short-term, specific goals of the Board.

### Section 3: Duties of Committee Chairs.

1. Appoint committee members.
2. Appoint community representatives.
3. In coordination with the Library Director, create an agenda for each committee meeting.

### Section 4: Community Representatives

The chairpersons of each standing committee will strive to appoint at least one community representative as regular committee members. No relative of any library employee may be appointed as a community representative due to potential conflict of interest arising from such appointment. Community representatives must live within the District.

### Section 5: Duties of Community Representatives

Each Community Representative is responsible for the following:

1. Reading and adhering to BRLD Bylaws. Bylaws will be provided to all newly appointed Trustees.



2. Reading and adhering to BRLD Code of Ethics, Addendum 1 attached to these Bylaws.

## Article 7: Meetings

### Section 1. Annual Meeting.

The Annual Meeting will be the regularly scheduled meeting held in January of each year. The purposes of this meeting are to:

1. Provide a current, accurate map of the District boundaries.
2. Establish the location on the library premises where notice of meetings will be posted during the year.
3. Appoint a two-person Nominating Committee.
4. Receive end-of-year reports from Board committees.

### Section 2. Regular Meetings.

Regular monthly meetings will be held on the third Monday of each month beginning at 5:15 pm in the Community Room of the Library and also via web conferencing technology. Notice of all regular and special Board meetings with their final meeting agendas will be posted at least twenty-four (24) hours in advance of the meeting at the official posting place for library notices.

### Section 3. Special meetings.

Special Meetings may be called by either the Board President, the Library Director, or any two Trustees. Notice of special meetings will be posted at the designated posting place at least twenty-four (24) hours in advance of the meeting.

### Section 4. Board Meeting Protocol.

1. Agenda. The President of the Board, with the aid of the Library Director and with input from other Trustees, will compose and provide an agenda and board packet to all Board members prior to any regularly scheduled meeting or special meeting. The agenda will contain information for Trustees, staff, and members of the Public to connect to the meeting via web conferencing technology. Members of the public may request items be placed on the agenda, providing they do so in a timely manner. The Library Director will post the agenda pursuant to CRS 24-6-402 (2) (c), as directed by the Board of Trustees.
2. Quorum. A quorum for the transaction of business will consist of four (4) Trustees. Trustees attending via web conferencing technology count toward a quorum. If a quorum will not be present on the official meeting date, the Board will not take any action until the next regular meeting at which there is a quorum
3. Voting. All Trustees, including the President, are entitled to vote. A majority vote is required for passage. Trustees attending via web conferencing technology are entitled to vote. No vote may be taken in Executive Session.

4. Public Comment. The public is invited to all meetings of the Board and will have an opportunity to speak before the Board. Refer to the BRLD Public Comment Policy.
5. Executive Sessions. Executive Sessions will be on the agenda, and will be noticed as written in pursuant to CRS 24-6-402 (2) (c), as directed by the Board of Trustees. If an Executive Session is on the agenda the Board will follow the Colorado Open Meetings Law CRS 24-6-402 regarding Executive Session topics and procedures. No vote may be taken in Executive Session.

### Section 5. Other meetings.

Other meetings may be scheduled to aid the work of the Board:

1. Committee Meetings. The Board President has the power to appoint committees. If more than two (2) Trustees are anticipated to be in attendance, the meeting will be noticed pursuant to Article 6, Section 1.
2. Each committee will enact such rules of procedure that it deems necessary, as long as those rules conform to these Bylaws. The committees will serve as recommending bodies to the Board, and the Board retains final decision-making authority.
3. Work Sessions. Work sessions are called by the Library Director, the President (in the case of Board work sessions), or the Chair of any library committee (in the case of committee work sessions). Work sessions are intended to be informational meetings of the Board or committee. No formal action may be taken. If more than two (2) Trustees are anticipated to be in attendance, the meeting will be noticed pursuant to Article 6, Section 1.

## Article 8: Duties of the Board of Trustees

The Board of Trustees will have all powers and duties as set forth in Colorado Revised Statutes 24-90-109, including, but not limited to, the following:

### Section 1. Employment of the Library Director.

The Board will interview applicants, employ and set the salary and duties of the Director. The Board will annually evaluate the Director and accept/terminate the Library Director's contract.

### Section 2. Annual Budget.

The Board will adopt a budget and make appropriations for the ensuing fiscal year. This budget will be submitted to the governing legislative bodies, as required by law. The Board will certify to the Legislative Bodies the sums necessary to maintain and operate the library during the ensuing year.

### Section 3. Annual Audit.

The Board will enter into an agreement with a Certified Public Accounting firm to conduct an annual audit of the financial statements of the District in a timely manner as mandated by state law.

### Section 4. Financial Operations.

The Board is responsible for all other financial operations of the Library District including bonding of persons entrusted with funds, authorizing purchase of equipment and materials recommended by the Director, entering into contracts, borrowing funds, and requesting elections to alter taxes to support the Library District.

### Section 5. Gifts.

The Board will accept and acknowledge gifts that will benefit the users of the library. This duty may be delegated to the Library Director.

### Section 6. Land.

The Board may hold land by loan, gift, lease or purchase for library purposes, to be held in the name of the "Board of Trustees of the Basalt Regional Library District."

### Section 7. Buildings.

The Board may receive by loan, gift, lease or purchase appropriate buildings for library purposes. In addition, they may erect or acquire such other buildings as may be needed.

### Section 8. Property.

The Board may lease, rent, purchase, or otherwise acquire such items of property as are necessary to conduct Library operations.

### Section 9. Reports to the Legislative Bodies.

At the close of each calendar year, the Board will supply the Legislative Bodies with a report showing the condition of its finances, money expended, the purposes of expenditures and other statistics the Board deems of public interest.

### Section 10. Annual State Report.

The Board will respond to the State Library's public library survey at the end of the calendar year. The report will contain such other statistics and information as may be required by the State Library. This duty is delegated to the Library Director.

### Section 11. Appeals to Requests for Reconsideration.

The Board of Trustees will act as an appeal committee and final arbiter to address any community member's appeal of a staff decision on a request for reconsideration. The decision of the Board of Trustees will be final and binding on all parties.

### Article 9. Amendment of Bylaws

A draft of proposed changes to the Bylaws will be presented for discussion at a regular meeting of the Board. At the following regular meeting it will be presented again for discussion and vote. A majority vote is required for passage.

### Article 10: Parliamentary Authority

The most recent edition of Robert's Rules of Order, newly revised will serve as parliamentary authority for the Board of Trustees or committee meetings in the event that these bylaws do not provide for procedure.

### Article 11: Trustee Code of Ethics

The Board of Trustees of the Basalt Regional Library District will adhere to the following code of ethics:

1. Trustees, in the capacity of trust placed upon them, will observe ethical standards with absolute truth, transparency, integrity, and honor.
2. Trustees must avoid situations in which personal interests might be served or financial benefits gained at the expense of Library users, colleagues, or the situation.
3. It is incumbent upon any Trustee to disqualify himself/herself/theirself immediately whenever the appearance or a conflict of interest arises.
4. Trustees must distinguish clearly in their actions and statements between their personal philosophies and attitudes and those of the institution, acknowledging the formal position of the Board, even if they personally disagree.
5. A Trustee must respect the confidential nature of Library business while being aware of and in compliance with applicable laws governing freedom of information.
6. Trustees must be prepared to support to the fullest the efforts of library staff in resisting censorship of Library materials by groups or individuals.
7. Trustees who accept Library Board responsibilities are expected to perform all of the functions of Library Trustees, as set forth in the Bylaws.
8. Trustees must conduct themselves in a professional manner with courtesy and respect to other Trustees, Patrons, and Library Staff.

These Bylaws were amended and adopted by a majority vote at a meeting of the Board of Trustees of Basalt Regional Library District on

\_\_\_\_\_

Date

\_\_\_\_\_

Elaine Nagey, Board President

\_\_\_\_\_

Date

\_\_\_\_\_

Carolyn Kane, Board Vice President

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BASALT REGIONAL LIBRARY DISTRICT  
BYLAWS

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~~BYLAWS OF THE~~ BASALT REGIONAL LIBRARY DISTRICT

BYLAWS

~~Revised October, 2018~~

Article 1: Name

~~Article 1~~  
Name

The name of the library is The Basalt Regional Library District, herein after referred to as “BRLD”. The governing body of the Basalt Regional Library District is the Board of Trustees, herein after referred to as “Board”.

~~Article 2~~

Article 2: Authority

The Basalt Regional Library District Board of Trustees is created by authority of the Colorado Revised Statutes, 24-90-101, et seq.

~~Article 3~~

Article 3: Purpose

The purpose of the Board is to make library policy decisions, supervise the administration of library affairs in accordance with these policy decisions, and represent the constituents of the district in these decisions.

~~Article 4~~

Article 4: Membership on the Board of Trustees

Section 1. Number of Trustees.

In accordance with C.R.S. 24-90-108, the Board will be ~~not~~no fewer than 5 nor more than 7 Trustees. The ~~Basalt Regional Library District~~BRLD Board will consist of 7 members. Since the District’s boundaries include portions of Eagle and Pitkin Counties and the entire Town of Basalt (herein after referred to as the “Legislative Bodies”), there will be three Trustees representing each county and one Trustee representing the Town of Basalt. Trustees must be permanent residents of the area they represent and must be at least eighteen years of age on the date of the first regular board meeting following appointment.

Policy reviewed: March 2023

Policy approved~~Revised~~: October, 2018

~~Article 4, Section 2-~~

~~Appointment of Trustees.~~

Section 2: Appointment of Trustees.

According to C.R.S. § 24-90-108 (2)(c), in library districts such as the District that are established by more than one governmental unit, each of the Legislative Bodies shall appoint two of its members to a committee to recommend new trustees or delegate such authority to the Board of Trustees of the District. Accordingly, prior to the expiration of a Trustee's term or upon the occurrence of a vacancy on the Board, the Legislative Body in the part of the District with the vacancy will appoint one to two members to a joint committee with BRLD Trustees and Library Director to interview applicants. the Library Director shall contact each Legislative Body to request appointment of two of its members to a recommendation committee to meet at the library or obtain confirmation from the Legislative Body that it is delegating its recommendation authority to the Board.The interview may be conducted in person or via web conferencing technology. After the interview, th-e joint committee will present its recommendation to the Board of Trustees for a vote to recommend the candidate to the associated Legislative Body. Following the recommendation for the appointment of a candidate to the Board, that candidate's relatedThe Legislative Body must ratify the candidate by a 2/3 majority vote. Failure of a Legislative Body to act within sixty days upon a recommendation shall be considered a ratification of such appointment.

Section 3. Vacancies/ and Recruitment.

Vacancies to fill partial terms will be addressed as they arise, in the same manner as new appointments for term expirations. Upcoming term expirations will be announced by the Secretary at the regularly scheduled December meeting. The Board will request the Library Director to advertise the open position and set a prescribed closing date for applications. A Trustee who is eligible to apply for a second term must also submit an application apply by the deadline. The Director will collect applications, confirm residency-qualifications, coordinate interview schedules, and verify the process for appointments schedule interviews with the candidate, the Board of Trustees, and at least one representative from the respective Legislative BodiesBody. Applicants must be permanent residents of the District and the area to be represented and must be at least 18 years of age at the date of the first regular meeting following appointment.All applications received by the closing day will be distributed to the BRLD Board and respective Legislative BodiesBody.

Section 4. Terms of Office.

A full term of office for each Trustee is three years. Terms expire on March 1, or until the Legislative Bodies approve and ratify Trustee appointments or re-appointments for expiring

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seats. One Trustee from each county will be appointed in each of three consecutive years to stagger terms in a three-year cycle. ~~If a Trustee position is vacated before the end of a three-year term, the person selected to fill the vacancy will be appointed to complete the vacated term as soon as possible in the manner in which trustees are regularly chosen.~~

Trustees may serve on the Board for two full consecutive terms. However, if a Trustee completes a partial term of one year or less, that person will be eligible to apply for an additional two terms. If a Trustee completes a partial term of more than one year, that person will be eligible to apply for only one additional term. A Trustee may hold office for a maximum of seven consecutive years. After this time, he or she must wait a minimum of one year before reapplying for a Board position.

### Section 5. Trustee Responsibilities.

Each Trustee is responsible for the following:

1. ~~1) Board meeting attendance (see Section 6, below).~~
2. Committee participation.
3. ~~2) Reading and adhering to Familiarity with BRLD Bylaws. Bylaws will be provided to all newly appointed Trustees. Current Bylaws will be provided to all newly appointed Trustees. Revised Bylaws will be given to all Trustees. Trustees are responsible for reading and adhering to Bylaws.~~
4. 3) Committee participation. Reading and adhering to BRLD Code of Ethics, Addendum 1 attached to these Bylaws.

### Section 6. Removal of a Trustee.

A library Trustee may be removed only by a majority vote of their appointing Legislative Body, but only upon a showing of good cause as defined ~~in, but not limited to, the Bylaws adopted by the Board here:~~ "Good cause" is hereby defined to mean any of the following:

1. ~~(1) A Trustee accumulates fourthree (43) unexcused absences from the regular Board meetings and/or assigned committee meetings held during a twelve monthtwelve-month period from March 1 to March 1.~~
  - a. ~~The Board may consider compelling reasons, such as illness or injury to the trustee or the trustee's immediate family, as the basis for considering the absence(s) excused and consequently not counted as an unexcused absence for the purpose of removing a Trustee. An absence will be considered excused when the absent trustee notifies the Executive Director and the President of the Board at least four days in advance of the absence.~~
  - b. A majority vote by the Board is required to ~~reverse-reclassify "Unexcused" the absences from "Unexcused" toas "Excused."~~

- c. Before removing a Trustee for accumulated absences, the Trustee will be queried in writing by the President of the Board of Trustees about intent and ability to attend future meetings. The Trustee should respond in writing to the written notice within thirty (30) days of its receipt.
2. ~~(2) A~~ Conflict of Interest as described in Article 4, Section 7 of these Bylaws,
  3. ~~(3) N~~ Neglect of an Officer's duties, defined in Article ~~55~~, Sections ~~2-53-6~~ of these Bylaws, or
  4. ~~(4) A~~ any other violation of BRLD's Code of Ethics, in ~~Addendum #1~~ Article 11, attached ~~to~~ of these Bylaws.

If any of the above conditions are met, the President may, with the approval of a majority vote of the Board of Trustees, send a letter to the Board of County Commissioners or Town Council requesting that the Trustee be removed for good cause.

A Trustee may resign at any time by giving written notice to the President or Secretary of the Board of Trustees. Any resignation will take effect at the time specified in the notice, and unless the notice specifies otherwise, the acceptance of the resignation is not necessary to make it effective.

