

Douglas County Libraries
Wednesday, August 31, 2022
7:00 P.M.
Castle Pines Library, Castle Pines, CO

CALL TO ORDER Presiding: Dawn Vaughn, President

NOTICE *This meeting was noticed in compliance with both Colorado Open Meeting Law and the Douglas County Libraries Bylaws.*

ATTENDANCE

PUBLIC COMMENTS

CONSENT AGENDA

[Page 5](#)

Board members may request to have any item(s) removed from the consent agenda for further conversation by making that request when asked by the chair and stating the item.

MOTION to approve Consent Minutes

1. Minutes June 29, 2022
2. Minutes July 27, 2022
3. Record Executive Committee August 8, 2022

[Pages 6-9](#)

[Pages 10-11](#)

[Pages 12-13](#)

EXECUTIVE LIBRARY DIRECTOR UPDATE

[Pages 14-26](#)

DISTRICT BUSINESS

[Pages 27-28](#)

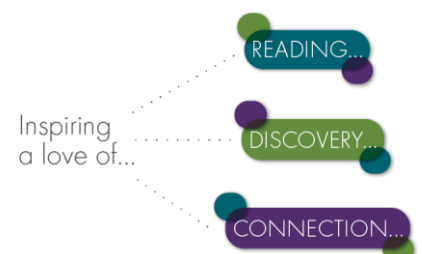
Do any board members have a conflict of interest to disclose regarding any of the below matters? If so, please recuse yourself, and return to the meeting after discussion has ended.

FAMLI Medical Leave Insurance Program

[Pages 29-30](#)

PUBLIC HEARING FOR STAFF INPUT

MOTION: Consideration to opt out of the FAMLI Medical Leave Insurance Program



Updated Bylaws

[Pages 31-51](#)

MOTION: Consideration of adoption

Castle Rock New Build

- **MOTION:** Consideration of approval Expenditure approval
- for Furniture, Fixtures and Equipment
- **MOTION:** Consideration to Offer 102 Wilcox Street property for sale

[Pages 52-54](#)

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Partnership of Douglas County Governments

- Douglas County Economic Development Council MOU
- MOTION:** Consideration of approval Memorandum of Understanding

[Pages 56-74](#)

Quarterly Reports for Review and Discussion

- Financials
- Key Performance Indicator
- Strategic Plan

[Pages 75-85](#)

[Page 86](#)

[Page 87](#)

Executive Committee

- 2023 Board Opening
 - Trustees seeking reappointment update
 - **MOTION:** Appointment of a trustee representative for interview panel
- Annual Audit Engagement Letter
 - **MOTION:** Consideration to approve audit firm

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[Pages 88-122](#)

Ad Hoc Policy Review Committee

REPORTS

- Douglas County Youth Initiative
- Urban Libraries Council
- Foundation
- Exploratory Committee to Memorialize Kendrick Castillo

TRUSTEE COMMENTS

UPCOMING BOARD MEETINGS

1. **Board Executive Committee**: September 19, 2022, Castle Pines Library, 8:00 a.m.
2. **Board Policy Committee**: September 28, 2022, Lone Tree Library, 4:30 p.m.
3. **Board Study Session**: September 28, 2022, Lone Tree Library, 5:00 p.m. – 6:30 p.m.
4. **Board Regular Meeting**: September 28, 2022, Lone Tree Library, 7:00 p.m.

OTHER BOARD CALENDAR ITEMS

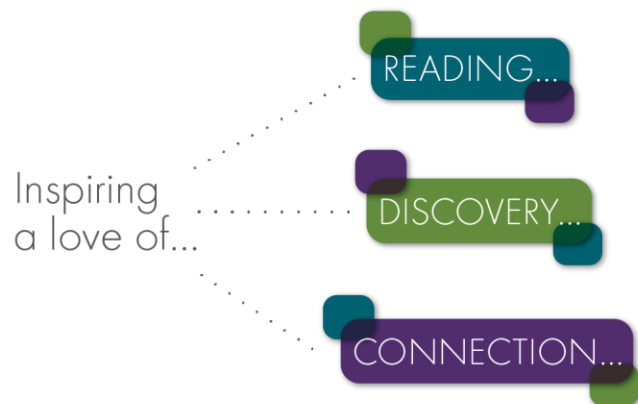
1. **Partnership of Douglas County Governments Meeting**: September 21, 2022, Lone Tree, 7:00 a.m. - 9:30 a.m.
2. **Annual Foundation Gala**: October 14, 2022, Highlands Ranch Mansion, 6:00 p.m.
3. **Partnership of Douglas County Governments Elected Officials Reception: November 10, 2022**, The Mill House, Philip S. Miller Parker, Castel Rock, 6:00 p.m. - 8:00 p.m. **Note: New date**

ADJOURN



Board of Trustees

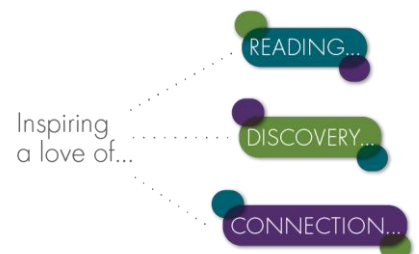
August 31, 2022



Board Action: Review the below items for mass approval. Board members can remove any item from the consent agenda prior to its acceptance for further discussion and action during district business.

#	Item	
1.	Minutes	June 29, 2022 Regular Board Meeting
2.	Minutes	July 27, 2022 Special Board Meeting
3.	Record	August 8, 2022 Executive Committee

MOTION: I move to approve the Consent Agenda, consisting of the June 29, 2022 Regular Board Meeting minutes, July 27, 2022 Special Board Meeting minutes, and the August 8, 2022 Executive Committee record.



DOUGLAS COUNTY LIBRARIES
Board of Trustees Regular Meeting
June 29, 2022
Parker, Colorado

President Vaughn called the regular meeting to order at 7:03 p.m.

This meeting was held and was noticed in compliance with both Colorado Open Meeting Law and the Douglas County Libraries Bylaws.

The following were present:

TRUSTEES: Suzanne Burkholder, Jessica Kallweit, Rick LaPointe, Terry Nolan, Meghann Silverthorn, and Dawn Vaughn

Dan Danser was absent and the absence was excused.

A quorum was present.

STAFF: Bob Pasicznyuk, Amber DeBerry, Tammy Clausen, Jaime Gotlieb, Julianne Griffin, Rachel Malis, Patti Owen-DeLay, Lisanna Parkhurst, Sarah Schepman, and Robin Warnke

GUESTS: Douglas County Libraries Foundation Board members Shelly Humphries and Elaine McCain

PUBLIC COMMENTS: None

CONSENT AGENDA: Consisting of the May 25, 2022, Board regular minutes, the Executive Committee Record of June 20, 2022, and the Budgeted Capital Expenditure for Touchless Door Openers.

MOTION 22-06-01: Burkholder moved and the motion carried unanimously to approve the consent agenda, consisting of the regular meeting minutes of May 25, 2022, the Executive Committee Record of June 20, 2022, and the Budgeted Capital Expenditure in the amount of \$58,314.98 for Touchless Door Openers. LaPointe seconded the motion.

EXECUTIVE LIBRARY DIRECTOR'S REPORT

Pasicznyuk reported that the new Castle Rock build is ahead of schedule and going well, and the project budget is within contingencies. Construction may impact the streets adjacent to the project. Foundation work is ongoing and steel work framing the building will start in August.

CARE Model Presentation

Clausen and Schepman overviewed the new service delivery model Douglas County Libraries is launching.

Highlights of their presentation:

- CARE stands for Creative Action, Responsive Engagement.
- The CARE model applies to customers, co-workers, and interacting with our environment and ties into our core values and vision.
- CARE is being used to engage with challenging situations and promote creative solutions to customer service. The focus is on the individual customer and engaging with them. One example is sending a care package out to customer in the parking lot with sick child in their car.

CARE is being rolled out to staff in several ways, including performance feedback, training and onboarding. The Customer Experience team is ordering tools like greeting cards, flash drives, snacks, and water bottles to hand out to customers when appropriate in support of delivering service with CARE. The service model goal is to encourage lifelong use of library services.

DISTRICT BUSINESS

Bylaws Review Task Force Update

Silverthorn shared that the task force held a wrap-up meeting and went over the proposed changes. The draft Bylaws will be ready for board action in August. The draft is currently with legal counsel for review.

Ad Hoc Policy Review Committee Update

Silverthorn reported that the committee discussed areas to review and approved the project plan and timeline. After staff review the policy, one committee member will review that policy and then ask the other committee members for feedback. Policies will be reviewed by legal counsel as needed and brought to the board for adoption on an ongoing basis. These committee meetings will be held prior to monthly board meetings.

Trustee Appointment Process

Pasicznyuk shared that in conversation with County Manager Doug DeBord, DeBord felt there should be no problem with moving the trustee appointment process forward to open appointments in August and complete prior to the end of the year.

REPORTS

Partnership of Douglas County Governments (PDCG)

No report.

Douglas County Youth Initiative (DCYI)

LaPointe shared that a request may be coming to the Partnership of Douglas County Governments from Councilman Rivera of Parker for a second paid staff position for the DCYI, requiring a larger investment from partners.

Urban Libraries Council (ULC)

Silverthorn reported that they completed hiring for new a CEO, Brooks Rainwater. Silverthorn shared benefits that new CEO brings to ULC around addressing a broader range of library needs, not just urban library needs.

FOUNDATION REPORT

Vaughn reminded the board about the upcoming galas, the Family Fete in August and the Gala in October, asking that trustees attend one or both.

EXECUTIVE SESSION

Vaughn stated the reasons and statute citations for moving into Executive Session.

MOTION 22-06-02: LaPointe moved and the motion carried unanimously to enter into Executive Session pursuant to C.R.S., Section 24-6-402(4)(f), C.R.S., for the purposes of discussing personnel matters related to the Executive Library Director’s goals and annual performance feedback process. Silverthorn seconded the motion.

RETURN TO OPEN MEETING

The board returned to open meeting at 8:24 p.m.

Vaughn stated: For the record, if any person who participated in the Executive Session believes that any substantial discussion of any matters not included in the motion to go into the Executive Session occurred during the Executive Session, or that any improper action occurred during the Executive Session in violation of Colorado Open Meeting Law, I ask that you state your concerns for the record.

Hearing none, the board proceeded with discussion on the following requests of Pasicznyuk:

- Trustees would like copies of presentations at board meetings that are not included in the board packet.
- Trustees would like a timeline for a new process to assess employee satisfaction. DCL’s Senior Leadership Team is looking into meaningful ways to measure employee well-being.

