

Basalt Regional Library District Board of Trustees Meeting
Monday, May 18, 2026, 5:15 PM
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: Deborah Smith, President; Elaine Nagey, Vice President;
Eric Pelander, Treasurer; Suzi Jenkins, Secretary; Carolyn Kane, Trustee;
Cathy Click, Trustee

MISSION STATEMENT

The confluence of community, freedom, and fun.
A Place to Go - A Place to Gather - A Place to Grow

AGENDA

1. Call to order
2. Public Comments
3. Board Comments
4. Staff Comments
5. Friends of the Library Update; *Deb McCanne, Library Trust Board member*
6. Draft 2025 Audit Presentation; *McMahon and Associates* (page 34)
7. Staff Presentation; *Stephanie Rifkin, Music Program Coordinator*
8. Action Item – Approve agenda, minutes, and payables
 - a. Approve agenda
 - b. Minutes of April 20, 2026, Board Meeting (page 3)
 - c. April 2026 Accounts Payable (page 18)
9. Director's Report, *Amy Shipley* (page 7)
10. Finance Committee, *Eric Pelander, chair*
 - a. April 2026 Financials (page 11)
 - b. Appoint additional trustees to the Finance Committee
11. Governance Committee, *Elaine Nagey, chair*
12. Personnel Committee, *Deborah Smith, chair*
13. Policy Committee, *Suzi Jenkins, chair*
 - a. Discussion and possible vote to approve Alcoholic Beverage Policy (page 28)
 - b. Discussion and possible vote to approve Photography and Videography Policy (page 30)

14. Discussion and possible vote to send one or more trustees to the annual Colorado Association of Libraries Conference (CALCON), September 9 through 11, 2026
15. Executive Session for personnel matters to discuss work schedule for Amy Shipley, Executive Director, pursuant to C.R.S. § 24-6-402(4)(f)(i)
 - a. Discussion and possible vote to approve work schedule
16. Adjourn Meeting

**Basalt Regional Library District Board of Trustees Meeting
Monday, April 20, 2026, 5:15 PM**

MINUTES

1. Call to order

Deb called the meeting to order at 5:17pm

Board Trustees Present:

- Carolyn Kane
- Cathy Click
- Elaine Nagey
- Eric Pelander
- Suzi Jenkins
- Deborah Smith

Absent Trustees:

- None

Public Present:

- Julie Wille

Staff Present:

- Amy Shipley
- Samuel Schoon
- Laura Baumgarten
- Linda Campbell
- Dhakiya Mitchell

2. Welcome Cathy Click to the Board

The Board welcomed Cathy Click as the newest trustee on the board representing the Eagle County portion of the district.

3. Public Comments

None

4. Board Comments

None

5. Staff Comments

None

6. Action Item – Approve agenda, minutes, and payables

- a. Approve agenda
- b. Minutes of March 11, 2026, Board Meeting (page 3)

- c. Minutes of March 16, 2026, Board Meeting (page 4)
- d. March 2026 Accounts Payable (page 19)

Elaine would like to change item 7 in the March 16, 2026 minutes to include that there are emeritus certificates and pins, and that the point of the emeritus designation is to honor and encourage further participation with the library. Carolyn would like the paragraphs in the section of the minutes about the director's report to be lettered for easier readability. Carolyn also requested removing the first "how" in the minutes under personnel committee, to change "appointed" to "elected" in the nominating committee section, and to also include that she installed the new board officers as her last duty as president. Eric moved to approve the agenda, minutes of the March 11th Board meeting, and the amended minutes of the March 16th Board meeting. Suzi Seconded. The motion passed unanimously.

7. 2026 Summer Reading; *Staff presentation by Laura Baumgarten, Linda Campbell, Dhakiya Mitchell, and Travis Wilson*

Christy Baumgarten walked into the meeting wearing an inflatable dinosaur costume, showcasing the theme of "Unearth a Story" for this year's summer reading. Laura discussed how summer reading works and how participation includes all ages of kids and adults. The Summer Reading Program starts with the summer reading kickoff party, which will include inflatables, tattoo stations, a DJ, and more. The library will then be hosting a camp-out, which is to help patrons learn how to camp, have a fun night, and show off the camping gear in the Library of Things. At the end of summer, there will be the Scholastic book fair where kids can use the book bucks they earned during summer reading to "buy" books. The option to buy books normally is available as well. Linda will be going to every class in Basalt Elementary School to give brochures and advertise the summer reading program, and info will also be included in the kids' book bags during Blue Bag Days, a program in partnership with Raising A Reader Parachute to Aspen. The teen librarian will be visiting the middle and high schools to advertise to that demographic.

8. Director's Report, *Amy Shipley* (page 8)

Amy thanked the board for approving her 2 weeks' leave of absence. Amy had been contacted by Pitkin county emergency services for the library to become an emergency center; a place for evacuees to stop on their way out of town so they can get their information registered. After that, the library can investigate becoming an emergency shelter. Amy also notified the Board about a planned power outage from Xcel Energy. The Library isn't an Xcel customer but that Marmot, an important library service provider, is. All the Library infrastructure is run through Marmot, and while Marmot's servers weren't currently in the zone where the planned outage would occur, it was possible that service could drop if the zone expanded to where Marmot is located. Amy updated that an employee had resigned, and there are 2 open positions currently.

- a. Updated goals for 2026 (page 33)

Carolyn had commented on the postponed goals, and suggested maybe including a postpone date on each one.

9. Discussion of Board Committees

Deb and Amy wanted to open a discussion to the Board to discuss the current standing committees and see if any changes need to be made to the Bylaws or structures of the committees. Elaine would like to make Governance Committee a standing committee, and document that in the Bylaws. Amy discussed how the Policy Committee is about to finish reviewing and revising all the current policies, and that meetings won't need to be as consistent and can happen when a policy comes up. Amy proposed combining the Governance Committee and Policy Committee into one and combining Facilities and Finance Committees. Elaine opposed the idea of combining the Policy and Governance Committee, as it helps separate board policy and library policy. The discussion landed on Policy Committee becoming an ad hoc committee, the Finance Committee absorbing the Facilities Committee, and Governance Committee becoming a standing committee.

10. Appoint Chair to Each Board Committee

a. Finance Committee

Deborah Smith appointed Eric Pelander as chair of the Finance Committee.

b. Governance Committee

Deborah Smith appointed Elaine Nagey as chair of the Governance Committee.

c. Personnel Committee

Deborah Smith appointed herself as chair of the Personnel Committee.

d. Policy Committee

The Policy Committee has become ad hoc and does not need a chair.

11. Finance Committee, *Eric Pelander, chair*

a. March 2026 Financials (page 12)

Eric reported that revenues are tracking a little bit lower than expected, with one possible explanation being that taxpayers have the option to pay property taxes in two installments or as one installment at the end of April and that perhaps taxpayers are paying more in one installment. Eric will monitor to see if we catch up in May, and if we haven't, he will contact the treasurers at Pitkin and Eagle County. The expenses are tracking as expected.

12. Governance Committee, *Elaine Nagey, chair*

a. Appoint a trustee to join Elaine on the Governance Committee

Carolyn announced that she would like to join the Governance Committee. Deborah then appointed Carolyn to the Governance Committee.

b. Discussion and possible vote to approve Trustee Emeritus Policy (page 29)

Carolyn commented that she would like to separate the fourth bullet point into 2 sentences, with the 2nd sentence explaining that March is the final meeting for

those trustees whose terms are ending. Cathy moved to approve the amended Trustee Emeritus Policy. Eric seconded. The motion passed unanimously.

c. Discussion and possible vote to approve Nominating Policy (page 30)

The policy will be amended to say that nominations are for Board officers. Eric moved to approve the Nominating Policy. Carolyn seconded. The motion passed unanimously.

13. Personnel Committee, *Deborah Smith, chair*

a. *Culture assessment update*

Deb discussed an employee engagement survey that had been sent out to staff to help provide a baseline for employee engagement and to let CURA know where there might be psychological safety issues. Amy discussed the team norms staff went over during staff training day.

14. Policy Committee, *Suzi Jenkins, chair*

Suzi said that there are two more policies left for the committee to review and that the committee will be meeting to discuss these tomorrow.

15. Discussion about procedure for board meeting minutes

The Board and Amy discussed what they had learned by inquiring from other libraries and special districts. The Board decided that the Secretary will sign minutes as amended going forward. There was discussion on having a supplementary document, possibly through some AI companion, that would include more details than the minutes provide, showing more on discussions made during the meeting.

16. Discussion about Board Trustee Recruiting

Deb discussed advertising through the Library newsletter, through the chamber of commerce, through the newspaper, and other digital postings. Amy asked the Board if they would participate in a fun social media video to help in a similar fashion to the current social media videos being posted to help recruit Board Trustees. Two trustees agreed to participate in this opportunity.

17. Board Retreat Draft Agenda (page 40)

After discussion the Board decided on moving the start time to 8:15am.

18. Adjourn Meeting

Carolyn moved to adjourn the meeting. Suzi seconded. The motion passed unanimously.



**BASALT REGIONAL LIBRARY DISTRICT
LEADERSHIP MONTHLY REPORT
MAY 2026**

Personnel Management

In April, HR continued to support core operations, employee engagement, and organizational development initiatives. Working norms developed from the March staff meeting were synthesized and are scheduled to be shared at an upcoming staff meeting for additional input and alignment. Exit processes were supported, including one employee offboarding and completion of three exit interviews to gather feedback and insights. An employee engagement survey was launched to staff to further assess organizational health and identify opportunities for improvement. Payroll cycles were completed on schedule. An attrition tracker was developed to monitor employee exits and identify potential trends over time. Recruitment efforts continued, including outreach to fill current vacancies and coordination with multiple candidates slated for interviews. Ongoing employee relations matters were addressed as they arose, consistent with prior months. HR also drafted a flexible schedule approach for leadership review, conducted job description reviews, and supported employee leaves of absence and accommodation requests. Planning is underway for future trainings to continue strengthening team effectiveness and fostering a positive workplace culture.

We interviewed a current substitute patron services associate for the youth services associate position, and have hired her for this role. She brings years of experience working with kids, and a love for serving kids and families. She also comes to us with all of her past library experience with us.

CURRENT STAFF				
Total Staff Count	Total FTE	Total Staff Hours per Week	Count of Staff Eligible for Benefits (over 20 hours)	Count of Staff Not Eligible for Benefits (under 20 hours)
20	16.63	624	18	2

STAFF VACANCIES			
Position	Scheduled Hours per Week	FTE	Benefits Eligible? (Y/N)
Patron Services Associate	20	.5	yes
Spanish Language Outreach Coordinator	40	1.0	yes
Adult Programming Coordinator	40	1.0	yes
Total	100	2.5	

Collection

The inventory team has completed the juvenile new locations and has started the picture book collections. The technical services assistant continues to create and evaluate topical juvenile book bundles both on our monthly theme, and on topics commonly requested by parents and kiddos. The cataloging and collection management librarian has been working with collection managers to make sure we are on track with spending - order estimates are very close to where we should be this time of year, but there will be a lag in the budget packet as we wait for those invoices to come in and be processed. The library of things committee will be working on a plan to shift the hold shelf slightly to a more visible place for patrons, allowing the library of things collection to expand onto the two current holds shelving units. Technical services has prepared a book display on entrepreneurship for May, including a few print outs promoting relevant online resources. The cataloging and collection management librarian plans on evaluating database usage in May and assisting collection managers with evaluating their collections in anticipation of preparing budget proposals in June.

Programs

This month in the Music Program we hosted the Sileo string quartet from Bloomington, Indiana. We tried a new reception offering, sushi, which was very popular and surprisingly cheaper than our wine and cheese receptions. The quartet also brought a speaker with them who gave historical background on one of the pieces they performed and clued the audience in to what to listen for. Our audience really enjoyed the context and were more engaged as a result, which is evidence toward a potential Concert Talks add on for our concerts in the future. We also hosted the Jan Garret Jazz Band at the Library Lovers party on April 24th which really complemented the atmosphere of the party. Behind the scenes, the music department has been taking meetings to plan our new workshop series with potential providers. We have signed a contract with Jan Garrett and JD Martin to host a songwriting workshop this summer, which will take place on July 7th, 21st, August 4th, and 18th. The music department is continuing music selection for the Tunes and Tales program, which should wrap up next month, and has been meeting with the IT & Marketing Manager to start outlining procedures and training for staff use of the new sound system.

Community Relations and Outreach

Social media engagement has leveled out a bit, still with higher engagement than before we began adding videos to the lineup. Staff are still enjoying creating the videos, and patrons are often heard asking when the next one is going to be posted or commenting on how much they enjoy watching them.

Marketing

The Request for Proposals (RFP) for a marketing study was a success. We had a local firm submit a proposal, and we are in contract negotiations with them. We hope to have a signed contract very soon and the launch of the project in the next couple of weeks.

Technology

The IT and Marketing department performed some cable management on adult desktop computers. The old management on the devices permanently tied the cables for desktops that shared space together, making it difficult to swap out old cords or to move the desks. The new management keeps the cords separate and allows for easy access when needed.

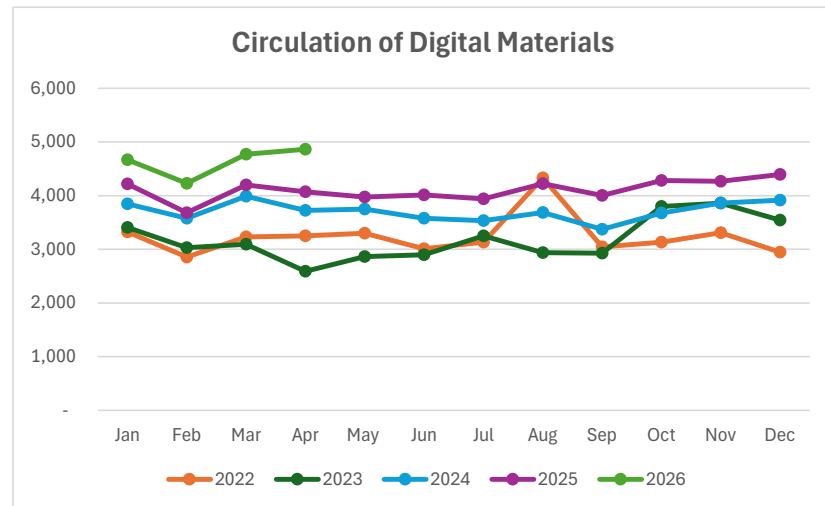
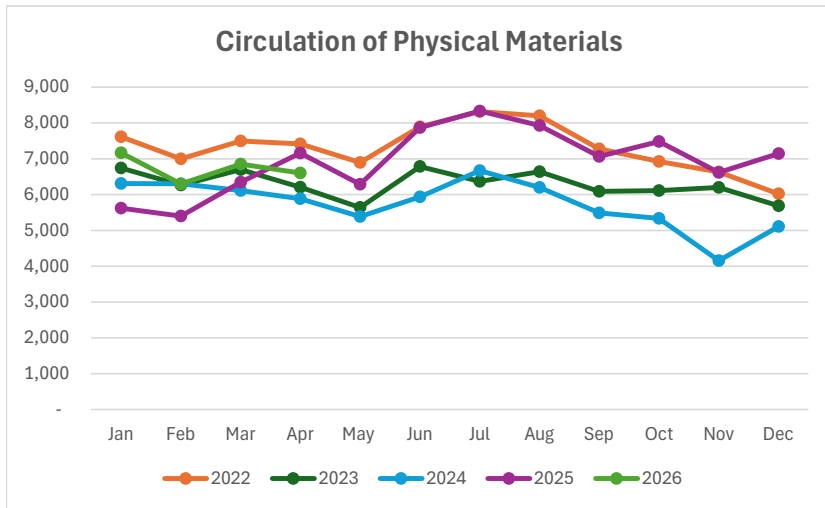
The IT and Marketing Manager has begun the process of purchasing a new copier for the public area. The current public machine will then move into the staff area to replace the current copier there that

has reached its end of life. The IT and Marketing Manager is also working on a project to potentially add a couple of new library card designs to the options for when patrons get a new account or need a replacement card.

Leadership and Professional Development

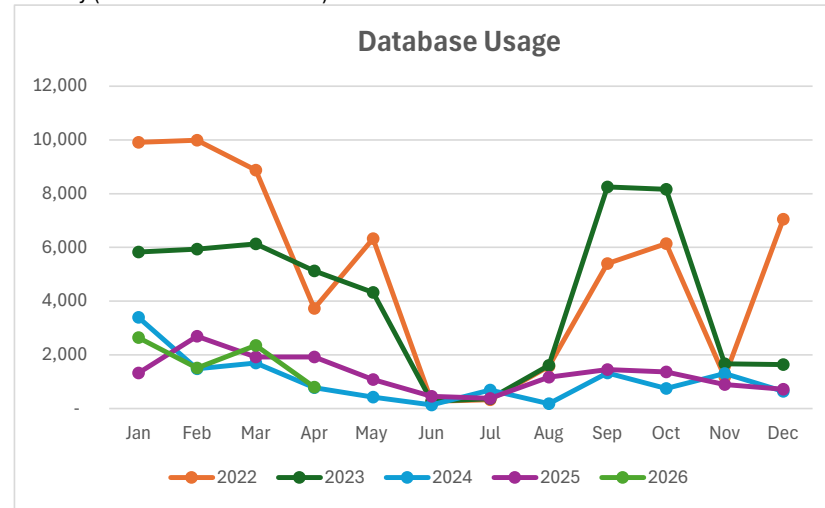
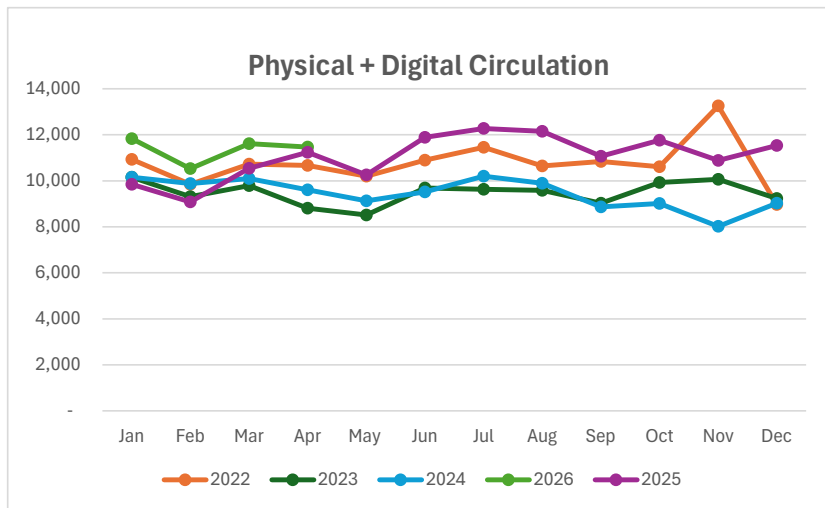
The executive director attended the annual Colorado Public Library Directors' retreat in Durango. It was an opportunity to connect with other public library directors in Colorado to talk about how we're each addressing various challenges such as staffing, fundraising, and board trustee recruiting.