#### Section 7. Conflict of Interest.

A conflict of interest is defined as the "conflict between the private interest and the official responsibilities of a person in a position of trust." ~~The Library District BRLD strives to assure that every effort is made~~ to promote public confidence in government by ~~assuring the people of~~ ensuring the impartiality, integrity, and honesty of itself and the Board. As such, the Board of Trustees and its appointed committees will ensure that its actions do not present a conflict of interest. If a Trustee voices a conflict of interest, it will be noted in the Board meeting minutes. The Trustee will recuse ~~himself/herself~~ himself/herself/theirself from both the discussion and vote, and will not otherwise participate in this item.

#### Section 8. Compensation.

A Trustee will not receive any compensation for services. If the Board approves, a Trustee may be reimbursed for traveling expenses and registration fees when traveling on library business.

#### ~~Section 9. Solicitation on Premises.~~

~~No Trustee is permitted to engage in solicitation of any kind, or in any political activity on the library premises.~~

Policy reviewed: March 2023

Policy approved/Revised: October, 2018

## ~~Article 5~~

### ~~Officers and their Duties~~

#### Article 5: Officers and their Duties

##### ~~Section 1. Officers.~~

##### Section 1. –Officers.–

The officers of the Board of Trustees will be President, Vice President, Secretary and Treasurer, and Officers will be elected each year at the regular March meeting of the Board. Each officer will serve for a period of one year and cannot serve more than two consecutive years in the same office. In the event that an officer resigns his/her position during the year, the Board will make an appointment, by majority vote, to fulfill the remainder of the officer's term.

##### Section 2. Election of Officers.

Each year at the Annual Meeting, to be held in January, the President will appoint two non-officers to form a Nominating Committee. The Nominating Committee will present nominees for officers at the March Board of Trustees meeting. New officer terms will take effect at the meeting following election of officers.

##### ~~Duties of the President.~~

~~The President is the chief executive officer of the Board. The President sets Board Meeting agendas with input from other Trustees and the Director, conducts all Board Meetings following Parliamentary Procedure, appoints all committees and arranges for presentation of their reports at Board Meetings, executes all documents authorized by the Board, and performs other official duties as the Board may request.~~

##### Section 3. Duties of the President.

The President is the chief executive officer of the Board. The President sets Board Meeting agendas with input from other Trustees and the Director, conducts all Board Meetings following Parliamentary Procedure, appoints all committees and arranges for presentation of their reports at Board Meetings, executes all documents authorized by the Board, and performs other official duties as the Board may request.

##### Section 34. Duties of the Vice-President.

The Vice-President will fulfill the duties of President in the President's absence and will fulfill other duties assigned by the President or the Board.

Policy reviewed: March 2023

Policy approved/Revised: October, 2018

## Section 45. Duties of the Secretary.

The Secretary will review and be responsible for the accuracy of the Board meeting minutes, post and distribute to the other Trustees written draft meeting minutes in a timely fashion prior to each Board meeting, create record keeping strategies to maintain the records that are required, maintain a master document of Trustee attendance at Board Meetings, and attest to official documents of the District as necessary. The Secretary, ~~with the assistance of the Director,~~ will keep an updated list of all Trustees, noting the governing district represented and the corresponding term expiration date. Upcoming term expirations will be announced by the Secretary at the regularly scheduled December meeting.

## Section 56. Duties of the Treasurer.

The Treasurer will chair the Finance Committee, develop and review financial policies and procedures to ensure responsible oversight of library funds, work with the Director and accountant(s) to ensure the accuracy of the Library's finances, and present monthly financial reports at each Board meeting. At the direction of the Board, the Treasurer will arrange for an annual audit of financial statements of the previous year. The Treasurer will oversee the annual budget process for the ensuing fiscal year and will conduct timely budget meetings with the Board and Library Director to ensure compliance with state regulations and deadlines.

## Article 6: Committees

### ~~Section 6. Election of Officers.~~

~~Each year at the Annual Meeting, to be held in January, the President will appoint two non-officers to form a Nominating Committee. The committee will contact all Trustees to receive nominations, and contact nominees to obtain their acceptance. A slate of candidates for each office will be presented. Each office may have more than one nominee. Once elected, nominee names will be removed from eligibility for other offices. The President will call for additional nominations prior to the vote for each office. Each office will be filled in sequence, beginning with the office of President. Paper voting will be held confidential. Two people, who must not be board members, will act as tellers. New officer terms will take effect at the meeting following election of officers.~~ Duties of the President.

The President is the chief executive officer of the Board. The President sets Board Meeting agendas with input from other Trustees and the Director, conducts all Board Meetings following Parliamentary Procedure, appoints all committees and arranges for presentation of

Policy reviewed: March 2023

Policy approved/Revised: October, 2018

their reports at Board Meetings, executes all documents authorized by the Board, and performs other official duties as the Board may request.

### Section 1: Standing Committees.

The Board of Trustees has several standing committees:

1. Facilities Committee
2. Finance Committee.
3. Personnel Committee
4. Policy Committee

Standing committees may be comprised of Trustees, staff, and community members. The Personnel Committee will be comprised of two Trustees, the Library Director, and a member of the staff, preferably the Human Resources Manager.

Standing committees (except Personnel Committee) may be comprised of both Trustees and citizens. The chairpersons of each standing committee will strive to appoint at least one citizen representative as regular committee members. No relative of any library employee may be appointed as a citizen representative due to potential conflict of interest arising from such appointment. Citizen representatives must live within the District.

### Section 2: Ad Hoc Committees

The President may also appoint Ad Hoc committees as needed to accomplish short-term, specific goals of the Board.

### Section 3: Duties of Committee Chairs.

1. Appoint committee members.
2. Appoint community representatives.
3. In coordination with the Library Director, create an agenda for each committee meeting.

### Section 4: Community Representatives

The chairpersons of each standing committee will strive to appoint at least one community representative as regular committee members. No relative of any library employee may be appointed as a community representative due to potential conflict of interest arising from such appointment. Community representatives must live within the District.

### Section 5: Duties of Community Representatives

Each Community Representative is responsible for the following:

1. Reading and adhering to BRLD Bylaws. Bylaws will be provided to all newly appointed Trustees.
2. Reading and adhering to BRLD Code of Ethics, Addendum 1 attached to these Bylaws.

Policy reviewed: March 2023

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~~Article 6~~

Article 7: Meetings

Section 21. Annual Meeting.

The Annual Meeting will be the regularly scheduled meeting held in January of each year. The purposes of this meeting are to:

1. Provide a current, accurate map of the District boundaries.
2. Establish the location on the library premises where notice of meetings will be posted during the year.
3. ~~Have the Board President~~ Appoint a two-person Nominating Committee to contact Board members and present a slate of candidates for the March officer election.
4. Receive end-of-year reports from Board committees.

Section 12. Regular Meetings.

Regular monthly meetings will be held on the third Monday of each month beginning at 5:~~30~~15 pm in the Community Room of the Library and also via web conferencing technology. ~~If a quorum will not be present on the official meeting date, the Board will select an alternate date and notice will be posted as soon as possible.~~ Notice of all regular and special Board meetings with their final meeting agendas will be posted at least twenty-four (24) hours in advance of the meeting at the official posting place for library notices. ~~All regular and special meetings of the Board will be electronically recorded.~~

~~Section 2. Annual Meeting.~~

~~The Annual Meeting will be the regularly scheduled meeting held in January of each year. The purposes of this meeting are to:~~

- ~~a)1. Provide a current, accurate map of the District boundaries.~~
- ~~b)1. Establish the location on the library premises where notice of meetings will be posted during the year.~~
- ~~c)1. Have the Board President appoint a two-person Nominating Committee to contact Board members and present a slate of candidates for the March officer election.~~
- ~~d)1. Receive end-of-year reports from Board committees.~~

Section 3. Special meetings.

-Special Meetings may be called by either the Board President, the Library Director, or any two Trustees. Notice of special meetings will be posted at the designated posting place at least twenty-four (24) hours in advance of the meeting. ~~Public comment procedures apply as indicated in Article 6, Section 5(e).~~

Policy reviewed: March 2023

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#### ~~Section 4. Executive sessions.~~

~~If an Executive Session is called in the course of a regular or special meeting, the Board will follow the Colorado Open Meetings Law CRS 24-6-402 regarding Executive Session topics and procedures. No vote may be taken in Executive Session.~~

#### Section 54. Board Meeting Protocol.

~~a)~~ Agenda. The President of the Board, with the aid of the Library Director and with input from other Trustees, will compose and provide an agenda and board packet to all Board members prior to any regularly scheduled meeting or special meeting. The agenda will contain information for Trustees, staff, and members of the Public to connect to the meeting via web conferencing technology. Members of the public may request items be placed on the agenda, providing they do so in a timely manner. The Library Director will post the agenda pursuant to CRS 24-6-402 (2) (c), as directed by the Board of Trustees.

1.

~~b)~~ Quorum. A quorum for the transaction of business will consist of four (4) Trustees ~~present in person.~~ Trustees attending via web conferencing technology count toward a quorum. If a quorum will not be present on the official meeting date, the Board will not take any action until the next regular meeting at which there is a quorum

2.

~~e)~~ Voting. All Trustees, including the President, are entitled to vote. A majority vote is required for passage. ~~No vote may be taken in Executive Session.~~ Trustees attending via web conferencing technology are entitled to vote. No vote may be taken in Executive Session.

3.

~~d)~~ Teleconferencing /Videoconferencing. ~~Only in Special Meetings constituting an emergency circumstance will teleconferencing or videoconferencing be used to ensure a quorum.~~

1. ~~e)~~ Public Comment. The public is invited to all meetings of the Board and will have an opportunity to speak before the Board. Refer to the BRLD Public Comment Policy.~~The public comment procedure will be as follows:~~

4.

~~Executive Sessions. Executive Sessions will be on the agenda, and will be noticed as written in pursuant to CRS 24-6-402 (2) (c), as directed by the Board of Trustees. If an Executive Session is called in the course of a regular or special meeting, is on the agenda the Board will follow the Colorado Open Meetings Law CRS 24-6-402 regarding Executive Session topics and procedures. No vote may be taken in Executive Session.~~ \*Individuals who wish to

~~comment on items not on the agenda may speak before the Board by signing up prior to the call to order.~~

~~\*Individuals may speak about an agenda item at the time of request for public comment on the agenda item.~~

~~5. \*Time limitations on public comment may be set according to the circumstances of the meeting.~~

## Section 65. Other meetings. -

Other meetings may be scheduled to aid the work of the Board:

~~a) Committee Meetings. The Board President has the power to appoint standing committees and ad hoc committees. If more than two (2) Trustees are anticipated to be in attendance, the meeting will be noticed pursuant to Article 6, Section 1.~~

~~Standing committees (except Personnel Committee) may be comprised of both Trustees and citizens. The chairpersons of each standing committee will strive to appoint at least one citizen representative as regular committee members. No relative of any library employee may be appointed as a citizen representative due to potential conflict of interest arising from such appointment. Citizen representatives must live within the District.~~

~~Each committee will enact such rules of procedure that it deems necessary, as long as those rules conform to these Bylaws. The determination of whether to allow public comment at a committee meeting rests with the chair of the meeting. The committees will serve as recommending bodies to the Board, and the Board retains final decision-making authority.~~

~~b) Work Sessions. Work sessions are called by: the Library Director, the President (in the case of Board work sessions) or the Chair of any standing library committee (in the case of committee work sessions). Work sessions are intended to be informational meetings of the Board or committee. No formal action may be taken. Pursuant to Article 6, Section 1, above, if more than two (2) members of the Board are anticipated to be in attendance, the work session will be noticed. The determination of whether to allow public comment at a work session rests with the chair of the session.~~

1. Committee Meetings. The Board President has the power to appoint committees. If more than two (2) Trustees are anticipated to be in attendance, the meeting will be noticed pursuant to Article 6, Section 1.
2. Each committee will enact such rules of procedure that it deems necessary, as long as those rules conform to these Bylaws. The committees will serve as recommending bodies to the Board, and the Board retains final decision-making authority.
3. Work Sessions. Work sessions are called by the Library Director, the President (in the case of Board work sessions), or the Chair of any library committee (in the case of committee

work sessions). Work sessions are intended to be informational meetings of the Board or committee. No formal action may be taken. If more than two (2) Trustees are anticipated to be in attendance, the meeting will be noticed pursuant to Article 6, Section 1.

~~Article 7~~

## Duties Article 8: Duties of the Board of Directors Trustees

The Board of Trustees will have all powers and duties as set forth in Colorado Revised Statutes 24-90-109, including, but not limited to, the following:

### Section 1. Employment of the Library Director.

The Board will interview applicants, employ and set the salary and duties of the Director. The Board will annually evaluate the Director and accept/terminate the Library Director's contract.

### Section 2. Annual Budget.

The Board will adopt a budget and make appropriations for the ensuing fiscal year. This budget will be submitted to the governing legislative bodies, as required by law. The Board will certify to the Legislative Bodies the sums necessary to maintain and operate the library during the ensuing year.

### Section 3. Annual Audit.

The Board will enter into an agreement with a Certified Public Accounting firm to conduct an annual audit of the financial statements of the District in a timely manner as mandated by state law.

### Section 4. Financial Operations.

The Board is responsible for all other financial operations of the Library District including bonding of persons entrusted with funds, authorizing purchase of equipment and materials recommended by the Director, entering into contracts, borrowing funds, and requesting elections to alter taxes to support the Library District.

### Section 5. Gifts.

The Board will accept and acknowledge gifts that will benefit the users of the library. This duty may be delegated to the Library Director.

### Section 6. Land.

The Board may hold land by loan, gift, lease or purchase for library purposes, to be held in the name of the "Board of Trustees of the Basalt Regional Library District."

Policy reviewed: March 2023

Policy approved Revised: October, 2018

### Section 7. Buildings.

The Board may receive by loan, gift, lease or purchase appropriate buildings for library purposes. In addition, they may erect or acquire such other buildings as may be needed.

### Section 8. ~~Personal~~Property.

The Board may lease, rent, purchase, or otherwise acquire such items of ~~personal~~ property as are necessary to conduct Library operations.

### Section 9. Reports to the Legislative Bodies.

At the close of each calendar year, the Board will supply the Legislative Bodies with a report showing the condition of its ~~trust~~finances, money expended, the purposes of expenditures and other statistics the Board deems of public interest.

### Section 10. Annual State Report.

The Board will respond to the State Library's public library survey at the end of the calendar year. The report will contain such other statistics and information as may be required by the State Library. This duty ~~may be~~is delegated to the Library Director.