TRUSTEE COMMENTS

Silverthorn shared that the task force formed by Commissioner Laydon, which she was requested to join as his “library appointee,” is considering naming honors for Kendrick Castillo. The committee has met several times. Castillo’s parents, commissioners, and some classmates are on the committee. The Highlands Ranch library has been mentioned as a naming opportunity. Silverthorn has shared that she is a trustee, but cannot speak for the board. Naming the library after Kendrick Castillo does not comply with current library naming policy. The board discussed opportunities that might have a longer impact of recognition and remembrance than naming of the library.

UPCOMING BOARD MEETINGS

1. **Board Executive Committee Meeting:** July 18, 2022, Castle Pines Library, 8:00 a.m.
2. **Board Informal Breakfast:** July 27, 2022, the Exchange in Castle Pines, 8:00 a.m.

3. **Board Executive Committee Meeting**: August 8, 2022, Castle Pines Library, 8:00 a.m.
4. **Board Ad Hoc Policy Committee Meeting**: August 31, 2022, Parker Library, 4:30 p.m.-5:00 p.m.
5. **Board Study Session**: August 31, 2022, Parker Library, 5:00 p.m.-6:30 p.m.
6. **Board Regular Meeting**: August 31, 2022, Parker Library, 7:00 p.m.

OTHER BOARD CALENDAR ITEMS

1. **Partnership of Douglas County Governments Meeting**: July 20, 2022, Town of Parker, PACE Center, 7:00 a.m.-9:30 a.m.

ADJOURN

Vaughn adjourned the meeting at 9:09 p.m.

Respectfully submitted,

Terry Nolan, Board Secretary
Minutes prepared by Lisanna Parkhurst

DRAFT

DOUGLAS COUNTY LIBRARIES
Board of Trustees Special Meeting
July 27, 2022
Castle Pines, Colorado

President Vaughn called the special meeting to order at 8:10 a.m.

This meeting was held and was noticed in compliance with both Colorado Open Meeting Law and the Douglas County Libraries Bylaws.

The following were present:

TRUSTEES: Suzanne Burkholder, Dan Danser, Jessica Kallweit, Rick LaPointe, Terry Nolan, Meghann Silverthorn, and Dawn Vaughn

A quorum was present.

STAFF: Bob Pasicznyuk and Patti Owen-DeLay

PUBLIC COMMENTS: None

DISTRICT BUSINESS

Exploratory Committee to Memorialize Kendrick Castillo

Silverthorn reported the next meeting of the committee is August 2, 2022. Silverthorn shared that she was told the library could put forth a short presentation (2-3 slides) of options for the August meeting.

The board discussed the committee makeup, its authority, and whether giving Silverthorn library board authority would support her in her role with the committee and the board maintaining its mission while being responsive to the community.

MOTION 22-07-01: Burkholder moved and the motion carried five to two to appoint Silverthorn as the library representative in conversations with the Exploratory Committee to Memorialize Kendrick Castillo. Nolan seconded the motion.

The board asked that Silverthorn share the list of options as suggestions amending #1 to reflect “request” instead of “commission,” and removing #5 and #6. Staff will create a PowerPoint for Silverthorn to use.

Director’s Update on Items Coming for August Board Meeting and Possible Action

Pasicznyuk shared updates on items possibly coming to the board in August.

UPCOMING BOARD MEETINGS

1. **Board Executive Committee Meeting:** August 8, 2022, Castle Pines Library, 8:00 a.m.
The committee requested that this meeting be held remotely instead of in person.

2. **Board Policy Committee Meeting**: August 31, 2022, Parker Library, 4:30 p.m.-5:00 p.m.
3. **Board Study Session**: August 31, 2022, Parker Library, 5:00 p.m.-6:30 p.m.
4. **Board Regular Meeting**: August 31, 2022, Parker Library, 7:00 p.m.

OTHER BOARD CALENDAR ITEMS

1. **Douglas County Libraries Foundation Family Fete**: August 27, 2022, Lone Tree Library, 6:00 p.m.
2. **Douglas County Libraries Foundation Gala**: October 14, 2022, Highlands Ranch Mansion, 6:00 p.m.

ADJOURN

Vaughn adjourned the meeting at 9:50 a.m.

Respectfully submitted,

Terry Nolan, Board Secretary
Minutes prepared by Patti Owen-DeLay

DRAFT

TO BE HELD / HELD	Date: Monday, August 8, 2022
	Time: 8:00 a.m. - 9:00 a.m. The meeting was called to order at 8:01 a.m.
	Location: Virtual Join Zoom Meeting https://us02web.zoom.us/j/86596146071?pwd=OWVxS0ItZ3VPSmpiV25HSy9DTnZWZz09 Meeting ID: 865 9614 6071 Passcode: 299019 One tap mobile +13462487799,,86596146071#,,,,*299019# US (Houston) +16694449171,,86596146071#,,,,*299019# US
NOTICE	<i>This meeting was held as scheduled and in accordance with applicable statutes of the State of Colorado, with the following members present:</i>
ATTENDANCE	Committee Members: Board President Dawn Vaughn (Chair), Board Vice-President Suzanne Burkholder, Board Treasurer Rick LaPointe
	Staff: Executive Library Director, Bob Pasicznyuk and Executive & Culture Administrator, Patti Owen-DeLay
	Public: None
	Guests: None

DISCUSSION ITEMS:

Monthly regular board meeting - agenda review	Pasicznyuk reviewed the board agenda items with the committee.
Monthly board study session - agenda review	The committee requested that information on FAMLI be included in the study session.
<u>Executive Session:</u> Executive Library Director (ELD) direct report feedback & process timeline	The committee reviewed the ELD review timeline and process. Pasicznyuk shared End Statements Jefferson County Library used to support their ELD review. Pursuant to C.R.S., Section 24-6-402(4)(f), C.R.S., for the purposes of discussing personnel matters related to the Executive Library Director's annual review.

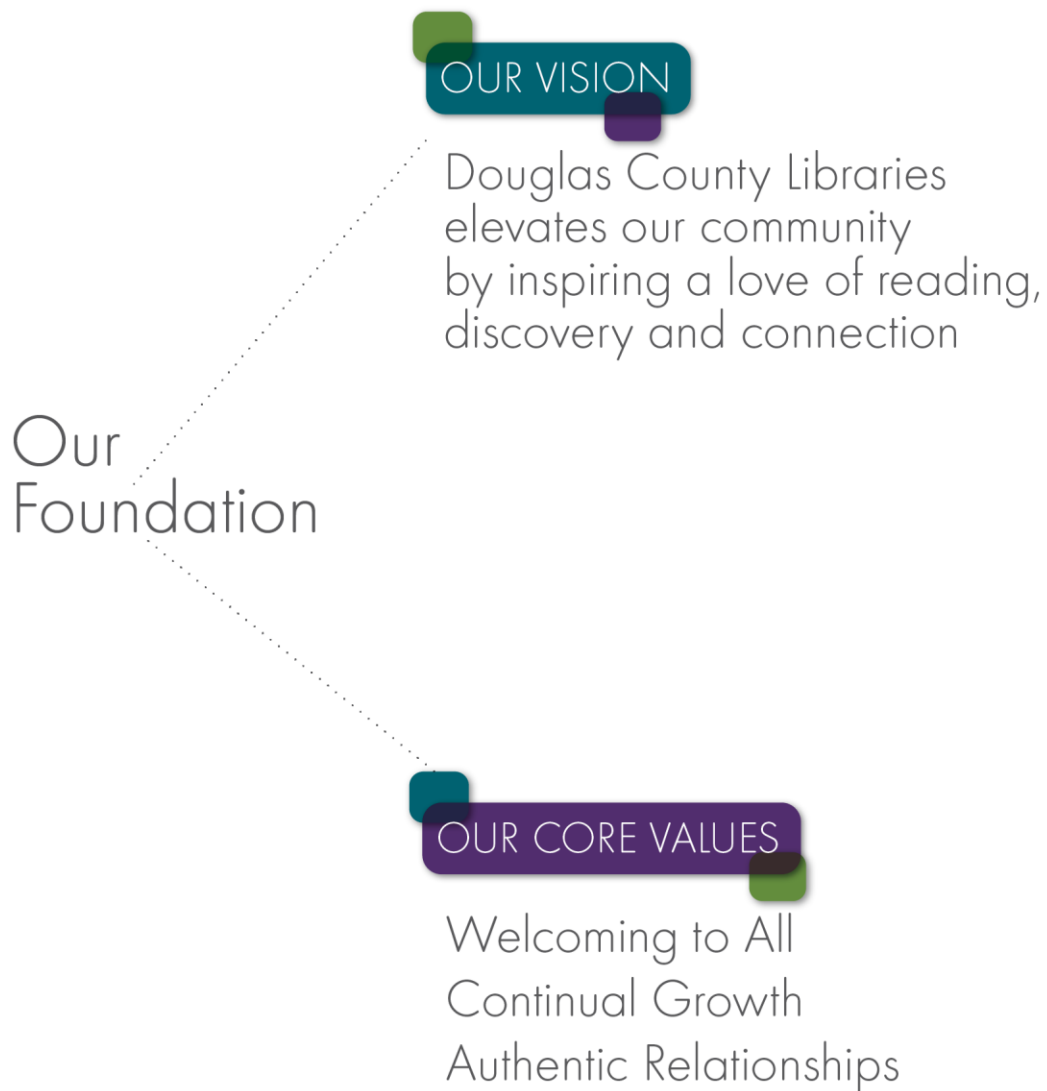
READING...

DISCOVERY...

CONNECTION...

	<p>Pasicznyuk waived his right to have the discussion of the direct report feedback in open meeting.</p> <p>Vaughn moved per Colorado Open Meeting Law Pursuant to C.R.S., Section 24-6-402(4)(f), C.R.S., for the purposes of discussing personnel matters related to the Executive Library Director's annual review to enter into executive session. The motion carried unanimously. Burkholder seconded.</p> <p>Return to Open Meeting</p> <p>For the record, if any person who participated in the executive session believes that any substantial discussion of any matters not included in the motion to go into the executive session occurred during the executive session, or that any improper action occurred during the executive session in violation of Colorado Open Meeting Law, I ask that you state your concerns for the record.</p> <p>The committee requested that the board gets the packet for the September Executive Session</p>
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ADJOURNMENT	The meeting was adjourned at: 9:03 a.m.
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EXECUTIVE LIBRARY DIRECTOR'S REPORT

Bob Pasicznyuk

August 2022

COMMUNITY CONTEXT

The County continues to facilitate discussion, teamwork, and action on Douglas County homelessness. The Library is following this work closely from two perspectives:

- 1) Seeking opportunities to support municipal partners and customers.
- 2) Scanning for anything that might impact our business plan – talent, program, budget.