Collection Statistics



All physical items for checkout inside the library

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



**Basalt Regional Library District
Balance Sheet
April 2026**

	General Operating	Bond Repayment	Capital Reserve	Total	Adjustments	Statement of
	Fund	Fund	Fund	Balance	(Conversion Fund)	Net Position
ASSETS						
Cash in Banks						
Alpine Bank #0127	195,787			195,787		195,787
Colo Trust - Tabor Reserve #8003	61,430			61,430		61,430
Colo Trust - Operating Fund #8004	1,447,349			1,447,349		1,447,349
Colo Trust - Bond Repayment #8002		1		1		1
Colo Trust - Capital Rsv Fund #8005			843,456	843,456		843,456
Cash with County Treasurer	-			-		-
Employee Ski Pass Repayment Program	112			112		112
Prepaid Expense	23,359			23,359		23,359
Property Tax Receivable	1,370,246			1,370,246		1,370,246
Pooled Cash (Interfund Transfers)	(22,089)	(1)	22,089	(0.85)		(1)
Capital Assets, net of depreciation	-	-	-	-	8,640,909	8,640,909
Total Assets	3,076,193	0	865,545	3,941,738	8,640,909	12,582,647
LIABILITIES						
Current Liabilities						
Accounts Payable & Accrued Liabilities	(183)	-	-	(183)		(183)
Other Current Liabilities						
Accrued Interest				-	-	-
Deferred Property Tax	1,370,246			1,370,246		1,370,246
Current Bonds Payable, 2012				-	-	-
Total Current Liabilities	1,370,063	-	-	1,370,063	-	1,370,063
Long Term Liabilities						
Bonds Payable, 2012		-		-	-	-
Accrued Compensated Absences				-	60,065	60,065
Total Long Term Liabilities	-	-	-	-	60,065	60,065
Total Liabilities	1,370,063	-	-	1,370,063	60,065	1,430,128
Fund Balance / Net Position						
Net Investment in Capital Assets	-	-	-	-	8,640,909	8,640,909
Non Spendable	23,359	-	-	23,359	(23,359)	-
Restricted for:						
Tabor	69,000			69,000	-	69,000
Debt Service		0		0	-	0
Committed for Future Projects			865,545	865,545	(865,545)	-
Unassigned / Unrestricted	1,613,771	-	-	1,613,771	828,838	2,442,610
Current Year Fund Balance / Net Position	1,706,130	0	865,545	2,571,675	8,580,843	11,152,519
Total Liabilities and Fund Balance / Net Position	3,076,193	0	865,545	3,941,738	8,640,909	12,582,647

**Basalt Regional Library District
General Fund
April 2026**

				YTD Actuals 12/31/2025	2026 Final Budget	YTD Actuals 4/30/26	Actuals vs Budget YTD %
General Operating Beginning Fund Balance				1,497,931	1,265,444	1,304,261	38,817
Eagle County							
			Assessed Value	419,653,120	473,973,270	473,973,270	
			% Increase			12.94%	
			Operating Mill Levy Rate	2.610	3.103	3.103	
Pitkin County							
			Assessed Value	299,274,620	307,415,620	307,415,620	
			% Increase			2.72%	
			Operating Mill Levy Rate	2.610	3.103	3.103	
REVENUES							
4005	General Operating Mill Levy						
4010	Eagle County			1,121,770	1,470,739.06	674,741	45.88%
4020	Pitkin County			779,740	953,910.67	395,854	41.50%
	Total General Operating Mill Levy			1,901,510	2,424,649.73	1,070,595	44.15%
4100	MVSO - General Operating						
4110	Eagle County			81,206	70,000	15,590	22.27%
4120	Pitkin County			28,714	30,000	6,157	20.52%
	Total MVSO - General Operating			109,920	100,000	21,747	21.75%
4200	Fines & Fees						
4261	Miscellaneous			13,704	20,000	4,239	21.19%
	Total Fines & Fees			13,704	20,000	4,239	21.19%
4300	Earnings on investments						
4310	Colotrust Int Op Acct			63,821	80,000	14,338	17.92%
4320	Mill Levy Interest			4,976	-	(151)	Not Budgeted
	Total Earnings on investments			68,797	80,000	14,187	17.73%
4400	Contributions *see detail						
4410	Contributions- Non-Restricted			9,193	5,000	5,000	100.00%
4412	Contributions- Restricted			1,729	1,000	-	0.00%
	Total Contributions			10,922	6,000	5,000	83.33%
4500	Grants - Non-Restricted						
4505	Grants - General Operating Grants			2,500	5,000	-	0.00%
	Total Grants - Non-Restricted			2,500	5,000	-	0.00%
4600	Grants - Restricted						
4604	Restricted - Library Friends			9,774	9,000	-	0.00%
4620.14	Restricted - Library Trust			9,941	5,000	8,391	167.83%
4620.15	Restricted - Other Misc			15,447	5,000	3,220	64.40%
	Total Restricted Fund Income - Foundation/Friends			35,162	19,000	11,611	61.11%
TOTAL REVENUES				2,142,515	2,654,650	1,127,379	42.47%

**Basalt Regional Library District
General Fund
April 2026**

			YTD Actuals 12/31/2025	2026 Final Budget	YTD Actuals 4/30/26	Actuals vs Budget YTD %
		OPERATING:				
		Administration				
		Contract Services				
5010		Accounting	5,122	7,000	1,352	19.32%
5020		Audit - Annual	14,800	15,781	-	0.00%
5030		Courier	9,014	7,500	5,401	72.02%
5040		Legal	1,728	5,000	59	1.18%
5050		Miscellaneous Contracts	88,857	120,000	30,793	25.66%
		Total Contract Services	119,520	155,281	37,605	24.22%
		Insurance				
5100		Insurance				
5110		Property & Liability Insur	46,227	45,000	43,703	97.12%
5120		Worker's compensation	5	2,000	-	0.00%
		Total Insurance	46,232	47,000	43,703	92.99%
		Professional Dev. & Memberships				
5220		Professional Dev. & Memberships				
5230		Board	1,195	1,500	299	19.92%
5235		Employers Council	3,881	3,600	2,330	64.73%
5240		Library Association Dues	1,450	3,000	660	22.00%
5250		Spec District Ass'n Due	1,217	1,275	1,238	97.06%
5260		Staff	9,328	12,000	2,003	16.69%
5270		Travel expenses	9,908	12,000	1,514	12.61%
5275		Volunteer Appreciation	65	1,000	-	0.00%
5276		Staff Appreciation	1,384	2,500	-	0.00%
		Total Professional Dev. & Memberships	28,428	36,875	8,044	21.81%
		Publicity				
5280		Publicity				
5285		Radio	17,067	19,500	18,729	96.05%
5286		Spanish Language Interpretation/Translating	3,505	6,400	1,110	17.34%
5287		Job Ads	2,710	2,000	761	38.03%
5290		Advertising - General	2,403	6,000	928	15.47%
5293		Signage	307	500	-	0.00%
5295		Social Media Ads	744	2,000	160	7.98%
5297		Targeted Newspaper Ads	7,369	10,250	2,295	22.39%
		Total Publicity	34,105	46,650	23,983	51.41%
		Supplies				
5300		Supplies				
5310		Office Supplies	12,322	14,000	3,841	27.43%
5320		Technical Cataloging & Service	5,668	8,500	3,767	44.32%
5330		Postage & Shipping	71	500	8	1.67%
		Total Supplies	18,060	23,000	7,616	33.12%
		Treasurer's fees				
5350		Treasurer's fees				
5360		Eagle fees	33,702	44,122	20,239	45.87%
5370		Pitkin fees	39,055	47,696	19,794	41.50%
		Total Treasurer's fees	72,757	91,818	40,033	43.60%
		Total Administration	319,103	400,624	160,984	40.18%
		Facility Expenses				
5410		Janitorial	59,771	56,650	13,984	24.68%
5420		Janitorial Supplies	8,579	11,000	2,256	20.51%
5430		Landscaping	11,550	17,000	10,281	60.48%
5440		Maintenance *Detailed List Attached	32,199	20,000	5,932	29.66%
5460		Snow Removal	1,848	5,196	2,772	53.35%

**Basalt Regional Library District
General Fund
April 2026**

			YTD Actuals 12/31/2025	2026 Final Budget	YTD Actuals 4/30/26	Actuals vs Budget YTD %
		Total Facility Expenses (Maintenance)	113,947	109,846	35,226	32.07%
5500		Utilities				
5510		Electric	6,782	8,500	1,847	21.73%
5515		Compost Collection System	830	2,400	701	29.21%
5520		Gas	10,533	16,000	4,989	31.18%
5530		Internet Connectivity	10,313	16,000	2,377	14.86%
5540		Sanitation	4,103	3,777	2,238	59.25%
5550		Telephone	6,207	9,500	1,570	16.52%
5560		Trash	8,956	10,446	3,825	36.61%
5570		Water	5,050	5,356	831	15.51%
		Total Utilities	52,774	71,979	18,377	25.53%
		Total Facility Expenses	166,721	181,826	53,603	29.48%
		Library Programs				
5610		Adult Program	13,632	11,000	3,455	31.41%
5620		Children's	18,383	6,500	5,051	77.71%
5633		Movie License	-	1,000	550	55.00%
5634		Liquor License	759	400	-	0.00%
5640		Music	33,201	17,000	12,315	72.44%
5650		Spanish Language	2,599	4,500	74	1.64%
5660		Teens	9,397	4,500	1,083	24.06%
5601		Summer Reading				
5601.01		Adult Summer Reading	679	1,000	49	4.87%
5601.02		Teen Summer Reading	8,277	3,000	23	0.77%
5601.03		Children's Summer Reading	6,435	6,000	939	15.65%
5601.04		Spanish Language Summer Reading	-	2,000	-	0.00%
5602		Community Events	15,127	17,000	5,281	31.07%
		Total Library Programs	108,487	73,900	28,819	39.00%
		Technology & Equipment				
		Copiers & Equipment				
5740		Service Agreement / Copy Usage	5,120	6,000	913	15.22%
		Total Copiers & Equipment	5,120	6,000	913	15.22%
5760		Marmot ILS System	103,504	115,000	29,330	25.50%
5770		Miscellaneous Parts	2,021	3,000	148	4.94%
5780		Support & Service Agreements				
5781		Marketing & Graphic Design	2,613	3,700	1,959	52.96%
5785		Communication & Time Management	6,693	8,880	3,465	39.02%
5783		Website Tools	3,105	4,800	3,140	65.42%
		Total Support & Service Agreements	12,411	17,380	8,564	49.28%
		Total Technology	123,056	141,380	38,956	27.55%
		Collections				
5910		Audio				
5920		Adult BCD	2,303	3,000	558	18.59%
5922		Spanish Audio Adult	426	500	76	15.16%
5924		Spanish Audio Youth	500	500	-	0.00%
5930		Youth Audio	3,588	3,500	981	28.03%
		Total Audio	6,817	7,500	1,615	21.53%
6000		Books & Magazines				
6010		Adult fiction books	12,948	12,800	4,998	39.05%
6020		Adult non-fiction books	12,529	20,000	4,432	22.16%
6025		Board Games	240	500	163	32.59%
6030		Juvenile Fiction	8,784	9,600	3,386	35.27%

**Basalt Regional Library District
General Fund
April 2026**

			YTD Actuals 12/31/2025	2026 Final Budget	YTD Actuals 4/30/26	Actuals vs Budget YTD %
6040		Juvenile Non-Fiction	3,548	5,000	2,061	41.22%
6045		Large Print	1,995	3,000	884	29.47%
6050		Print Subscriptions	4,054	6,000	588	9.80%
6055		Replacement Books - Purchased	3,395	3,000	2,203	73.42%
6060		Spanish Adult fiction	2,073	2,000	654	32.68%
6070		Spanish adult non-fiction	1,498	1,500	488	32.52%
6080		Spanish children's books	4,750	5,000	628	12.55%
6100		YA Fiction	3,199	4,000	812	20.29%
6110		YA Non-Fiction	1,382	1,700	321	18.85%
6120		Special Items	1,628	2,000	424	21.22%
		Total Books	62,021	76,100	22,040	28.96%
6200		Digital Resources				
6300		Downloadable Titles:				
6305		Kanopy	5,000	5,000	3,000	60.00%
6320		Overdrive	30,957	31,500	5,236	16.62%
6340		Online Databases	6,785	12,000	6,892	57.44%
6350		Online Newspaper Subscriptions	1,302	1,500	594	39.60%
		Total Digital Resources	44,043	50,000	15,723	31.45%
6400		Media				
6430		Adult Movies	5,746	6,000	2,098	34.97%
6440		Juvenile Movies	901	1,000	455	45.47%
6460		Video / Games	1,404	1,800	281	15.61%
		Total Media	8,051	8,800	2,834	32.20%
		Total Collections	120,933	142,400	42,211	29.64%
6800		Restricted Funds				
6801		Restricted Exp - Misc	-	30,000	-	0.00%
		Total Restricted Funds	-	30,000	-	0.00%
		Total Operating expenses	838,301	970,129	324,573	33.46%
6900		Payroll Expenses				
6910		Payroll	1,003,301	1,168,880	320,325	27.40%
6920		Payroll Service	14,408	10,537	4,898	46.48%
6930		Payroll Taxes	81,131	93,916	29,034	30.91%
6940		Retirement Plan	24,249	34,315	6,399	18.65%
6950		Health Insurance	133,609	185,820	39,924	21.49%
6957		Background Check	1,891	1,900	481	25.32%
6960		Life Insurance	-	645	-	0.00%
6965		STD/LTD	-	3,504	-	0.00%
6970		FAMLI	6,712	9,313	-	0.00%
		Total Payroll Expenses	1,265,301	1,499,517	401,060	26.75%
		TOTAL EXPENDITURES	2,103,602	2,478,959	725,633	29.27%
		Net General Fund Income/(Loss)	38,913	175,690	401,746	
		Allocation to Capital Reserve Outlay	232,583	175,000	-	0.00%
		Allocation (to)/from Bond Repayment			123	
		General Fund Balance	1,304,261	1,266,134	1,706,130	134.75%

**Basalt Regional Library District
Capital Reserve Fund
April 2026**

					YTD Actuals 12/31/2025	2026 Final Budget	YTD Actuals 4/30/26	Actuals vs Budget YTD %
Capital Reserve Beginning Fund Balance					664,373	861,797	861,798	0
REVENUES								
7210		Allocation From General Fund		232,000	175,000	-	0.00%	
7230		Interest Earned - Reserve Fund		63,523	35,000	10,437	29.82%	
7540		Furniture Grant		25,000	-	-	0.00%	
TOTAL REVENUES					320,523	210,000	10,437	4.97%
EXPENDITURES								
8310		Miscellaneous		-	25,000	-	0.00%	
8310.04		Computers - Patron		3,930	28,000	-	0.00%	
8310.05		Computers - Staff		21,562	28,000	1,249	4.46%	
8310.07		Copiers - Staff and Public Purchase		-	13,000	-	0.00%	
8310.08		Lighting Control System Replacement		991	-	-	0.00%	
8310.13		Security Cameras		-	30,000	-	0.00%	
8310.14		Televisions		416	-	-	0.00%	
8310.16		Remove Solar from Roof		5,910	-	-	0.00%	
8310.18		Furniture and Fixtures		51,083	50,000	1,167	2.33%	
8310.19		Replace telephone system		-	10,000	-	0.00%	
8310.20		Replace kitchen appliances		147	2,500	300	12.00%	
8310.21		HVAC Parts		6,293	-	-	0.00%	
8310.22		Replace/repair windows		24,130	5,000	3,973	79.47%	
8310.23		Handicap Accessible Door Openers		8,636	-	-	0.00%	
8310.24		Asphalt - Seal/Repair		-	14,550	-	0.00%	
8310.25		Pumps/Motors - Replace - 15%		-	3,150	-	0.00%	
8310.26		Window Treatments - Replace		-	3,250	-	0.00%	
8310.27		Keycard/Fob Reader System - Replace		-	13,500	-	0.00%	
8310.28		Packaged Air Unit - Maintain		-	8,250	-	0.00%	
8310.29		Wood Siding - Repair/Repaint		-	35,000	-	0.00%	
8310.30		Traffic Counter System - Replace		-	6,800	-	0.00%	
TOTAL EXPENDITURES					123,098	276,000	6,689	2.42%
Net Fund Income/(Loss)					197,425	(66,000)	3,747	-5.68%
Capital Reserve Fund Balance					861,798	795,797	865,545	108.76%

**Basalt Regional Library District
Maintenance Detail**

Date	Name	Category	Memo	Amount
01/07/2026	R&A Enterprises of Carbondale	Building/Interior Maintenance	Bathroom Light R&M	\$ 498.05
01/27/2026	Young Services	Plumbing / Heating	Plumbing	\$ 709.00
01/01/2026	Orkin Pest Control	Pest Control	Annual Pest Control 1/1/26-12/31/26	\$ 550.40
01/01/2026	Johnson Controls Security Solutions	Alarm / Monitoring	Qtrly Billing 1/01/2026- 2/28/26	\$ 185.48
01/01/2026	AED Authority	Miscellaneous	Annual AED Concierge 1/01/2026 - 12/31/2026	\$ 245.00
01/01/2026	Acme Alarm Company	Alarm / Monitoring	1st Qtr 2026 Monitoring	\$ 145.41
Sub-Total January				\$ 2,333.34
02/24/2026	Roto Rooter Plumbing	Building/Interior Maintenance	Bathroom Repairs and Maintenance	\$ 448.00
02/25/2026	Roto Rooter Plumbing	Building/Interior Maintenance	Bathroom Repairs and Maintenance	\$ 859.00
02/28/2026	Grizzly Creek Enterprises, Inc	Miscellaneous	Art hanging, dispose computer	\$ 200.00
Sub-Total February				\$ 1,507.00
03/01/2026	Johnson Controls Security Solutions	Alarm / Monitoring	Qtrly Billing 3/1/26 - 5/31/26	\$ 278.22
03/01/2026	Acme Alarm Company	Alarm / Monitoring	2nd Qtr Monitoring	\$ 145.41
03/14/2026	*Divvy	Building/Interior Maintenance	HVAC Air Filters	\$ 531.17
03/26/2026	R&A Enterprises of Carbondale	Building/Interior Maintenance	Bathroom Light Repairs & Maintenance	\$ 326.20
Sub-Total March				\$ 1,281.00
04/19/26	Young Services	Plumbing / Heating	Plumbing	\$ 811.00
Sub-Total April				\$ 811.00
Grand Total				\$ 5,932.34

Alarm / Monitoring	\$ 754.52
Electrical	\$ -
Fireplace maintenance	\$ -
Building/Interior Maintenance	\$ 2,662.42
Inspection / Testing	\$ -
Pest Control	\$ 550.40
Plumbing / Heating	\$ 1,520.00
Roof Maintenance	\$ -
Signage	\$ -
Telephones	\$ -
Window Cleaning	\$ -
Miscellaneous	\$ 445.00
	\$ 5,932.34

Var \$ -
Var to Financials \$ -

BASALT REGIONAL LIBRARY DISTRICT
ACCOUNTS PAYABLE LIST
April 10 - May 5

BUDGET DESCRIPTION	PAYEE	AMOUNT
Accounting	*Bill.com	262.45
Adult Movies	Midwest Tape	579.81
Advertising - General	WDR LLC	765.00
Background Check	Employers Council Services, Inc.	127.00
Board	Deborah Smith	236.02
Board	Elaine Nagey	5.92
Children's	Imagination Library of Colorado	120.05
Children's	Thrive Collaborative	130.00
Community Events	Doyle, Kristen	55.20
Community Events	EverGreen ZeroWaste	1,390.00
Electric	*Holy Cross Energy	477.48
Gas	*Black Hills Energy	711.79
Landscaping	GoodEarth	2,815.00
Maintenance	R&A Enterprises of Carbondale	326.20
Maintenance	Young Services	811.00
Miscellaneous Contracts	Cura HR, LLC	11,725.00
Movie License	Swank Movie Licensing	550.00
Office Supplies	ODP Business Solutions	90.70
Overdrive	Overdrive, Inc	333.76
Payroll Liabilities	*TIAA-CREF	7,500.35
Payroll Service	*Paychex Payroll Service	885.60
Replace/repair windows	Epic Custom Glass	3,973.25
Spanish Audio Adult	Blackstone Publishing	75.78
Translation / Interpretation	Dulce Andrea Suarez	80.00
Trash	*Divy	13,623.41
Wellness/Health Insurance	CEBT Willis of Colorado	14,693.18
Multiple	Ingram Library Services	7,152.71
Youth Audio	Playaway Products	914.70
		\$ 70,411.36



Monthly statement

This is not a bill.

VISA

Basalt Library

Account: MQU18040

Pay cycle: Auto once monthly*

Statement Summary

Balance (from previous cycle)	\$9,345.49
Transactions	\$13,603.41
Fees	\$20.00
Adjustments	\$0.00
Payments	-\$9,345.49
Statement balance	\$13,623.41

We appreciate you.



Fees

DATE	TYPE	AMOUNT
03/25/2026	Expedited Card	\$20.00
	Total	\$20.00

Adjustments

No adjustments were made this statement period.