### ~~Section 11. Appeals to Requests for Reconsideration. Materials Selection Review Committee.~~

~~The Board of Trustees will act as an appeal review committee and final arbiter to address challenges to material in the collection, as outlined in the Materials Selection Policy. any community member's appeal of a staff decision on a request for reconsideration. The decision of the Board of Trustees will be final and binding on all parties.~~

## Article 9. Amendment of Bylaws

### ~~Article 8~~

### ~~Amendment of Bylaws~~

~~A typewritten copy of the draft of a proposed changes to in the Bylaws will be presented for discussion at a regular meeting of the Board. At the following regular meeting it will be presented again for discussion and vote. A majority vote is required for passage.~~

### ~~Article 9~~

Policy reviewed: March 2023

Policy approved/Revised: October, 2018

## Parliamentary Article 10: Parliamentary Authority

### Parliamentary Authority.

The most recent edition of Robert's Rules of Order, newly revised will serve as parliamentary authority for the Board of Trustees or committee meetings in the event that these bylaws do not provide for procedure.

~~These Bylaws, including Addendum #1 (herein attached), were amended and adopted by a majority vote at a meeting of the Board of Trustees of Basalt Regional Library District on~~

DRAFT

Policy reviewed: March 2023

Policy approved Revised: October, 2018

\_\_\_\_\_  
\_\_\_\_\_

Date \_\_\_\_\_ Karen Barch, Board President

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_ Becky Musselman, Co-Vice President

DRAFT

April, 2019 BRLD Trustees

Karen Barch	_____	Maria Campos
Victoria Treece	_____	Christi Blish
Becky Musselman	_____	Enid Ritchy
Roger Garrett	_____	Ann Scott Director

Basalt Regional Library District Bylaws

## Addendum #1 Article 11:– Trustee Code of Ethics

The Board of Trustees of the Basalt Regional Library District will adhere to the following code of ~~conduct~~ethics:

1. Trustees, in the capacity of trust placed upon them, will observe ethical standards with absolute truth, transparency, integrity, and honor.
2. Trustees must avoid situations in which personal interests might be served or financial benefits gained at the expense of Library users, colleagues, or the situation.
3. It is incumbent upon any Trustee to disqualify ~~himself/herself~~himself/herself/theirself immediately whenever the appearance or a conflict of interest arises.
4. Trustees must distinguish clearly in their actions and statements between their personal philosophies and attitudes and those of the institution, acknowledging the formal position of the Board, even if they personally disagree.
5. A Trustee must respect the confidential nature of Library business while being aware of and in compliance with applicable laws governing freedom of information.
6. Trustees must be prepared to support to the fullest the efforts of ~~the librarians~~library staff in resisting censorship of Library materials by groups or individuals.
7. Trustees who accept Library Board responsibilities are expected to perform all of the functions of Library Trustees, as set forth in the Bylaws.
8. Trustees must conduct themselves in a professional manner with courtesy and respect to other Trustees, Patrons, and Library Staff.

Policy reviewed: March 2023

Policy approved/Revised: October, 2018



These Bylaws were amended and adopted by a majority vote at a meeting of the Board of Trustees of Basalt Regional Library District on

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Date Elaine Nagey, Board President

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Date Carolyn Kane, Board Vice President

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Policy reviewed: March 2023  
Policy approved Revised: October, 2018

**Administration and Personnel**

<b>CURRENT STAFF</b>				
<b>Total Staff Count</b>	<b>Total FTE</b>	<b>Total Staff Hours per Week</b>	<b>Count of Benefit Eligible Staff (over 20 hours)</b>	<b>Count of Staff not eligible for Benefits (under 20 hours)</b>
18	14.33	581	15	3

<b>STAFF VACANCIES</b>			
<b>Position</b>	<b>Scheduled Hours per Week</b>	<b>FTE</b>	<b>Benefits Eligible? (Y/N)</b>
Teen Librarian*	40	1	Y
IT & Marketing Associate	40	1	Y
Youth Services Associate	40	1	Y
Patron Services Associate	32	.8	Y
Patron Services Associate	30	.75	Y
Total**	112	4.55	N/A

\*We have hired someone to fill the Teen Librarian position but we do not yet have a start date for them.

\*\*The Music Coordinator position is a posted job on the Basalt Regional Library District website. The position will become vacant once the current Music Coordinator retires. This position is currently scheduled at 16 hours/week. It will be posted as a 20 hours/week position.

This month we created and posted a temporary Youth Services Associate position to aid the Youth Services Department as they enter the busiest time of the year, Summer Reading. This position is a full-time, non-exempt 40 hour per week position that will carry from mid-May through Mid-August. On the subject of hiring, we are currently in the process of scheduling interviews for the IT & Marketing Associate, Youth Services Associate, and Patron Services Associate positions.

Two Patron Services employees resigned this month, for varying reasons, so The HR Manager followed the termination process for both and has completed exit interviews for both as well. She has also relayed any relevant information from the exit interviews to the Executive Director.

We have filled the Teen Librarian position! We made an offer for the Teen Librarian position and have received the signed offer letter. The applicant has signed a lease and is estimating that she will be making the move to Colorado at the beginning of June. We do not currently have a start date for her but we plan on setting it when she has a bit more information.

This month HR focused on submitting our first quarter wage reports to the FAMLI Division (disability insurance) and MyUI Employer (unemployment). Once wages were reported, we were able to make our premium payments for both.

The HR Manager is planning on setting one-on-one meetings with staff in the near future and is creating a questionnaire tool to aid in these meetings. This will be a good opportunity to ask for any missing documents from the personnel files as well as to check in with staff.

The HR Manager is currently working on creating a Human Resources Record Retention Policy. The Basalt Regional Library does not currently have a policy regarding the retention or disposal of important and confidential documents. This policy will state the library's document retention and disposal process, making it easier to retrieve documents for reference while simultaneously ensuring that the library is compliant with federal and state employment record requirements.

### **Reports to State Agencies**

The annual statistical report to the State of Colorado has been completed. The Executive Director and the Marketing & IT Manager are working on an annual report that will be completed once the audit is approved.

### **Finances**

The Executive Director will begin working with Managers in June to start developing the 2024 operating budget.

### **Collection**

The Patron Services Department lost two staff members this month leaving two full time positions open. The Department has slowed down on special projects and are focusing on the basics. The courier that runs between our local and state libraries is experiencing low staff levels and are struggling to keep up with sorting books coming in and out of their warehouse, which affects delivery times to our patrons. Paging (library jargon for requests for our items from other libraries) has leveled out at about 60 item requests per day. We see most of the requests on Mondays because we pull requests from the entire weekend. Patron Services has relocated where we receive incoming shipments from the library courier back to the check-in room while the department is short-staffed, so that staff from all departments are helping with the workload.

The Technical Services Department continues to plug away at cataloging, processing, repairs, and our monthly processes. Staff one-on-one evaluations went well, and goals for the coming year were agreed upon. The Collection Manager completed a first draft of a new damaged item procedure flow chart and a damaged item guide, but got significant feedback from other that this would be too confusing for staff to follow. While this project/process will still be implemented at a later date, it is on pause right now as we gear up for Summer Reading. The Collection Manager helped create a marketing video for the Summer Reading Program. Staff are hard at work to get the non-fiction weeding project completed by the end of May, before starting a large weed of the adult fiction collection. Staff have gotten caught up on a backlog of repairs and has been a copy-cataloging powerhouse. The Collection Manager looks forward to attending the Innovative User Group conference in May at which she will see presentations from librarians across the country who use the same library database software we use.

### **Programs**

Reading logs, website, and other marketing materials for the Summer Reading Program are almost done. Sign up begins May 8th, so all materials will be ready to go by May 5th at the latest. Marketing efforts for May will focus on the two Mariachi events and the Baroque concert on May 19th.

### **Technology**

The year's computer replacements have been ordered and will be installed on May 2nd. The new computers include a mixture of public and staff machines. The number of Adult computers was cut, based on declining usage from the last couple of years. We had some issues with the links for one of our resources, PebbleGo, which resulted in the links to the database needing to be posted in a different

way. This has been fixed, though patrons now need to log in to the resource using their library card number and password. We also had a couple staff members leave, so we spent some time offboarding them.

### **Facility**

The exterior windows have been washed, carpet squares have been replaced, and we're getting bids on interior painting. The roof assessment has been done, and we are awaiting our report from the contractor. We are searching for a contractor to finalize the accessibility requirements of the electric vehicle charging stations before the deadline at the end of June so that we can be reimbursed by the Charge Ahead grant for that project.

### **Community Relations**

The Board of Trustees and the Executive Director completed nearly twenty meetings in March and April with community stakeholders to talk about a potential library funding ballot measure. The Legendary Library Party brought in over 600 people to celebrate our library and our community.

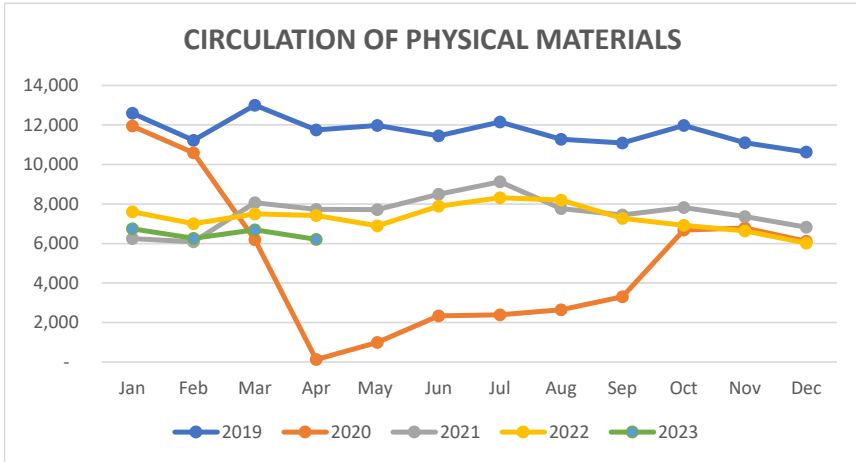
### **Fundraising**

We are gearing up for our Music Circle fundraising event to raise funds to supplement the music program budget upon the retirement of our long-term Music Program Coordinator. We are also spending down the State Grants to Libraries funds we receive every year from the State of Colorado.

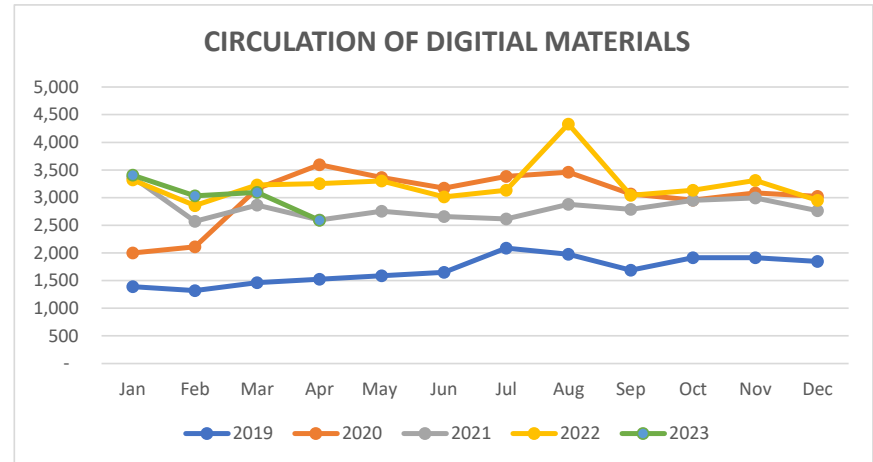
### **Leadership and Professional Development**

The Executive Director will be attending a two-day Colorado Association of Libraries Leadership Institute session on Equity, Diversity, & Inclusivity on one day, and a session on Ethics and Social Justice on the second day.

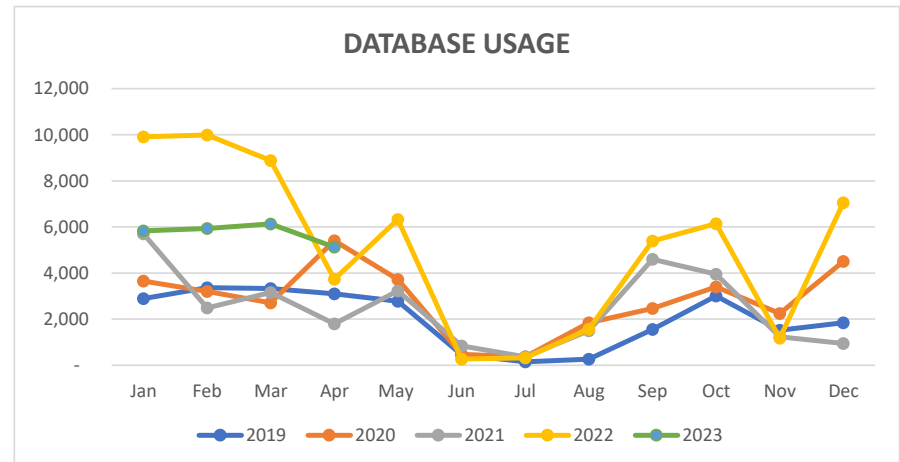
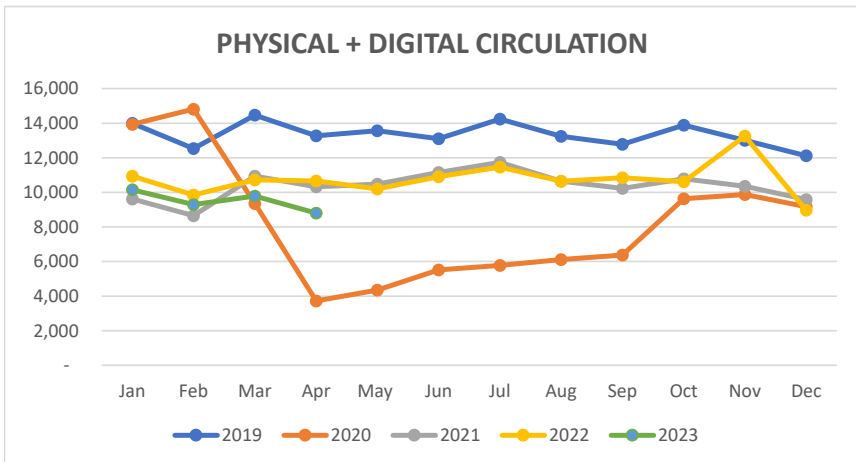
# Collection Statistics



All physical items for checkout inside the library



Ebooks  
Eaudio books  
Emagazines  
Kanopy movies  
Craftsy (Overdrive Craft Tutorial)