So far, the County has concentrated on **3Cs**:

- **Compassion:** Douglas County is working within a framework called *Built for Zero* – a national, metrics-based, and best practices approach to reducing homelessness for specific segments. The County's *Built for Zero* focus is homeless veterans.
- **Code Enforcement:** Homeless encampments have become commonplace in multiple communities and now are escalating in Douglas County. Discussions along with their cost, safety concerns, and impacts to citizen quality of life. County meetings have highlighted prevailing legal requirements – communities must provide shelter alternatives or camping bans and codes are not permissible.
- **Communication:** The County is working to provide citizens with an alternative to street solicitation - a system to support area non-profits providing homeless services.

Community input at these meetings has been passionate with rhetoric tilting decidedly against shelter alternatives in Douglas County. The County faces a challenging task in engaging citizens who want action on encampments without shelters.

BUSINESS PLAN, OPERATIONS AND STRATEGY

Brew Tour 2022. To date, 1781 customers are registered with 174 attending the first two events.

Business Pivots – Recruiting and Retaining Staff in the Current Marketplace. Signs of labor disruption are everywhere. At a recent Front Range Library Director's meeting, each attendee reported labor shortages and retention difficulties except Boulder Public Library. The difficulty level ranged from lower recruitment pools to reduced hours of operation. Recruitment challenges clustered at the lower end of wages and for supervisors.

Libraries are in the marketplace with everyone, but our compensation profile suggests heavy competition against food, retail, service-sector, and education-related jobs.

- About 40% of DCL staff make less than \$30,000 annually.
- 3/4 of DCL staff make less than \$60,000 annually.
- Front Range inflation over the past 12 months has been about 8%
- Wages rose by a total of 8% in 2022, but half of DCL employees received a 3% increase.

There's no way to determine the duration of an inflationary cycle. Similar economic conditions in the 1970s persisted over a decade. The impacts to our Library's recruitment, retention, budgets, and services are likely to be longer rather than shorter in duration. For Douglas County Libraries, these are 2022 impacts.

- 20% of candidates declined or appealed employment or counter offered on compensation.
- 25% of all employee turnover in 2022 cited pay/benefits as their reason for leaving.
- Less than 4% of applicants that visited our job postings actually applied for a position.
- Summer is our Library's *prime season* in terms of overall public engagement. Our turnover rate remains in the mid-20% range – a number that has been steady since the pandemic and economic disruption, but a full 10 percentage points higher than historic averages.

A reasonable management maxim states: Good leadership handles crises. Great leadership anticipates conditions so the crisis never happens. What should the Library do in order to increase the likelihood of business continuity under this inflationary disruption?

Several of our Douglas County municipal peers acted quickly about this issue since their vacancies were many and services in jeopardy. The Library isn't in a staffing crisis. Our team considered acting quickly. I believe that we need to move and focus on this issue, but do so in the frame of long-term competitiveness. Our salary philosophy has centered on DCL being competitive. We have offered wage adjustments for years in the 3% range. We have also made competitive adjustments using a dataset of similar Front Range jobs on an every-other-year cycle. These datasets are lagging indicators and the every-other-year strategy is not nimble. Economic pressures are moving faster than our methodical comparisons handle. I will engage the Board beginning at the September Board Meeting and through this year's budget cycle to examine salary and benefits competitiveness. To be sure, competitiveness has more influencers than wages and benefits alone – all of which we must challenge to maintain business continuity and quality.

Parker Elevator Status. Our Parker Library has been without consistent elevator service for about two months. Outages began following a nationally mandated safety upgrade. Two of our facilities have the same elevator product, but survived the upgrade without incident. The Library isn't the only owner on the front range that has suffered service loss following this upgrade. Obviously, this limits library service and isn't consistent with our Brand and care ideals. Until a solution is found, the Library is offering customers multiple alternatives – retrieving items on demand from the second floor, booking meeting room alternatives in Parker at the Library's expense, diverting service to our other locations, and more.

Castle Rock Project Update. Castle Rock's new library is taking shape gaining its steel Skelton by September 8. Structural floors and decking are scheduled for completion by September 27. We will celebrate the completion of this phase of construction at a beam-signing event on Thursday, Sept. 1 2020 between 11:00am and noon. F/P will provide lunch and capture the event via drones before hoisting the last beam into place.

Costs and contingencies continue to track toward a positive project fund balance. As a counter to the supply chain issues of the moment, the project is about 25% complete and has expensed about 35% of the project's total.

Significant Project Alternates Funded from Contingencies Post Foundation Work

Since we cleared the higher risk unknowns associated with foundations, the Library has ordered items held as alternates to scope.

- East Plaza enhancements
- West Plaza enhancements
- Primary stair case enhancements

		Castle Rock Branch Replacement				Remaining Budget
		Cumulative Budget vs. Actual Analysis				
		As of June 30, 2022				
	Budget	Actual Expenditures				
		2021	2022	Total		
General Capital Improvements (Pre-GMP)						
Design Programming (2021 Budget)	\$30,000	\$8,650	(\$2,150)	\$6,500	n/a	
Board-Approved Construction Cost RFA 02/23/2022						
GMP Construction (includes allowances)	\$22,310,843	1,178,900	\$2,143,849	3,322,749	\$18,988,094	
DCL Soft Costs:						
City Planning Fees	16,500	14,541	4,824	19,365	(2,865)	
Utility & Development Cost	318,380	0	650	650	317,730	
Geotechnical/Material Testing	37,500	0	20,266	20,266	17,234	
Other Unspecified	0	0	0	0	0	
DCL Contingency	1,141,220		0	0	1,141,220	
Total Board-Approved Construction Cost	23,824,443	\$1,193,441	\$2,169,589	\$3,363,030	20,461,413	
Non-Construction Project Costs:						
Castle Rock FF&E (Jan 2021)	2,676,000		0	0	2,676,000	
Forecast Proceeds: 102-118 S. Wilcox	(\$2,500,000)	0	0	0	(2,500,000)	
Net Project Cost	\$24,030,443	\$1,202,091	\$2,167,439	\$3,369,530	\$20,637,413	
Other Costs:						
Castle Rock Strip Mall Renovation	15,000		11,468	11,468	3,532	
Castle Rock Miscellaneous	35,000		15,040	15,040	19,960	
Total Cost	\$24,080,443	\$1,202,091	\$2,193,947	\$3,396,038	\$20,660,905	
Financial Statements: Capital Tracking Report		\$1,202,091	\$2,193,947			

Castle Rock Project Request for Approval: Request for Funding - Library Contents

The Board allocated spending authority for construction, soft costs, and contingencies. Considering marketplace lead times, it is prudent to place orders for facility contents Fall 2022. Please review the staff request (Packet RFA) for spending authority toward necessary purchases

to equip our new facility with the furniture, fixtures, equipment, art, and signage that transforms a building into Castle Rock's next generation library.

Business Impact: One project deliverable was to sustain service with the least amount of inconvenience and business loss as possible. Castle Rock activity levels are markedly higher than 2021, less than pre-pandemic returns, but not markedly less than business trends at our other locations.

	2019	2021	2022	2019	2021	2022	2019	2021	2022
	Storytime Attendance			Loans/Materials Use			Visits/Door Count		
June	1851	465	2042	109048	86985	71229	37032	24063	24594
July	1966	485	1771	111424	85074	79466	37227	24641	25119

PROFESSIONAL TRENDS AND ANALYSIS

Risks to library support nationwide continue against the backdrop of cultural divides.

<https://www.theguardian.com/books/2022/aug/05/michigan-library-book-bans-lgbtq-authors>

Additionally, Colorado's courts are now engaged on whether libraries must maintain confidentiality and anonymity for those who challenge library content and operations.

<https://calfig.org/public-trust-and-patron-privacy/>

MANDATES, IMPACTS AND BUSINESS RISKS - INTELLECTUAL FREEDOM 7 THE LAW

SB22-238 (See Attachment): The Colorado Legislature passed SB22-238 moderating tax increases due to escalating property values. The bill backfills 90% of revenues lost to libraries in our property tax and revenue category. More changes to property tax revenues may come, but this bill's affects to our 2024 forecast are small.

The Board asked for a summary sketch of legal boundaries and precedents applicable to libraries. As our Library revises its policies and answers inquiries and appeals about decision-making, it does so within significant constitutional and legal obligations.

The Constitution - 1st and 14th Amendment Foundations

Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the government for a redress of grievances.

No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any State deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws

The Constitution affirms 4 *Grand Freedoms*: Speech, Press, Religion, Assembly

Recurring Precedents

1943 – West Virginia v Barnette

Nearly 80 years ago, The State of West Virginia enacted a requirement that students salute the U.S. flag to gain access to public education. Walter Barnette sought relief from the law as it violated his religious beliefs. The court affirmed Barnette’s rights to abstain on both freedom of religion and speech grounds. Justice Robert Jackson wrote for the majority,

The very purpose of a Bill of Rights was to withdraw certain subjects from the vicissitudes of political controversy, to place them beyond the reach of majorities and officials and to establish them as legal principles to be applied by the courts. One’s right to life, liberty, and property, to free speech, a free press, freedom of worship and assembly, and other fundamental rights may not be submitted to vote; they depend on the outcome of no elections.

1969 – Tinker vs. Des Moines Schools

In 1965, Des Moines Public Schools officials learned that students were planning on wearing armbands to honor those dying in the Vietnam War. As a preemptive measure, the school board banned armbands. When thirteen-year-old Mary Beth Tinker wore an armband at school, she was suspended from school. She sought relief, the court affirming her rights of free speech. The case is often cited as foundational to library disputes – that students have free speech rights; that there needs to be obvious, compelling reasons to limit those rights; that boards are the state and subject to the boundaries of the 1st and 14th amendments.

Fortas wrote for the majority,

"The Fourteenth Amendment, as now applied to the States, protects the citizen against the State itself and all of its creatures -- Boards of Education not excepted. These have, of course, important, delicate, and highly discretionary functions, but none that they may not perform within the limits of the Bill of Rights..."