Transactions

DATE	CARD	MERCHANT	AMOUNT	NAME
03/17/2026	**** 2151	DRI*eSigns	\$83.11	Christy Baumgarten
03/17/2026	**** 9304	CITY-MARKET #0433	\$32.35	Amy Shipley
03/17/2026	**** 3242	AMAZON MKTPL*B53ZW91R2	\$138.77	Travis Wilson
03/17/2026	**** 3242	AMAZON MKTPL*BD6A43EV1	\$147.89	Travis Wilson
03/17/2026	**** 3242	AMAZON MKTPL*B52O061D2	\$45.57	Travis Wilson
03/18/2026	**** 7327	Milk Street Magazine	\$54.95	Kristen A Doyle
03/18/2026	**** 8447	TST*ZHENG ASIAN BISTRO	\$386.00	Samuel Schoon
03/18/2026	**** 7327	AMAZON MKTPL*BD53L8X31	\$28.00	Kristen A Doyle
03/18/2026	**** 3242	AMAZON MKTPL*BD42Z6XE1	\$426.27	Travis Wilson
03/18/2026	**** 3242	AMAZON MKTPL*BD8F30OX0	\$69.86	Travis Wilson
03/18/2026	**** 2151	AMAZON MARK* B57RQ25F2	\$9.99	Christy Baumgarten
03/19/2026	**** 1645	CITY-MARKET #0433	\$49.49	Dhakiya Mitchell
03/19/2026	**** 3242	CITY-MARKET #0433	\$50.12	Travis Wilson
03/19/2026	**** 7327	KINGSLEY.COM	\$1,750.00	Kristen A Doyle
03/19/2026	**** 3242	AMAZON MKTPL*B50MG9SU2	\$9.98	Travis Wilson
03/19/2026	**** 7553	AMAZON MKTPL*B511A82K2	\$54.45	Linda Campbell
03/19/2026	**** 8447	AMAZON MKTPL*BD7T98Q31	\$30.56	Samuel Schoon
03/19/2026	**** 8447	AMAZON MKTPL*B50P57K02	\$39.98	Samuel Schoon
03/20/2026	**** 0933	BASALT MOUNTAIN INN	\$1,098.00	Stephanie Rifkin
03/20/2026	**** 0933	CITY-MARKET #0433	\$202.40	Stephanie Rifkin
03/20/2026	**** 7007	CLIC	\$30.00	Shelby Maynard
03/20/2026	**** 1645	CLIC	\$15.00	Dhakiya Mitchell
03/20/2026	**** 7553	AMAZON MKTPL*B524U8902	\$6.98	Linda Campbell
03/20/2026	**** 7553	AMAZON MKTPL*BD1M49SI1	\$8.69	Linda Campbell
03/20/2026	**** 7553	AMAZON MKTPL*BD1QY20V0	\$7.86	Linda Campbell

DATE	CARD	MERCHANT	AMOUNT	NAME
03/20/2026	**** 8447	AMAZON MKTPL*BD0961711	\$43.49	Samuel Schoon
03/21/2026	**** 8447	ULINE *SHIP SUPPLIES	\$194.66	Samuel Schoon
03/22/2026	**** 7327	DEMCO INC	\$142.72	Kristen A Doyle
03/23/2026	**** 9304	INTUIT *QuickBooks	\$1,609.00	Amy Shipley
03/24/2026	**** 7327	AMAZON MKTPL*BG7CU9VL2	\$13.99	Kristen A Doyle
03/24/2026	**** 7327	AMAZON MKTPL*BG0DD3M82	\$199.99	Kristen A Doyle
03/24/2026	**** 7327	AMAZON MKTPL*BD0528RL0	\$48.99	Kristen A Doyle
03/24/2026	**** 7327	AMAZON MKTPL*BG2L24M32	\$52.98	Kristen A Doyle
03/24/2026	**** 7553	AMAZON MKTPL*BG4Q58MC2	\$43.67	Linda Campbell
03/25/2026	**** 1729	SMITHS FOOD #4342	\$15.08	Laura Baumgarten
03/25/2026	**** 8447	AMAZON MKTPL*B53HS84N0	\$21.82	Samuel Schoon
03/25/2026	**** 8447	AMAZON MKTPL*B54AJ8NJ0	\$54.10	Samuel Schoon
03/26/2026	**** 1645	CITY-MARKET #0433	\$75.48	Dhakiya Mitchell
03/26/2026	**** 3242	AMAZON MKTPL*B51PL1811	\$9.79	Travis Wilson
03/26/2026	**** 8447	AMAZON MKTPL*B561098H1	\$9.49	Samuel Schoon
03/26/2026	**** 7553	Etsy.com*Multiple Shops	\$45.67	Linda Campbell
03/26/2026	**** 7553	Etsy.com*itsthesmallthin	\$26.04	Linda Campbell
03/27/2026	**** 8447	AMAZON RETA* B59Z53GQ0	\$27.38	Samuel Schoon
03/27/2026	**** 7327	NY REVIEW OF BOOKS	\$159.95	Kristen A Doyle
03/28/2026	**** 7553	AMAZON MKTPL*BC9205ZQ2	\$110.42	Linda Campbell
03/31/2026	**** 7327	D J*WSJ	\$40.12	Kristen A Doyle
03/31/2026	**** 2151	FACEBK *TH5DKKMH2	\$140.42	Christy Baumgarten
04/01/2026	**** 2151	MT HIAW TVM LNBERG TERM	\$6.00	Christy Baumgarten
04/01/2026	**** 1645	UBER *EATS	\$38.13	Dhakiya Mitchell
04/01/2026	**** 2151	Google Workspace_basaltli	\$428.40	Christy Baumgarten
04/01/2026	**** 8447	NESPRESSO USA, INC.	\$196.00	Samuel Schoon
04/01/2026	**** 8447	AMAZON MKTPL*BG81N2E70	\$9.38	Samuel Schoon
04/02/2026	**** 1645	CHIPOTLE 0263	\$15.24	Dhakiya Mitchell
04/02/2026	**** 2151	CHIPOTLE 0263	\$25.88	Christy Baumgarten

DATE	CARD	MERCHANT	AMOUNT	NAME
04/02/2026	**** 1645	UBER *EATS	\$31.49	Dhakiya Mitchell
04/02/2026	**** 7553	AMAZON MKTPL*B77JL8OH2	\$83.87	Linda Campbell
04/02/2026	**** 1645	SQ *DUNN BROTHERS COFFEE,	\$15.40	Dhakiya Mitchell
04/02/2026	**** 2151	DD *DOORDASH CARBONESP	\$73.54	Christy Baumgarten
04/02/2026	**** 1645	SQ *KELBER CATERING INC	\$19.32	Dhakiya Mitchell
04/02/2026	**** 2151	SQ *KELBER CATERING INC	\$43.83	Christy Baumgarten
04/04/2026	**** 2151	DD *DOORDASH RAISINGCA	\$43.29	Christy Baumgarten
04/04/2026	**** 7007	CITY-MARKET #0433	\$160.95	Shelby Maynard
04/04/2026	**** 2151	AMERICAN AIR0014491963887	\$35.00	Christy Baumgarten
04/04/2026	**** 1645	CHIPOTLE 0263	\$14.62	Dhakiya Mitchell
04/04/2026	**** 7553	AMAZON MKTPL*B763R8152	\$31.48	Linda Campbell
04/04/2026	**** 7553	AMAZON MKTPL*B793D11D2	\$34.29	Linda Campbell
04/04/2026	**** 2151	UBER *TRIP	\$39.97	Christy Baumgarten
04/04/2026	**** 2151	DD *DOORDASH APPLEBEES	\$93.08	Christy Baumgarten
04/05/2026	**** 8447	AMAZON MKTPL*BC4DI7NO1	\$18.99	Samuel Schoon
04/05/2026	**** 1645	HILTON GARDEN INN MDT	\$1,423.23	Dhakiya Mitchell
04/05/2026	**** 2151	HILTON GARDEN INN MDT	\$1,457.65	Christy Baumgarten
04/06/2026	**** 9304	DREAMTIME WATER DIST	\$160.80	Amy Shipley
04/06/2026	**** 7327	NYTIMES	\$40.00	Kristen A Doyle
04/06/2026	**** 7553	AMAZON MKTPL*BC4638GZ1	\$22.35	Linda Campbell
04/07/2026	**** 2151	TMOBILE POSTPAID WEB	\$569.56	Christy Baumgarten
04/07/2026	**** 3242	AMAZON MKTPL*B74AT17P2	\$12.98	Travis Wilson
04/07/2026	**** 1645	MAHJONGGLEA	\$60.00	Dhakiya Mitchell
04/08/2026	**** 2151	UBER *TRIP	\$7.99	Christy Baumgarten
04/09/2026	**** 7327	DENVER POST CIRCULATION	\$99.67	Kristen A Doyle
04/09/2026	**** 2151	TOTALLY PROMOTIONAL	\$98.25	Christy Baumgarten
04/10/2026	**** 7553	AMAZON MKTPL*B73JP8OP1	\$11.52	Linda Campbell
04/11/2026	**** 7327	PITKIN COUNTY S W TERMINA	\$80.00	Kristen A Doyle

DATE	CARD	MERCHANT	AMOUNT	NAME
04/11/2026	**** 2151	DD *DOORDASH THECATRIN	\$145.47	Christy Baumgarten
04/12/2026	**** 7327	AMAZON RETA* BC5ZH1I30	\$34.99	Kristen A Doyle
04/14/2026	**** 1224	AMAZON MKTPL*BYOS54912	\$24.28	Laura Baumgarten
04/14/2026	**** 7327	TOM REGAN	\$35.00	Kristen A Doyle
Total				\$13,603.41

Amazon Transaction Details

April

Order Date	Order ID	PO Number	Order Subtotal	Title
4/30/2026	113-0472485-6740238	5620	23.8	Smartfood Popcorn, Sweet & Salty Kettle Corn, 0.5 Ounce (Pack of 40) Super Z Outlet 1" Assorted Colorful Adhesive Stick-On Heart Star Round Shaped Jewel Gems for Arts & Crafts, Themed
4/29/2026	113-2223527-3350650	5620	49.29	Party Decoration Accessories, Children Activities (100 Pack) RMSPO 120 Pcs 1" Rhinestone for Crafting, Colorful Jewels for Crafting Stick-On Gems for Crafts Party Decoration
4/29/2026	113-2223527-3350650	5620		Accessories SerpizePaty 960Pcs Colorful Face Stickers, 48 Designs Cartoon Expression Eye Stickers for Crafts Cups Parties Scrapbook
4/29/2026	113-2223527-3350650	5620		DIY Art Decorations Space Rocket Sticky Balloon with Pump - 219 Pcs DIY Balloon Animals Kit, Creative Sticky Balloon Maker Toy for Kids with
4/29/2026	113-2223527-3350650	5620		Strickers, Accessories, Birthday Gifts for Boys Girls Ages 3+
4/28/2026	114-2012475-7981059	5310	49.47	Clorox Free & Clear Cleaning Wipes, Light Lemon Scent, 75 Count, Pack of 3 (Pack May Vary)
4/26/2026	114-3498379-8361066	6010	14.95	Sanguine Stories: A Horror Anthology 12 Pack Fake Vines for Room Decor Artificial Ivy Garland with Clip Green Flowers Hanging Plants Faux Greenery Leaves
4/24/2026	114-8813429-5339416		64.66	Bedroom Aesthetic Decor for Home Garden Wall Wedding
4/24/2026	114-8813429-5339416			Welch's Fruit Snacks, Mixed Fruit & Berries 'N Cherries Snack Box, Gluten Free, 0.8oz Snack Packs (Pack of 60)
4/24/2026	114-8813429-5339416			Goldfish Crackers Big Smiles Variety Pack with Cheddar, Colors, and Pretzels, Snack Packs, 30 Ct FlyFlag Air Dry Clay - 100 Colors, Ultra Light and Soft, Non-Toxic Modeling Clay for Kids with Tools and Tutorials, for
4/24/2026	114-8813429-5339416			Creative Play and Learning Slime Foam Beads Floam Balls - 18 Pack Pastel Microfoam Beads Kit 0.1-0.14 inch (90,000 Pcs) Micro Colors Rainbow
4/24/2026	114-8813429-5339416			Fruit Beads Craft Add ins Homemade DIY Kids Ingredients Flote Microbeads Supplies Classic Sand and Play Sand for Sandbox, Table, Therapy, and Outdoor Use, 20 lb. Bag, Natural, Non-Toxic, Wet Castle
4/22/2026	113-0053845-1191439	5602	49.99	Building for Creativity and Stimulates Sensory Skills FUNLIO Wooden Sensory Table for Toddlers 1-5, 4-Level Height Adjustable Kids Activity Table with Anti-Warping Plywood
4/22/2026	113-2487307-7055400	5602	135.95	Lid, Indoor/Outdoor Play Sand and Water Table, CPC Certified TOY Life 30 Pcs Dinosaur Fossil Beach Toys for Kids Ages 4-8 Collapsible Sand Toys with Dinosaur Toys Silicone Bucket
4/22/2026	113-2487307-7055400	5602		Shovels & Dino Digging Building Kit Molds, Sandbox Toy for Summer, Travel UMUACCAN Beach Toys for Kids, Beach Sand Toys, 8" Metal Sandbox Toys with Sturdy Wooden Handle, Safe Beach
4/22/2026	113-2487307-7055400	5602		Gardening Set, Spoon, Fork, Trowel, Rake & Shovel for Kids, Snow Shovel (6 pcs)
4/22/2026	114-2883131-9717060		231.36	The 100-Year-Old Man Who Climbed Out the Window and Disappeared The Vaster Wilds: A Novel
4/22/2026	114-2883131-9717060			
4/22/2026	113-4734241-5379422	5310	26.37	Gorilla Super Glue Gel XL, Clear 25g (Pack of 1) - Fast Setting, No Drip Control for Precise All Purpose Repairs Pferd - 19006 11904203 Mill Hand File, American Pattern, Single Cut, Rectangular, Fine, 8" Length, 25/32" Width, 9/64"
4/22/2026	114-7537475-5779412	6055	15.82	Thickness
4/21/2026	113-7268593-3396215	5310	71.73	PURELL Advanced Hand Sanitizer Soothing Gel, Fresh Scent, 8 fl oz Pump Bottle (Pack of 4), 9674-06-ECDECO RECUTMS 4Pcs Artificial Monstera Leaves Vines, 5.9FT Fake Hanging Plant Ivy Faux Tropical Palm Leaf Greenery Garland
4/21/2026	111-8573645-5885065		24.99	for Garden Porch Patio Jungle Luau Beach Birthday Party Indoor Outdoor Spring Décor Bedwina Dinosaur Fossil Skeleton - (Pack of 24) 3.7 Inch Assorted Plastic Dino Figure Bones for Kids Science Dig Kit,
4/21/2026	113-3311240-2141865		21.22	Digging Sandbox Bins Play Toys, Party Favors, Birthday Decorations 90 Pieces Dinosaur Decor Dinosaur Footprints Floor Decals Peel and Stick Track Stickers Removable Tracks Wall Decals
4/21/2026	113-3311240-2141865			Vinyl Footprints Wall Decal for Baby Nursery Bedroom Home Decor
4/17/2026	113-5368302-1005834	5310	73.98	Mini Moo's Half and Half Creamer Singles, 192 Count Box, 2 Cases (Packaged by Brewd Coffee Supplies) 102 PCS Individually Wrapped Watercolor Animals Temporary Tattoo for kids - Cute Animals Temporary for Girls Boy Body
4/16/2026	113-2341941-0368256	5602	595.91	Arm Shoulder Cute Tattoos Stickers, Birthday Party Supplies Gifts for Kids 96PCS Realistic Cosmic Dinosaur Space 3D Pre-Cut Temporary Tattoos for Kids Fun Galaxy Spaceship Astronaut Theme
4/16/2026	113-2341941-0368256	5602		Birthday Party Decorations Favors Supplies, Fake Tattoos, School Gifts for Boys Girls Partywind 24 Styles Face Temporary Tattoos for Kids, Dinosaur Fake Tattoo Stickers for Boys Girls Party Supplies Favors,
4/16/2026	113-2341941-0368256	5602		Face Tattoos for Birthday Games, Kids Goodie Bag Stuffers EMOME Face Tattoos for Kids - 24 Sheets Party Pack, Face Paint Tattoos Makeup for Boys and Girls Birthday Party Supplies
4/16/2026	113-2341941-0368256	5602		Games, Face Tattoo Stickers for Kids Carnival Party Favors UVUXO Cars and Trucks Temporary Tattoo for kids - 10 Sheets Cars Construction Tractor Temporary for Girls Boy Body Arm
4/16/2026	113-2341941-0368256	5602		Shoulder Cute Tattoos Stickers, Birthday Party Supplies Gifts for Kids TBC The Best Crafts 108 Colors Dual Tip Acrylic Paint Markers, Double zipper design Topgrade Canvas bag, Waterproof,
4/16/2026	113-2341941-0368256	5602		Non-Toxic, odorless, Suitable for Paper, Pottery, Stones, Glass, outdoor painting 96 PCS Funny Dinosaur 3D Pre-Cut Temporary Tattoos for Kids Super Cute Themed Birthday Party Favors, Supplies,
4/16/2026	113-2341941-0368256	5602		Decorations, Funny Jungle Fake Tattoo Stickers, Gifts for Boys Girls Outus 120pcs Scratch Dinosaur Craft Art Kits for Kids with 48 Scratch Dinosaur Paper 24 Wooden Styluses and 48 Ribbons
4/16/2026	113-2341941-0368256	5602		for Theme Birthday Party Game Supplies Dan&Darci Jumbo Dino Easter Egg - Unearth 12 Unique Large Surprise Dinosaurs in One Giant Filled Egg - Easter Gifts for
4/16/2026	113-2341941-0368256	5602		Kids - Discover Dinosaur Archaeology Science STEM Crafts Gifts for Boys & Girls The Most Reliable and robust foam party solution - Up to 700 Gallons or 12 Rounds of bubble party fun - Compatible with
4/16/2026	113-2341941-0368256	5602		ALL Foam Machines & Generators