**Basalt Regional Library District  
Balance Sheet  
as of Apr 2023**

	<b>General Operating Fund</b>	<b>Bond Repayment Fund</b>	<b>Capital Reserve Fund</b>	<b>Total Balance</b>	<b>Adjustments (Conversion Fund)</b>	<b>Statement of Net Position</b>
<b>ASSETS</b>						
Cash in Banks						
Alpine Bank #0127	484,394			484,394		484,394
Colo Trust - Tabor Reserve #8003	53,148			53,148		53,148
Colo Trust - Operating Fund #8004	1,908,260			1,908,260		1,908,260
Colo Trust - Bond Repayment #8002		731,013		731,013		731,013
Colo Trust - Capital Rsv Fund #8005			765,726	765,726		765,726
Cash with County Treasurer	-			-		-
Employee Ski Pass Repayment Program	-			-		-
Prepaid Expense	-			-		-
Property Tax Receivable	1,320,217			1,320,217		1,320,217
Pooled Cash (Interfund Transfers)	(318,166)	495,541	(177,285)	90	(90)	0
Capital Assets, net of depreciation	-	-	-	-	9,031,769	9,031,769
<b>Total Assets</b>	<b>3,447,853</b>	<b>1,226,554</b>	<b>588,441</b>	<b>5,262,847</b>	<b>9,031,679</b>	<b>14,294,527</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Accounts Payable & Accrued Liabilities	82,334	-	-	82,334	-	82,334
<b>Other Current Liab</b>						
Accrued Interest				-	15,805	15,805
Deferred Property Tax	1,320,217			1,320,217		1,320,217
<b>Total Current Liabilities</b>	<b>1,402,551</b>	<b>-</b>	<b>-</b>	<b>1,402,551</b>	<b>15,805</b>	<b>1,418,356</b>
<b>Long Term Liabilities</b>						
Bonds Payable, 2012		-		-	3,254,910	3,254,910
Accrued Compensated Absenses				-	49,273	49,273
<b>Total Long Term Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,304,183</b>	<b>3,304,183</b>
<b>Total Liabilities</b>	<b>1,402,551</b>	<b>-</b>	<b>-</b>	<b>1,402,551</b>	<b>3,319,988</b>	<b>4,722,539</b>
<b>Net Assets</b>						
Net Investment in Capital Assets	-	-	-	-	5,776,769	5,776,769
<b>Fund Balance</b>						
Non Spendable	-	-	-	-	-	-
Restricted for:						
Tabor	47,615			47,615	-	47,615
Debt Service		731,013		731,013	-	731,013
Committed for Future Projects			588,441	588,441	(588,441)	-
Unassigned	1,997,687	495,541	-	2,493,228	523,364	3,016,591
<b>Current Year Fund Balance</b>	<b>2,045,302</b>	<b>1,226,554</b>	<b>588,441</b>	<b>3,860,296</b>	<b>(65,078)</b>	<b>3,795,219</b>
<b>Total Liabilities and Fund Balance</b>	<b>3,447,853</b>	<b>1,226,554</b>	<b>588,441</b>	<b>5,262,847</b>	<b>9,031,679</b>	<b>14,294,527</b>

**Basalt Regional Library District  
General Fund  
Apr 2023**

		2022 Year End Actuals	2023 Budget	YTD Actuals 4/30/23	Actuals vs Budget YTD %	2023 Forecast
<b>General Operating Beginning Fund Balance</b>		1,728,500	1,761,053	1,830,430	69,377	1,830,430
<b>Eagle County</b>						
	Assessed Value	271,560,910	273,153,790			273,153,790
	% Increase	12%	0.59%			0.59%
	Operating Mill Levy Rate	3.363	3.360			3.360
<b>Pitkin County</b>						
	Assessed Value	192,808,360	193,543,290			193,543,290
	% Increase	4%	0.38%			0.38%
	Operating Mill Levy Rate	3.363	3.360			3.360
<b>REVENUES</b>						
4005	General Operating Mill Levy					
4010	Eagle County	702,200	712,931	337,442	47.33%	712,931
4020	Pitkin County	498,072	505,148	236,898	46.90%	505,148
4030	Mill Levy Supplement	348,618	350,023	165,040	47.15%	350,023
4040	Tax Abatement - Prior Year	-	-	-	0.00%	-
	Total General Operating Mill Levy	1,548,890	1,568,102	739,380	47.15%	1,568,102
4100	MVSO - General Operating					
4110	Eagle County	83,759	89,737	20,627	22.99%	89,737
4120	Pitkin County	39,343	42,475	9,883	23.27%	42,475
	Total MVSO - General Operating	123,102	132,212	30,510	23.08%	132,212
4200	Fines & Fees					
4205	Coffee Purchase	421	500	61	12.20%	500
4210	Copies	4,758	3,500	457	13.07%	3,500
4215	Earbuds	39	50	9	18.00%	50
4220	Faxing	422	-	5	Not Budgeted	5
4230	Fines	1,023	1,000	130	12.99%	1,000
4250	Meeting Room Rental	1,321	1,000	663	66.25%	1,000
4255	Reading Glasses	33	50	1	2.00%	50
4260	Replacement Books	1,143	1,500	35	2.33%	1,500
	Replacement Library Cards	2	-	-	0.00%	-
4285	Health Insurance Dividend - CEBT	-	-	6,780	Not Budgeted	6,780
4290	Holy Cross Deposit Return/Member Equity	90	100	-	0.00%	100
4261	Miscellaneous	-	-	4,093	Not Budgeted	-
	Total Fines & Fees	9,252	7,700	12,234	158.88%	14,485
4300	Earnings on investments					
4310	Colostrust Int Op Acct	37,579	36,768	28,416	77.28%	36,768
4320	Mill Levy Interest	4,897	6,234	(228)	-3.66%	6,234
	Total Earnings on investments	42,475	43,002	28,188	65.55%	43,002
4400	Contributions *see detail					
4410	Contributions- Non-Restricted	7,947	5,000	638	12.75%	5,000
4412	Contributions- Restricted	1,294	1,000	-	0.00%	1,000

**Basalt Regional Library District  
General Fund  
Apr 2023**

		2022 Year End Actuals	2023 Budget	YTD Actuals 4/30/23	Actuals vs Budget YTD %	2023 Forecast
	Contributions- Music	2,000	-	-	0.00%	-
	<b>Total Contributions</b>	<b>11,241</b>	<b>6,000</b>	<b>638</b>	<b>10.63%</b>	<b>6,000</b>
4500	Grants - Non-Restricted					
4505	Grants - General Operating Grants	1,266	-	-	0.00%	-
	Grants - Alpine Bank	2,500	-	-	0.00%	-
	Grants - Kahle Foundation	1,000	-	-	0.00%	-
	Colo Spec District - COVID-19	-	-	-	0.00%	-
	<b>Total Grants - Non-Restricted</b>	<b>4,766</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
4600	Grants - Restricted					
4602	Restricted - Library Foundation	1,250	5,000	811	16.23%	5,000
	Restricted - American Library Association	10,000	-	-	0.00%	-
4604	Restricted - Library Friends	2,423	5,000	4,430	88.60%	5,000
	Restricted - State of Colorado Grant	5,943	-	-	0.00%	-
	Restricted - Legends Event	-	-	-	0.00%	-
	Restricted - Association of Science	6,000	-	-	0.00%	-
	Restricted - Rotary Grant	1,000	-	-	0.00%	-
	Restricted - Cares Grant - Tmobile Data	-	-	-	0.00%	-
	Restricted - Cares Grant - TOB Art Camp	-	-	-	0.00%	-
	Restricted - LSTA Grant	-	-	-	0.00%	-
	Restricted - Humanities	-	-	-	0.00%	-
	Restricted - Outdoor Equity	5,000	-	-	0.00%	-
	Restricted - Charge Ahead	5,000	-	-	0.00%	-
	Restricted - ARP Grant	6,478	-	-	0.00%	-
	Restricted - GRT	5,225	-	-	0.00%	-
	Restricted- Aspen Thrift Shop	2,500	-	-	0.00%	-
4620.14	Restricted - Library Trust	-	5,000	3,900	78.00%	5,000
4620.15	Restricted - Other Misc	-	30,000	2,850	9.50%	30,000
	<b>Total Restriced Fund Income - Foundation/Friends</b>	<b>50,819</b>	<b>45,000</b>	<b>11,991</b>	<b>26.65%</b>	<b>45,000</b>
<b>TOTAL REVENUES</b>		<b>1,790,546</b>	<b>1,802,016</b>	<b>822,940</b>	<b>45.67%</b>	<b>1,808,801</b>
<b>OPERATING:</b>						
<b>Administration</b>						
Contract Services						
5010	Accounting	11,261	1,920	1,894	98.64%	1,920
5020	Audit - Annual	14,000	13,250	-	0.00%	13,250
5030	Courier	2,847	11,500	8,541	74.27%	11,500
5040	Legal	13,156	15,000	506	3.37%	15,000
	<b>Total Contract Services</b>	<b>41,264</b>	<b>41,670</b>	<b>10,941</b>	<b>26.26%</b>	<b>41,670</b>
Insurance						
5100	Insurance					
5110	Property & Liability Insur	300	23,650	36,029	152.34%	36,029
5120	Worker's compensation	176	2,376	1,484	62.46%	2,376
	<b>Total Insurance</b>	<b>476</b>	<b>26,026</b>	<b>37,513</b>	<b>144.14%</b>	<b>38,405</b>
Professional Dev. & Memberships						
5220	Professional Dev. & Memberships					
5230	Board	494	1,600	167	10.47%	1,600



**Basalt Regional Library District  
General Fund  
Apr 2023**

			2022 Year End Actuals	2023 Budget	YTD Actuals 4/30/23	Actuals vs Budget YTD %	2023 Forecast
5235		Employers Council	1,383	3,300	1,917	58.09%	3,300
5240		Library Association Dues	760	1,000	690	69.00%	1,000
5250		Spec District Ass'n Due	1,481	1,599	1,196	74.74%	1,599
5260		Staff	9,305	10,000	3,513	35.13%	10,000
5275		Volunteer Appreciation	-	275	-	0.00%	275
5276		Staff Appreciation	-	275	146	53.03%	275
5270		Travel expenses	7,226	4,000	1,160	29.00%	4,000
		<b>Total Professional Dev. &amp; Memberships</b>	<b>20,649</b>	<b>22,049</b>	<b>8,789</b>	<b>39.86%</b>	<b>22,049</b>
5280		<b>Publicity</b>					
5290		Advertising - General	223	6,000	469	7.81%	6,000
5283		Anniversary Celebration	10,116	-	(755)	0.00%	-
5285		Radio	13,329	16,000	16,055	100.34%	16,500
5293		Signage	319	1,000	214	21.44%	1,000
5295		Social Media Ads	559	1,500	266	17.72%	1,500
5297		Targeted Newspaper Ads	4,131	6,000	1,448	24.14%	6,000
5286		Spanish Language Interpretation/Translating	-	5,000	376	7.53%	5,000
5287		Job Ads	-	2,000	388	19.40%	2,000
		<b>Total Publicity</b>	<b>28,677</b>	<b>37,500</b>	<b>18,461</b>	<b>49.23%</b>	<b>38,000</b>
5300		<b>Supplies</b>					
5310		Office Supplies	11,348	8,640	4,651	53.83%	8,640
5320		Technical Cataloging & Service	5,295	8,500	3,647	42.91%	8,500
5330		Postage & Shipping	292	1,000	-	0.00%	1,000
		<b>Total Supplies</b>	<b>16,934</b>	<b>18,140</b>	<b>8,299</b>	<b>45.75%</b>	<b>18,140</b>
5350		<b>Treasurer's fees</b>					
5360		Eagle fees	27,334	29,188	13,028	44.64%	29,188
5370		Pitkin fees	31,015	29,918	14,573	48.71%	29,918
		<b>Total Treasurer's fees</b>	<b>58,348</b>	<b>59,106</b>	<b>27,602</b>	<b>46.70%</b>	<b>59,106</b>
		<b>Total Administration</b>	<b>166,349</b>	<b>204,491</b>	<b>111,604</b>	<b>54.58%</b>	<b>217,370</b>
		<b>Facility Expenses</b>					
5410		Janitorial	53,337	54,913	9,085	16.54%	54,913
5420		Janitorial Supplies	2,613	6,480	3,919	60.48%	6,480
5430		Landscaping	10,394	10,800	1,597	14.78%	10,800
5440		Maintenance *Detailed List Attached	52,249	30,000	7,130	23.77%	30,000
5450		Mat Cleaning	828	-	-	0.00%	-
5460		Snow Removal	5,705	4,620	-	0.00%	4,620
		<b>Total Facility Expenses (Maintenance)</b>	<b>125,125</b>	<b>106,813</b>	<b>21,731</b>	<b>20.34%</b>	<b>106,813</b>
5500		<b>Utilities</b>					
5510		Electric	7,938	15,290	2,556	16.72%	15,290
5515		Compost Collection System	791	864	363	42.01%	864
5520		Gas	10,966	10,506	8,252	78.54%	10,506
5575		Hot Spots	8,194	-	-	0.00%	-
5530		Internet Connectivity	1,239	14,904	2,506	16.82%	14,904
5540		Sanitation	3,278	3,359	1,666	49.58%	3,359

**Basalt Regional Library District  
General Fund  
Apr 2023**

			2022 Year End Actuals	2023 Budget	YTD Actuals 4/30/23	Actuals vs Budget YTD %	2023 Forecast
5550		Telephone	5,754	8,424	1,733	20.57%	8,424
5560		Trash	7,543	6,221	2,766	44.46%	6,221
5570		Water	4,647	4,763	738	15.50%	4,763
		Total Utilities	50,350	64,331	20,580	31.99%	64,331
		Total Facility Expenses	175,475	171,143	42,311	24.72%	171,143
		<b>Library Programs</b>					
5610		Adult Program	10,306	9,000	6,150	68.33%	9,000
5612		Adult Materials	1,559	-	-	0.00%	-
5615		Art	-	-	-	0.00%	-
5620		Children's	10,676	4,000	1,733	43.32%	4,000
5625		Children's Materials	2,126	-	84	Not Budgeted	84
5630		Community	-	-	-	0.00%	-
5634		Liquor License	500	375	-	0.00%	375
5633		Movie License	-	550	-	0.00%	550
5640		Music	15,973	15,000	6,073	40.48%	15,000
5650		Spanish Language	832	3,000	89	2.97%	3,000
5635		Volunteers	96	-	-	0.00%	-
5660		Teens	6,473	4,000	1,952	48.79%	4,000
5601		Summer Reading	-	-	-	0.00%	-
5601.01		Adult Summer Reading	-	1,000	-	0.00%	1,000
5601.02		Teen Summer Reading	-	2,000	1,209	60.44%	2,000
5601.03		Children's Summer Reading	-	5,000	704	14.07%	5,000
5601.04		Spanish Language Summer Reading	-	2,000	-	0.00%	2,000
5602		Community Events	1,413	10,000	54	0.54%	10,000
		Total Library Programs	49,953	55,925	18,046	32.27%	56,009
		<b>Technology &amp; Equipment</b>					
		Copiers & Equipment					
5730		Lease	3,933	-	248	Not Budgeted	250
5740		Service Agreement / Copy Usage	5,276	5,000	647	12.94%	5,000
5750		Copier Supplies	511	-	-	0.00%	-
		Total Copiers & Equipment	9,720	5,000	895	17.90%	5,250
5760		Marmot ILS System	92,349	97,000	47,711	49.19%	97,000
5770		Miscellaneous Parts	3,153	2,000	83	4.17%	2,000
5780		Support & Service Agreements					
5782		Adobe	915	972	870	89.50%	972
5784		Appointment Booking	147	120	639	532.50%	1,000
5793		Canva	-	-	-	0.00%	-
5788		Domain / Network Solutions	228	250	76	30.39%	250
5795		Emma	662	1,500	662	44.10%	1,500
5802		Google Cloud G Suite	2,313	2,900	922	31.78%	2,900
5830		Livechat Website	192	240	-	0.00%	240
5835		Movie License	494	-	-	0.00%	-
5820		Planning Center / Tockify	249	264	84	31.82%	264
5824		Scheduling / When I Work	896	540	-	0.00%	540
5825		Webpage Builder	233	250	-	0.00%	250
5828		Zoom	162	150	-	0.00%	150
		Total Support & Service Agreements	6,490	7,186	3,252	45.25%	8,066