4 Recurring, Precedent Obligations Relevant to Library Service:

1. A tax-supported library is the state serving within constitutionals and legal boundaries.
2. As such, we must serve everyone – the popular and unpopular alike.
3. Freedom Limitations must demonstrate a compelling public interest.
4. Libraries are not parents and do not act *in loco parentis*.

Additional Relevant Cases

1992 - Kreimer v. Bureau of Police

Richard Kreimer, a homeless man, brought a First Amendment challenge against a public library in New Jersey after he was expelled on multiple occasions for violating various rules regarding patron conduct. One of the library rules stated, “Patrons whose bodily hygiene is offensive so as

to constitute a nuisance to other persons shall be required to leave the building.” The library argued that the rule protected its significant interest in ensuring that all patrons of the library could use its facilities to the maximum extent possible. The court upheld this rule under the First Amendment, reasoning that it was a content-neutral restriction that was narrowly tailored to serve a significant government interest and it left ample alternative channels of communication.

2000 – Sund v City of Wichita Falls

Beginning in 1997, patrons of the Wichita Falls Public Library started a campaign against two books: *Heather Has Two Mommies* and *Daddy’s Roommate*. Both books were children’s books on the subject of same-sex parents. Two years later after the Library Advisory Board rejected requests to remove the books from the children’s area of the Library, the Wichita Falls City Council passed what was known as the “Altman Resolution.” Pursuant to this Resolution, if at least 300 adult library patrons signed a petition regarding a specific publication in the children’s area of the Library, that publication could be removed and placed into the adult area of the Library. The Resolution was challenged under the United States Constitution and the Texas Constitution on First Amendment grounds. The federal district court sitting in Texas held that the Resolution violated both the Texas and U.S. Constitution by prohibiting the right to receive information based on its content, and further opining that the Resolution was not narrowly tailored to serve a compelling state interest. The court explained that even if the books weren’t being removed entirely from the public library, their shift to the adult section placed a significant burden on library patrons’ ability to access those books in violation of the First Amendment.

2002 - Gay Guardian Newspaper v. Ohoopsee Regional Library System

The Ohoopsee Regional Library System had a “free literature” lobby table set up. One of the materials included on the table was a homosexual advocacy publication called *The Gay Guardian*. After receiving objections about the publication, library staff removed *The Gay Guardian* and limited the table offerings to government and library-generated material only. Presumably this also removed other privately sourced materials from the lobby table, and the library staff believed that patrons could still access both this content and all other materials from private-content providers that had been removed from the table at a new location inside of the Library.

Ronald Marcus, owner of the *Gay Guardian*, sued the library asserting a violation of his First Amendment right. The federal district court⁶ held that the library, having created a hybrid limited and non-public forum⁷ in the front lobby, could change material, even with “censorious intent,” so long as “the resulting effect is content-neutral.” In this case the court actually viewed the library’s initial removal of all privately generated material as an intentional act of censorship, due to the limited complaints focused on *The Gay Guardian* publication. However,

because all privately generated material, regardless of content, was affected equally, the court found that the library did not violate the owner's First Amendment rights.

2003 – Counts v Cedarville School District

In 2003, the Cedarville School District made a policy creating a requirement that parents sign a permission slip before students could loan Harry Potter books from school libraries. The school district stated that they thought that the Harry Potter books might be disruptive to the educational experience and contained subject matter that parents might find objectionable. Bill Ray and Mary Nell Counts, parents of students at the school, brought suit alleging that their rights under the 1st and 14th Amendments were abridged by the schools limiting student access to books in the library collection. The District lost the case in District Court in a summary judgment since it didn't show a compelling state interest or any regard for student constitutional rights (Tinker). The District was forced to discontinue their practice and pay court costs.

2012 - Doe v. City of Albuquerque

John Doe, a registered sex offender, brought a challenge under the First Amendment against a ban enacted by the City of Albuquerque that prohibited sex offenders from entering the City's public libraries. This case is useful for purposes of analyzing possible regulation of persons rather than materials within the library, even though the result was against the City of Albuquerque.

In this case the Tenth Circuit Court of Appeals (which also hears Colorado cases) overturned the City's ban on a technicality before reaching the merits of the argument. The City erroneously believed that it did not have the burden of proving that a content-neutral ban was permissible and would survive intermediate scrutiny. The court acknowledged that had the City adequately stated its case and met the burden of proving that the regulation was intended to be content neutral, the ban might have survived Doe's challenge, because the City has a "significant interest in providing a safe environment for its library patrons, especially children."

Legal Counsel's Summary Recommendations

We suggest mindful application of any content-based regulation, knowing that the courts will review such regulation by applying the highest (strict scrutiny) standard. Content neutral regulation, or regulation which may apply to specific content and equally to other content, such as limited location and method where campaign materials and other flyers may be placed for upcoming public elections and public events, will have the much lower intermediate scrutiny standard applied. As most spaces within the library will be considered a public forum or limited public forum, it is unlikely that the simple rational basis standard will be applied if a First Amendment challenge is ever heard related to an appeal brought before the Board of Trustees. Therefore, we have limited our attention to that standard within the context of the one case where it was applied. Other regulation not related to free speech is typically reviewed under the lens of the rational basis test.

MEMORANDUM

TO: Diane LaPierre, CAL Legislative Committee

FROM: Seter & Vander Wall, PC; Kim J. Seter, Conor Krueger and Beth Dauer

DATE: May 19, 2022

RE: SB22-238 Property Tax Reduction Bill

The following are the primary talking points concerning SB22-238:

- SB22-238 (“the Bill”) was signed into law on May 16, 2022;
- The purpose of the Bill was to address other initiated measures aimed at lowering property taxes. The primary initiative to be stopped was an effort to cap property value increases at 3%. The proponents of that initiative have agreed to drop the effort if the Bill passed as proposed;
- The Bill affects the 2023 and 2024 property tax years; however, the reductions legislated in SB21-293 will govern property tax year 2022.
- The primary aim of this Bill is to save taxpayers \$700 Million over the 2023 and 2024 tax years.

For 2023

- The Bill reduces the valuation for assessment of nonresidential property, excluding agricultural and renewable energy production nonresidential property, from **29%** of the actual value of the property to **27.9%** of the actual value of the property;
- The Bill reduces the valuation for assessment of residential property, including multi-family residential property, to **6.765%** of the actual value of the property;
- Reduces the AV of commercial property by the lessor of \$30,000 or the amount that reduces the valuation for assessment to \$1,000 and residential real property by the lessor of \$15,000 or the amount that reduces the valuation for assessment to \$1,000.

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- All other rates comport with the values assigned to the 2023 assessment rates as legislated in **SB21-293**- Rate for agricultural and renewable energy production nonresidential property is **26.4%** in 2022, 2023, and 2024.

For 2024

- Continues the valuation for assessment of real and personal property that is classified as agricultural property or renewable energy production property at **26.4%**;
- Establishes the valuation for assessment for multi-family residential real property as **6.8%** of the actual value of the property;
- Requires the Property Tax Administrator to adjust the ratio of valuation for assessment for all residential real property other than multi-family residential real property, so that the aggregate decrease in local government property tax revenue during the 2023 and 2024 property tax years, as a result of the Bill, equals \$700 million;
- Requires the state treasurer to reimburse counties for the reduction in property tax revenue resulting from the bill during the 2023 property tax year and requires the property tax administrator to report this amount to the general assembly. The state treasurer is required to fully reimburse any county that:
 - Received an increase of less than 10% in assessed value of real property between the 2022 and 2023 property tax years; and
 - Has a population of 300,000 or less.

The state treasurer is also required to reimburse a county 90% of the amount of the reduction if the county:

- Received an increase of 10% or more in assessed value of real property between the 2022 and 2023 property tax years; and
- Has a population of 300,000 or less.

The state treasurer is also required to reimburse any county that does not qualify for full or 90% reimbursement at 65% of the amount of the reduction. County treasurers must then distribute these reimbursements to the local governmental entities, excluding school districts, within the treasurer's county as if the revenue had been regularly paid as property tax.

- Municipalities, Fire Districts, Health Service Districts, Water Districts, Sanitation Districts, and Library Districts that had an increase of 10% in assessed value within the district will receive a rebate of 90%. These same entities will receive a full rebate if the Districts experienced an increase of less than 10% in assessed value. These entities are not subject to the 65% reimbursement as described above. *This was a final addition to the bill, not originally proposed.*

- A portion of the reimbursements have been deemed a “reasonable method of refunding a portion of the excess state revenues required to be refunded pursuant to a TABOR refund.”
- Requires the state treasurer to transfer \$200 million from the general fund to the public school fund to offset school district property tax revenue reductions.

Board Talking Points

Elevating the Brand – Douglas County Libraries elevates our community by inspiring a love of reading, discovery, and connection. With nearly 2 million visitors to seven branches each year, visitors are met with beautiful spaces, curated collections, personalized services, and a variety of events that offer a premium experience for all.

Castle Rock Library New Build

- A new Castle Rock Library is part of a decade-long commitment to upgrade all DCL facilities.
- The new library will be on par with libraries in Parker and Highlands Ranch.
- Castle Rock growth and the library's age made it a priority for improvement.
- The Library is funding the facility through annual cash, capital savings.
- The existing library will be open until the new facility is complete.

Customer Experience Division Report

August 2022

Operations & Staffing

The creation of the Customer Experience Associate (CEA) II position finally came to fruition this month as we promoted 26 employees from CEA I to CEA II. This position was created with the intention of providing a career path for associates interested in leadership positions and experiences, as well as to increase the number of staff in our buildings that can serve as Person-in-Charge (PIC). As you see them, please wish the following employees congratulations!

Lynn Marie Bell	Melissa McKnight	Liz Funk
Ann Brahe	Katy Oja	Nancy Holub
Gail Broyles	Nicole Robbins	Alex McCall
Neelam Chauhan	David Rojahn	Lillian McClellan
Jen Degen	Kelly Schimmoller	Maricel O'Neill
Garrett Flansberg	Jen Wilking	Rebecca Reilly
Kristin London	Kammy Witulski	Colleen Smith
Laura Kennedy	Laura Buck	Danielle VanKeulen
Kelly Marquez	Karissa Erickson	

Creative Action, Responsive Engagement (CARE) in action:

(From "Mission Control" at Roxborough) "A man had come in with his two early elementary school age kids. They were busy playing at the Playscape (many rocket missions going on!) while he was frantically trying to get a large number of pages scanned for a work review. He was showing a little frustration with the kids when they were playing (kids being kids and a bit louder than conversational voices but no one else was around). I shared that they had some great stories brewing and were using our Playscape exactly as we had hoped kids would play with it. He visibly relaxed and was able to concentrate a bit more on his project, knowing that the kids were not out of line. It was a great moment!"