Amazon Transaction Details

April

Order Date	Order ID	PO Number	Order Subtotal	Title
4/16/2026	113-2341941-0368256	5602		150+ Glitter Temporary Tattoos for Kids - Mermaid Unicorn Party Favors for Girls - Individually Wrapped & Waterproof Birthday Supplies
4/16/2026	113-2341941-0368256	5602		Hotoyannia 160 PCS 30 Sheets Watercolor Animals Temporary Tattoos for kids - Individually Cute Animals Temporary Tattoos Stickers for Girls Boy Body Arm Shoulder Birthday Party Supplies Gifts for Kids
4/16/2026	113-2341941-0368256	5602		1000 Tactical Raffle Tickets, Purple (1 of 8 Colors), Double Roll, Ticket for Events, Entry, Class Reward, Fundraiser & Prizes
4/16/2026	113-2341941-0368256	5602		Mother's Chocolatey Dynamite Dinosaurs Cookies, Inspired by Jurassic World, Individually Wrapped Treats, 10-Pack Box, 10 oz
4/16/2026	113-2341941-0368256	5602		Newbested 48 Pack Unfinished Wooden Dinosaur Animal Cutouts,Pterosauria,Tyrannosaurus Rex,Triceratops,Stegosaurus,Ankylosaurus Shapes Model for Home Decor Ornament,DIY Craft Art Project(6 PCS/Shape)
4/16/2026	113-2341941-0368256	5602		1200W Party Foam Machine, Pool Water Toys, Bubble Machine with 3pcs Foam Granules and Water Tank, Holiday & Birthday, Business Celebrations,
4/16/2026	111-0614758-1985803	6460	262.94	Pokémon Pokopia - Nintendo Switch 2
4/16/2026	111-0614758-1985803	6460		Mario Kart™ World (Nintendo Switch 2)
4/16/2026	111-0614758-1985803	6460		MARVEL'S SPIDER-MAN 2 - PS5 Standard Edition
4/16/2026	111-0614758-1985803	6460		Mario Tennis™ Fever (Nintendo Switch 2)
4/16/2026	111-2771610-9776265	5290	83.98	MXoSUM Inflatable Dinosaur Costume Blow up Triceratops Costumes for Adults Fancy Dino Onesies Party Halloween Cosplay Costume
4/16/2026	111-2771610-9776265	5290		Rysotowy Inflatable Dinosaur Costume for Adults Blow up T-rex Costume Funny Party Dino Costume Fancy Halloween Costume Suit
4/16/2026	111-5147024-5588200	5290	17.5	Hanes Mens Essential-T T-Shirt, 3XL, Athletic Teal
4/16/2026	111-5147024-5588200	5290		Hanes Mens Essential-T T-Shirt, L, Athletic Royal
4/16/2026	111-5190817-1312260	5290	40.76	Hanes Mens Essential-T T-Shirt, M, Athletic Yellow
4/16/2026	111-5190817-1312260	5290		Hanes Mens Essential-T T-Shirt, L, Athletic Crimson
4/16/2026	111-5190817-1312260	5290		Men's 5.2 oz Hanes HEAVYWEIGHT Short Sleeve T-shirt, Lime, Small
4/16/2026	111-5190817-1312260	5290		Hanes Unisex ComfortSoft® Cotton T-Shirt L Stonewash Green
4/16/2026	111-5190817-1312260	5290		Hanes Mens Essential-T T-Shirt, XL, Athletic Teal
4/16/2026	111-5190817-1312260	5290		Gildan Blank T-Shirt - Unisex Style 5000 Adult
4/16/2026	111-6132117-3856201	5290	19.9	Hanes Mens Essential-T T-Shirt, M, Athletic Dark Green
4/16/2026	111-6132117-3856201	5290		Hanes Mens Essential-T T-Shirt, M, Athletic Teal
4/16/2026	111-6132117-3856201	5290		Hanes Mens Essential-T T-Shirt, M, Athletic Purple
4/16/2026	111-7135924-6625047	5290	15.74	Carolina Blue, Large
4/16/2026	111-7135924-6625047	5290		Comfort Colors Adult Short Sleeve Tee, Style G1717, Chambray, Medium, 1-Pack
4/15/2026	114-4295828-7117826	5320	54.94	Zebra High-Performance Black Wax/Resin Ribbon Cartridge for ZD420C Thermal Transfer Desktop Printer 4.33in x 242ft 0555CT11007
4/15/2026	113-5902941-1123428	5620	63.84	Gem Stickers, 1510pcs Rhinestone Stickers for Crafts, Self Adhesive Jewel Stickers, Acrylic Bling Gems Jewels Stickers for Crafts, Stick on Gems for DIY, Crafts, Craft Supplies for Kids
4/15/2026	113-5902941-1123428	5620	63.84	Healthy Snacks Variety Pack for Adults, Kids & Teens - Healthy Snack Box with Chips, Cookies & Granola Bars - Snacks Variety Pack for Adults for Office, Care Package for College Students & Birthdays
4/15/2026	113-5902941-1123428	5620		880pcs Gem Stickers Rhinestones for Crafts - Self Adhesive Jewels Stickers, Acrylic Gems DIY Craft Decorative Diamond Small Stickers for Kids
4/15/2026	113-5902941-1123428	5620		Gikboup 3521 Pieces Self Adhesive Jewels for Crafts, Stick on Gems Stickers, Flat Back Plastic Fake Jewels for DIY
4/14/2026	114-6066135-1618614		42.47	Anker Soundcore 2 Portable Bluetooth Speaker with Stereo Sound, Bluetooth 5, Bassup, IPX7 Waterproof, 24-Hour Playtime, Wireless, Speaker for Home, Outdoors, Travel
4/14/2026	114-6066135-1618614			RattanView 24 Pcs Mandala Craft Color Your Own Keychains DIY Craft Wooden Blank Keychains for Sunday School Classroom Home Active Party Favors Gifts, 12 Styles
4/14/2026	113-2614516-3680215	5602	27.45	SWIFTLITE Black Vinyl Gloves, Food Grade Gloves Disposable Latex Free & Powder Free, Guantes for Cleaning Cooking Food Prep (100, Large)
4/14/2026	113-2614516-3680215	5602		RECHOO 6Pack LED Flashlight, Bright Small Flashlights High Lumens with 3 Modes, Pocket Mini Flashlight Battery Powered, Flash Light Adjustable Focus, Waterproof Flashlights for Home Emergency Camping
4/14/2026	114-6213809-0153811		163.96	Organic Herbal Tea Seeds Variety Pack - 16 Individual Packs - 2026 Season - Mint, Lavender, Chamomile and More! for Indoor & Outdoor Planting (Non-GMO, Certified Organic)
4/14/2026	114-6213809-0153811			Organic Herb Seeds Variety Pack - 35 Individual Packs - 2026 Season - Basil, Cilantro, Dill, Thyme, Parsley and More! for Indoor & Outdoor Planting (Non-GMO, Certified Organic)
4/14/2026	114-6213809-0153811			Survival Seed Vault Kit - 100 Packs of Heirloom Vegetable Seeds for Planting - Non-GMO Vegetables, Fruits, Herbs - Farmer Kit to Grow Food for Long-Term Emergency Storage - Survival Garden Seeds
4/14/2026	114-3581732-8767468		62.86	Lothee 20 Pcs Paring Knife Bulk, 5 Colors Fruit & Vegetable Knife, Stainless Steel, Ultra Sharp, Plastic Handle, 3.94 Inches RYKOMO 24 Pack DIY Wooden Picture Frames for 4 x 6 in Photos, Wooden Picture Frames for Crafts Unfinished Solid Wood Photo Picture Frame for Crafts, Valentine's Day Gift New Year Decorate, Father's Day, Mother's Day Gift
4/14/2026	114-3581732-8767468			

Amazon Transaction Details

April

Order Date	Order ID	PO Number	Order Subtotal	Title
4/14/2026	114-3581732-8767468			Luckyiren Kitchen Cutting Board Set of 6, Plastic Cutting Boards with Easy Grip Handle for Kitchen Cooking, Non Slip Cutting Mat Pad for Meat, Fruit, Vegetables, 12 Inch by 8 Inch
4/14/2026	114-8720590-3362610		46.66	HERSHEY'S, KIT KAT and REESE'S Assorted Milk Chocolate Candy Variety Box, 27.3 oz (18 Count)
4/14/2026	114-8720590-3362610			SKITTLES & Starbust Assorted Candy Variety Pack for Holidays, Gifts, Parties, Candy Assortment, 37.05 oz (18 Count) Bulk Box
4/14/2026	114-9127743-3996240		22.5	Mars M&M's Peanut, M&M's Caramel, Snickers Original, Peanut Butter Squared, Twix Cookie Dough Variety Pack Full Size Individually Wrapped Milk Chocolate Candy Bars, 18 Ct
4/13/2026	113-2827519-0960238	5620	24.28	Black Beverage Napkins (300 Count) 2-Ply Disposable Cocktail Napkins for Bar, Weddings, Parties, Events, Premium Quality and EU Made
4/13/2026	113-2827519-0960238	5620	24.28	5 Inch Short Biodegradable Cocktail Straws 200 pcs Compostable Cocktail Stirrers Straws Made from 100% Sugarcane
4/9/2026	113-8728037-4354611	6055	11.52	Fiber A Plasticless Sturdy Drinking Straws for Hot and Cold Drinks Not Foggy
4/6/2026	113-5139447-5401059	5620	22.35	Aliens Love Dinopants (The Underpants Books)
4/6/2026	113-5139447-5401059	5620		Amazon Basics Reclosable Gallon Food Storage Bags with Double Zipper Seal, Stand and Fill Base, BPA Free, 120 Count
4/6/2026	113-5139447-5401059	5620		100 Pcs Animal Stickers for Kids, Cute Water Bottle Stickers for Kids Waterproof, Vinyl Laptop Kid Sticker Pack, Kid Classroom Prizes for Elementary Students
4/6/2026	113-5139447-5401059	5620		200pcs Disney Cartoon Stickers for Kids, Cute Princess Waterproof Vinyl Stickers for Teen Girls Laptop Water Bottle Bike Guitar Luggage Phone Computer Skateboard Notebook Helmet
4/6/2026	114-4864653-3802657		12.98	28 Metallic Colors Dual Tip Acrylic Paint Markers, Brush Tip and Fine Tip Acrylic Paint Pens for Rock, Ceramic, Wood, Canvas, Plastic, Glass, Stone, Calligraphy, Card Making, Crafts & Nail Art
4/3/2026	113-0584601-9901031	5310	18.99	Oterri File Organizer Box with Lid, Hanging Filing File Box with Mesh Pocket, Document Organizer Box for Letter Files, Portable Storage Box(1 PCS, Green)
4/3/2026	114-1388321-5961022	6460	59.99	Tomodachi Life: Living the Dream
4/2/2026	113-0453606-8394624	5620	31.48	M SANMERSEN Floor Piano Mat, Toddler Toys Musical Mat, Keyboard Floor Playmat 39.5" Electronic Music Animal Touch Play Blanket Funny Xmas Gift Toy for 1 2 3 Year Old
4/2/2026	113-0453606-8394624	5620		Kidoozie Ball Drop Toddler Toy Learning & Developmental Tower Activity & Educational Preschool Toys & Games
4/2/2026	113-7719782-9956206	5620	34.29	Totority Kaleidoscope Making Kit 15 Pcs Blank DIY Kaleidoscope Making Kit for Kids Variety Paper Craft Tools, White
4/1/2026	113-6102532-6554665	5310	9.38	Educational Preschool Activity for Creative Decor
				Stanley 11-800 Carbide Utility Blade, 5-Pack
			Total	<u>2,688.37</u>



BASALT REGIONAL LIBRARY DISTRICT ALCOHOLIC BEVERAGE POLICY

It is the policy of the Basalt Regional Library (BRLD) Board of Trustees to allow service of alcohol at library events. BRLD follows all applicable local, county, state, and federal laws, regulations, and guidelines when serving alcohol at BRLD programs and events. This includes procurement of a liquor license, training of personnel serving alcohol, and storage of alcohol.

ALCOHOL SERVICE

Staff must be 21 years of age to serve alcohol.

Staff are required to receive training in the service of alcohol before serving. This training must be updated every two years.

Staff will check the identification of anyone who appears to be under the age of 50 who is requesting alcohol.

Staff will not serve anyone who appears to be intoxicated.

~~Per the library's liquor license, a~~Alcohol may only be served inside the building. No outside alcohol is permitted at events held at the library. Outside groups using the Library may not serve alcohol.

ALCOHOL STORAGE

Alcohol will be stored and locked in the IT room when not in use.

Alcohol may be stored for a period of no longer than two days before an event and one day after an event in the Community Room kitchen refrigerator. The Community Room kitchen door must remain closed and locked when there is alcohol in the refrigerator.

Any open, unused portion of alcohol left over after an event must be disposed of and may not be removed from the library premises by staff, library patron, or any other person.



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BASALT REGIONAL LIBRARY DISTRICT PHOTOGRAPHY AND VIDEOGRAPHY POLICY

It is the policy of the Basalt Regional Library District (BRLD) Board of Trustees to allow the use of photography and videography by staff and designated individuals to market and promote library services and by library visitors who wish to capture memories of their time in the library. These activities are allowed only while protecting the privacy and safety of patrons and staff. [Consent to be photographed, filmed, or recorded is implied by one's presence at the Library.](#)

RECORDING BY BRLD STAFF:

BRLD may photograph, film, or record during library events and programs, and at any time in the building for publicity and promotional purposes. Photos, videos and/or recordings may be used in print, digital or social media channels. Library visitors and program attendees and/or participants, including minors, consent to having their photograph taken and used for such purposes.

STAFF RESPONSIBILITY:

- Inform patrons and library users when photography, videography or recording is taking place.
- To ensure the privacy of library users, full names will not be included in photo captions without prior permission.
- Make a reasonable effort to respect the wishes of users that do not wish to be photographed, filmed, or recorded.

PATRON RESPONSIBILITY:

- Inform library staff immediately if you do not wish to have your, or your child's, photo taken.

RECORDING BY BRLD VISITORS:

Visitors to the Basalt Regional Library may photograph and/or record on the premises without disrupting, harassing, or violating the privacy of other library users; however, BRLD Staff may limit or stop photography or recording to protect users' safety and security.

VISITOR RESPONSIBILITY:

- Be respectful of, and refrain from disturbing, other patrons as outlined in the Patron Behavior Policy.
- Accept sole responsibility for adherence to copyright law (Title 17, United States Code) regarding reproduction and distribution of copyrighted material.
- Inform staff if someone is recording you against your wishes.

SECURITY CAMERAS:

BRLD is committed to protecting the rights and safety of library users, volunteers, and staff. In pursuit of this objective, selected public areas of BRLD premises are under continuous video surveillance.

- BRLD's video surveillance system is used for the identification of persons breaking the law or violating the Patron Behavior Policy, and for the protection and safety of library users, volunteers, staff, assets, and property.
- Reasonable efforts will be made to safeguard the privacy of library users, volunteers, and staff by installing security cameras in locations where there is no expectation of privacy. Examples include common areas such as entrances, near item collections, and in delivery areas.

- Recordings will be kept for a limited period and will be automatically removed from the system as storage limitations dictate. Recordings of incidents may be reviewed and saved for as long as considered necessary by BRLD Staff and will be kept in a secure area. Any request to review footage will prompt staff to retain that recording.
- Pursuant to Colorado Revised Statutes § 24-90-119, BRLD is required to protect the privacy of all patrons. Confidentiality and privacy issues prevent the public from accessing recordings which may contain personally identifiable information. Digital images or recordings may ~~only~~ be disclosed pursuant to a subpoena, upon court order, or where otherwise required by law after requests are reviewed by the Library Director or ~~his/her~~ their designee.
- Notice that recording devices are in use is posted at entrances to the library.

DISCLAIMERS:

- To protect the privacy of library customers, photos and video are restricted or prohibited in certain library locations where there is a reasonable expectation of privacy, including, but not limited to restrooms.



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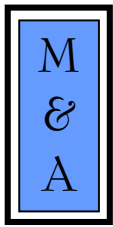


**Financial Statements
December 31, 2025**

**Basalt Regional Library District
Financial Report
December 31, 2025**

Table of Contents

	Page
INDEPENDENT AUDITOR'S REPORT	A1 – A3
Management's Discussion and Analysis	B1 – B5
Basic Financial Statements:	
Government-wide Financial Statements:	
Governmental Funds Balance Sheet / Statement of Net Position	C1
Statement of Revenues, Expenditures and Changes in Fund Balances / Statement of Activities	C2
Notes to the Financial Statements	D1 – D15
Required Supplementary Information:	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual - General Fund	E1
Supplementary Information:	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual – Debt Service Fund	F1
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual – Capital Reserve Fund	F2



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, 2025, 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, 2025 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.

**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's Discussion and Analysis

Basalt Regional Library District 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, 2025.

Financial Highlights

- The assets of the District exceeded its liabilities by \$10,746,901 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 \$2,014,344.
- The District's total net position increased by \$515,174.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$1,216,567 or 58% 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 discretely 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 funds.

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.

Overview of the Financial Statements (continued)

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 in section D of this report.

Government-wide Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial Position.

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 65% of the total assets. The District uses 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

	2025	2024
Assets:		
Current and other assets	\$ 4,671,363	\$ 5,876,494
Capital assets	8,640,909	8,862,793
Total Assets	13,312,272	14,739,287
Liabilities:		
Other liabilities	64,465	76,518
Long-term liabilities	60,065	1,742,124
Total Liabilities	124,530	1,818,642
Deferred Inflows of Resources:		
Unavailable revenue	2,440,841	2,688,918
Total Deferred Inflows of Resources	2,440,841	2,688,918
Net Position:		
Investment in capital assets	8,640,909	7,187,793
Restricted	69,000	1,030,757
Unrestricted	2,036,992	2,013,177
Total Net Position	\$ 10,746,901	\$ 10,231,727

Approximately 80% 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 to due current year depreciation expense being less than capital asset additions and principal payments on debt.

Government-wide Financial Analysis (continued)

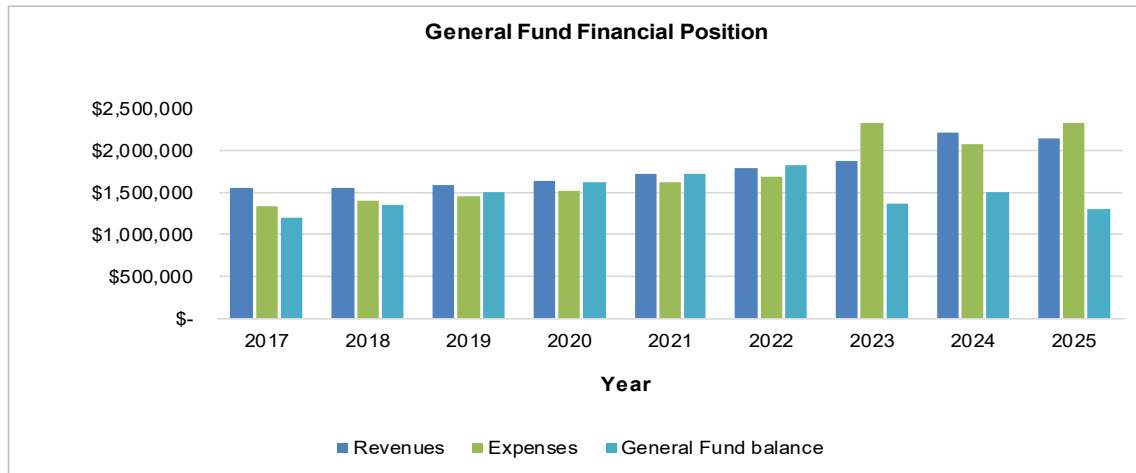
Basalt Regional Library District's Change in Net Position

Revenues:	2025	2024
Program revenues:		
Collection revenue	\$ 13,704	\$ 16,431
Operating grants and contributions	73,584	34,896
General revenues:		
Property taxes	2,682,881	2,885,927
Specific ownership taxes	109,920	114,062
Earnings on investments	143,875	196,338
Other income	-	471
Total Revenues	3,023,964	3,248,125
 Expenses:		
Personnel services	1,265,049	1,278,607
Administration	246,346	180,136
Facility expense	203,204	217,222
Library programs	108,487	82,270
Technology and equipment	131,143	115,204
Treasurer's fees	102,696	108,785
Depreciation	421,345	406,243
Interest on long-term debt	30,520	56,927
Total Expenses	2,508,790	2,445,394
Change in Net Position	515,174	802,731
Net Position - Beginning	10,231,727	9,428,996
Net Position - Ending	\$ 10,746,901	\$ 10,231,727

While net position increased \$514,934 it is less than the 2024 change in net position by \$287,797. This is primarily due to a temporary decrease in the property tax mill levy, and an increase in expenses. Property taxes were the most significant source of general revenues for the District accounting for approximately 88.7% of revenues in 2025, compared to 88.8% in 2024. Specific ownership taxes, which consist of vehicle taxes collected at the Counties, were also a significant source of revenue accounting for 3.63% of total revenues.

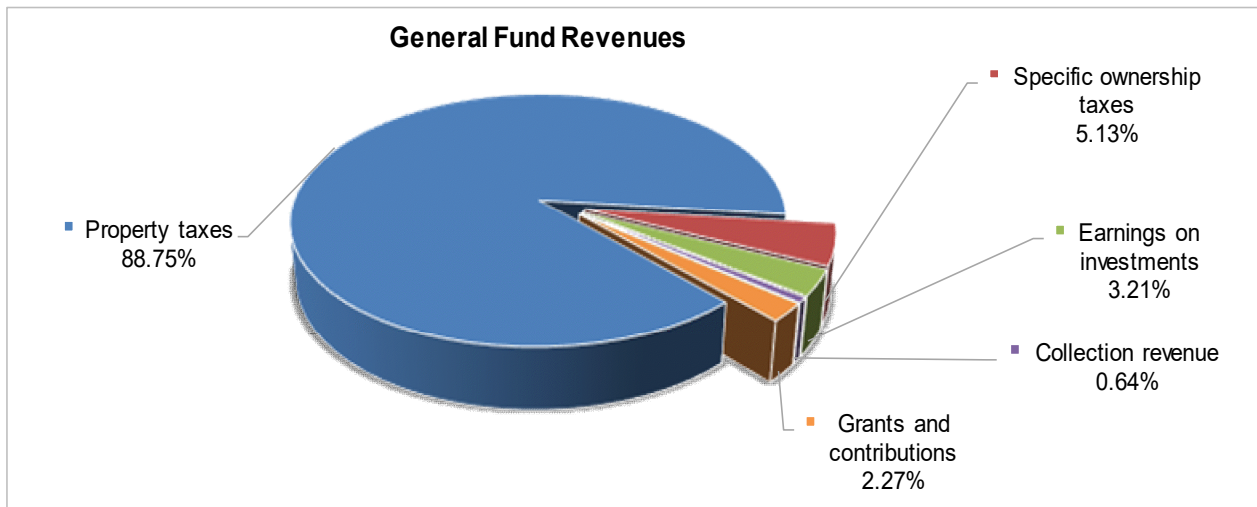
Financial Analysis of the District's Funds

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 2017 through 2025:



The fund balance of the District's General Fund decreased \$193,669 in 2025 and had an ending fund balance of \$1,304,259. Revenues increased \$69,483 from 2024, largely due to a decrease in the mill levy in Eagle and Pitkin counties. Expenditures, which included transfers out of \$232,000 to support ongoing capital projects, increased \$108,711 from 2024, due to the ability for the District to fill open and budgeted positions which increased personnel and benefit costs.