Prepare for Internal Use Only

**Basalt Regional Library District  
General Fund  
Apr 2023**

				2022 Year End Actuals	2023 Budget	YTD Actuals 4/30/23	Actuals vs Budget YTD %	2023 Forecast
5840	500	Tech Labor & Repair	-	2,000	-	0.00%	2,000	
		<b>Total Technology</b>	<b>111,711</b>	<b>113,186</b>	<b>51,941</b>	<b>45.89%</b>	<b>114,316</b>	
		<u><b>Collections</b></u>						
5910		Audio						
5920		Adult BCD	3,598	3,000	709	23.65%	3,000	
5922		Spanish Audio Adult	255	750	-	0.00%	750	
5924		Spanish Audio Youth	-	500	-	0.00%	500	
5930		Youth Audio	284	2,200	256	11.63%	2,200	
		<b>Total Audio</b>	<b>4,137</b>	<b>6,450</b>	<b>965</b>	<b>14.97%</b>	<b>6,450</b>	
6000		Books & Magazines						
6010		Adult fiction books	10,899	12,000	3,879	32.32%	12,000	
6020		Adult non-fiction books	9,606	12,000	3,901	32.51%	12,000	
6025		Board Games	475	500	88	17.60%	500	
6030		Juvenile Fiction	4,586	7,000	1,989	28.41%	7,000	
6040		Juvenile Non-Fiction	3,943	3,000	604	20.13%	3,000	
6045		Large Print	1,756	2,000	752	37.58%	2,000	
6050		Print Subscriptions	6,994	4,500	630	14.00%	4,500	
6055		Replacement Books - Purchased	2,434	1,500	134	8.96%	1,500	
6060		Spanish Adult fiction	1,371	2,000	261	13.06%	2,000	
6070		Spanish adult non-fiction	959	1,000	253	25.31%	1,000	
6080		Spanish children's books	2,616	4,500	465	10.34%	4,500	
6100		YA Fiction	5,373	1,600	2,105	131.55%	2,500	
6110		YA Non-Fiction	1,499	5,400	405	7.49%	5,400	
6120		Special Items	779	2,000	281	14.03%	2,000	
		<b>Total Books</b>	<b>53,290</b>	<b>59,000</b>	<b>15,746</b>	<b>26.69%</b>	<b>59,900</b>	
6200		Digital Resources						
6210		<u>Annual Subscriptions:</u>						
6220		Ancestry.com	-	-	-	0.00%	-	
6230		Culturegrams	2,692	1,840	-	0.00%	1,840	
6235		Creative Bug	-	-	-	0.00%	-	
6240		Ency Britannica	-	-	493	Not Budgeted	493	
6245		Gale Student Resources	-	1,475	-	0.00%	1,475	
6250		Gale Public	536	2,205	1,502	68.13%	2,205	
6253		Learning Express Library	-	2,800	-	0.00%	2,800	
6270		Mango Languages	3,916	3,990	-	0.00%	3,990	
6275		New York Times	100	100	-	0.00%	100	
6280		Tumblebooks	52	665	577	86.78%	665	
6285		Wallstreet Journal	488	465	434	93.35%	465	
6295		Pebble Go	1,679	1,500	1,469	97.91%	1,500	
6300		<u>Downloadable Titles:</u>						
6305		Kanopy	3,287	6,000	2,752	45.87%	6,000	
6308		OCLC World Share	-	-	-	0.00%	-	
6320		Overdrive	15,272	21,750	3,543	16.29%	21,750	
6330		RB Digital	-	-	-	0.00%	-	
		<b>Total Digital Resources</b>	<b>28,021</b>	<b>42,790</b>	<b>10,770</b>	<b>25.17%</b>	<b>43,283</b>	

**Basalt Regional Library District  
General Fund  
Apr 2023**

			2022 Year End Actuals	2023 Budget	YTD Actuals 4/30/23	Actuals vs Budget YTD %	2023 Forecast
6400		Media					
6410		Adult Music	-	300	-	0.00%	300
6420		Juvenile Music	89	200	15	7.63%	200
6430		Adult Movies	5,445	6,000	2,079	34.65%	6,000
6440		Juvenile Movies	273	1,000	267	26.72%	1,000
6460		Video / Games	522	800	228	28.55%	800
		Total Media	6,330	8,300	2,590	31.20%	8,300
		<b>Total Collections</b>	<b>91,778</b>	<b>116,540</b>	<b>30,071</b>	<b>25.80%</b>	<b>117,933</b>
<b>6800</b>		<b>Restricted Funds</b>					
6802		Restricted Exp - Library Foundation	2,871	-	-	0.00%	-
6804		Restricted Exp - Library Friends	2,064	-	-	0.00%	-
6806		Restricted Exp - State of Colorado Grant	1,731	-	-	0.00%	-
6808		Restricted Exp - Humanities Grant	2,700	-	-	0.00%	-
6810		Restricted Exp - CO SHARP	800	-	-	0.00%	-
6812		Restricted Exp - Growing Readers Together	5,584	-	-	0.00%	-
6820.04		Restricted Exp - TOB Art Camp	-	-	-	0.00%	-
6803.00		Restricted Exp - ARP Grant	21,251	-	-	0.00%	-
6814.00		Restricted Exp - Outdoor Equity	2,975	-	-	0.00%	-
6820.10		Restricted Exp - Special Programs	-	-	-	0.00%	-
6801		Restricted Exp - Misc	-	40,000	-	0.00%	40,000
		<b>Total Restricted Funds</b>	<b>39,976</b>	<b>40,000</b>	<b>-</b>	<b>0.00%</b>	<b>40,000</b>
		<b>Total Operating expenses</b>	<b>635,243</b>	<b>701,286</b>	<b>253,974</b>	<b>36.22%</b>	<b>716,772</b>
<b>6900</b>		<b>Payroll Expenses</b>					
6910		Payroll	820,274	991,647	285,179	28.76%	991,647
6920		Payroll Service	6,178	8,100	2,277	28.11%	8,100
6930		Payroll Taxes	63,147	80,906	22,790	28.17%	80,906
6940		Retirement Plan	18,444	29,363	8,165	27.81%	29,363
6950		Health Insurance	55,253	138,168	33,540	24.27%	138,168
6960		Life Insurance	-	713	-	0.00%	713
6965		STD/LTD	-	9,285	-	0.00%	9,285
6970		FAMLI	-	8,000	1,974	24.68%	8,000
6957		Background Check	1,343	500	170	33.90%	500
6985		HR Assessment	1,735	-	-	0.00%	-
6955		Wellness / Health - CEBT Dividend Pmts	-	-	-	0.00%	-
		<b>Total Payroll Expenses</b>	<b>966,373</b>	<b>1,266,682</b>	<b>354,094</b>	<b>27.95%</b>	<b>1,266,682</b>
		<b>TOTAL EXPENDITURES</b>	<b>1,601,616</b>	<b>1,967,968</b>	<b>608,068</b>	<b>30.90%</b>	<b>1,983,454</b>
		<b>Net General Fund Income/(Loss)</b>	<b>188,930</b>	<b>(165,952)</b>	<b>214,872</b>		<b>(174,653)</b>
		Allocation to Capital Reserve Outlay	87,000	600,000	-	0.00%	600,000
		<b>General Fund Balance</b>	<b>1,830,430</b>	<b>995,101</b>	<b>2,045,302</b>	<b>205.54%</b>	<b>1,055,777</b>

**Basalt Regional Library District  
Bond Repayment Fund  
Apr 2023**

	2022 Year End Actuals	2023 Budget	YTD Actuals 4/30/23	Actuals vs Budget YTD %	2023 Forecast
<b>Bond Repayment Beginning Fund Balance</b>	799,713	837,168	835,076	(2,092)	835,076
<b>Eagle County</b>					
Assessed Value	271,560,910	273,153,790			273,153,790
% Increase	12%	0.59%			
Bond Mill Levy Rate	3.363	1.992			1.992
<b>Pitkin County</b>					
Assessed Value	192,808,360	193,543,290			193,543,290
% Increase	4%	0.38%			
Bond Mill Levy Rate	3.363	1.992			1.992
<b>REVENUES</b>					
Interest Earned - Bond Repayment	16,189	16,000	9,442	59.01%	16,000
Mill Levy Debt Repayment					
Eagle County	541,176	544,122	257,362	47.30%	544,122
Pitkin County	384,762	385,538	180,805	46.90%	385,538
Total Mill Levy Debt Repayment	925,937	929,661	438,166	47.13%	929,661
<b>TOTAL REVENUES</b>	<b>942,126</b>	<b>945,661</b>	<b>447,608</b>	<b>47.33%</b>	<b>945,661</b>
<b>EXPENDITURES</b>					
Bond Interest	94,831	77,394	38,697	50.00%	77,394
Bond Repayment Principle Loan Payment	775,000	780,000	-	0.00%	780,000
Treasurer's Fees					
Eagle County	16,256	16,324	7,718	47.28%	16,324
Pitkin County	20,676	11,566	9,716	84.00%	11,566
Total Treasurer's Fees	36,932	27,890	17,434	62.51%	27,890
<b>TOTAL EXPENDITURES</b>	<b>906,764</b>	<b>885,284</b>	<b>56,131</b>	<b>6.34%</b>	<b>885,284</b>
<b>Net Fund Income/(Loss)</b>	<b>35,363</b>	<b>60,377</b>	<b>391,478</b>	<b>648.39%</b>	<b>60,377</b>
<b>Bond Repayment Fund Balance</b>	<b>835,076</b>	<b>897,545</b>	<b>1,226,554</b>	<b>136.66%</b>	<b>895,453</b>
<b>**Bond Repayment Schedule:</b>					
5/1/2023 - Series 2012 Interest		38,697		5/1/2024	29,922
11/1/2023 - Series 2012 Interest		38,697		11/1/2024	29,922
11/1/2023 - Series 2012 Principle		780,000		11/1/2024	800,000
Series 2012 Bond Matures 11/2026					

**Basalt Regional Library District  
Capital Reserve Fund  
Apr 2023**

	2022 Year End Actuals	2023 Budget	YTD Actuals 4/30/23	Actuals vs Budget YTD %	2023 Forecast
<b>Capital Reserve Beginning Fund Balance</b>	<b>607,860</b>	<b>578,104</b>	<b>602,128</b>	24,024	<b>602,128</b>
<b>REVENUES</b>					
Allocation From General Fund	87,000	600,000	-	0.00%	600,000
Interest Earned - Reserve Fund	11,917	8,744	11,975	136.95%	9,000
<b>TOTAL REVENUES</b>	<b>98,917</b>	<b>608,744</b>	<b>11,975</b>	<b>1.97%</b>	<b>609,000</b>
<b>EXPENDITURES</b>					
Computers - Patron	260	12,000	279	2.32%	12,000
Computers - Staff	181	12,000	1,896	15.80%	12,000
Conference Room - A/V Replace	3,532	10,000	631	6.31%	10,000
Fiber Cable	-	5,000	-	0.00%	5,000
Handrail for Tent Area	-	-	6,000	Not Budgeted	6,000
HVAC Compressors	9,211	-	-	0.00%	-
Painting - Exterior	32,000	-	-	0.00%	-
Painting - Interior	-	12,000	-	0.00%	12,000
Pumps / Valves	-	-	-	0.00%	-
Security Cameras	-	-	-	0.00%	-
Televisions	-	-	-	0.00%	-
Copiers - Staff and Public Purchase	12,943	13,000	-	0.00%	13,000
Roof	-	600,000	-	0.00%	600,000
Remove Solar from Roof	-	50,000	-	0.00%	50,000
Consulting Engineer	-	50,000	-	0.00%	50,000
EV Charging Station	25,163	-	4,792	Not Budgeted	4,792
Lighting Control System Replacement	9,886	-	6,944	Not Budgeted	6,944
Miscellaneous	11,473	10,000	5,119	51.19%	10,000
<b>TOTAL EXPENDITURES</b>	<b>104,648</b>	<b>774,000</b>	<b>25,662</b>	<b>3.32%</b>	<b>791,736</b>
<b>Net Fund Income/(Loss)</b>	<b>(5,732)</b>	<b>(165,256)</b>	<b>(13,687)</b>	<b>8.28%</b>	<b>(182,736)</b>
<b>Capital Reserve Fund Balance</b>	<b>602,128</b>	<b>412,848</b>	<b>588,441</b>	<b>142.53%</b>	<b>419,392</b>