Library Services

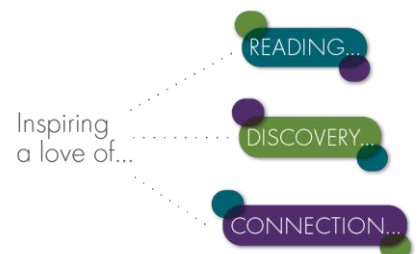
- In July we wrapped up our summer outdoor storytime series, with almost 2,000 attending! Overall, we had 9,997 attend or view a DCL Storytime throughout the month of July, so we will definitely continue this newly beloved summer service in coming years! (Pictures to right.)
- Coffee Chat, a new service in 2022 designed to create a space for older adults to congregate and connect, has been quite successful this year with a small group in weekly attendance at each branch throughout the year. In reviewing what we have planned for services in the branches next year, we have decided to continue this service into 2023 so these adults have a reliable place to gather and find others with similar interests.



Parker Library after a summer storm, haloed in a double rainbow as park participants seek shelter under the library canopy.

Item	Preparatory Work	Motion
Family Medical Leave Insurance Program	Review for action	MOTION: I move that Douglas County Libraries opts-out of participation in the FAMILI program.
Board Bylaws Updates	Review for action	MOTION: I move to approve the Board Bylaws as presented.
Castle Rock New Build Furniture, Fixtures and Equipment Capital Expenditure	Review for action	MOTION: I move to approve the budget of \$2,696,484 for furniture, fixtures and equipment for the new Castle Rock library and district-wide support facility.
Castle Rock New Build - Sale of 102 Wilcox Property	Review for action	MOTION: I move that Douglas County Libraries offer its property for sale at 102 Wilcox Street via a customary public process – public advertisement of the intent to sell, offer deadline and terms of sale, and authorize the Executive Library Director to establish such a process, using a broker if needed and bring forth offers to the Board.
Partnership of Douglas County Governments County Economic Development MOU	Review for action	MOTION: I move that Douglas County Libraries adopt and support the County Economic Development Collaborative Memorandum of Understanding as presented.
Quarterly Financial & Investments Report	Review the financial & investments report. By policy the Board receives these for review and discussion on a quarterly basis.	No action required
Quarterly Key Performance Indicator (KPI)	Review the KPI for any discussion you would like to have on these indicators.	No action required
Quarterly Strategic Plan Update	Review the Strategic Plan update for any discussion you would like to have.	No action required

Trustee Representative for Trustee Appointment Committee	Review for action	MOTION: I move to appoint _____ as the library representative for the Board of County Commissioners library trustee appointment committee.
Annual Audit Engagement Letter	Review for action	MOTION: I move to approve the proposal from Eide Bailly to audit the annual 2022-2024 financial statements of Douglas County Libraries, and to authorize the Executive Library Director to sign the engagement letter.



DATE: August 31, 2022

AGENDA ITEM: Determining DCL’s participation in FAMLI

DISCUSSION: What is FAMLI?

In 2020, Colorado voters approved Prop. 118 – state, paid Family/Medical Leave Insurance program (FAMLI).

The FAMLI program is designed to ensure all Colorado workers have access to paid leave in order to take care of themselves or their family during life circumstances interfering with jobs — like growing their family or taking care of a loved one with a serious health condition. Eligible employees will receive up to twelve weeks of leave. FAMLI will start collecting payments January 1, 2023 and start providing benefits to employees January 1, 2024.

Local governments have two options regarding participation in the FAMLI program:

- 1) Participate in FAMLI. This option means the local government agency agrees to pay the employer share of the premium (0.45% of wages if the local government has 10 or more employees, and 0% of wages if the local government has fewer than 10 employees) and remit employees’ share of the premium (0.45% of wages) along with wage data to the FAMLI Division once a quarter.
- 2) Decline participation in FAMLI. In order to decline participation in the FAMLI program, the local government’s governing body must vote to do so. The local government must then notify the FAMLI Division of their vote to decline participation. The decision to decline is good for eight years from the date of the vote to decline participation. The local government must hold another vote if it wishes to continue opting out beyond eight years.

Fiscal Implications of Participation:

If DCL opted into the program, the 2023 estimated cost with no benefits available to employees until 2024 would be approx. \$53,619.84. This cost would increase year over year, corresponding to annual employee salary increases. Additionally, the 0.45% employer contribution is locked in until 2025 and then can be modified.

Calculation Methodology

- The FAMLI plan is calculated with the same reportable wage criteria as Colorado State Unemployment Insurance. FAMLI has an Employer contribution of .45%.
- We used Q2 2022 calculated wages and multiplied by .45%. We then budgeted for an estimated 3% increase in 2023, took that amount and quadrupled it for an estimated 2023 cost.

Current DCL Benefits

√ For employees who now work 20+ hours/week

- Paid Time Off: Accrued based upon scheduled hours and service years.
- Extended Illness and Extended Illness Family: Accrued based on hours worked multiplied by .01154.
- Support Leave: Paid leave is compensated, based on scheduled hours, at the following levels:
 - One to five years of service – 60% of salary



REQUEST FOR APPROVAL

- At five or more years of service – 100% of salary

√ Employees working fewer than 20 hours/week - Healthy Family Workplace Act: Accruing paid sick time at 1 hour per 30 hours worked up to 48 hours in a year.

Advantages of Opting in with FAMILI	Disadvantages of Opting in with FAMILI
All Colorado resident making >\$2,500.00 in wages.	Employees pay premiums regardless of need.
Any support perception employees and families.	Not everyone favors FAMILI – choice.
Program administered by the state, instead of HR	New, unproven program.
The cost is reasonable.	Premiums start in 2023. Benefits start in 2024.
We are automatically opted in.	Program requires 3 years of participation.
Allows us to discontinue support leave programs.	FAMILI benefits are capped at \$1,100.00 per week

The most untenable characteristic of FAMILI is that employees can opt-in individually at the same cost and receive the same benefits without institutional participation. In other words, if the Library participates in FAMILI, the Library incurs \$50,000 in costs while the employee receives no more benefit than if they join the program individually.

RECOMMENDATION:

We recommend the Board votes to opt out of participation in the FAMILI program.

MOTION:

I move that Douglas County Libraries opts-out of participation in the FAMILI program.

BUDGET IMPACT:

DCL opt-in participation of FAMILI is 0.45% of wages. This would be approximately \$53,619.84 for 2023.

PERSON(S) RESPONSIBLE: Bob Pasicznyuk

DATE: August 31, 2022

AGENDA ITEM: Board Bylaws Project

PERSON(S) RESPONSIBLE: Jessica Kallweit and Meghann Silverthorn

EXECUTIVE SUMMARY: As authorized by Board motion 2022-03-04, Kallweit and Silverthorn have worked with Pasicznyuk and Owen-DeLay to update and amend the Board Bylaws.

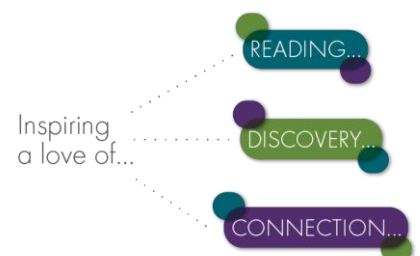
FISCAL IMPACT: \$0

TASK FORCE RECOMMENDATION: We recommend that the Board approve these updated bylaws. The task force reviewed other library bylaws, reviewed recommendations from staff based on recent experience, and drafted an amended set of bylaws that has met with attorney approval.

MOTION: I move to approve the Board Bylaws as presented.

NOTES:

1. There are two copies of the bylaws - the first showing all suggested edits, and the 2. A clean copy with the edits incorporated.
2. Given that changes in bylaws require a full board and unanimous vote on first reading, and that trustee Danser will not be at the 8/31/22 meeting, the updates to the bylaws will require a second reading. Upon an affirmative vote at the 8/31/22 meeting, the bylaws will go to the 9/28/22 meeting for a second reading, where they may pass by a majority vote.





DOUGLAS COUNTY LIBRARIES BOARD BYLAWS





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BYLAWS

ARTICLE I. NAME

This organization shall be known as the DOUGLAS COUNTY LIBRARIES (the "~~DistrictLibrary~~"), organized under and by virtue of the Colorado Library Law, Sections 24-90-101 *et seq.*, C.R.S., and established by the County of Douglas, on 20 November 1990, with Board of County Commissioner Resolution No. 149 as Douglas Public Library District. On June 26, 2003, the **Library** Board moved to change the name from Douglas Public Library District to Douglas County Libraries.

ARTICLE II. BOARD OF TRUSTEES (the "Board")

Section 1. Trustees. The ~~management governance administration~~ and control of the ~~District Library~~ shall be vested in a board of seven (7) trustees appointed in accordance with Colorado Library Law. All Trustees must reside within the ~~District Library~~ boundaries. There are two Trustees from each of the three Douglas County Commissioner districts and one at-large Trustee.

Section 2. Terms and Reappointments. Terms shall be three (3) years, ending December 31. After serving one (1) three-year term, a Trustee shall be eligible for reappointment in accordance with the provisions of Colorado Library Law. No Trustee shall serve more than four (4) consecutive full terms in addition to completing any unexpired term. A former Trustee may reapply to serve again on the Board at least one year after completion of their last consecutive term.

Section 3. Vacancies. A vacancy on the Board shall be filled as soon as practical for the remainder of an unexpired term in the manner in which Trustees are regularly appointed pursuant to Colorado Library Law. A notice of all such vacancies shall be posted in accordance with the then current Trustee appointment process.

Section 4. Authorization. The President of the Board is the authorized spokesperson for the Board. However, the Board may, from time to time, determine, for a specific purpose or event, to delegate spokesperson authority to another Trustee. **In the absence of such express authorization, no Trustee other than the President shall make any public statement on behalf of the ~~DistrictLibrary~~.**

Section 5. Compensation/Expense Reimbursement. Trustees shall not receive a salary or other compensation for their services as Trustees. Trustees shall be entitled to reimbursement for necessary and reasonable travel and associated expenses actually incurred while performing official ~~District Library~~ business. ~~Trustees will follow current policy and procedures around reimbursements. No expenses reimbursements will be made by the District without receipt of appropriate documentation. During a Trustee's tenure, any accumulated late fees for use of library materials will be waived. However, Trustees shall remain obligated to pay all District damaged and lost material charges.~~

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Section 6. Ethics. Trustees shall conduct themselves in accordance with Colorado law, including the Code of Ethics for public officials, Sections 24-18-101, *et seq.*, C.R.S. (the “Code of Ethics”). Trustees shall avoid situations in which their personal interests might be served or in which financial benefits inure to them at the expense of library users, colleagues, or the ~~District~~Library. Trustees shall disclose any and all potential conflicts of interest during the appointment process. If during the course of Board business, an area of potential conflict of interest or the appearance of such develops for a Trustee, that Trustee shall immediately make full disclosure to the Board and, if required in order to ensure compliance with the Code of Ethics, immediately cease participation in both discussion and voting relative to the matter.