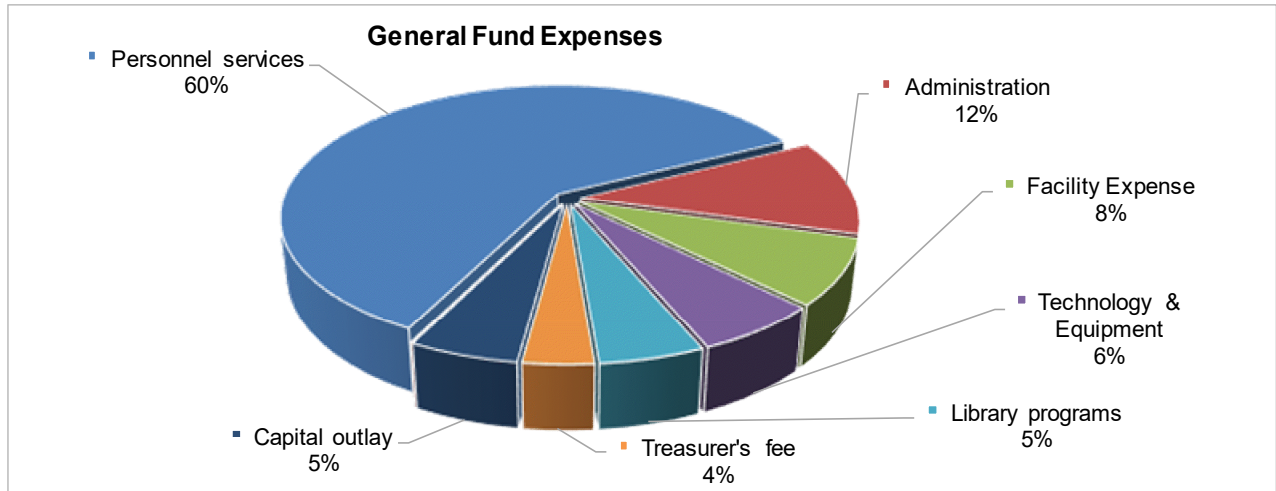
The following chart represents the District's 2025 General Fund revenues:



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

Financial Analysis of the District's Funds

The following chart represents the District's 2025 expenditures:



The District's General Fund expenditures and transfers out to the Capital Reserve Fund increased 5.4%. Personnel services (wages, retirement, health insurance, etc.) made up the largest source of expenditures for the District.

General Fund Budgetary Highlights

The District's 2025 budget was approved at the end of 2024. The District did not amend its budget for 2025. Significant budget variances were as follows:

	Final Budget	Actual	Variance From Final Budget	Reason
Expenditures:				
Personnel services	1,396,945	1,265,301	131,644	Budgeted for full staffing
Administration	198,371	246,346	(47,975)	Ballot measure related expenses late in year
Library programs	67,950	108,487	(40,537)	More performances than originally planned

Capital Assets

The District's had a net investment in capital of assets of \$8,640,909 at the end of 2025. 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 Budgets

The District had \$1,304,259 of general fund balance at the end of the current fiscal year. The District's 2026 budget anticipates a beginning general fund balance of \$1,265,444. The 2026 budget also anticipates revenues of \$2,654,650 and expenditures, which include transfers out, of \$2,653,960.

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

Preliminary DRAFT

Basalt Regional Library District
Governmental Funds Balance Sheet / Statement of Net Position
December 31, 2025

	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
Assets:								
Cash and cash equivalents	251,706	-	-	251,706	-	251,706	9,608	10,884
Investments	1,106,877	10,149	833,019	1,950,045	-	1,950,045	-	-
Cash with County Treasurer	9,967	-	-	9,967	-	9,967	-	-
Due (to) from other funds	(18,630)	(10,149)	28,779	-	-	-	-	-
Accounts receivable, net	112	-	-	112	-	112	-	-
Prepaid expenses	18,692	-	-	18,692	-	18,692	-	-
Property taxes receivable	2,440,841	-	-	2,440,841	-	2,440,841	-	-
Capital assets, net of depreciation	-	-	-	-	8,640,909	8,640,909	-	-
Total Assets	3,809,565	-	861,798	4,671,363	8,640,909	13,312,272	9,608	10,884
Liabilities:								
Accounts payable and accrued liabilities	64,465	-	-	64,465	-	64,465	-	-
Non-current liabilities:								
Due in more than one year - Compensated absences	-	-	-	-	60,065	60,065	-	-
Total Liabilities	64,465	-	-	64,465	60,065	124,530	-	-
Deferred Inflows of Resources:								
Unavailable revenue - Property taxes	2,440,841	-	-	2,440,841	-	2,440,841	-	-
Total Deferred Inflows of Resources	2,440,841	-	-	2,440,841	-	2,440,841	-	-
Fund Balance/Net Position:								
Fund Balance:								
Nonspendable	18,692	-	-	18,692	(18,692)			
Restricted for:								
Emergencies	69,000	-	-	69,000	(69,000)			
Committed for future projects	-	-	861,798	861,798	(861,798)			
Unassigned	1,216,567	-	-	1,216,567	(1,216,567)			
Total Fund Balance	1,304,259	-	861,798	2,166,057	(2,166,057)			
Total Liabilities, Deferred Inflows of Resources and Fund Balance	3,809,565	-	861,798	4,671,363				
Net Position:								
Net investment in capital assets					8,640,909	-	-	
Restricted for emergencies					69,000	-	-	
Unrestricted					2,036,992	9,608	10,884	
Total Net Position					10,746,901	9,608	10,884	

Preliminary DRAFT

Basalt Regional Library District
Statement of Revenues, Expenditures and Changes in Fund Balances / Statement of Activities
For the Year Ended December 31, 2025

	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
Revenues:								
General revenues:								
Property taxes								
General operating	1,901,510	-	-	1,901,510	-	1,901,510	-	-
Debt service	-	781,371	-	781,371	-	781,371	-	-
Subtotal - Property taxes	<u>1,901,510</u>	<u>781,371</u>	<u>-</u>	<u>2,682,881</u>	<u>-</u>	<u>2,682,881</u>	<u>-</u>	<u>-</u>
Specific ownership taxes	109,920	-	-	109,920	-	109,920	-	-
Earnings on investments	68,797	11,555	63,523	143,875	-	143,875	-	-
Other income	-	-	-	-	-	-	6,654	-
Program income:								
Fines and fees	13,704	-	-	13,704	-	13,704	-	-
Operating grants and contributions	48,584	-	25,000	73,584	-	73,584	-	8,320
Total Revenues	<u>2,142,515</u>	<u>792,926</u>	<u>88,523</u>	<u>3,023,964</u>	<u>-</u>	<u>3,023,964</u>	<u>6,654</u>	<u>8,320</u>
Expenditures/Expenses:								
Personnel services								
Salaries and wages	1,003,301	-	-	1,003,301	(252)	1,003,049	-	-
Payroll taxes	81,131	-	-	81,131	-	81,131	-	-
Payroll service	14,408	-	-	14,408	-	14,408	-	-
Retirement contributions	24,249	-	-	24,249	-	24,249	-	-
Wellness / health insurance	133,609	-	-	133,609	-	133,609	-	-
Colorado FAMLII	6,712	-	-	6,712	-	6,712	-	-
Background checks	1,891	-	-	1,891	-	1,891	-	-
Subtotal - Personnel Services	<u>1,265,301</u>	<u>-</u>	<u>-</u>	<u>1,265,301</u>	<u>(252)</u>	<u>1,265,049</u>	<u>-</u>	<u>-</u>
Administration	246,346	-	-	246,346	-	246,346	-	-
Facility expenses	166,721	-	-	166,721	36,483	203,204	31	10,420
Library programs	108,487	-	-	108,487	-	108,487	-	-
Technology and equipment	131,143	-	-	131,143	-	131,143	-	-
Treasurer's fee	72,757	29,939	-	102,696	-	102,696	-	-
Capital outlay	112,846	-	123,098	235,944	(235,944)	-	-	-
Depreciation	-	-	-	-	421,345	421,345	-	-
Contributions and donations	-	-	-	-	-	-	9,774	-
Debt service:								
Principal	-	1,675,000	-	1,675,000	(1,675,000)	-	-	-
Interest	-	37,327	-	37,327	(6,807)	30,520	-	-
Total Expenditures/Expenses	<u>2,103,601</u>	<u>1,742,266</u>	<u>123,098</u>	<u>3,968,965</u>	<u>(1,460,175)</u>	<u>2,508,790</u>	<u>9,805</u>	<u>10,420</u>
Excess (Deficiency) of Revenues Over Expenses/Expenditures	38,914	(949,340)	(34,575)	(945,001)	1,460,175	515,174	(3,151)	(2,100)
Other Financing Sources (Uses):								
Transfers in (out)	(232,583)	583	232,000	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(232,583)</u>	<u>583</u>	<u>232,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance/Net Position	(193,669)	(948,757)	197,425	(945,001)	1,460,175	515,174	(3,151)	(2,100)
Fund Balance/Net Position:								
Beginning of Year	1,497,928	948,757	664,373	3,111,058	-	10,231,727	12,759	12,984
End of Year	<u>1,304,259</u>	<u>-</u>	<u>861,798</u>	<u>2,166,057</u>	<u>-</u>	<u>10,746,901</u>	<u>9,608</u>	<u>10,884</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, 2025**

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 (a) the primary government (i.e., the District), and (b) organizations for which the District is financially accountable. The District is considered to be financially accountable for a legally separate organization if it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the District. Consideration is also given to other organizations that are fiscally, dependent, i.e., unable to adopt a budget, levy tax, or issue debt without approval by the District. Organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete are also included in the reporting entity.

The accompanying financial statements present the primary government and its component units for which the government is considered to be financially accountable. The discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the District. Each component unit has a fiscal year of December 31.

Discretely Presented Component Units

Friends of the Library

The Friends of the Library (the “Friends”) are responsible for combing through all materials donated to the District. These items are sorted, collected, and priced to raise funds for non-budgeted District projects and programs. The District can impose its will on the Friends. Separate financial statements are not issued for the Friends.

Basalt Regional Library Trust

The Basalt Regional Library Trust was created to be a grantee for the District when the grantor requires the grantee to be a 501(c)(3). The Trust can also receive financial donations, which funds special projects at the District. The District can impose its will on the Trust. Separate financial statements are not issued for the Trust.

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.

Basalt Regional Library District
Notes to the Financial Statements
December 31, 2025
(continued)

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

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

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 – net investment in capital assets, restricted net position, and

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 operations.

C. **Fund Financial Statements**

The financial transactions of the District are reported in individual fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise assets, liabilities, 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. The main source of revenue for this fund is property tax revenue.

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

D. **Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

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. Financial statement presentation refers to classification of revenues by source, and expenditures or expenses by function.

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.

Basalt Regional Library District
Notes to the Financial Statements
December 31, 2025
(continued)

I. Summary of Significant Accounting Policies (continued)

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

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 is recognized when due.

Property taxes, intergovernmental revenues, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when qualified expenditures have been incurred and all other grant requirements have been met. All other revenues items are considered to be measurable and available only when cash is received by the District.

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 original 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

Basalt Regional Library District
Notes to the Financial Statements
December 31, 2025
(continued)

I. Summary of Significant Accounting Policies (continued)

D. Financial Statement Accounts (continued)

2. Receivables

All property tax and other 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.

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 acquisition value.

Books and periodicals are depreciated using the average of the past five years' purchases.

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

Total depreciation expense for the fiscal year 2025 was \$421,344.

6. Compensated Absences

The District allows its employees to accumulate paid time off, based on the employee's length of service. Paid time off can be accrued up to a maximum of 240 hours. Paid time off is paid out upon termination up to the maximum accrual. The District also allows its employees to accumulate sick leave. Sick leave is accrued up to a maximum of 48 hours.

The District estimates how much of the leave is more than likely not to be used as paid leave and recognizes that portion as a liability for compensated absences. At December 31, 2025, the estimated value of accumulated paid time off and sick leave was \$60,065.

Basalt Regional Library District
Notes to the Financial Statements
December 31, 2025
(continued)

I. Summary of Significant Accounting Policies (continued)

D. Financial Statement Accounts (continued)

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.

8. Fund Equity

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.F.

9. Interfund Transactions

Interfund services provided and used are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it that are properly applicable to another fund, are recorded as “due from other funds” or “due to other funds” on the balance sheet when they are expected to be liquidated within a reasonable amount of time.

E. Significant Accounting Policies

1. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the District’s management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amount of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

2. Credit Risk

Receivables in the District’s funds are primarily due from other governments. Management believes that the credit risk related to these receivables is minimal.

Basalt Regional Library District
Notes to the Financial Statements
December 31, 2025
(continued)

I. Summary of Significant Accounting Policies (continued)

E. Significant Accounting Policies (continued)

3. Restricted and Unrestricted Resources

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

F. 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, 2025, \$18,692 was non-spendable.
2. **Spendable:**
 - 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, 2025 \$69,000 was restricted for emergencies.
 - 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, 2025 \$861,798 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.
 - 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, 2025, \$1,216,567 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.

Basalt Regional Library District
Notes to the Financial Statements
December 31, 2025
(continued)

I. Summary of Significant Accounting Policies (continued)

F. Fund Balance Disclosure (continued)

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.

G. Comparative Information

Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

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. \$8,640,909 represents the net book value of capital assets at December 31, 2025. Long-term liabilities of \$60,065 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 \$60,065 related to compensated absences.

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 of \$199,461. 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 capital assets of \$421,345.

The payments on long-term debt totaled \$1,675,000 and are expenditures on the governmental funds report. Another element of the reconciliation is the change in accrued interest on long-term debt of \$6,807. The final element of the reconciliation is the change in the accrued compensated absences of \$252.

Basalt Regional Library District
Notes to the Financial Statements
December 31, 2025
(continued)

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 2025 budget, prior to August 25, 2024 the County Assessor sent to the District a certified assessed valuation of all taxable property within the District's boundaries. The County Assessor may change the assessed valuation on or before December 10, 2024, only once by a single notification to the District.
- (2) On or before October 15, 2024, 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) Prior to December 15, 2024, 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) it may transfer appropriated monies between funds or between spending agencies within a fund, as determined by the original appropriation level; (b) supplemental appropriations to the extent of revenues in excess of the estimate in the budget; (c) emergency appropriations; and (d) 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 2024 were collected in 2025 and taxes certified in 2025 will be collected in 2026. 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.

The level of control in the budget at which expenditures exceed appropriations is at the fund level. All appropriations lapse at year-end.

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, 2025
(continued)

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, 2025 year end fund balance in the General Fund for emergencies as required under TABOR in the amount of \$69,000, which is the approximate required reserve at December 31, 2025.

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, 2025
(continued)**

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?”

On November 4, 2025, the District electorate approved the following ballot question:

“Without increasing the tax rate, shall the Basalt Regional Library District property taxes be extended to retain the expiring 2006 voter approval at the currently imposed rate of 1.08 mills to: (i) properly fund the ongoing maintenance of library facilities; (ii) provide funding necessary to retain staff and maintain/expand operating hours at the library; (iii) properly fund community access to books, internet, information and programs; (iv) improve job search and homework support; and (v) support other essential library services and programs through a permanent property tax producing \$782,000 in tax revenues in calendar year 2025 and whatever is generated each year thereafter from the extended rate of 1.08 mills for deposit into the District’s general fund, to constitute a voter-approved revenue change under article x, section 20 of the state constitution?”

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 \$251,706.

At December 31, 2025, the District had no unrealized gains or losses. The District had the following cash, cash equivalents and investments with the following maturities:

			Maturities	
	Rating	Carrying Amounts	Less than one year	One to five years
<i>Primary Government:</i>				
<i>Cash and cash equivalents:</i>				
Checking	Not Rated	\$ 251,706	251,706	-
<i>Investments:</i>				
Investment pool	AAAm	1,950,045	1,950,045	-
		\$ 2,201,751		
<i>Component Units:</i>				
<i>Cash and cash equivalents:</i>				
Checking	Not Rated	\$ 20,492	-	-
		\$ 20,492		

Basalt Regional Library District
Notes to the Financial Statements
December 31, 2025
(continued)

IV. Detailed Notes on All Funds (continued)

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

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.

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, 2025 the District had the following recurring fair value measurements:

Primary Government:

Investments Measured at Net Asset Value

Colotrust investment pool	\$ 1,950,045
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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 2025, the District’s cash in COLOTRUST were 89% 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, 2025
(continued)

IV. Detailed Notes on All Funds (continued)

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

Custodial Credit Risk: At December 31, 2025, the District had invested \$1,950,045 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:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 1,319,613	-	-	1,319,613
Total capital assets not being depreciated	<u>1,319,613</u>	<u>-</u>	<u>-</u>	<u>1,319,613</u>
Capital assets, being depreciated:				
Building	11,429,539	24,129	-	11,453,668
Furniture and equipment	383,262	62,512	-	445,774
Books and audio visual devices	526,088	112,820	(79,570)	559,338
Total capital assets being depreciated	<u>12,338,889</u>	<u>199,461</u>	<u>(79,570)</u>	<u>12,458,780</u>
Less accumulated depreciation for:				
Buildings	(4,141,159)	(293,994)	-	(4,435,153)
Furniture and equipment	(334,349)	(22,901)	-	(357,250)
Books and audio visual devices	(320,201)	(104,450)	79,570	(345,081)
Total accumulated depreciation	<u>(4,795,709)</u>	<u>(421,345)</u>	<u>79,570</u>	<u>(5,137,484)</u>
Governmental Activities Capital Assets, Net	<u>\$ 8,862,793</u>	<u>(221,884)</u>	<u>-</u>	<u>8,640,909</u>

**Basalt Regional Library District
Notes to the Financial Statements
December 31, 2025
(continued)**

IV. Detailed Notes on All Funds (continued)

C. Receivables

Receivables as of year-end for the District's funds, including applicable allowances for uncollectible accounts, are as follows:

Fines, fees and delinquent accounts	\$ 44,924
Taxes receivable from County Treasurer	9,967
Other receivables	112
Less: Allowance for doubtful accounts	<u>(44,924)</u>
Total receivables	<u><u>\$ 10,079</u></u>

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. The \$2,440,841 of unavailable revenue is property taxes levied in 2025 but not available until 2026.

D. 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, 2026. On September 30th, 2025 the bonds were redeemed in full by the district. As of December 31, 2025 no further debt obligations were owed in relation to these bonds.

2. Changes in Long-Term Obligation

	Beginning Balance	Increases	Decreases	Ending Balance	Due within one year
Series 2012 G.O. Bonds	\$ 1,675,000	-	(1,675,000)	-	-
Accrued Comp. Absences*	60,318	-	(253)	60,065	24,026
	<u>\$ 1,735,318</u>	<u>-</u>	<u>(1,675,253)</u>	<u>60,065</u>	<u>24,026</u>

* The change in accrued compensated absences is presented as a net change.

The accrued compensated absences liabilities will be paid from the General Fund as payments become due.

3. 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.

Basalt Regional Library District
Notes to the Financial Statements
December 31, 2025
(continued)

IV. Detailed Notes on All Funds (continued)

E. Interfund Payables and Transfers

Interfund balances at December 31, 2025 were as follows:

	<u>Due from</u>	<u>Due (to)</u>
General Fund	\$ -	(18,630)
Debt Service Fund	-	(10,149)
Capital Reserve Fund	28,779	-
Total	<u>\$ 28,779</u>	<u>(28,779)</u>

Interfund balances at December 31, 2025 are a result of interfund services provided.

Interfund transfers during 2025 were as follows:

	<u>In</u>	<u>(Out)</u>
General Fund	\$ -	(232,583)
Debt Service Fund	583	-
Capital Reserve Fund	232,000	-
Total	<u>\$ 232,583</u>	<u>(232,583)</u>

The transfer was made from the General Fund to the Capital Reserve fund to assist with window replacement, furniture purchases, and new staff computers.

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, 2024 (the latest audited information available) is available here: <https://csdpool.org/financials>

Basalt Regional Library District
Notes to the Financial Statements
December 31, 2025
(continued)

V. Other Information (continued)

A. Risk Management

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 Teachers Insurance and Annuity Association of America and College Retirement Equities Fund ("TIAA CREF"), 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 \$24,249 in 2025.