**Basalt Regional Library District  
Maintenance Detail  
2023**

Date	Name	Category	Memo	Amount
01/05/23	Roto Rooter Plumbing	Plumbing / Heating	Sink Faucet	\$ 1,985.00
01/01/23	Acme Alarm Company	Alarm / Monitoring	1st Qtr 2023 Monitoring	\$ 118.71
01/25/23	Grizzly Creek Enterprises, Inc.	Miscellaneous	Cordless Vacuum	\$ 325.55
01/31/23	Grizzly Electric	Electrical	Mic R&M	\$ 600.00
01/31/23	Grizzly Electric	Electrical	Lighting R&M	\$ 312.50
<b>Sub-Total January</b>				<b>\$ 3,341.76</b>
02/13/23	S&S Automatics and Door Services	Building/Interior Maintenance	Key FOB and Key Pad R&M	\$ 510.00
02/22/23	Storm King Roofing LLC	Miscellaneous	Snow Removal	\$ 750.00
02/24/23	The Glass Guru	Building/Interior Maintenance	Window R&M	\$ 115.00
02/28/23	Grizzly Creek Enterprises, Inc.	Building/Interior Maintenance	Carpets/Shelving	\$ 705.00
<b>Sub-Total February</b>				<b>\$ 2,080.00</b>
03/01/23	Johnson Controls Security Solutions	Alarm / Monitoring	Qtrly Billing 03/01 - 05/31/2023	\$ 223.95
03/01/23	Acme Alarm Company	Alarm / Monitoring	3rd Qtr 2023 Fire System Monitoring	\$ 118.71
03/03/23	Acme Alarm Company	Alarm / Monitoring	Fire Alarm Test and Inspection 2023	\$ 666.45
03/11/23	Rachels Sewing Repair Llc	Miscellaneous	Sewing repair-Canopy Tent	\$ 187.50
03/31/23	Tri County Locksmith	Building/Interior Maintenance	Locksmith	\$ 198.50
<b>Sub-Total March</b>				<b>\$ 1,395.11</b>
04/14/23	The Fireplace Company	Fireplace maintenance	Fireplace Inspection	\$ 250.00
04/15/23	*Divvy	Building/Interior Maintenance	Lighting	\$ 63.25
<b>Sub-Total April</b>				<b>\$ 313.25</b>

**Grand Total**     **\$ 7,130.12**

Alarm / Monitoring	\$ 1,127.82
Electrical	\$ 912.50
Fireplace maintenance	\$ 250.00
Building/Interior Maintenance	\$ 1,591.75
Inspection / Testing	\$ -
Pest Control	\$ -
Plumbing / Heating	\$ 1,985.00
Roof Maintenance	\$ -
Signage	\$ -
Telephones	\$ -
Window Cleaning	\$ -
Miscellaneous	\$ 1,263.05
	<b>\$ 7,130.12</b>

**BASALT REGIONAL LIBRARY DISTRICT**  
**ACCOUNTS PAYABLE LIST**  
April 12 - May 5

<b>BUDGET DESCRIPTION</b>	<b>PAYEE</b>	<b>AMOUNT</b>
Accounting	*Bill.com	\$ 244.79
Adult	Aspen Dance Connection	\$ 770.00
Adult	Courtney Keller	\$ 200.00
Adult	The Closet Cleanse	\$ 200.00
Capital Reserve Expense - Misc	John B Johnson	\$ 900.00
Compost Collection System	EverGreen ZeroWaste	\$ 223.00
Electric	*Holy Cross Energy	\$ 584.72
FAMLI	Colorado Family And Medical Leave	\$ 1,974.24
Gas	*Black Hills Energy	\$ 2,006.18
Internet Connectivity	Ena Services Llc	\$ 121.52
Janitorial	AlSCO	\$ 71.75
Janitorial Supplies	Aspen Maintenance Supply	\$ 533.55
Landscaping	Daly Property Services, Inc.	\$ 1,596.56
Maintenance	The Fireplace Company	\$ 250.00
Maintenance	Tri County Locksmith	\$ 198.50
Marmot ILS System	Marmot Library Network, Inc.	\$ 22,817.35
Multiple	*Divvy	\$ 8,027.60
Multiple	Ingram Library Services	\$ 5,742.11
Multiple	Midwest Tape	\$ 838.32
Music	Timothy D. Fox	\$ 1,700.00
Office Supplies	ODP Business Solutions	\$ 625.21
Overdrive	Overdrive, Inc	\$ 161.04
Payroll Liabilities	*TIAA	\$ 5,231.29
Payroll Service	*Paychex Payroll Service	\$ 458.65
Payroll Taxes	*Colorado State Treasurer - Unemployment	\$ 424.84
Radio Advertising	Carbondale Community Access Radio	\$ 5,400.00
Sanitation	Basalt Sanitation District	\$ 808.50
Service Agreement	Image Net Consulting	\$ 150.50
Service Contract	*Square Services	\$ 35.00
Targeted Newspaper Ads	Aspen Daily News	\$ 426.64
Targeted Newspaper Ads	The Sopris Sun	\$ 210.00
Technical Cataloging & Service	OCLC, Inc.	\$ 98.93
Telephone	Century Link	\$ 492.63
Translation / Interpretation	Dulce Andrea Suarez	\$ 52.50
Trash	Waste Management	\$ 675.98
Water	Town of Basalt	\$ 1,038.38
Wellness/Health Insurance	CEBT Willis of Colorado	\$ 9,291.03
Youth Audio	Playaway Products	\$ 255.96
<b>Grand Total</b>		<b>\$ 74,837.27</b>





## Monthly statement

VISA

### Basalt Library

Account: MQU18040

Pay cycle: Auto once monthly\*

\$21,972.40 available / \$30,000.00 limit

**Thank you for using Divvy!**

We appreciate you.

Your statement balance as of 04/15/2023 is

**\$8,027.60**

You are set up on automatic payments.

*\*The automatic payment amount that will be pulled includes your current balance plus any activity before your payment due date.*

## Summary

Previous balance	\$5,884.21
Payments	\$5,884.21
Fees	\$0.00
Adjustments	\$0.00
Transactions	\$8,027.60
<b>Statement balance</b>	<b>\$8,027.60</b>



## Payments

DATE	TYPE	AMOUNT
03/15/2023	Autodraft	\$5,884.21
	<b>Total</b>	<b>\$5,884.21</b>



## **Fees**

No fees were applied this statement period.

## **Adjustments**

No adjustments were made this statement period.



## Transactions

DATE	CARD	MERCHANT	AMOUNT	NAME
03/15/2023	**** 7327	SP ELM USA	\$123.81	Kristen A Doyle
03/16/2023	**** 3174	NESPRESSO USA INC	\$87.50	Sandra F Dexter
03/17/2023	**** 7327	DEMCO INC	\$233.24	Kristen A Doyle
03/17/2023	**** 3174	EASYKEYSCOM INC	\$11.24	Sandra F Dexter
03/17/2023	**** 4228	CLIC	\$100.00	Laura Baumgarten
03/18/2023	**** 3174	Dollar Tree, Inc.	\$67.99	Sandra F Dexter
03/21/2023	**** 9304	JALISCO GRILL- CO	\$34.84	Amy Shipley
03/21/2023	**** 4228	TIMBOS PIZZA	\$52.71	Laura Baumgarten
03/22/2023	**** 9304	AMZN Mktp US*H77LN3CQ1	\$104.90	Amy Shipley
03/23/2023	**** 7327	Milk Street Magazine	\$49.95	Kristen A Doyle
03/24/2023	**** 9304	INTUIT *QuickBooks	\$915.58	Amy Shipley
03/24/2023	**** 3174	ALL DAY LIGHTING	\$35.77	Sandra F Dexter
03/24/2023	**** 3174	PAYPAL *LIGHT BULBS	\$27.48	Sandra F Dexter
03/26/2023	**** 5188	WHOLEFDS BLT #10298	\$107.17	Cathy A Click
03/27/2023	**** 4228	AMZN Mktp US*HY54R4LC0	\$64.78	Laura Baumgarten
03/27/2023	**** 3174	B2B Prime*H71PT4M82	\$499.00	Sandra F Dexter
03/29/2023	**** 5188	CITY-MARKET #0433	\$81.43	Cathy A Click
03/29/2023	**** 5188	CITY-MARKET #0433	\$5.65	Cathy A Click
04/01/2023	**** 2151	FACEBK TSFKMN3NH2	\$79.99	Christy Baumgarten
04/02/2023	**** 2151	GOOGLE *GSUITE_basaltl	\$230.40	Christy Baumgarten
04/03/2023	**** 4338	CITY-MARKET #0433	\$135.35	Charlotte M McLain
04/04/2023	**** 2151	TMOBILE POSTPAID WEB	\$539.30	Christy Baumgarten
04/04/2023	**** 5188	SAMSClub #6360	\$49.61	Cathy A Click
04/05/2023	**** 3174	AMZN Mktp US*HY89D6IK2	\$27.85	Sandra F Dexter
04/05/2023	**** 2151	AMZN Mktp US*HY1ZD1IR2	\$4.78	Christy Baumgarten
04/05/2023	**** 4228	WAL-MART #5232	\$16.09	Laura Baumgarten
04/06/2023	**** 9802	SP LETSTICKTOGETHER	\$47.99	Kara Lindahl

DATE	CARD	MERCHANT	AMOUNT	NAME
04/06/2023	**** 5188	BETHEL PARTY RENTALS INC	\$242.62	Cathy A Click
04/06/2023	**** 4338	CITY-MARKET #0433	\$91.66	Charlotte M McLain
04/07/2023	**** 4228	AMZN Mktp US*HS5199TN2	\$339.95	Laura Baumgarten
04/07/2023	**** 9304	PY *The Arts Campus At Wi	\$78.20	Amy Shipley
04/07/2023	**** 4228	AMZN Mktp US*HS7K96HK1	\$171.97	Laura Baumgarten
04/07/2023	**** 4228	AMZN Mktp US*HS2Q64HR1	\$69.99	Laura Baumgarten
04/07/2023	**** 3174	DREAMTIME WATER DIST	\$196.50	Sandra F Dexter
04/08/2023	**** 4228	AMZN Mktp US*HS8YX4152	\$16.97	Laura Baumgarten
04/08/2023	**** 5188	Etsy.com - FlyPaperProduc	\$92.58	Cathy A Click
04/09/2023	**** 5068	DOLLARTREE	\$75.45	Elena Marquez
04/10/2023	**** 4228	AMZN Mktp US*HS9767612	\$113.42	Laura Baumgarten
04/10/2023	**** 4228	AMZN Mktp US*HS4ME2642	\$71.97	Laura Baumgarten
04/10/2023	**** 2151	Amazon.com*HS1NT56M2	\$375.76	Christy Baumgarten
04/10/2023	**** 9802	AMZN Mktp US*HS76F5171	\$160.24	Kara Lindahl
04/10/2023	**** 4228	Amazon.com*HS7KM6SF2	\$489.94	Laura Baumgarten
04/11/2023	**** 4228	AMZN Mktp US*HS8NF07V2	\$6.59	Laura Baumgarten
04/12/2023	**** 9802	AMZN Mktp US*HJ8P80MH0	\$19.68	Kara Lindahl
04/12/2023	**** 5188	HELLO BELLO	\$60.10	Cathy A Click
04/12/2023	**** 7327	AMZN Mktp US*HJ0JV5452	\$17.99	Kristen A Doyle
04/12/2023	**** 5188	CHEAPJOESAR	\$110.17	Cathy A Click
04/12/2023	**** 5188	CC CAFE	\$48.14	Cathy A Click
04/13/2023	**** 4228	AMZN Mktp US*HJ41403K2	\$15.26	Laura Baumgarten
04/13/2023	**** 7327	AMZN Mktp US*HJ0M081K1	\$16.50	Kristen A Doyle
04/13/2023	**** 5188	AB* ABEBOOKS.CO JSXZWK	\$194.40 <small>(\$1.92 foreign fee)</small>	Cathy A Click
04/13/2023	**** 5188	AMERLIBASSOC ECOMMERCE	\$70.00	Cathy A Click
04/14/2023	**** 4338	CITY-MARKET #0433	\$64.49	Charlotte M McLain
04/14/2023	**** 9802	AMZN Mktp US*HJ0IX5X02	\$17.89	Kara Lindahl
04/14/2023	**** 3174	NESPRESSO USA, INC.	\$325.00	Sandra F Dexter
04/14/2023	**** 7370	MOUNTAIN STATE EMPLOYE	\$620.00	Evelyn I Dominguez
04/14/2023	**** 2151	SWIFT COMMUNICATIONS	\$99.00	Christy Baumgarten
04/14/2023	**** 4338	CC CAFE	\$20.77	Charlotte M McLain
<b>Total</b>			<b>\$8,027.60</b>	





## Legal

### Payments:

Your payment can (i) be made through our payment portal, via wire or ACH, or (ii) be sent to the payment address listed below. Regardless of the method, payments must be received by 5:00 p.m. in the jurisdiction in which payments are collected, at the below address, to be credited as of the day it is received. Payments we receive after 5:00 p.m. MST may not be credited to your Account until the next day.

Divy  
13707 S 200 W Suite 100  
Draper, UT 84020

Unless you provide payment instructions or otherwise instruct Divvy in writing in connection with delivering your payment to Divvy, Divvy shall apply any payments received in the following manner:

1. Payment shall first be applied to the oldest outstanding balance between your (i) Divvy Mastercard account, if any, and (ii) Divvy Visa account, if any;
2. If any unallocated funds remain, payment shall be applied to your Divvy Mastercard account, if any; and
3. If any unallocated funds still remain, payment shall be applied to your Divvy Visa account, if any.

Payments must also be made from a US bank and payable in US dollars, or with a negotiable instrument payable in US dollars and clearable through the US banking system, whether that be a wire, ACH, or payment initiated through our payment portal and include your Account number. If your payment does not meet all of the above requirements, crediting may be delayed and you may incur late payment fees. Electronic payments must be made through an electronic payment method payable in US dollars and clearable through the US banking system. We do not accept payments in any currency other than US dollars, nor do we accept electronic payment from a non US bank account. Please do not send post-dated checks as they will be deposited upon receipt. Any restrictive language on a payment we accept will have no effect on us without our express prior written approval and consent. We will re-present to your financial institution any payment that is returned unpaid.

### Late Fee and Nonsufficient Funds Fee:

**Late Fee:** Your full balance is due at the time of your bill date. This statement represents a summary of activity during a monthly period, the balance shown on this statement may be different from what is actually owed at the time of your due date if there has been additional activity on your account. If we do not receive the full amount due by its payment due date, then we may assess a late fee equal to the greater of (i) 2.99% of all amounts past due on your Account or (ii) \$38.

**Returned Payment Fee:** If any payment submitted on your Account is returned or dishonored, including without limitation for nonsufficient funds, then we may assess a returned payment fee of \$38.

**Permission for Electronic Withdrawal:** (1) When you send payment, you give us permission to electronically withdraw your payment from your deposit or other asset account. We may process checks electronically by transmitting the amount of the check, routing number, account number and check serial number to your financial institution, unless the check is not processable electronically or a less costly process is available. When we process your check electronically, your payment may be withdrawn from your deposit or other asset account as soon as the same day we receive your check, and you will not receive that cancelled check with your financial account statement. If we cannot collect the funds electronically, we may issue a draft against your deposit or other asset account for the amount of the check. (2) By using our payment portal, submitting a payment over the phone, or any other electronic payment service of ours, you give us permission to electronically withdraw funds from the deposit or other asset account you specify in the amount you request. Payments using such services of ours received after 8:00 p.m. MST may not be credited until the next day.