- Trustees may not in their private capacities negotiate, bid for, or enter into a contract with the ~~District~~Library in matters in which they have a direct or indirect financial interest.
- Trustees shall recuse themselves from Board discussion, deliberation and vote on any matter in which the Trustee, an immediate family member (defined as husband, wife, domestic partner, brother, sister, child, or grandchild, including step-relationships of each of the defined relationships) or an organization with which they are associated has a material financial interest. Such recusals shall be reflected in the meeting minutes for the relevant meeting.
- Trustees shall not receive anything of value that could or should reasonably be expected to influence their vote or other official action.
- Trustees shall respect the confidential nature of ~~District~~Library business while adhering to the Colorado Open Records Act (“CORA”), Sections 24-72-200.1 *et seq.*, C.R.S. and all other applicable laws governing freedom of information.

Commented [LG1]: Suggest you give the Trustees some guidance here. There is nothing magic about this language I suggested although it tracks many nepotism policies—you could define differently.

Section 7. Allegations. If an allegation is made against either the Executive Library Director or a member of the Board, the Board will follow the Issue Resolution Steps Policy.

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Section 8. Removal. A Trustee may be removed only following a majority vote of the Board, and in accordance with Colorado Library Law, by a majority vote of the appointing legislative body, and only upon a showing of good cause. Good cause may include but not be limited to: a deliberate breach of the Bylaws or rules and regulations adopted by the Board; unlawful conduct; causing significant harm to the ~~District~~Library, either materially or its reputation; failure to perform duties outlined herein; or failure to attend three consecutive regular monthly meetings of the Board. The Board does, however, recognize extenuating circumstances and may waive the attendance requirement.

ARTICLE III. POWERS AND RESPONSIBILITIES

The Board shall have all those powers provided by Colorado Library Law, C.R.S. 24-90-109, as such may be revised from time to time. In addition, the Board shall have all those powers necessary or incidental to the specific powers granted by statute, and nothing herein shall be construed as limiting the powers of the Board as granted by Colorado Library Law.

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Legal responsibility for the overall operation of the ~~District Library~~ is vested in the Board. Those Board responsibilities shall include, without limitation:

- Adoption of Bylaws and Policies for both Board guidance and governance of the ~~District Library~~.
- Acquisition, custody, care, and sale, disposal or transfer of all ~~District Library~~ real or personal property.
- Financial oversight of the ~~District Library~~ and adoption of annual budgets.
- Authorization of ~~District Library~~ contracts, purchasing, borrowing, and bonding for the ~~District Library~~.
- Employment and evaluation of the ~~Executive~~ Library Director, who shall be the executive and administrative officer of the ~~District Library~~ acting on behalf of the Board.
- Annual audit approval and periodic investment monitoring.
- Planning for current and future needs of the ~~District Library~~ and the community it serves.
- The Board shall conduct, on an annual basis, written evaluations of the Board's performance.

ARTICLE IV. OFFICERS

Section 1. Officers. The officers of the Board shall consist of a president, a vice-president, ~~and a secretary, a treasurer and~~ or such other officers as the Board deems necessary. These officers shall perform the duties prescribed by these Bylaws and Colorado Library Law. Nothing herein shall prevent the Board, at its discretion, to combine offices as long as the same individual does not hold both the office of president and secretary. The Board reserves the right to delegate duties to the ~~Executive~~ Library Director.

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Section 2. Election. The Board shall elect officers annually from among current membership of the Board at the Annual ~~Meeting~~.

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Section 3. Terms of Office. Officers shall begin their terms of office at the next regular meeting immediately following the Annual Meeting at which they are elected to office, and they shall serve thereafter for a term of one (1) year, or until their successors are elected, whichever is longer.

Section 4. Officer Vacancies. A vacancy in any office, however occurring, may be filled by majority vote of the Board at ~~the next~~ regular or special meeting of the Board for the unexpired portion of the term.

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Section 5. Removal. ~~Any officer may be removed from office for a failure to discharge their duties, by a majority vote of the Board at a regular or special meeting whenever in the Board's judgment the best interest of the Library will thereby be served. The Trustees seeking such action shall give written notice to the officer five days prior to voting on such an issue.~~

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~~**Section 5. Removal.** Any officer may be removed by a majority vote of the Board at a regular or special meeting whenever in the Board's judgment the best interest of the District will thereby be served.~~

ARTICLE V. DUTIES OF OFFICERS

Section 1. President. The president shall, subject to the direction and supervision of the Board, be the principal executive officer of the ~~District~~Library. The president shall preside over and determine the manner of operation for all meetings of the Board. The president shall sign, either by manual, facsimile, or electronic signature, any leases, deeds, mortgages, contracts and other instruments which the Board has authorized to be executed; and in general shall perform all duties incident to the office of president and such other duties as may be prescribed by the Board from time to time.

Section 2. Vice-President. The vice-president shall assist the president and shall perform such duties as may be assigned by the president or the Board. In the absence of the president, the vice-president shall have the powers, and perform the duties, of the president.

Section 3. Secretary. The secretary shall review and recommend approval of the minutes of the regular meetings of the Board; and perform all duties incident to the office of the secretary and such other duties as from time to time may be assigned by the president or by the Board.

Once approved by the Board, ~~minutes will be posted~~ **staff will post the approved minutes** on the ~~District's Library's~~ public website. **Additionally, staff will retain executive session recordings until the date of legal disposal.**

~~**Section 4. Treasurer.** The Treasurer shall, in general perform all duties incident to the office of Treasurer, and such other duties as from time to time may be assigned by the Board or by the President.~~

ARTICLE VI. MEETINGS

Section 1. Meeting Participation Under Colorado Open Meetings Law Section, 24-6-402 (1)(b), C.R.S., meetings may be convened for the purpose of conducting public business in person, by telephone, electronically or by other means of communication, ~~provided the public may hear and the Trustees may be heard, or if through a written form of communication (i.e., email meeting), the public and the Trustees may each read the communications.~~ Although most Board meetings are held with participating Trustees physically present, Trustees may attend meetings, establish quorum and vote via these alternative means in the case of either regular or special meetings of the Board.

Section 2. Regular Meetings. Regular meetings of the Board shall be held monthly no less frequently than eight (8) times per calendar year when possible, ~~and~~ be held at the ~~District Library~~ facilities for the purpose of transacting any business that may come before the Board and to disseminate information to the community at large regarding library operations.

Commented [LG2]: This does not necessarily need to be in the Bylaws, but is the legal standard for alternative forms of meetings.

Once a year, prior to the next calendar year's start, the date and location of each regular meeting for the upcoming year shall be determined and approved by the Board. All business of the Board shall be conducted only during such regular meetings or at special meetings hereinafter provided for, and all such regular and special meetings shall be open to the public, subject to the right of the Board to meet in executive session.

Section 3. Special Meetings. Special meetings may be called by the President, the Executive Library Director, or any three (3) Trustees by informing the president in writing and then the President will coordinate ~~all the other Trustees~~ of the date, time, and place of such meeting and the purpose for which it is called at least twenty-four (24) hours ~~three (3) days~~ prior to said meeting. Minutes will be taken at all special meetings wherein Board actions are taken and will be part of the public record.

If due to unforeseen and urgent circumstances there is not sufficient time to call a special meeting because a matter is an emergency and requires immediate attention, the president or the president's designee may take a vote by electronic means or in person, with such vote to be ratified at the next regular or special meeting of the Board. If any emergency action taken is not ratified, then it is deemed rescinded.

Section 4. Public Participation in Meetings. The public is invited to all regular meetings of the Board and may speak during a portion of the agenda that follows the Board's designated process for public comment.

Section 5. Notice. All meeting notices shall be publicly posted on the Library's website no later than twenty-four (24) hours prior to any meeting in accordance with Colorado Open Meetings Law ("COML"), Sections 24-6-401, *et seq.*, C.R.S.

Section 6. Annual Meeting. The first regular meeting of each year shall be designated as the Annual Meeting. At the Annual Meeting, Board officers shall be elected for the ensuing year.

Section 7. Quorum. A majority of the total membership of the Board shall constitute a quorum necessary for the transaction of any business to come before any regular or special meeting, including votes on emergency action. The act of the majority of Trustees constituting a quorum at a regular or special meeting shall be the act of the Board. if for any reason ~~If a quorum cannot be established due to a circumstance beyond the Board's control (including death, disability, disqualification or resignation of Trustees), a quorum of the total membership of the Board cannot be established,~~ the remaining Trustees shall be authorized to act until such quorum may be re-established by appointment of the governing body.

Section 8. Voting. All Trustees, including the Board president, shall vote, unless such voting is contrary to the Code of Ethics. A Trustee may call for a roll call vote at any time. Voting by telephone participation is allowed; however, voting by proxy is not. Properly noticed email polls

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Commented [LG3]: The public meeting law in Section 24-6-402(2)(b) provides for only 24 hours' notice, and Title 32, which used to require at least 72 hours' notice has been updated to conform to the OMA. You can always post longer, but I suggest that your Bylaws provide for the least restrictive interpretation to allow greater flexibility here.

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of Trustees may be taken with results to be confirmed and recorded into the minutes at the next regular Board meeting.

Section 9. Minutes. Minutes shall be taken of regular meetings of the Board and special meetings where a vote is taken, and posted following Board approval on the ~~District's Library's~~ website.

Section 10. Parliamentary Authority. The Board President shall be responsible for the conduct of meetings and shall provide, in specific instances, such parliamentary rulings as are necessary for meeting order. ~~When the Board President is the part of the issue in any parliamentary decisions, the Board by a passing motion that passes may appoint another Trustee to handle that piece of business.~~

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ARTICLE VII. COMMITTEES

Section 1. Purpose.

The Board may establish such committees as deemed necessary to assist in its works. The motion to form such committee shall state the purpose, timeline, composition and authority of such committee, including committee members in a committee charter.