Required Supplementary Information

Preliminary DRAFT

Basalt Regional Library District

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual

General Fund

For the Year Ended December 31, 2025

(With Comparative Actual Amounts for 2024)

	2025		Final Budget Variance Positive (Negative)	2024
	Original and Final Budget	Actual Amounts		Actual Amounts
Revenues:				
Property taxes - General operating	1,889,109	1,901,510	12,401	1,952,347
Specific ownership taxes	100,000	109,920	9,920	114,062
Earnings on investments	95,000	68,797	(26,203)	93,791
Fines and fees	15,000	13,704	(1,296)	16,431
Grants and contributions	26,000	48,584	22,584	34,896
Other income	-	-	-	471
Total Revenues	2,125,109	2,142,515	17,406	2,211,998
Expenditures:				
Personnel services:				
Salaries and wages	1,091,076	1,003,301	87,775	1,012,102
Payroll taxes	87,791	81,131	6,660	78,723
Payroll service	8,075	14,408	(6,333)	6,796
Retirement contributions	33,770	24,249	9,521	23,060
Wellness / health insurance	160,284	133,609	26,675	124,650
Disability and life insurance	4,269	-	4,269	-
Background checks	1,900	1,891	9	1,296
Colorado FAMLI	9,780	6,712	3,068	9,003
Subtotal - Personnel Services	1,396,945	1,265,301	131,644	1,255,630
Administration	198,371	246,346	(47,975)	180,136
Facility expenses	173,201	166,721	6,480	171,524
Library programs	67,950	108,487	(40,537)	82,270
Technology and equipment	141,930	131,143	10,787	123,641
Restricted funds	30,000	-	30,000	-
Treasurer's fee	72,284	72,757	(473)	69,360
Capital outlay	109,900	112,846	(2,946)	112,329
Total Expenditures	2,190,581	2,103,601	86,980	1,994,890
Excess (Deficiency) of Revenues Over Expenditures	(65,472)	38,914	104,386	217,108
Other Financing (Uses):				
Transfers in (out)	(232,000)	(232,583)	(583)	(90,000)
Total Other Financing (Uses)	(232,000)	(232,583)	(583)	(90,000)
Change in Fund Balance	(297,472)	(193,669)	103,803	127,108
Fund Balance - Beginning of Year	1,520,852	1,497,928	(22,924)	1,370,820
Fund Balance - End of Year	1,223,380	1,304,259	80,879	1,497,928



Supplementary Information

Preliminary DRAFT

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, 2025

(With Comparative Actual Amounts for 2024)

	2025		Final Budget Variance Positive (Negative)	2024
	Original and Final Budget	Actual Amounts		Actual Amounts
Revenues:				
Property taxes - Debt service	783,148	781,371	(1,777)	933,580
Earnings on investments	16,000	11,555	(4,445)	23,786
Total Revenues	799,148	792,926	(6,222)	957,366
Expenditures:				
Treasurer's fee	29,965	29,939	26	39,425
Debt service:				
Principal	1,675,000	1,675,000	-	800,000
Interest	40,844	37,327	3,517	60,094
Total Expenditures	1,745,809	1,742,266	3,543	899,519
Excess (Deficiency) of Revenues Over Expenditures	(946,661)	(949,340)	(2,679)	57,847
Other Financing Sources (Uses):				
Transfers (out) in	35	583	548	-
Total Other Financing Sources (Uses)	35	583	548	-
Change in Fund Balance	(946,626)	(948,757)	(2,131)	57,847
Fund Balance - Beginning of Year	948,818	948,757	(61)	890,910
Fund Balance - End of Year	2,192	-	(2,192)	948,757

Preliminary DRAFT

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, 2025

(With Comparative Actual Amounts for 2024)

	2025		Final Budget Variance Positive (Negative)	2024
	Original and Final Budget	Actual Amounts		Actual Amounts
Revenues:				
Earnings on investments	35,000	63,523	28,523	78,761
Capital grants and contributions	-	25,000	25,000	-
Total Revenues	35,000	88,523	53,523	78,761
Expenditures:				
Capital outlay	160,500	123,098	37,402	654,471
Total Expenditures	160,500	123,098	37,402	654,471
Excess (Deficiency) of Revenues Over Expenditures	(125,500)	(34,575)	90,925	(575,710)
Other Financing Sources (Uses):				
Transfers in (out)	232,000	232,000	-	90,000
Total Other Financing Sources (Uses)	232,000	232,000	-	90,000
Change in Fund Balance	106,500	197,425	90,925	(485,710)
Fund Balance - Beginning of Year	604,807	664,373	59,566	1,150,083
Fund Balance - End of Year	711,307	861,798	150,491	664,373

Client: **BRLD - Basalt Regional Library District**
 Engagement: **2025 Audit - Basalt Regional Library District**
 Period Ending: **12/31/2025**
 Trial Balance: **TB 1 - TB District**
 Workpaper: **0001.R05 - Reclass to Modified Accrual Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 51		0002.L50		
Reclassify current portion of long-term debt; and reclass current due of Construction Bonds for GW F.S.				
2501	Current Due Construction Bonds		825,000.00	
2530	Bonds Payable, 2012		850,000.00	
2500MCMAHAN	M&A DRAFT - 2012 Bonds Payable - Current Portion			
8-3003	Bond Principal Offset			1,675,000.00
Total			1,675,000.00	1,675,000.00
Reclassifying Journal Entries JE # 52		0002.Q05		
To adjust restricted equity for TABOR				
2610	Restricted for Emergenices		13,000.00	
1-3000	GF Fund Balance			13,000.00
Total			13,000.00	13,000.00
Reclassifying Journal Entries JE # 53		0003.Q05		
To adjust net investment in capital asects.				
8-3000	Conversion Fund Balance		1,453,117.00	
2650	Investment in Capital Assets			1,453,117.00
Total			1,453,117.00	1,453,117.00
Reclassifying Journal Entries JE # 54		1160		
To adjust property tax receivable and deferred to actual				
1160	Property Tax Receivable		16,191.21	
2120	Deferred Property Tax			16,191.21
Total			16,191.21	16,191.21
Reclassifying Journal Entries JE # 55		0002.A55		
Record current year capital asset additions				
1603	Books		112,818.47	
1630	Equipment and Fixtures		62,512.38	
1650	Building		24,129.74	
1601	CIP			
8-3005	Capital Expense			199,460.59
Total			199,460.59	199,460.59
Reclassifying Journal Entries JE # 56		0002.L50		
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.				
8-3003	Bond Principal Offset		800,000.00	
8-3004	Accrued Interest Expense		3,167.00	
8-3005	Capital Expense		729,539.00	
2530	Bonds Payable, 2012			
5750	Supplies			
8-1020	CF Pooled Cash			
8-3000	Conversion Fund Balance			1,103,485.92
8-3001	Salaries & Benefits			22,976.72
8-3002	Depreciation Expense			406,243.36
Total			1,532,706.00	1,532,706.00
Reclassifying Journal Entries JE # 57		FS		
To make pooled cash match Meghan's financials				
1-1020	GF Pooled Cash		18,630.00	
2-1020	DS Pooled Cash		10,149.00	
3-1020	CR Pooled Cash			28,779.00
Total			28,779.00	28,779.00
Reclassifying Journal Entries JE # 58		0002.A55		

Client: **BRLD - Basalt Regional Library District**
 Engagement: **2025 Audit - Basalt Regional Library District**
 Period Ending: **12/31/2025**
 Trial Balance: **TB 1 - TB District**
 Workpaper: **0001.R05 - Reclass to Modified Accrual Report**

Account	Description	W/P Ref	Debit	Credit
Record CY depreciation expense				
8-3002	Depreciation Expense		421,344.23	
1690	Accumulated Depreciation			421,344.23
Total			<u>421,344.23</u>	<u>421,344.23</u>
Reclassifying Journal Entries JE # 59				
		0002.A55		
Record current year capital asset deletions.				
1690	Accumulated Depreciation		79,570.60	
1603	Books			79,570.60
Total			<u>79,570.60</u>	<u>79,570.60</u>
Reclassifying Journal Entries JE # 60				
		0002L.50		
To record change in accrued interest				
2121	Accrued Expenses		6,806.50	
8-3004	Accrued Interest Expense			6,806.50
Total			<u>6,806.50</u>	<u>6,806.50</u>
Reclassifying Journal Entries JE # 61				
		L.01A		
To reverse prepaid accrual				
2000	Accounts Payable		5,500.00	
1750	Prepaid Expense			5,500.00
Total			<u>5,500.00</u>	<u>5,500.00</u>

Client: **BRLD - Basalt Regional Library District**
Engagement: **2025 Audit - Basalt Regional Library District**
Period Ending: **12/31/2025**
Trial Balance: **TB 1 - TB District**

Account	Description	UNADJ 12/31/2025	JE Ref #	AJE	JE Ref #	RJE	FINAL 12/31/2025	OBUDGET 12/31/2025	FBUDGET 12/31/2025	1st PP-FINAL 12/31/2024
1-1020	GF Pooled Cash	175,395.01				18,630.00	194,025.01	0.00	0.00	166,395.01
					RJE - 57	18,630.00				
1-3000	GF Fund Balance	(1,415,931.09)				(13,000.00)	(1,428,931.09)	(1,520,852.00)	(1,520,852.00)	(1,288,825.43)
					RJE - 52	(13,000.00)				
1001	Operating - Alpine #0127	251,334.94					251,334.94	0.00	0.00	249,736.68
1050	Capital Reserve Fund	0.00					0.00	0.00	0.00	0.00
1053	Capital Reserve Fund	833,019.34					833,019.34	0.00	0.00	1,671,021.56
1055	Operating - Colo Trust 8004	1,046,207.88					1,046,207.88	0.00	0.00	1,071,730.21
1056	Tabor Reserve Fund	60,669.41					60,669.41	0.00	0.00	58,104.64
1072	Bill.com Money Out Clearing	371.50					371.50	0.00	0.00	0.00
1090	Bond Repayment Fund:1095 -+ Bond Repymt - Colo Trust 8002	0.00					0.00	0.00	0.00	0.00
1095	Bond Repymt - Colo Trust 8002	10,148.55					10,148.55	0.00	0.00	108,504.38
1099	Interfund balances	0.00					0.00	0.00	0.00	0.00
1115	Cash w County Treasurer	9,967.18					9,967.18	0.00	0.00	10,013.41
1160	Property Tax Receivable	2,424,649.73				16,191.21	2,440,840.94	0.00	0.00	2,688,917.75
					RJE - 54	16,191.21				
1180	Accounts Receivable - Patrons	0.00		44,923.84			44,923.84	0.00	0.00	88,636.00
			AJE - 2	44,923.84						
1181	Allowance for Doubtful Accounts	0.00		(44,923.84)			(44,923.84)	0.00	0.00	(88,636.00)
			AJE - 2	(44,923.84)						
1200	Undeposited Funds	0.00					0.00	0.00	0.00	0.00
1601	CIP	0.00					0.00	0.00	0.00	0.00
					RJE - 55	0.00				
1603	Books	526,089.87				33,247.87	559,337.74	0.00	0.00	526,089.87
					RJE - 55	112,818.47				
					RJE - 59	(79,570.60)				
1630	Equipment and Fixtures	383,261.60				62,512.38	445,773.98	0.00	0.00	383,261.60
					RJE - 55	62,512.38				
1650	Building	1,055,285.57				24,129.74	1,079,415.31	0.00	0.00	1,055,285.57
					RJE - 55	24,129.74				
1660	New Building	10,374,253.00					10,374,253.00	0.00	0.00	10,374,253.00
1690	Accumulated Depreciation	(4,795,710.51)				(341,773.63)	(5,137,484.14)	0.00	0.00	(4,795,710.51)
					RJE - 58	(421,344.23)				
					RJE - 59	79,570.60				
1700	Land	1,319,613.00					1,319,613.00	0.00	0.00	1,319,613.00
1750	Prepaid Expense	24,191.77				(5,500.00)	18,691.77	0.00	0.00	17,098.14
					RJE - 61	(5,500.00)				
1810	EE Ski Pass Repayment Program	111.90					111.90	0.00	0.00	1,367.40
1860	Transfers-1	0.00					0.00	0.00	0.00	0.00
2-1020	DS Pooled Cash	840,253.46				10,149.00	850,402.46	0.00	0.00	840,253.46
					RJE - 57	10,149.00				
2-3000	DS Fund Balance	(948,757.84)					(948,757.84)	(948,818.00)	(948,818.00)	(890,908.79)
2000	Accounts Payable	(58,762.06)		240.00		5,500.00	(53,022.06)	0.00	0.00	(34,213.63)
			AJE - 6	240.00	RJE - 61	5,500.00				
2055	Bank of America - 4265 AS	0.00					0.00	0.00	0.00	0.00
2065	Bank of America - 0639 BF	0.00					0.00	0.00	0.00	0.00
2070	Bank of America - 3920 CC	0.00					0.00	0.00	0.00	0.00
2077	Bank of America - 5743 SD	0.00					0.00	0.00	0.00	0.00
2080	Alpine Bank Card	0.00					0.00	0.00	0.00	0.00
2100	Deferred Grant	0.00					0.00	0.00	0.00	0.00
2120	Deferred Property Tax	(2,424,649.73)				(16,191.21)	(2,440,840.94)	0.00	0.00	(2,688,917.75)
					RJE - 54	(16,191.21)				

2121	Accrued Expenses	(6,806.50)				6,806.50	0.00	0.00	0.00	(6,806.50)
					RJE - 60	6,806.50				
2130	Deferred Revenue	0.00					0.00	0.00	0.00	0.00
2310	Wages payable	(47,902.36)	39,010.69				(8,891.67)	0.00	0.00	(39,866.74)
			AJE - 1	39,010.69						
2320	Accrued Vacation Pay	(60,317.53)	252.07				(60,065.46)	0.00	0.00	(60,317.53)
			AJE - 4	252.07						
2330	Payroll Liabilities	(2,548.86)					(2,548.86)	0.00	0.00	(2,434.03)
2500	Construction Bond:2530 -+ Bonds Payable, 2012	0.00					0.00	0.00	0.00	0.00
2500MCMAHAN	M&A DRAFT - 2012 Bonds Payable - Current Portion	0.00					0.00	0.00	0.00	(825,000.00)
					RJE - 51	0.00				
2501	Current Due Construction Bonds	(825,000.00)				825,000.00	0.00	0.00	0.00	0.00
					RJE - 51	825,000.00				
2530	Bonds Payable, 2012	(850,000.00)				850,000.00	0.00	0.00	0.00	(850,000.00)
					RJE - 51	850,000.00				
					RJE - 56	0.00				
2560	Long Term Debt	0.00					0.00	0.00	0.00	0.00
2580	Accrued Compensated Absences	0.00					0.00	0.00	0.00	0.00
2610	Restricted for Emergenices	(81,972.92)	(27.08)			13,000.00	(69,000.00)	0.00	0.00	(82,000.00)
			AJE - 3	(27.08)	RJE - 52	13,000.00				
2630	Fund Balance Unrestricted	0.00					0.00	0.00	0.00	0.00
2650	Investment in Captial Assets	(7,187,793.00)				(1,453,117.00)	(8,640,910.00)	0.00	0.00	(7,187,793.00)
					RJE - 53	(1,453,117.00)				
2710	Transfers (Reserve)	0.00					0.00	0.00	0.00	0.00
2900	Retained Surplus	0.00					0.00	0.00	0.00	0.00
3-1020	CR Pooled Cash	(1,015,648.72)				(28,779.00)	(1,044,427.72)	0.00	0.00	(1,006,648.72)
					RJE - 57	(28,779.00)				
3-3000	CR Fund Balance	(664,372.84)					(664,372.84)	(604,807.00)	(604,807.00)	(1,150,082.56)
4010	Eagle County	(1,121,769.86)					(1,121,769.86)	(1,108,576.80)	(1,108,576.80)	(1,147,188.73)
4020	Pitkin County	(779,740.32)					(779,740.32)	(780,532.61)	(780,532.61)	(800,007.95)
4030	Mill Levy Increase	0.00					0.00	0.00	0.00	0.00
4040	General Operating Mill Levy:4040 -+ Tax Abatement	0.00					0.00	0.00	0.00	0.00
4110	Eagle County	(81,205.64)					(81,205.64)	(70,000.00)	(70,000.00)	(79,983.48)
4120	Pitkin County	(28,714.45)					(28,714.45)	(30,000.00)	(30,000.00)	(34,078.27)
4205	Coffee Purchase	0.00					0.00	0.00	0.00	0.00
4210	Copies	0.00					0.00	0.00	0.00	0.00
4215	Earbuds	0.00					0.00	0.00	0.00	0.00
4220	Faxing	0.00					0.00	0.00	0.00	0.00
4230	Fines	0.00					0.00	0.00	0.00	0.00
4240	Fines & Fees:4240 -+ Guest Passes	0.00					0.00	0.00	0.00	0.00
4250	Meeting Room Rental	0.00					0.00	0.00	0.00	0.00
4255	Reading Glasses	0.00					0.00	0.00	0.00	0.00
4260	Replacement Books	0.00					0.00	0.00	0.00	0.00
4261	Fines & Fees Misc	(13,704.34)					(13,704.34)	(15,000.00)	(15,000.00)	(16,325.11)
4270	Replacement Library Cards	0.00					0.00	0.00	0.00	0.00
4280	Test Proctoring	0.00					0.00	0.00	0.00	0.00
4285	Health Insurance Dividend - CEB	0.00					0.00	0.00	0.00	0.00
4290	Holy Cross Dep Return/Member Eq	0.00					0.00	0.00	0.00	(105.43)
4310	Colostrut Int Op Acct	(63,821.07)					(63,821.07)	(90,000.00)	(90,000.00)	(93,790.91)
4320	Mill Levy Interest	(4,975.61)					(4,975.61)	(5,000.00)	(5,000.00)	(5,149.88)
4410	Contributions - Miscellaneous	(9,193.24)					(9,193.24)	(5,000.00)	(5,000.00)	(4,380.00)
4412	Special Programs	(1,728.56)					(1,728.56)	(1,000.00)	(1,000.00)	(360.00)
4420	Contributions - Music	0.00					0.00	0.00	0.00	0.00
4460	General Operating Grants	0.00					0.00	0.00	0.00	0.00
4498	Hot Spot Internet Grants	0.00					0.00	0.00	0.00	0.00
4505	Grants - Miscellaneous	(2,500.00)					(2,500.00)	(5,000.00)	(5,000.00)	0.00
4510	Grants - Non Restricted:4510 -+ Non-Restricted:4510.01 -+ Colo Spec District - COVID-19	0.00					0.00	0.00	0.00	0.00
4510.02	Non Restricted- Alpine Bank	0.00					0.00	0.00	0.00	0.00