**Foreign Currency Charge:** If you make a Net Purchase in a foreign currency, the Cross Border and Currency Conversion Fee's fully described in our Terms and Conditions shall be applicable.

**Credit Balance:** A credit balance shown on this statement represents money owed to you. If within the six-month period following the date of the first statement indicating the credit balance you do not request a refund or charge enough to use up the credit balance, we will send you a check for the credit balance within thirty (30) days if the amount is \$1.00 or more.

**Credit Reporting:** We may report information about your Account to credit bureaus. Late payments, missed payments, or other defaults on your Account may be reflected in your credit report.

Your card is issued by the Issuer, as defined in the Terms and Conditions.

Questions? Call Divvy Support at **1-385-352-0374**  
[getdivvy.com](https://getdivvy.com)



BASALT REGIONAL LIBRARY DISTRICT  
PUBLIC COMMENT POLICY

It is the policy of the Board of Trustees of the Basalt Regional Library District (BRLD) to conduct its meetings in accordance with the Colorado Sunshine Law as set out in Section 24-6-402 of Colorado Revised Statutes in order to provide a fair opportunity to every person who desires to address the Board of Trustees. Accordingly, other than those portions that are held in Executive Session, Board meetings are open to the public, and anyone may attend in order to observe the proceedings.

In support of the open meeting character of Board sessions:

1. The minutes will accurately identify individuals who make comments, and any person wishing to address the Board must provide his or her name, address, and telephone number on the attendance sheet for the meeting.
- 1.2. Individuals wishing to comment must reside in the Roaring Fork Valley.
- 2.3. Individuals will be called to comment in the order in which they have signed in, except in the case of special circumstances as determined by the President of the Board.
- 3.4. Each speaker may take up to three minutes to make his or her comments. This time constraint may be modified by the Board President to be fewer than three minutes if there are a number of persons wishing to speak. Speakers will be advised when they have one minute remaining.
- 4.5. All speakers will be asked to begin by stating their name and street address.
- 5.6. The total amount of time for public comment is capped at thirty (30) minutes.
- 6.7. The Board of Trustees acts as a body. Given the nature of the Board:
  - a) Speakers are not to address nor engage in dialogue with individual trustees during the public comment period. Comments are to be addressed to the Board as a whole.
  - b) Trustees will not engage individual speakers in dialogue nor ask or answer questions during the presentation, with the following exception: at the request of any trustee, the President of the Board shall allow questions from trustees to speakers for purposes of clarification, limiting the time for discussion as the President deems appropriate.
  - c) Speakers are asked to understand that specific questions cannot be answered in dialogue format by the Board of Trustees. Acting as a Board, and only as a Board, the trustees will consider comments and questions and may direct staff members to provide information. The Board may discuss matters raised by members of the public and, if the Board decides that some action or response is warranted, will do so as the Board.





## **BASALT REGIONAL LIBRARY DISTRICT RECONSIDERATION POLICY**

It is the policy of the Basalt Regional Library District (BRLD) for staff to develop library resources that provide information, opportunities for learning, and entertainment. The Library upholds the American Library Association's (ALA) Library Bill of Rights, providing library resources for the interest, information, and enlightenment of all people of the community while avoiding exclusion of library resources due to the origin, background, or views of those contributing to their creation. The Library upholds the freedom to read and view materials as a purely individual matter.

### **STAFF RESPONSIBILITY**

- The responsibility for selection and evaluation of library resources and services is delegated to the Executive Director
- The Executive Director appoints professional staff to carry out day-to-day curation of the library's collection, creating displays, developing programs, and authorizing meeting room use by outside groups.
- Library resources support the library's mission and service priorities, within budget and space limitations, to serve the needs of all individuals.
- Selection of library resources does not express or imply endorsement of the views, language or lifestyles portrayed in the material.
- Library resources are based on the merits of the material in relation to the development of resources that serve the needs and interests of a diverse population.
- The Library does not restrict any patron's freedom to read, view or listen to library resources, including both children and adults.

### **PATRON RESPONSIBILITY**

- Library patrons have widely diverse and separate interests, backgrounds, cultural heritages, social values, and informational needs.
- The Library supports the right of each patron to decide which items are appropriate for their personal use.
- Language, situations, or subjects which may be offensive to some patrons do not disqualify a library resource which, in its entirety, is judged to be of value.
- Patrons may decline use of library resources of which they do not approve.
- Patrons may not act in a way to limit access to library materials and services by other patrons.
- Any act to exercise censorship and/or to restrict the freedom of others to obtain such resources may result in loss of library privileges.
- Only parents and guardians have the right and the responsibility to determine their minor children's — and only their children's — access to library resources.
- Patrons may make comments and suggestions on library resources. Suggestions are considered based on guidelines established in the Materials Collection Policy, Program Policy, Display Policy, Meeting Spaces Policy, and Study Room Policy.
- An individual requesting reconsideration of any library resources must complete, sign, and submit to the Executive Director a Request for Reconsideration form.

### **RECONSIDERATION PROCESS**

- Requests for reconsideration will be reviewed only if the requester is a resident of the Roaring Fork Valley.
- The Executive Director, in consultation with staff, will review the request and provide a written reply within 30 days. The library resource in question will continue to be available to the public

Policy reviewed: February 2023

Policy approved:

during the reconsideration process. The written response will include the Executive Director's decision and the reasons for the decision.

- Requests for reconsideration on any one title will only be reviewed once per title. If a second request is submitted on a title that has already been considered, the requester will receive a letter indicating that their request will not be considered.
- Should the individual(s) requesting reconsideration be dissatisfied with the Executive Director's decision, a written appeal may be made to the Board of Trustees. If a written appeal is submitted to the Board of Trustees, the name of the person making the appeal will be made public, pursuant to the Colorado Open Meetings Law (Section 24-6-401 and 24-6-402, C.R.S.).



## **BASALT REGIONAL LIBRARY DISTRICT DISPLAY POLICY**

It is the policy of the Basalt Regional Library District (BRLD) to provide displays and exhibits which enhance the library's responsive connection between the community's needs, its collections, its technology, and the diverse programming it provides.

### **GENERAL DISPLAY CRITERIA:**

Library displays are planned, organized, and implemented by library staff using the following criteria to make decisions about display topics, materials, and accompanying resources:

- Community needs and interest,
- Availability of display space,
- Historical or educational significance,
- Connection to other community or national programs, exhibitions, or events,
- Relation to library collections, resources, exhibits, and programs, and
- Needs and interests of library partners within the community.

### **GENERAL DISPLAY GUIDELINES:**

- Displays include a wide spectrum of opinions and viewpoints.
- BRLD offers displays and exhibits that appeal to a range of ages, interests, and information needs.
- BRLD does not accept responsibility for ensuring that all points of view are represented in any single display.
- Displays should not exclude topics, books, media, and other resources solely because they may be considered to be controversial.
- Acceptance of a display or exhibit topic by BRLD does not constitute an endorsement BRLD of the content of the display or exhibit, or of the views expressed in materials on display.
- BRLD assumes no responsibility for the safety, preservation, or protection of materials, and materials may be disposed of by library staff as needed.
- The planning and scheduling of such displays and the decision as to which materials will be included is entirely at the discretion of library staff.
- All material must include the name and contact information of the organization.
- Postings may not be publicized in a manner that suggests BRLD sponsorship, endorsement, or affiliation.
- Any act to exercise censorship and/or to restrict the freedom of others to obtain such resources may result in loss of library privileges.

### **COMMUNITY BULLETIN BOARD & BROCHURE RACK:**

- This display is located in the entrance lobby.
- Postings may not exceed 11"x17" in size, and postings that are 8-1/2"x11" are preferred.
- Space for community postings is provided on a first-come, first-served basis.
- Postings not related to a specific event or series of events may be removed after two weeks to ensure that bulletin board space is available to as many events as possible.
- Only one posting per group, individual, or event is permitted on any one public bulletin board at any one time.

### **LOBBY ART CASE**

- This display is located in the entrance lobby.
- Features art of and by members of the community and region.
- BRLD approaches artists to request collaboration, and also welcomes artists to reach out to request collaboration.
- The artist chooses the pieces they would like to display, BRLD does not curate the collection
- The scope and quantity of art pieces should fit the space.
- This display is updated approximately every two months, and is scheduled in advance.
- Artists may put their contact info in the case, although prices for items on display may not be posted.

### **MAIN LIBRARY ART DISPLAY**

- This display is located on the walls of the main library.
- Due to the location of this display and difficulty of installation, these pieces remain in the library for a minimum of six months.
- This space is high off the ground, and as such, the pieces should be large enough to see, and still fit the space.
- These pieces are installed by a library contractor.
- This display is curated by BRLD in collaboration with the artist.
- This display is scheduled in advance.

### **LIBRARY COLLECTION DISPLAYS**

These displays:

- Are located throughout the library,
- Contain materials from the library collection on a variety of topics,
- Appeal to the diverse interests and concerns of the community, and
- Complement library collections and services.

### **REQUEST FOR RECONSIDERATION:**

Any resident of the Roaring Fork Valley has the right to request reconsideration of any portion of this Display Policy or how BRLD implements this policy. Appeals to this policy or reconsideration of its implementation may be submitted via the Request for Reconsideration form.



## **BASALT REGIONAL LIBRARY DISTRICT PROGRAM POLICY**

It is the policy of the Basalt Regional Library District (BRLD) to develop and present programs that provide information, learning, and entertainment. BRLD may create and offer programs by staff or with community partners or presenters. BRLD supports free and open access to information and ideas as stated in the Library Bill of Rights and the Freedom to View policies of the American Library Association (ALA). Library patrons have widely diverse and separate interests, backgrounds, cultural heritages, social values, and informational needs.

### **STAFF RESPONSIBILITY:**

- To plan, implement, and evaluate programs according to design and selection criteria below, as well as criteria defined in the BRLD Strategic Plan,
- To provide programs to support each individual's journey and does not place a value on one individual's needs or preferences over another's, and
- To uphold the right of the individual to access information, even though the content may be controversial, unorthodox or unacceptable to others.

### **PROGRAM DESIGN:**

Programming is an integral component of library service that:

- Expands the Library's role as a community resource,
- Introduces community members to the Library and other community resources,
- Fosters lifelong learning, promotes cultural enrichment, and supports education,
- Expands the visibility of the Library, and
- Provides entertainment and recreation.

### **PROGRAM SELECTION:**

Presenters will be chosen from local, regional, and national talent. Both solicited and unsolicited offers from individuals or organizations to present programs will be evaluated by the same standards. Library staff uses many criteria in making decisions about program topics, speakers, and accompanying resources, including:

- Advancing the library's mission, vision, and guiding principles,
- Service area demographics,
- Strategic Plan alignment,
- Community needs and interests,
- Presentation quality,
- Presenter background/qualifications in content area,
- Current demand and attendance,
- Accuracy and timeliness of program content,
- Availability elsewhere,
- Continuous evaluation to maintain programming vitality and usefulness to the community, and
- Cost and budget considerations.

### **PATRON RESPONSIBILITY:**

- Each patron has the right to decide which programs are appropriate for their personal attendance.
- Patrons may decline attendance at library programs of which they do not approve.
- Patrons may not act in a way to limit access to library programs and services by other patrons.

- Any act to exercise censorship and/or to restrict the freedom of others to attend library programs may result in loss of library privileges.
- Only parents and guardians have the right and the responsibility to determine their minor children's — and only their children's — access to library programs.
- Patrons may make comments and suggestions on library programs. Suggestions are considered based on guidelines established in the Materials Collection Policy, Program Policy, Display Policy, Meeting Spaces Policy, and Study Room Policy.
- An individual requesting reconsideration of any library resources must complete, sign, and submit to the Executive Director a Request for Reconsideration form.

**DISCLAIMERS:**

- BRLD reserves the right to not schedule a program and/or cancel a scheduled program,
- Programs may be canceled due to staffing challenges, weather, low registration, absence of the presenter, or for any other reason. Canceled programs are not necessarily rescheduled,
- The library does not offer programs that are purely commercial or religious in nature, and
- Library sponsorship of a program does not constitute an endorsement of the content of the program or the views expressed by presenters or participants.

**REQUEST FOR RECONSIDERATION:**

Any resident of the Roaring Fork Valley has the right to request reconsideration of any portion of this Display Policy or how BRLD implements this policy. Appeals to this policy or reconsideration of its implementation may be submitted via the Request for Reconsideration form.



## **BASALT REGIONAL LIBRARY DISTRICT MATERIALS COLLECTION POLICY**

It is the policy of the Basalt Regional Library District (BRLD) to provide a diverse collection to meet the interests, backgrounds, cultural heritages, social values, and needs of everyone in our community in order to achieve an informed citizenry. Inclusion in the collection does not constitute endorsement of any particular viewpoint. Further, a work will not be excluded from the Library's collection solely because it represents a particular aspect of life, because of frankness of expression, or because it is controversial. Selection of materials is to be flexible and responsive to the changing needs and interests of our community. We will use data, community feedback, and our expertise in order to create the best collection of materials possible for the users of the library.

### **MATERIALS SELECTION:**

Authority for selection of materials is delegated by the Board of Trustees to the Executive Director, who further delegates responsibility to the collection managers.

Library materials include, but are not limited to, print (e.g. books, magazines, newspapers), non-print (e.g. audiobooks, CDs, DVDs, Playaways), and electronic formats (e.g. databases, ebooks, e-audiobooks), as well as non-traditional items (e.g. camping equipment, telescopes, sewing machines).

Selectors choose materials to reflect varying levels of entertainment, education, reading levels, age levels, interests, differing social and religious customs, and languages. The collection offers users a variety of formats, viewpoints and subjects.

Although BRLD attempts to provide material on every subject and grade level, no attempt is made to match the collection to a particular curriculum. BRLD may serve as a limited, supplementary source to meet the educational needs of students. BRLD does not purchase textbooks. Library materials are selected for the general reader rather than the specialist.

### **GENERAL SELECTION CRITERIA:**

General criteria considered in selecting materials include:

- Popularity and/or anticipated demand by patrons,
- How the item adds to the depth, breadth, and balance of the collection in meeting the needs of the community,
- Quality as reflected by published reviews of the item,
- Significance and value to the collection,
- Qualifications of author or producer,
- Suitability of subject and style for intended audience,
- Suitability and quality of format,
- Currency or timeliness of material,
- Attention given to the item by the media,
- Budget and price of the material,
- Availability of similar materials in other libraries or through inter-library loan, and
- Technical quality of non-book materials.