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-The purpose of committees is to make recommendations on specific topics or issues to the Board to allow more focused Board consideration of the same. No Board committee will have more than three Trustees. This limit is intended to distinguish between the Board and committees thereof and ensures that the Board cannot and does not act through committees.

~~Any Trustee attending a meeting of a committee of which the Trustee is not a member may attend in the Trustee's capacity as a member of the public. A Trustee in attendance at such a committee meeting relinquishes the Trustee's authority as Trustee and has the same rights and responsibilities as other members of the public in attendance.~~

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~~Members of the public in attendance at committee meetings (including Trustees who are not members of the committee) are permitted to observe and listen to the committee meeting and must sit in the area designated for members of the public. Members of the public must leave the committee meeting if executive session is invoked.~~

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~~Public comment is not heard at committee meetings since they are not meetings where formal action is taken.~~

~~**Section 2. Standing Committees.** The Board at its discretion authorize standing committees to advise the Board on on-going or long-standing issues, events or processes.~~

~~**Section 3. Special Committees.** The Board at its discretion and from time to time may authorize special committees for specific tasks or purposes. Such committees shall make reports to the Board and shall be automatically dissolved when their stated purposes have been fulfilled.~~

~~Section 4. Ex officio Members of Committees.~~ The Board, at its discretion, may appoint standing or special committee members who are not Trustees.

ARTICLE VIII. EXECUTIVE LIBRARY DIRECTOR

Section 1. Employment. The Executive Library Director shall be selected by the Board and shall be employed by written contract with the District Library for which the Executive Library Director shall serve as chief executive administrative officer of the District Library.

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Section 2. Duties. The Executive Library Director, under the supervision and direction of the Board, shall perform (or delegate to appropriate staff members) all duties incident to the position of Executive Library Director and such other duties as may be prescribed by the Board, including but not limited to the following:

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- Assist the Board in formulating basic programs and policies.
- Implement programs, policies, and professional practices as adopted by the Board.
- Responsibility for fiscal matters of the Library, except that the Board shall have exclusive control of the disbursement of the finances of the Library.
- Prepare the proposed annual budget for the District Library for presentation to the Board.
- Prepare monthly reports of activities of the District Library for presentation to the Board.
- Administer Library personnel, including employ, train, evaluate, compensate, motivate, and discharge staff in compliance with all applicable laws and regulations, the District Library Staff Handbook guidelines, and Board policies.
- Direct and coordinate the work of the Library employees.
- Approve all budgeted, normal, and recurring operational expenditures, excepting those requiring specific Board approval.
- Prepare the agenda for each Board meeting according to Board directive.
- ~~Be Responsible~~ Be responsible for public information, community relations, development, fund-raising and special projects as assigned by the Board.
- Arrange for the care and maintenance of buildings, equipment and materials for the District Library.
- Evaluate library services, technology, and operations and assist the Board with short term and long-range planning.
- Represent the District Library, as appropriate, to all of its constituents and to professional and institutional organizations.
- Be responsible for any other reasonable duties, consistent with the foregoing, as may be prescribed by the Board.
- ~~The Library Director shall~~ Conduct all District Library business at the highest possible ethical standards and identify any real or potential conflicts of interest to the Board in a timely manner.

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Section 3. Removal. The Executive Library Director may be removed by the Board whenever, in its judgment, the best interest of the District Library will be served thereby, ~~and in compliance of the Executive Library Director's contract.~~

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ARTICLE IX. ~~DISTRICT-LIBRARY~~ POLICIES

The Board shall establish and adopt ~~District Library~~ policies, which shall ensure cost-effective and efficient publicly supported ~~District library~~ services to ~~District-Douglas County~~ residents. These policies shall be available to the public.

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ARTICLE X. ANNUAL REPORT

At the close of each year the Board shall make a report to the County Commissioners of Douglas County, in accordance with the Colorado Library Law, Section § 24-90-109 C.R.S.-

ARTICLE XI. SEAL

The seal of the ~~District Library~~ shall be a circle with the words, "DOUGLAS COUNTY LIBRARIES" contained therein, and that the ~~District Library~~ Seal shall be affixed to all official and legal documents of the ~~District Library~~.

ARTICLE XII. FISCAL YEAR

The Fiscal ~~Y~~year of the ~~District Library~~ shall begin on the 1st of January of each year and end on the 31st of December of such year.

ARTICLE XIII. AMENDMENTS TO BYLAWS AND POLICIES

Notice of proposed Bylaws or Policy changes must be in written form and received by all Trustees at least five (5) days prior to the first reading.

Bylaws and Policies may be added, altered, amended or repealed on first reading at any regular or special meeting of the Trustees if all members of the Board are present and the vote is unanimous. If all members are not present or the vote is not unanimous, but the majority present votes in favor of the Bylaw or Policy amendment proposal, it will be presented at the next regular meeting of the Board, at which time it can be added, altered, amended or repealed by a simple majority of the Board present and voting.

These Bylaws shall at all times conform to the Colorado Library Law, as it may be revised and amended from time to time. Such amendments as may be necessary to affect such conformation shall be automatic and these Bylaws shall be updated from time to time by the act of the Board to reflect such statutorily mandated automatic amendments.

Adopted and signed this {date} day of {month}, {year}.

Board President, {Signature Name}

Board Secretary, {Signature Name}

{~~District Library~~ Seal}



DOUGLAS COUNTY LIBRARIES BOARD BYLAWS

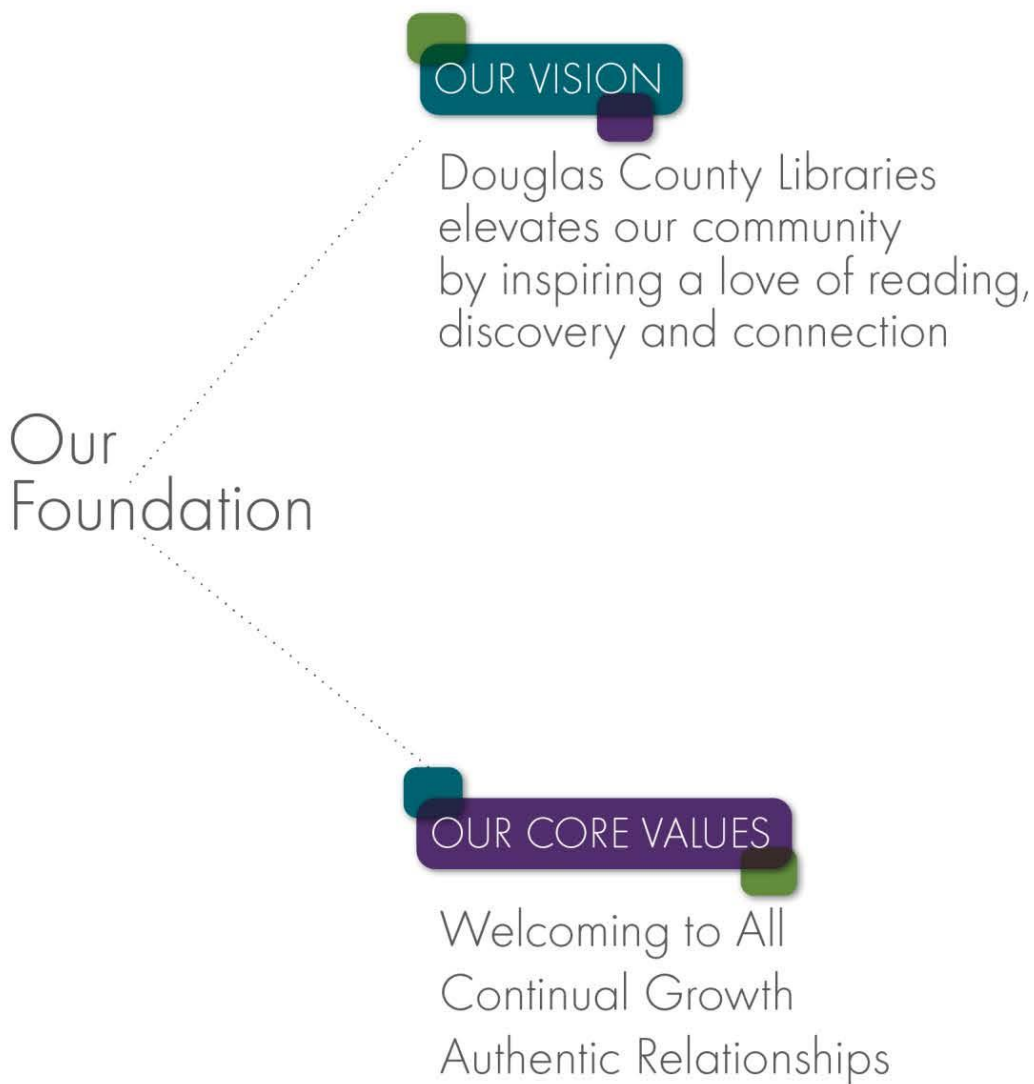




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BYLAWS

ARTICLE I. NAME

This organization shall be known as the DOUGLAS COUNTY LIBRARIES (the "Library"), organized under and by virtue of the Colorado Library Law, Sections 24-90-101 *et seq.*, C.R.S., and established by the County of Douglas, on 20 November 1990, with Board of County Commissioner Resolution No. 149 as Douglas Public Library District. On June 26, 2003, the Library Board moved to change the name from Douglas Public Library District to Douglas County Libraries.

ARTICLE II. BOARD OF TRUSTEES (the "Board")

Section 1. Trustees. The governance and control of the Library shall be vested in a board of seven (7) trustees (individually a "Trustee" and collectively, "Trustees") appointed in accordance with Colorado Library Law. All Trustees must reside within the Library boundaries. There are two Trustees from each of the three Douglas County Commissioner districts and one at-large Trustee.

Section 2. Terms and Reappointments. Terms shall be three (3) years, ending December 31. After serving one (1) three-year term, a Trustee shall be eligible for reappointment in accordance with the provisions of Colorado Library Law. No Trustee shall serve more than four (4) consecutive full terms in addition to completing any unexpired term. A former Trustee may reapply to serve again on the Board at least one year after completion of their last consecutive term.

Section 3. Vacancies. A vacancy on the Board shall be filled as soon as practical for the remainder of an unexpired term in the manner in which Trustees are regularly appointed pursuant to Colorado Library Law. A notice of all such vacancies shall be posted in accordance with the then current Trustee appointment process.

Section 4. Authorization. The President of the Board is the authorized spokesperson for the Board. However, the Board may, from time to time, determine, for a specific purpose or event, to delegate spokesperson authority to another Trustee. In the absence of such express authorization, no Trustee other than the President shall make any public statement on behalf of the Library.