4510.03	Non-Restricted Kahle Foundation	0.00				0.00	0.00	0.00	0.00
4601	Restricted - Library Found	0.00				0.00	0.00	0.00	(471.47)
4603	American Library Association	0.00				0.00	0.00	0.00	0.00
4604	Restricted - Friends	(9,773.90)				(9,773.90)	(5,000.00)	(5,000.00)	(5,950.00)
4606	Grant - State of Colorado	0.00				0.00	0.00	0.00	0.00
4610	Grants - Restricted:4610 -+ Restricted - Legends Event	0.00				0.00	0.00	0.00	0.00
4620.01	Grants - Restricted:4620 -+ Restricted:4620.01 -+ Restricted - Tmobile Data	0.00				0.00	0.00	0.00	0.00
4620.02	Grants - Restricted:4620 -+ Restricted:4620.02 -+ Restricted - Holy Cross	0.00				0.00	0.00	0.00	0.00
4620.03	Restricted - CSD Safety Grant	0.00				0.00	0.00	0.00	(2,427.75)
4620.04	Grants - Restricted:4620 -+ Restricted:4620.04 -+ Restricted - TOB Art Camp	0.00				0.00	0.00	0.00	0.00
4620.05	Grants - Restricted:4620 -+ Restricted:4620.05 -+ Restricted - LSTA Grant	0.00				0.00	0.00	0.00	0.00
4620.06	Association of Science	0.00				0.00	0.00	0.00	0.00
4620.07	Restricted - Rotary Wifi Hotsp	0.00				0.00	0.00	0.00	0.00
4620.09	Restricted - Outdoor Equity	0.00				0.00	0.00	0.00	0.00
4620.1	Restricted- Charge Ahead	0.00				0.00	0.00	0.00	0.00
4620.11	Restricted- ARP Grant	0.00				0.00	0.00	0.00	0.00
4620.12	Restricted-GRT	0.00				0.00	0.00	0.00	0.00
4620.13	Restricted- Aspen Thrift Shop	0.00				0.00	0.00	0.00	0.00
4620.14	Restricted- Library Trust	(9,940.80)				(9,940.80)	(5,000.00)	(5,000.00)	(8,050.00)
4620.15	Restricted- Other Misc	(15,447.40)				(15,447.40)	(5,000.00)	(5,000.00)	(13,728.25)
5000	Allocation Capital Rsv Outlay	0.00				0.00	0.00	0.00	0.00
5003-5005-5010	Operating expenses:5003 -+ Administration:5005 -+ Contract Services:5010 -+ Accounting	0.00				0.00	0.00	0.00	0.00
5003-5005-5020	Operating expenses:5003 -+ Administration:5005 -+ Contract Services:5020 -+ Audit - Annual	0.00				0.00	0.00	0.00	0.00
5003-5005-5030	Operating expenses:5003 -+ Administration:5005 -+ Contract Services:5030 -+ Courier	0.00				0.00	0.00	0.00	0.00
5003-5005-5040	Operating expenses:5003 -+ Administration:5005 -+ Contract Services:5040 -+ Legal	0.00				0.00	0.00	0.00	0.00
5003-5100-5110	Operating expenses:5003 -+ Administration:5100 -+ Insurance:5110 -+ Property & Liability Insur	0.00				0.00	0.00	0.00	0.00
5003-5100-5120	Operating expenses:5003 -+ Administration:5100 -+ Insurance:5120 -+ Worker's compensation	0.00				0.00	0.00	0.00	0.00
5003-5210-	Operating expenses:5003 -+ Administration:5210 -+ Postage & Shipping	0.00				0.00	0.00	0.00	0.00
5003-5220-5230	Operating expenses:5003 -+ Administration:5220 -+ Professional Dev. & Memberships:5230 -+ Board	0.00				0.00	0.00	0.00	0.00
5003-5220-5235	Operating expenses:5003 -+ Administration:5220 -+ Professional Dev. & Memberships:5235 -+ Emplo...	0.00				0.00	0.00	0.00	0.00
5003-5220-5240	Operating expenses:5003 -+ Administration:5220 -+ Professional Dev. & Memberships:5240 -+ Library...	0.00				0.00	0.00	0.00	0.00
5003-5220-5250	Operating expenses:5003 -+ Administration:5220 -+ Professional Dev. & Memberships:5250 -+ Spec D...	0.00				0.00	0.00	0.00	0.00
5003-5220-5260	Operating expenses:5003 -+ Administration:5220 -+ Professional Dev. & Memberships:5260 -+ Staff	0.00				0.00	0.00	0.00	0.00
5003-5220-5270	Operating expenses:5003 -+ Administration:5220 -+ Professional Dev. & Memberships:5270 -+ Travel. ..	0.00				0.00	0.00	0.00	0.00
5003-5280-5283	Operating expenses:5003 -+ Administration:5280 -+ Publicity:5283 -+ Annual Event - Fundraising	0.00				0.00	0.00	0.00	0.00
5003-5280-5284	Operating expenses:5003 -+ Administration:5280 -+ Publicity:5284 -+ Developmental	0.00				0.00	0.00	0.00	0.00
5003-5280-5285	Operating expenses:5003 -+ Administration:5280 -+ Publicity:5285 -+ Radio Advertising	0.00				0.00	0.00	0.00	0.00
5003-5280-5290	Operating expenses:5003 -+ Administration:5280 -+ Publicity:5290 -+ Advertising - General	0.00				0.00	0.00	0.00	0.00
5003-5280-5293	Operating expenses:5003 -+ Administration:5280 -+ Publicity:5293 -+ Signage	0.00				0.00	0.00	0.00	0.00
5003-5280-5295	Operating expenses:5003 -+ Administration:5280 -+ Publicity:5295 -+ Social Media Ads	0.00				0.00	0.00	0.00	0.00
5003-5280-5297	Operating expenses:5003 -+ Administration:5280 -+ Publicity:5297 -+ Targeted Newspaper Ads	0.00				0.00	0.00	0.00	0.00
5003-5300-5310	Operating expenses:5003 -+ Administration:5300 -+ Supplies:5310 -+ Office Supplies	0.00				0.00	0.00	0.00	0.00
5003-5300-5320	Operating expenses:5003 -+ Administration:5300 -+ Supplies:5320 -+ Technical Cataloging & Service	0.00				0.00	0.00	0.00	0.00
5003-5350-5360	Operating expenses:5003 -+ Administration:5350 -+ Treasurer's fees:5360 -+ Eagle fees	0.00				0.00	0.00	0.00	0.00
5003-5350-5370	Operating expenses:5003 -+ Administration:5350 -+ Treasurer's fees:5370 -+ Pitkin fees	0.00				0.00	0.00	0.00	0.00
5010	Accounting	5,121.80				5,121.80	6,000.00	6,000.00	5,202.61
5020	Audit - Annual	14,800.00				14,800.00	14,888.00	14,888.00	14,045.00
5030	Courier	9,014.23				9,014.23	7,500.00	7,500.00	9,095.73
5040	Legal	1,727.50				1,727.50	15,000.00	15,000.00	4,390.50
5050	Miscellaneous Contracts	88,856.54				88,856.54	21,500.00	21,500.00	17,872.82
5110	Property & Liability Insur	46,227.00				46,227.00	39,664.00	39,664.00	39,214.00
5120	Worker's compensation	5.44				5.44	2,594.00	2,594.00	1,782.00
5210	Postage and Shipping	0.00				0.00	0.00	0.00	0.00
5230	Board	1,195.27				1,195.27	1,500.00	1,500.00	1,619.99
5235	Employment Council	3,880.58				3,880.58	3,600.00	3,600.00	3,799.00
5240	Library Association Dues	1,450.00				1,450.00	1,000.00	1,000.00	2,194.00
5250	Spec District Ass'n Due	1,217.44				1,217.44	1,275.00	1,275.00	1,237.50
5260	Staff	9,328.21				9,328.21	8,000.00	8,000.00	11,253.80

5270	Travel Expenses	9,908.05				9,908.05	5,000.00	5,000.00	13,403.59
5275	Volunteer Appreciation	64.99				64.99	1,000.00	1,000.00	0.00
5276	Staff Appreciation	1,383.86				1,383.86	2,000.00	2,000.00	1,713.76
5283	Annual Event - Fundraising	0.00				0.00	0.00	0.00	0.00
5285	Radio Advertising	17,067.00				17,067.00	17,850.00	17,850.00	16,252.00
5286	Translation / Interpretation	3,505.02				3,505.02	6,000.00	6,000.00	4,661.41
5287	Job Ads	2,710.48				2,710.48	2,000.00	2,000.00	1,018.00
5290	Advertising - General	2,402.63				2,402.63	6,000.00	6,000.00	1,981.86
5293	Signage	307.39				307.39	500.00	500.00	655.66
5295	Social Media Ads	743.58				743.58	3,000.00	3,000.00	880.82
5297	Targeted Newspaper Ads	7,368.84				7,368.84	9,500.00	9,500.00	5,037.81
5310	Office Supplies	12,321.76				12,321.76	14,000.00	14,000.00	15,102.75
5320	Technical Cataloging & Service	5,667.86				5,667.86	8,500.00	8,500.00	7,669.72
5330	Postage & Shipping	70.77				70.77	500.00	500.00	51.53
5360	Eagle fees	33,701.55				33,701.55	33,257.00	33,257.00	34,458.66
5370	Pitkin fees	39,055.27				39,055.27	39,027.00	39,027.00	34,901.26
5400-5405-5145	Operating expenses:5400 -+ Facility Expenses:5405 -+ Facility Services:5145 -+ Janitorial - Sanitary C...	0.00				0.00	0.00	0.00	0.00
5400-5405-5410	Operating expenses:5400 -+ Facility Expenses:5405 -+ Facility Services:5410 -+ Janitorial	0.00				0.00	0.00	0.00	0.00
5400-5405-5415	Janitorial - Sanitary Cleaning	0.00				0.00	0.00	0.00	0.00
5400-5405-5420	Operating expenses:5400 -+ Facility Expenses:5405 -+ Facility Services:5420 -+ Janitorial Supplies	0.00				0.00	0.00	0.00	0.00
5400-5405-5430	Operating expenses:5400 -+ Facility Expenses:5405 -+ Facility Services:5430 -+ Landscaping	0.00				0.00	0.00	0.00	0.00
5400-5405-5440	Operating expenses:5400 -+ Facility Expenses:5405 -+ Facility Services:5440 -+ Maintenance	0.00				0.00	0.00	0.00	0.00
5400-5405-5450	Operating expenses:5400 -+ Facility Expenses:5405 -+ Facility Services:5450 -+ Mat Cleaning	0.00				0.00	0.00	0.00	0.00
5400-5405-5460	Operating expenses:5400 -+ Facility Expenses:5405 -+ Facility Services:5460 -+ Snow Removal	0.00				0.00	0.00	0.00	0.00
5400-5500-5510	Operating expenses:5400 -+ Facility Expenses:5500 -+ Utilities:5510 -+ Electric	0.00				0.00	0.00	0.00	0.00
5400-5500-5515	Operating expenses:5400 -+ Facility Expenses:5500 -+ Utilities:5515 -+ Compost Collection System	0.00				0.00	0.00	0.00	0.00
5400-5500-5520	Operating expenses:5400 -+ Facility Expenses:5500 -+ Utilities:5520 -+ Gas	0.00				0.00	0.00	0.00	0.00
5400-5500-5525	Hot Spot Internet	0.00				0.00	0.00	0.00	0.00
5400-5500-5530	Operating expenses:5400 -+ Facility Expenses:5500 -+ Utilities:5530 -+ Internet Connectivity	0.00				0.00	0.00	0.00	0.00
5400-5500-5540	Operating expenses:5400 -+ Facility Expenses:5500 -+ Utilities:5540 -+ Sanitation	0.00				0.00	0.00	0.00	0.00
5400-5500-5550	Operating expenses:5400 -+ Facility Expenses:5500 -+ Utilities:5550 -+ Telephone	0.00				0.00	0.00	0.00	0.00
5400-5500-5560	Operating expenses:5400 -+ Facility Expenses:5500 -+ Utilities:5560 -+ Trash	0.00				0.00	0.00	0.00	0.00
5400-5500-5570	Operating expenses:5400 -+ Facility Expenses:5500 -+ Utilities:5570 -+ Water	0.00				0.00	0.00	0.00	0.00
5400-5500-5575	Operating expenses:5400 -+ Facility Expenses:5500 -+ Utilities:5575 -+ Hot Spots	0.00				0.00	0.00	0.00	0.00
5410	Janitorial	59,770.81				59,770.81	55,000.00	55,000.00	49,890.56
5420	Janitorial Supplies	8,578.90				8,578.90	9,000.00	9,000.00	8,123.31
5430	Landscaping	11,550.09				11,550.09	12,000.00	12,000.00	11,499.94
5440	Maintenance	32,199.47				32,199.47	20,000.00	20,000.00	34,594.52
5450	Mat Cleaning	0.00				0.00	0.00	0.00	0.00
5460	Snow Removal	1,848.00				1,848.00	5,045.00	5,045.00	4,717.75
5510	Electric	6,782.04				6,782.04	8,240.00	8,240.00	10,299.64
5515	Compost Collection System	830.00				830.00	1,927.00	1,927.00	2,372.32
5520	Gas	10,532.90				10,532.90	18,332.00	18,332.00	14,895.40
5530	Internet Connectivity	10,313.30				10,313.30	15,450.00	15,450.00	9,883.32
5540	Sanitation	4,103.16				4,103.16	3,667.00	3,667.00	3,336.86
5550	Telephone	6,207.05				6,207.05	9,198.00	9,198.00	6,264.35
5560	Trash	8,955.52				8,955.52	10,142.00	10,142.00	11,088.98
5570	Water	5,050.07				5,050.07	5,200.00	5,200.00	4,557.33
5575	Hot Spots	0.00				0.00	0.00	0.00	0.00
5600-5610-	Operating expenses:5600 -+ Library Programs:5610 -+ Adult	0.00				0.00	0.00	0.00	0.00
5600-5615-	Operating expenses:5600 -+ Library Programs:5615 -+ Art	0.00				0.00	0.00	0.00	0.00
5600-5620-	Operating expenses:5600 -+ Library Programs:5620 -+ Children's	0.00				0.00	0.00	0.00	0.00
5600-5625-	Operating expenses:5600 -+ Library Programs:5625 -+ Children's Program Materials	0.00				0.00	0.00	0.00	0.00
5600-5630-	Operating expenses:5600 -+ Library Programs:5630 -+ Art - Community	0.00				0.00	0.00	0.00	0.00
5600-5634-	Operating expenses:5600 -+ Library Programs:5634 -+ Liquor License	0.00				0.00	0.00	0.00	0.00
5600-5635-	Operating expenses:5600 -+ Library Programs:5635 -+ Volunteers	0.00				0.00	0.00	0.00	0.00
5600-5640-	Operating expenses:5600 -+ Library Programs:5640 -+ Music	0.00				0.00	0.00	0.00	0.00
5600-5650-	Operating expenses:5600 -+ Library Programs:5650 -+ Spanish Language	0.00				0.00	0.00	0.00	0.00

5600-5660-	Operating expenses:5600 -+ Library Programs:5660 -+ Teen	0.00				0.00	0.00	0.00	0.00
5600-5670	Young Adult - State of Colorado Grant	0.00				0.00	0.00	0.00	0.00
5600-5675-	Operating expenses:5600 -+ Library Programs:5675 -+ Next Gen / Millennials	0.00				0.00	0.00	0.00	0.00
5601	Summer Reading	0.00				0.00	0.00	0.00	0.00
5601.01	Adult Summer Reading	679.34				679.34	1,000.00	1,000.00	666.32
5601.02	Teen Summer Reading	8,276.60				8,276.60	2,500.00	2,500.00	3,837.87
5601.03	Childrens Summer Reading	6,434.74				6,434.74	5,500.00	5,500.00	4,906.72
5601.04	Spanish Lang Summer Reading	0.00				0.00	2,000.00	2,000.00	652.43
5602	Community Events	15,126.96				15,126.96	15,000.00	15,000.00	9,650.41
5610	Adult	13,631.70				13,631.70	11,000.00	11,000.00	12,456.68
5612	Adult Materials	0.00				0.00	0.00	0.00	0.00
5620	Children's	18,622.99				18,382.99	5,500.00	5,500.00	12,933.92
			AJE - 6	(240.00)					
5625	Children's Program Materials	0.00				0.00	0.00	0.00	0.00
5633	Movie License	0.00				0.00	550.00	550.00	865.00
5634	Liquor License	758.50				758.50	400.00	400.00	700.00
5635	Volunteers	0.00				0.00	0.00	0.00	0.00
5640	Music	33,200.83				33,200.83	17,000.00	17,000.00	24,741.28
5650	Spanish Language	2,599.12				2,599.12	4,000.00	4,000.00	2,797.57
5660	Teen	9,396.59				9,396.59	3,500.00	3,500.00	8,061.68
5700-5710-5730	Operating expenses:5700 -+ Technology & Equipment:5710 -+ Copiers & Equipment Leases:5730 -+ L...	0.00				0.00	0.00	0.00	0.00
5700-5710-5740	Operating expenses:5700 -+ Technology & Equipment:5710 -+ Copiers & Equipment Leases:5740 -+ S...	0.00				0.00	0.00	0.00	0.00
5700-5710-5750	Operating expenses:5700 -+ Technology & Equipment:5710 -+ Copiers & Equipment Leases:5750 -+ S...	0.00				0.00	0.00	0.00	0.00
5700-5760-	Operating expenses:5700 -+ Technology & Equipment:5760 -+ Marmot ILS System	0.00				0.00	0.00	0.00	0.00
5700-5770-	Operating expenses:5700 -+ Technology & Equipment:5770 -+ Miscellaneous Parts	0.00				0.00	0.00	0.00	0.00
5700-5780-5793	Operating expenses:5700 -+ Technology & Equipment:5780 -+ Support & Service Contracts:5793 -+ C...	0.00				0.00	0.00	0.00	0.00
5700-5780-5795	Operating expenses:5700 -+ Technology & Equipment:5780 -+ Support & Service Contracts:5795 -+ E...	0.00				0.00	0.00	0.00	0.00
5700-5780-5802	Operating expenses:5700 -+ Technology & Equipment:5780 -+ Support & Service Contracts:5802 -+ G...	0.00				0.00	0.00	0.00	0.00
5700-5780-5810	Timeclock	0.00				0.00	0.00	0.00	0.00
5700-5780-5820	Operating expenses:5700 -+ Technology & Equipment:5780 -+ Support & Service Contracts:5820 -+ Pl...	0.00				0.00	0.00	0.00	0.00
5700-5780-5822	Prezi	0.00				0.00	0.00	0.00	0.00
5700-5780-5825	Operating expenses:5700 -+ Technology & Equipment:5780 -+ Support & Service Contracts:5825 -+ W...	0.00				0.00	0.00	0.00	0.00
5700-5780-5830	Tech Labor & Repair	0.00				0.00	0.00	0.00	0.00
5700-5840-	Operating expenses:5700 -+ Technology & Equipment:5840 -+ Tech Labor & Repair	0.00				0.00	0.00	0.00	0.00
5730	Lease	0.00				0.00	0.00	0.00	0.00
5740	Service Agreement	5,119.83				5,119.83	2,500.00	2,500.00	4,738.15
5750	Supplies	0.00				0.00	0.00	0.00	0.00
				RJE - 56	0.00				
5760	Marmot ILS System	103,504.00				103,504.00	105,730.00	105,730.00	94,883.65
5770	Miscellaneous Parts	2,021.48				2,021.48	2,000.00	2,000.00	2,561.40
5781	Marketing & Graphic Design	2,612.52				2,612.52	3,300.00	3,300.00	3,985.62
5782	Adobe	0.00				0.00	0.00	0.00	0.00
5783	Website Tools	3,105.17				3,105.17	9,400.00	9,400.00	3,680.32
5784	Appointment Booking	0.00				0.00	0.00	0.00	156.00
5785	Communication & Time Management	6,693.43				6,693.43	7,500.00	7,500.00	3,900.95
5788	Domain / Network Solutions	0.00				0.00	0.00	0.00	0.00
5793	Canva	0.00				0.00	0.00	0.00	0.00
5795	Emma Library Aware	0.00				0.00	0.00	0.00	0.00
5802	Google Cloud G Suite	0.00				0.00	0.00	0.00	0.00
5820	Planning Center / Tockify	0.00				0.00	0.00	0.00	0.00
5824	Scheduling / When I Work	0.00				0.00	0.00	0.00	0.00
5825	Webpage Builder	0.00				0.00	0.00	0.00	0.00
5828	Zoom	0.00				0.00	0.00	0.00	0.00
5830	Livechat Website	0.00				0.00	0.00	0.00	0.00
5835	Movie License	0.00				0.00	0.00	0.00	0.00
5840	Tech Labor & Repair	0.00				0.00	0.00	0.00	0.00
5900-5910-	Operating expenses:5900 -+ Collections:5910 -+ Audio:5920 -+ Adult BCD	0.00				0.00	0.00	0.00	0.00
5900-5930-	Operating expenses:5900 -+ Collections:5910 -+ Audio:5930 -+ Youth Audio	0.00				0.00	0.00	0.00	0.00