## **SELECTION CRITERIA FOR NON-PRINT FORMATS:**

General selection criteria considered for print and non-print materials apply to library-of-things materials as well. In addition, the following criteria are considered:

- Compatibility with hardware and equipment,
- Ease of use,
- Frequency of updates,
- Remote access capability,
- Authority of sources,
- Usability, durability, ease of repair by staff, and
- Pricing and availability compared with equivalent print resources.

In selection, consideration is given to the work as a whole. Materials need not meet all of the above criteria and materials are not to be excluded solely on any one of the following:

- Race, religion, nationality, gender, sexual orientation, or political views of an author,
- Frankness or coarseness of content,
- Controversial nature of an item,
- Endorsement or disapproval of an item by an individual or organization, and
- The possibility that the materials may inadvertently come into the possession of children.

## **PURCHASE SUGGESTIONS:**

We encourage users of our library to participate in the collection development process so we can build a collection that accurately reflects the needs and interests of the community. All suggestions will be reviewed using the criteria outlined above. For items not purchased, residents will have the option to request them through BRLD's Interlibrary Loan service, if the title is available at another library.

## **COLLECTION MAINTENANCE:**

Criteria for deselection:

### *Obsolescence*

- Material contains inaccurate or outdated information;
- New editions of this item have been published;
- Material no longer conforms to Material Selection Policy (i.e. VHS tapes, etc.).

### *Frequency of Use*

- Circulation records or in-house statistics indicate lack of use. In addition to frequency of use, consideration may be given to such factors as archival significance.

### *Duplication*

- Multiple copies are no longer heavily circulated or used, or information contained is readily available in another source owned by BRLD.

### *Condition*

- Material is damaged or worn and no longer suitable for circulation; availability and need will determine replacement.

### *Newer editions*

- Previous editions of annual publications are not retained unless the older material serves a definite research purpose for the community.

### *Reference materials*

- These items are subject to the same review process for deselection as all other items in the collection.

### *Historical materials*



- Material of an historical nature will be maintained in the collection when it provides needed information relevant to the library, its mission, and its services.

*Periodicals*

- Periodical subscriptions are subject to annual review by the professional staff.

Materials will be removed from the collection in accordance with accepted professional practices.

Library items withdrawn from BRLD's collections may be:

- Offered to the BRLD Friends of the Library bookstore.
- Sent to resellers which benefit state library consortia.
- Donated.
- Recycled or thrown away.

**MATERIAL DONATIONS:**

For information on donating items to the collection, see the BRLD Donations & Gifts Policy

**REQUEST FOR RECONSIDERATION:**

Any resident of the Roaring Fork Valley has the right to request reconsideration of any portion of this Display Policy or how BRLD implements this policy. Appeals to this policy or reconsideration of its implementation may be submitted via the Request for Reconsideration form.



## **BASALT REGIONAL LIBRARY DISTRICTBasalt Regional Library District** **MATERIALS COLLECTION POLICYMaterials Collection Policy**

It is the policy of the Basalt Regional Library District (BRLD)~~Board Policy~~

~~It is the policy of the Board of Trustees to~~ to provide a ~~widely~~ diverse collection to meet the ~~separate~~ interests, backgrounds, cultural heritages, social values, and needs of ~~everyone in~~ our community ~~in~~ order to achieve an informed citizenry. ~~Inclusion in the collection does not constitute endorsement of any particular viewpoint. Further, a work will not be excluded from the Library's collection solely because it represents a particular aspect of life, because of frankness of expression, or because it is controversial. Selection of materials is to be flexible and responsive to the changing needs and interests of our community. We will use data, community feedback, and our expertise in order to create the best collection of materials possible for the users of the library. and that the library maintains high-quality and relevant items for the enjoyment of our patrons.~~

### **Administrative Policy**

~~This policy is meant to document current collection management, further public understanding of the purpose, nature, and philosophy behind the library's collection management practices and direct the library staff in the development and maintenance of the collection.~~

### **MATERIALS SELECTION:**

~~Authority for selection of materials is delegated by the Board of Trustees to the Executive Director, who further delegates responsibility to the collection managers.~~

### **Community Profile**

~~The Basalt Regional Library District is part of the town of Basalt along with sections of Pitkin and Eagle Counties. As of the 2010 Library Research Service Report, the service area for the Basalt Library included 10,851 people in its district. There are 6,652 people with cards that live in the district and 7,957 that are non-resident registered borrowers.~~

~~The Basalt Regional Library is classified as a "Resort Library", with a large influx of visitors and second homeowners. A library is classified as a resort library if it "is located in a county that has 20% or more employment in "arts, entertainment, recreation, lodging, and food services" as reported in the 2000 Census" (Library Research Service). Basalt Regional Library District, which is in Eagle County, has 26% according to the LRS website.~~

~~The collection development objectives relate to the library's mission in that all materials in the library are selected to convey ideas for the entire community by providing a variety of materials. As our patrons have diverse backgrounds and needs, the material selection and maintenance objectives are designed to support the mission and serve the interests of our patrons. Our collection includes print volumes, e-books, periodicals, audio book, Electronic Audio Books, Music CDs, Electronic music, and videos.~~

### **Mission**

~~The Basalt Regional Library is a resource center providing collections, services, technologies, programs and information for our community and visitors. (Adopted September, 2010.)~~

### **Procedures**

The Material Selection Policy is designed to support the Library's mission and service priorities, within budgetary and space limitations, and serve the needs of all citizens of the Basalt Regional Library District regardless of age, sex, race, religious creed, national origin, ancestry, physical or mental disability, sexual orientation, political or social views. In order to fulfill the needs of our community, the following procedures have been implemented.

### **Library Materials Definition**

"Library materials" include, but are not limited to, print (e.g. books, magazines, newspapers), non-print (e.g. audio-books, CDs, DVDs, Playaways), and electronic formats (e.g. databases, electronic books, downloadable e-audiobooks), as well as non-traditional items (e.g. camping equipment, telescopes, sewing machines).

### **Responsibility for Selection and Collection Maintenance**

The collections managers are responsible for the selection and maintenance of the collection and may delegate the periodic weeding of the collections to professional staff members. Several factors may be considered in the selection and weeding process, including the library's roles in the community and resultant goals; the needs and demands of the library's community of users; availability of funds for buying titles; the relationship of a particular item to others on that subject; the availability of the items in the Marmot Catalog or through statewide sharing agreements such as Prospector; the degree to which the library is to function as an archive or local history center; and the possible future usefulness of a particular item.

### **Materials Selection Criteria**

Selectors choose materials for to reflect varying levels of entertainment, education, reading levels, age levels, interests, differing social and religious customs, and languages, which are available on open library shelves. The collection offers users a variety of formats, viewpoints and subjects.

Although BRLD attempts to provide material on every subject and grade level, no attempt is made to match the collection to a particular curriculum. BRLD may serve as a limited, supplementary source to meet the educational needs of students. BRLD does not purchase textbooks. Library materials are selected for the general reader rather than the specialist.

### **GENERAL SELECTION CRITERIA:**

Selection of library materials is made on the basis of interest, popularity, informational content, appropriateness and relevance to and for the people of the Basalt Regional Library District. The general criteria considered in selecting materials include:

- Popularity and/or anticipated demand by patrons,
- How the item adds to the depth, breadth, and balance of the collection in meeting the needs of the community,
- Quality as reflected by published reviews of the item,
- Significance and value to the collection,
- Qualifications of author or producer,
- Suitability of subject and style for intended audience,
- Suitability and quality of format,
- Currency or timeliness of material,
- Attention given to the item by reviewers and general the media,
- Budget and

Policy reviewed: February 2023

Policy approved: April 2015 ~~Policy Review Date: April 2015~~

- ~~P~~price of the material,
- Availability of similar materials in other libraries or through inter-library loan, and
- Technical quality of non-book materials.

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#### **SELECTION CRITERIA FOR NON-PRINT FORMATS:**

General selection criteria considered for print and non-print materials apply to library-of-things materials as well. In addition, the following criteria are considered:

- Compatibility with hardware and equipment,
- Ease of use,
- Frequency of updates,
- Remote access capability,
- Authority of sources,
- Usability, durability, ease of repair by staff, and
- Pricing and availability compared with equivalent print resources.

In selection, consideration is given to the work as a whole. Materials need not meet all of the above criteria and materials are not to be excluded solely on any one of the following:

- Race, religion, nationality, sexgender, sexual preferenceorientation, or political views of an author,
- Frankness or coarseness of languagecontent,
- Controversial nature of an item, including cover art
- Endorsement or disapproval of an item by an individual or organization, and
- The possibility that the materials may inadvertently come into the possession of children.

~~Library materials are purchased in a wide variety of formats to meet the expressed and anticipated needs and interests of the community. Although the Library attempts to provide material on every subject and grade level, no attempt is made to match the collection to a particular curriculum. The Library may serve as a limited, supplementary source to meet the educational needs of students, but not to serve in an adjunct capacity to schools. The Library usually does not purchase textbooks. Library materials are selected for the general reader rather than the specialist.~~

#### **PURCHASE SUGGESTIONS:**

We encourage users of our library to participate in the collection development process so we can build a collection that accurately reflects the needs and interests of the community. All suggestions will be reviewed using the criteria outlined above. For items not purchased, residents will have the option to request them through BRLD's Interlibrary Loan service, if the title is available at another library.

#### **COLLECTION MAINTENANCE:**

~~General selection criteria considered for print and non-print materials apply to electronic formats as well. In addition, the following criteria are considered:~~

- ~~Compatibility with hardware and equipment~~
- ~~Ease of use and searching capabilities~~
- ~~Frequency of updating~~

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- Remote capability
- Authority
- Design
- Print vs. electronic pricing and availability

While every attempt is made to maintain quality and authoritative links to internet information, the Basalt Regional Library District does not have control over information on the World Wide Web and cannot be held responsible for the content, accuracy, or quality of the information received.

The Board of Trustees does not endorse every idea or presentation contained in the materials the library makes available to the public and believes it would be in conflict with the public's interest to establish its own political, moral, or aesthetic view as a standard for determining what material the library selects. The library attempts to develop and maintain a balanced collection representing diverse points of view on a subject. A balanced collection reflects a diversity of materials, not equality in numbers.

### **Access**

The Basalt Regional Library subscribes to the provisions of the Library Bill of Rights, the Freedom to Read Statement and the Freedom to View Statement, and the Statement on Labeling, as adopted by the American Library Association. While all individuals have the right to choose which library materials they will use, no individual or group has the right to restrict the freedom of others to read or view whatever they wish. No book or other material in question is automatically removed from the collection because of individual objections.

At the Basalt Regional Library, children and young people have access to all parts of the library. The Basalt Regional Library District supports the Free Access to Libraries for Minors except where state or federal law supersedes the American Library Association interpretation. The reading and viewing activity of children is ultimately the responsibility of parents, who guide and oversee their own children's development. The Basalt Regional Library does not intrude on that relationship.

### **Requests for Reconsideration of Materials**

The Basalt Regional Library District welcomes interest in its collection. The Board of Trustees recognizes that a library with a balanced collection may cause individuals to take issue with the selection of specific items. Library patrons questioning materials in the library collection are requested to complete a "Request for Reconsideration of Materials and Services" form. The request will then be sent to the Executive Director, who will review the material in question and respond to the patron. The Director will notify the Board of Trustees of any receipt of a "Request for Reconsideration of Materials," and will keep the Board informed as to the steps being taken toward its resolution. If a resolution cannot be informally reached between the Director and the patron, the Director will notify the Board of Trustees and a formal hearing will be scheduled. In a formal hearing, the Board of Trustees will hear testimony on both sides of the issue. After deliberation and consideration of the issues, a vote will be taken and the Board President will make a statement as to the Board's decision.

### **Material Donations**

All donated materials become the property of the Library District and may be used or sold by the library according to the criteria established by the Library Board of Trustees and this Materials Selection Policy. In accepting a gift of materials the library reserves the privilege of deciding whether items donated should be added to the collection. Library staff makes no judgment as to the value of donated

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~~materials. Out of the many books and other materials which citizens so generously give, a proportion may be added to the collection and interfiled with other materials on the same subject. All donated material is judged by the same standards of selection as those applied to the purchase of new materials.~~

#### ~~General Guidelines for Collection Maintenance (Weeding)~~

~~Weeding will be an on-going process in relation to the *obsolescence* and *condition* criteria, as listed below. Criteria for deselection:~~

#### ~~Criteria~~

##### ~~Obsolescence:~~

- Material contains inaccurate or outdated information;
- New editions of this item have been published;
- Material no longer conforms to Material Selection Policy (i.e. VHS tapes, etc.).

##### ~~Frequency of Use:~~

- Circulation records or in-house statistics indicate lack of use. In addition to frequency of use, consideration may be given to such factors as archival significance.

##### ~~Duplication:~~

- Multiple copies are no longer heavily circulated or used, or information contained is readily available in another source owned by [the libraryBRLD](#).

##### ~~Condition:~~

- Material is damaged or worn and no longer suitable for circulation; availability and need will determine replacement.

#### ~~Other Considerations~~

##### ~~Newer editions:~~

- Previous editions of annual publications are not retained unless the older material serves a definite research purpose for the [librarycommunity](#).

##### ~~Reference materials~~

- These items are subject to the same ~~semi-annual~~ review process for ~~weeding purposes~~deselection as all other items in the collection.

##### ~~Historical materials:~~

- Material of an historical nature will be maintained in the collection when it provides needed information relevant to the library, its mission, and its services.

##### ~~Periodicals~~

- Periodical subscriptions are subject to annual review by the professional staff.

#### ~~Sources~~

Materials will be ~~weeded~~removed from the collection in accordance with accepted professional practices, ~~outlined in sources such as the following: *The Crew Manual*, by Joseph Segal; *Guide to Review of Library Collections: Preservation, Storage, and Withdrawal*, ed. By Lenore Clark; and *Collection Development: the Selection of materials for Libraries*, by William A Katz.~~

#### ~~Disposal of Withdrawn/Weeded Library Items~~

Library items withdrawn from [the libraryBRLD](#)'s collections may be:

- Offered to the [Basalt Regional Library DistrictBRLD](#) Friends of the Library bookstore.;
- Sent to resellers which benefit state library consortia.

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- Donated.
- ~~Sent via courier to the Colorado Library Consortium “No Store”;~~
- Recycled or thrown away.

**MATERIAL DONATIONS:**

For information on donating items to the collection, see the BRLD Donations & Gifts Policy

**REQUEST FOR RECONSIDERATION:**

Any resident of the Roaring Fork Valley has the right to request reconsideration of any portion of this Display Policy or how BRLD implements this policy. Appeals to this policy or reconsideration of its implementation may be submitted via the Request for Reconsideration form. ~~Policy Review Date: April 2015~~

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