5900-6000-6010	Operating expenses:5900 + Collections:6000 + Books & Magazines:6010 + Adult fiction books	0.00				0.00	0.00	0.00	0.00
5900-6000-6020	Operating expenses:5900 + Collections:6000 + Books & Magazines:6020 + Adult non-fiction books	0.00				0.00	0.00	0.00	0.00
5900-6000-6030	Operating expenses:5900 + Collections:6000 + Books & Magazines:6030 + Juvenile Fiction	0.00				0.00	0.00	0.00	0.00
5900-6000-6040	Operating expenses:5900 + Collections:6000 + Books & Magazines:6040 + Juvenile Non-Fiction	0.00				0.00	0.00	0.00	0.00
5900-6000-6045	Operating expenses:5900 + Collections:6000 + Books & Magazines:6045 + Large Print	0.00				0.00	0.00	0.00	0.00
5900-6000-6050	Operating expenses:5900 + Collections:6000 + Books & Magazines:6050 + Print Subscriptions	0.00				0.00	0.00	0.00	0.00
5900-6000-6055	Operating expenses:5900 + Collections:6000 + Books & Magazines:6055 + Replacement Books - Pu...	0.00				0.00	0.00	0.00	0.00
5900-6000-6060	Operating expenses:5900 + Collections:6000 + Books & Magazines:6060 + Spanish Adult Fiction	0.00				0.00	0.00	0.00	0.00
5900-6000-6070	Operating expenses:5900 + Collections:6000 + Books & Magazines:6070 + Spanish Adult Non-Fiction	0.00				0.00	0.00	0.00	0.00
5900-6000-6080	Operating expenses:5900 + Collections:6000 + Books & Magazines:6080 + Spanish Children's Books	0.00				0.00	0.00	0.00	0.00
5900-6000-6100	Operating expenses:5900 + Collections:6000 + Books & Magazines:6100 + YA Fiction	0.00				0.00	0.00	0.00	0.00
5900-6000-6110	Operating expenses:5900 + Collections:6000 + Books & Magazines:6110 + YA Non-Fiction	0.00				0.00	0.00	0.00	0.00
5900-6000-6120	Operating expenses:5900 + Collections:6000 + Books & Magazines:6120 + Special Items	0.00				0.00	0.00	0.00	0.00
5900-6200-6220	Operating expenses:5900 + Collections:6200 + Digital Resources:6210 + Annual Subscriptions:622...	0.00				0.00	0.00	0.00	0.00
5900-6200-6230	Operating expenses:5900 + Collections:6200 + Digital Resources:6210 + Annual Subscriptions:623...	0.00				0.00	0.00	0.00	0.00
5900-6200-6235	Operating expenses:5900 + Collections:6200 + Digital Resources:6210 + Annual Subscriptions:623...	0.00				0.00	0.00	0.00	0.00
5900-6200-6240	Operating expenses:5900 + Collections:6200 + Digital Resources:6210 + Annual Subscriptions:624...	0.00				0.00	0.00	0.00	0.00
5900-6200-6245	Operating expenses:5900 + Collections:6200 + Digital Resources:6210 + Annual Subscriptions:624...	0.00				0.00	0.00	0.00	0.00
5900-6200-6250	Operating expenses:5900 + Collections:6200 + Digital Resources:6210 + Annual Subscriptions:625...	0.00				0.00	0.00	0.00	0.00
5900-6200-6253	Learning Express Library - New Resource	0.00				0.00	0.00	0.00	0.00
5900-6200-6255	Operating expenses:5900 + Collections:6200 + Digital Resources:6210 + Annual Subscriptions:625...	0.00				0.00	0.00	0.00	0.00
5900-6200-6270	Operating expenses:5900 + Collections:6200 + Digital Resources:6210 + Annual Subscriptions:627...	0.00				0.00	0.00	0.00	0.00
5900-6200-6275	Operating expenses:5900 + Collections:6200 + Digital Resources:6210 + Annual Subscriptions:627...	0.00				0.00	0.00	0.00	0.00
5900-6200-6280	Operating expenses:5900 + Collections:6200 + Digital Resources:6210 + Annual Subscriptions:628...	0.00				0.00	0.00	0.00	0.00
5900-6200-6285	Operating expenses:5900 + Collections:6200 + Digital Resources:6210 + Annual Subscriptions:628...	0.00				0.00	0.00	0.00	0.00
5900-6200-6305	Operating expenses:5900 + Collections:6200 + Digital Resources:6300 + Downloadable Titles:6305 ..	0.00				0.00	0.00	0.00	0.00
5900-6200-6308	Operating expenses:5900 + Collections:6200 + Digital Resources:6300 + Downloadable Titles:6308 ..	0.00				0.00	0.00	0.00	0.00
5900-6200-6320	Operating expenses:5900 + Collections:6200 + Digital Resources:6300 + Downloadable Titles:6320 ..	0.00				0.00	0.00	0.00	0.00
5900-6200-6330	Operating expenses:5900 + Collections:6200 + Digital Resources:6300 + Downloadable Titles:6330 ..	0.00				0.00	0.00	0.00	0.00
5900-6400-6410	Operating expenses:5900 + Collections:6400 + Media:6410 + Adult Music	0.00				0.00	0.00	0.00	0.00
5900-6400-6420	Juvenile Misc	0.00				0.00	0.00	0.00	0.00
5900-6400-6430	Operating expenses:5900 + Collections:6400 + Media:6430 + Adult Movies	0.00				0.00	0.00	0.00	0.00
5900-6400-6440	Operating expenses:5900 + Collections:6400 + Media:6440 + Juvenile Movies	0.00				0.00	0.00	0.00	0.00
5900-6400-6450	YA Movies	0.00				0.00	0.00	0.00	0.00
5900-6400-6460	Operating expenses:5900 + Collections:6400 + Media:6460 + Video / Games	0.00				0.00	0.00	0.00	0.00
5900-6500-6510	Operating expenses:5900 + Collections:6500 + Video:6510 + Adult Video	0.00				0.00	0.00	0.00	0.00
5900-6500-6540	Operating expenses:5900 + Collections:6500 + Video:6540 + YA Video	0.00				0.00	0.00	0.00	0.00
5920	Adult BCD	2,302.79				2,302.79	3,000.00	3,000.00	2,891.28
5922	Spanish Audio Adult	426.22				426.22	500.00	500.00	483.94
5924	Spanish Audio Youth	500.00				500.00	500.00	500.00	509.86
5930	Youth Audio	3,588.47				3,588.47	3,000.00	3,000.00	2,827.13
6010	Adult fiction books	12,947.89				12,947.89	12,800.00	12,800.00	12,262.46
6020	Adult non-fiction books	12,528.76				12,528.76	12,800.00	12,800.00	12,131.17
6025	Board Games	239.57				239.57	500.00	500.00	491.53
6030	Juvenile Fiction	8,784.31				8,784.31	9,100.00	9,100.00	8,708.83
6040	Juvenile Non-Fiction	3,548.40				3,548.40	4,000.00	4,000.00	3,769.07
6045	Large Print	1,994.82				1,994.82	2,000.00	2,000.00	2,230.55
6050	Print Subscriptions	4,053.63				4,053.63	3,500.00	3,500.00	3,682.82
6055	Replacement Books - Purchased	3,395.02				3,395.02	1,500.00	1,500.00	3,827.62
6060	Spanish Adult Fiction	2,072.85				2,072.85	2,000.00	2,000.00	2,147.15
6070	Spanish Adult Non-Fiction	1,497.68				1,497.68	1,500.00	1,500.00	1,592.23
6080	Spanish Children's Books	4,749.74				4,749.74	5,000.00	5,000.00	5,700.28
6100	YA Fiction	3,171.71		27.08		3,198.79	4,000.00	4,000.00	3,627.00
			AJE - 3	27.08					
6110	YA Non-Fiction	1,382.25				1,382.25	1,700.00	1,700.00	1,772.60
6120	Special Items	1,627.70				1,627.70	2,000.00	2,000.00	3,331.88
6220	Ancestry.com	0.00				0.00	0.00	0.00	0.00
6230	Culturegrams	0.00				0.00	0.00	0.00	0.00

6235	Creative Bug	0.00				0.00	0.00	0.00	0.00
6240	Ency Britannica	0.00				0.00	0.00	0.00	0.00
6245	Gale Student Resources	0.00				0.00	0.00	0.00	0.00
6250	Gale Public	0.00				0.00	0.00	0.00	0.00
6253	Learning Express Library - New Resource	0.00				0.00	0.00	0.00	0.00
6270	Mango Languages	0.00				0.00	0.00	0.00	4,111.46
6275	New York Times	0.00				0.00	0.00	0.00	0.00
6280	Tumblebooks	0.00				0.00	0.00	0.00	0.00
6285	Wall Street Journal	0.00				0.00	0.00	0.00	0.00
6295	Pebble Go	0.00				0.00	0.00	0.00	0.00
6305	Kanopy	5,000.00				5,000.00	5,000.00	5,000.00	2,000.00
6308	OCLD World Share	0.00				0.00	0.00	0.00	0.00
6320	Overdrive	30,956.61				30,956.61	27,000.00	27,000.00	26,957.79
6340	Online Databases	6,784.72				6,784.72	9,500.00	9,500.00	8,436.92
6350	Online Newspaper Subscriptions	1,302.00				1,302.00	2,000.00	2,000.00	1,299.00
6410	Adult Music	0.00				0.00	0.00	0.00	0.00
6420	Juvenile Music	0.00				0.00	0.00	0.00	0.00
6430	Adult Movies	5,745.55				5,745.55	6,000.00	6,000.00	5,768.91
6440	Juvenile Movies	901.23				901.23	1,000.00	1,000.00	837.16
6460	Video / Games	1,404.21				1,404.21	1,500.00	1,500.00	666.30
6800-6802-	Operating expenses:6800 -+ Restricted Funds:6802 -+ Restricted - Library Foundatio	0.00				0.00	0.00	0.00	0.00
6800-6804-	Operating expenses:6800 -+ Restricted Funds:6804 -+ Restricted - Library Friends	0.00				0.00	0.00	0.00	0.00
6800-6806-	Operating expenses:6800 -+ Restricted Funds:6806 -+ Restricted - State CO Grant	0.00				0.00	0.00	0.00	0.00
6800-6820.04	Operating expenses:6800 -+ Restricted Funds:6820.04 -+ Restricted - TOB Art Camp Exp	0.00				0.00	0.00	0.00	0.00
6800-6820.10	Operating expenses:6800 -+ Restricted Funds:6820.10 -+ Restricted Exp - Special Progra	0.00				0.00	0.00	0.00	0.00
6801	Restricted Exp - Misc	0.00				0.00	30,000.00	30,000.00	0.00
6802	Restricted - Library Foundatio	0.00				0.00	0.00	0.00	0.00
6803	Restricted - ARP Grant	0.00				0.00	0.00	0.00	0.00
6804	Restricted - Library Friends	0.00				0.00	0.00	0.00	0.00
6806	Restricted - State CO Grant	0.00				0.00	0.00	0.00	0.00
6808	Restricted-Humanities	0.00				0.00	0.00	0.00	0.00
6810	Colorado Sharp Grant	0.00				0.00	0.00	0.00	0.00
6812	Restricted- GRT	0.00				0.00	0.00	0.00	0.00
6814	Restricted - Outdoor Equity	0.00				0.00	0.00	0.00	0.00
6900-6910-	Payroll Expenses:6910 -+ Payroll	0.00				0.00	0.00	0.00	0.00
6900-6920-	Payroll Expenses:6920 -+ Payroll Service	0.00				0.00	0.00	0.00	0.00
6900-6930-	Payroll Expenses:6930 -+ Payroll Taxes	0.00				0.00	0.00	0.00	0.00
6900-6940-	Payroll Expenses:6940 -+ Retirement Plan	0.00				0.00	0.00	0.00	0.00
6900-6950-	Payroll Expenses:6950 -+ Wellness/Health Insurance	0.00				0.00	0.00	0.00	0.00
6900-6955-	Payroll Expenses:6955 -+ Wellness/Health - CEBT Dividend	0.00				0.00	0.00	0.00	0.00
6900-6980-	Payroll Expenses:6980 -+ Director Search	0.00				0.00	0.00	0.00	0.00
6900-6985-	Payroll Expenses:6985 -+ HR Assessment	0.00				0.00	0.00	0.00	0.00
6910	Payroll	1,042,312.11			(39,010.69)	1,003,301.42	1,091,075.00	1,091,075.00	1,012,102.41
				AJE - 1	(39,010.69)				
6920	Payroll Service	14,407.57				14,407.57	8,075.00	8,075.00	6,796.45
6930	Payroll Taxes	81,131.00				81,131.00	87,791.00	87,791.00	78,723.34
6940	Retirement Plan	24,249.09				24,249.09	33,770.00	33,770.00	23,059.82
6950	Wellness/Health Insurance	133,608.82				133,608.82	160,284.00	160,284.00	124,649.67
6953	COVID - Weekly Testing	0.00				0.00	0.00	0.00	0.00
6957	Background Check	1,891.00				1,891.00	1,900.00	1,900.00	1,296.00
6960	Life Insurance	0.00				0.00	645.00	645.00	0.00
6965	STD/LTD	0.00				0.00	3,624.00	3,624.00	0.00
6970	FAMLI	6,711.75				6,711.75	9,780.00	9,780.00	9,002.91
6985	HR Assessment	0.00				0.00	0.00	0.00	0.00
6998	Allocation to Bond Repayment	0.00				0.00	0.00	0.00	0.00
6999	Allocation Capital Rsv Outlay	232,000.00			583.00	232,583.00	232,000.00	232,000.00	90,000.00
				AJE - 5	583.00				
7200-2400-	Capital Reserve Fund Income:2400 -+ Transfer to Reserve	0.00				0.00	0.00	0.00	0.00

7200-7210-	Capital Reserve Fund Income:7210 -+ Capital Reserve Allocation	0.00					0.00	0.00	0.00	0.00
7200-7230-	Capital Reserve Fund Income:7230 -+ Interest Earned - Reserve Fund	0.00					0.00	0.00	0.00	0.00
7200-7240-	Capital Reserve Fund Income: Budgeted Electric Vehicle Charging Station Grant	0.00					0.00	0.00	0.00	0.00
7210	Capital Reserve Allocation	(232,000.00)					(232,000.00)	(232,000.00)	(232,000.00)	(90,000.00)
7212	Transfer from General Fund	0.00					(583.00)	(35.00)	(35.00)	0.00
				AJE - 5	(583.00)					
7230	Interest Earned - Reserve Fund	(63,522.79)					(63,522.79)	(35,000.00)	(35,000.00)	(78,761.24)
7500	Interest Earned - Bond Repaymen	0.00					0.00	0.00	0.00	0.00
7500-7510-7520	Debt Service Fund:7510 -+ Mill Levy Debt Repayment:7520 -+ Eagle County	0.00					0.00	0.00	0.00	0.00
7500-7510-7530	Debt Service Fund:7510 -+ Mill Levy Debt Repayment:7530 -+ Pitkin County	0.00					0.00	0.00	0.00	0.00
7500-7550-	Debt Service Fund:7550 -+ Interest Earned - Bond Repaymen	0.00					0.00	0.00	0.00	0.00
7520	Eagle County	(458,864.17)					(458,864.17)	(459,570.92)	(459,570.92)	(537,869.09)
7530	Pitkin County	(322,507.29)					(322,507.29)	(323,577.12)	(323,577.12)	(395,712.75)
7540	Capital Reserve - Miscellaneous	(25,000.00)					(25,000.00)	0.00	0.00	0.00
7550	Interest Earned - Bond Repaymen	(11,554.85)					(11,554.85)	(16,000.00)	(16,000.00)	(23,785.86)
8-1020	CF Pooled Cash	0.00					0.00	0.00	0.00	0.00
						RJE - 56	0.00			
8-3000	Conversion Fund Balance	1,170,610.42					349,631.08	1,520,241.50	0.00	0.00
							RJE - 53	1,453,117.00		
							RJE - 56	(1,103,485.92)		
8-3001	Salaries & Benefits	22,976.72			(252.07)		(22,976.72)	(252.07)	0.00	0.00
				AJE - 4	(252.07)		RJE - 56	(22,976.72)		
8-3002	Depreciation Expense	406,243.36					15,100.87	421,344.23	0.00	0.00
							RJE - 56	(406,243.36)		
							RJE - 58	421,344.23		
8-3003	Bond Principal Offset	(800,000.00)					(875,000.00)	(1,675,000.00)	0.00	0.00
							RJE - 51	(1,675,000.00)		
							RJE - 56	800,000.00		
8-3004	Accrued Interest Expense	(3,167.00)					(3,639.50)	(6,806.50)	0.00	0.00
							RJE - 56	3,167.00		
							RJE - 60	(6,806.50)		
8-3005	Capital Expense	(729,539.00)					530,078.41	(199,460.59)	0.00	0.00
							RJE - 55	(199,460.59)		
							RJE - 56	729,539.00		
8300	HVAC Parts	6,293.00					6,293.00	0.00	0.00	0.00
8310	Miscellaneous	0.00					0.00	25,000.00	25,000.00	915.00
8310.01	Capital Reserve Expense- HVAC	0.00					0.00	0.00	0.00	0.00
8310.02	Capital Reserve Exp- Exterior	0.00					0.00	0.00	0.00	0.00
8310.03	Conference Room - A/V Replace	0.00					0.00	0.00	0.00	13,685.34
8310.04	Capital Reserve Exp-Pub Comp	3,929.88					3,929.88	3,500.00	3,500.00	10,784.79
8310.05	Capital Reserve Exp-Staff Comp	21,562.14					21,562.14	24,500.00	24,500.00	6,171.40
8310.06	Capital Reserve Exp-EV Station	0.00					0.00	0.00	0.00	0.00
8310.07	Capital Reserve Exp - Copiers	0.00					0.00	0.00	0.00	0.00
8310.08	Cap Res Exp- Lighting Cont Sys	991.23					991.23	0.00	0.00	0.00
8310.09	Fiber Cable	0.00					0.00	0.00	0.00	4,648.50
8310.10	Cap Res Exp- Handrails	0.00					0.00	0.00	0.00	0.00
8310.11	Cap Res Exp- Painting-Interior	0.00					0.00	0.00	0.00	11,552.36
8310.13	Security Cameras	0.00					0.00	10,000.00	10,000.00	0.00
8310.14	Cap Res Exp- Televisions	415.74					415.74	0.00	0.00	0.00
8310.15	Roof	0.00					0.00	0.00	0.00	544,713.65
8310.16	Cap Res Exp- Solar Panels	5,910.00					5,910.00	0.00	0.00	0.00
8310.17	Cap Res Exp- Consult Engineer	0.00					0.00	0.00	0.00	40,618.10
8310.18	Furniture & Fixtures	51,083.33					51,083.33	50,000.00	50,000.00	21,381.82
8310.19	Roof	0.00					0.00	10,000.00	10,000.00	0.00
8310.2	Replace kitchen appliances	146.54					146.54	2,500.00	2,500.00	0.00
8310.20	Remove Solar from roof	0.00					0.00	0.00	0.00	0.00
8310.22	Replace/repair windows	24,129.74					24,129.74	20,000.00	20,000.00	0.00
8310.23	Handicap Accessible Door Opener	8,636.84					8,636.84	15,000.00	15,000.00	0.00

8599-8600-8610	Debt Service Fund Expense:8600 -+ Treasurer's Fees:8610 -+ Eagle County	0.00				0.00	0.00	0.00	0.00
8599-8600-8620	Debt Service Fund Expense:8600 -+ Treasurer's Fees:8620 -+ Pitkin County	0.00				0.00	0.00	0.00	0.00
8599-8710-	Debt Service Fund Expense:8710 -+ Bond Interest	0.00				0.00	0.00	0.00	0.00
8599-8750-	Debt Service Fund Expense:8750 -+ Bond Principal	0.00				0.00	0.00	0.00	0.00
8610	Eagle County	13,785.72				13,785.72	13,787.00	13,787.00	16,157.38
8620	Pitkin County	16,153.58				16,153.58	16,179.00	16,179.00	23,267.51
8710	Bond Interest	37,326.66				37,326.66	40,844.00	40,844.00	60,093.76
8750	Bond Principal	1,675,000.00				1,675,000.00	1,675,000.00	1,675,000.00	800,000.00
9991DRAFT	M&A DRAFT - Change in Accrued Interest (on bonds)	0.00				0.00	0.00	0.00	0.00
9992DRAFT	M&A DRAFT - Depreciation Expense	0.00				0.00	0.00	0.00	0.00
9993DRAFT	M&A DRAFT - Cap Reserve Pooled Cash	0.00				0.00	0.00	0.00	0.00
9994DRAFT	M&A DRAFT - Debt Service Pooled Cash	0.00				0.00	0.00	0.00	0.00
9995DRAFT	M&A DRAFT - General Fund Pooled Cash	0.00				0.00	0.00	0.00	0.00
9996DRAFT	M&A DRAFT - Debt Principal Offset	0.00				0.00	0.00	0.00	0.00
9997DRAFT	M&A DRAFT - Change in P. Tax A	0.00				0.00	0.00	0.00	0.00
9998DRAFT	M&A DRAFT - Capital Outlay - Books	0.00				0.00	0.00	0.00	0.00
9999DRAFT	M&A DRAFT - Change in Accrued Vacation	0.00				0.00	0.00	0.00	0.00
Total		0.00	0.00	0.00	0.00	(0.00)	(1,936,879.45)	(1,936,879.45)	0.00
	Net (Income) Loss	(119,260.17)	(39,475.68)	(266,436.94)	(515,172.79)	1,137,597.55	1,137,597.55	(802,730.91)	