Section 5. Compensation/Expense Reimbursement. Trustees shall not receive a salary or other compensation for their services as Trustees. Trustees shall be entitled to reimbursement for necessary and reasonable travel and associated expenses actually incurred while performing official Library business. Trustees will follow current policy and procedures around reimbursements.

Section 6. Ethics. Trustees shall conduct themselves in accordance with Colorado law, including the Code of Ethics for public officials, Sections 24-18-101, *et seq.*, C.R.S. (the "Code of Ethics"). Trustees shall avoid situations in which their personal interests might be served or in which financial benefits inure to them at the expense of library users, colleagues, or the Library.

Trustees shall disclose any and all potential conflicts of interest during the appointment process. If during the course of Board business, an area of potential conflict of interest or the appearance of such develops for a Trustee, that Trustee shall immediately make full disclosure to the Board and, if required in order to ensure compliance with the Code of Ethics, immediately cease participation in both discussion and voting relative to the matter. Specific areas of potential conflict, without limitation, are described in this Section, below.

- Trustees may not in their private capacities negotiate, bid for, or enter into a contract with the Library in matters in which they have a direct or indirect financial interest.
- Trustees shall recuse themselves from Board discussion, deliberation and vote on any matter in which the Trustee, an immediate family member (defined as husband, wife, domestic partner, brother, sister, child, or grandchild, including step-relationships of each of the defined relationships) or an organization with which they are associated as a principal has a material financial interest. Such recusals shall be reflected in the meeting minutes for the relevant meeting.
- Trustees shall not receive anything of value that could or should reasonably be expected to influence their vote or other official action.
- Trustees shall respect the confidential nature of Library business while adhering to the Colorado Open Records Act (“CORA”), Sections 24-72-200.1 *et seq.*, C.R.S. and all other applicable laws governing freedom of information.

Section 7. Allegations. If an allegation is made against either the Executive Library Director or a member of the Board, the Board will follow the Issue Resolution Steps Policy.

Section 8. Removal. A Trustee may be removed only following a majority vote of the Board, and in accordance with Colorado Library Law, by a majority vote of the appointing legislative body, and only upon a showing of good cause. Good cause may include but not be limited to: a deliberate breach of the Bylaws or rules and regulations adopted by the Board; unlawful conduct; causing significant harm to the Library, either materially or to its reputation; failure to perform duties outlined herein; or failure to attend three consecutive regular monthly meetings of the Board without an excused absence. The Board does, however, recognize extenuating circumstances and may waive or authorize an excused absence from the attendance requirement.

ARTICLE III. POWERS AND RESPONSIBILITIES

The Board shall have all those powers provided by Colorado Library Law C.R.S. 24-90-109, as such may be revised from time to time. In addition, the Board shall have all those powers necessary or incidental to the specific powers granted by statute, and nothing herein shall be construed as limiting the powers of the Board as granted by Colorado Library Law.

Legal responsibility for the overall operation of the Library is vested in the Board. Those Board responsibilities shall include, without limitation:

- Adoption of Bylaws and Policies for both Board guidance and governance of the Library.
- Acquisition, custody, care, and sale, disposal or transfer of all Library real or personal property.
- Financial oversight of the Library and adoption of annual budgets.
- Authorization of Library contracts, purchasing, borrowing, and bonding for the Library.
- Employment and evaluation of the Executive Library Director, who shall be the executive and administrative officer of the Library acting on behalf of the Board.
- Annual audit approval and periodic investment monitoring.
- Planning for current and future needs of the Library and the community it serves.
- The Board shall conduct, on an annual basis, written evaluations of the Board's performance.

ARTICLE IV. OFFICERS

Section 1. Officers. The officers of the Board shall consist of a president, a vice-president, and a secretary or such other officers as the Board deems necessary. These officers shall perform the duties prescribed by these Bylaws and Colorado Library Law. Nothing herein shall prevent the Board, at its discretion, to combine offices as long as the same individual does not hold both the office of president and secretary. The Board reserves the right to delegate duties to the Executive Library Director.

Section 2. Election. The Board shall elect officers annually from among current membership of the Board at the Annual Meeting.

Section 3. Terms of Office. Officers shall begin their terms of office at the next regular meeting immediately following the Annual Meeting at which they are elected to office, and they shall serve thereafter for a term of one (1) year, or until their successors are elected, whichever is longer.

Section 4. Officer Vacancies. A vacancy in any office, however occurring, may be filled by majority vote of the Board at the next regular or special meeting of the Board for the unexpired portion of the term.

Section 5. Removal. Any officer may be removed from office for a failure to discharge their duties, by a majority vote of the Board at a regular or special meeting whenever in the Board's judgment the best interest of the Library will thereby be served. The Trustee(s) seeking such action shall give written notice to the officer five days prior to voting on such an issue.

ARTICLE V. DUTIES OF OFFICERS

Section 1. President. The President shall, subject to the direction and supervision of the Board, be the principal executive officer of the Library. The President shall preside over and determine the manner of operation for all meetings of the Board. The President shall sign, either by manual, facsimile, or electronic signature, any leases, deeds, mortgages, contracts and other instruments

which the Board has authorized to be executed; and in general shall perform all duties incident to the office of president and such other duties as may be prescribed by the Board from time to time.

Section 2. Vice-President. The Vice-President shall assist the President and shall perform such duties as may be assigned by the President or the Board. In the absence of the President, the Vice-President shall have the powers, and perform the duties, of the President.

Section 3. Secretary. The Secretary shall review and recommend approval of the minutes of the regular meetings of the Board; and perform all duties incident to the office of the secretary and such other duties as from time to time may be assigned by the President or by the Board.

Once approved by the Board, staff will post the approved minutes on the Library's public website. Additionally, staff will retain executive session recordings until the date of legal disposal.

ARTICLE VI. MEETINGS

Section 1. Meeting Participation. Under Colorado Open Meetings Law Section 24-6-402 (1)(b), C.R.S., meetings may be convened for the purpose of conducting public business in person, by telephone, electronically or by other means of communication, provided the public may hear and the Trustees may be heard, or if through a written form of communication (i.e., email meeting), the public and the Trustees may each read the communications. Although most Board meetings are held with participating Trustees physically present, Trustees may attend meetings, establish quorum and vote via these alternative means in the case of either regular or special meetings of the Board.

Section 2. Regular Meetings. Regular meetings of the Board shall be held monthly no less frequently than eight (8) times per calendar year when possible, and be held at the Library facilities for the purpose of transacting any business that may come before the Board and to disseminate information to the community at large regarding library operations.

Once a year, prior to the next calendar year's start, the date and location of each regular meeting for the upcoming year shall be determined and approved by the Board. All business of the Board shall be conducted only during such regular meetings or at special meetings hereinafter provided for, and all such regular and special meetings shall be open to the public, subject to the right of the Board to meet in executive session.

Section 3. Special Meetings. Special meetings may be called by the President, the Executive Library Director, or any three (3) Trustees by informing the President in writing and then the President will coordinate the date, time and place of such meeting and the purpose for which it is called at least twenty-four (24) hours prior to said meeting. Minutes will be taken at all special meetings wherein Board actions are taken and will be part of the public record.

If due to unforeseen and urgent circumstances there is not sufficient time to call a special meeting because a matter is an emergency and requires immediate attention, the President or the President's designee may take a vote by electronic means or in person, with such vote to be ratified at the next regular or special meeting of the Board. If any emergency action taken is not ratified, then it is deemed rescinded.

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Section 6. Annual Meeting. The first regular meeting of each year shall be designated as the Annual Meeting. At the Annual Meeting, Board officers shall be elected for the ensuing year.

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Section 8. Voting. All Trustees, including the Board President, shall vote, unless such voting is contrary to the Code of Ethics. A Trustee may call for a roll call vote at any time. Voting by telephone participation is allowed; however, voting by proxy is not. Properly noticed email polls of Trustees may be taken with results to be confirmed and recorded into the minutes at the next regular Board meeting.

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Section 10. Parliamentary Authority. The Board President shall be responsible for the conduct of meetings and shall provide, in specific instances, such parliamentary rulings as are necessary for meeting order. When the Board President is part of the issue in any parliamentary decisions, the Board by a passing motion may appoint another Trustee to handle that piece of business.

ARTICLE VII. COMMITTEES

Section 1. Purpose. The Board may establish such committees as deemed necessary to assist in its works. The motion to form such committee shall state the purpose, timeline, composition and authority of such committee, including committee members in a committee charter.

The purpose of committees is to make recommendations on specific topics or issues to the Board to allow more focused Board consideration of the same. No Board committee will have more than three Trustees. This limit is intended to distinguish between the Board and committees thereof and ensures that the Board cannot and does not act through committees.

ARTICLE VIII. EXECUTIVE LIBRARY DIRECTOR

Section 1. Employment. The Executive Library Director shall be selected by the Board and shall be employed by written contract with the Library for which the Executive Library Director shall serve as chief executive officer of the Library.

Section 2. Duties. The Executive Library Director, under the supervision and direction of the Board, shall perform (or delegate to appropriate staff members) all duties incident to the position of Executive Library Director and such other duties as may be prescribed by the Board, including but not limited to the following:

- Assist the Board in formulating basic programs and policies.
- Implement programs, policies, and professional practices as adopted by the Board.
- Responsibility for fiscal matters of the Library, except that the Board shall have exclusive control of the disbursement of the finances of the Library.
- Prepare the proposed annual budget for the Library for presentation to the Board.
- Prepare monthly reports of activities of the Library for presentation to the Board.
- Administer Library personnel, including employ, train, evaluate, compensate, motivate and discharge staff in compliance with all applicable laws and regulations, the Library Staff Handbook guidelines, and Board policies.
- Direct and coordinate the work of the Library employees.
- Approve all budgeted, normal and recurring operational expenditures, excepting those requiring specific Board approval.
- Prepare the agenda for each Board meeting according to Board directive.
- Responsibility for public information, community relations, development, fundraising and special projects as assigned by the Board.
- Arrange for the care and maintenance of buildings, equipment and materials for the Library.
- Evaluate library services, technology and operations and assist the Board with short-term and long-range planning.
- Represent the Library, as appropriate, to all of its constituents and to professional and institutional organizations.
- Be responsible for any other reasonable duties, consistent with the foregoing, as may be prescribed by the Board.
- Conduct all Library business at the highest possible ethical standards and identify any real or potential conflicts of interest to the Board in a timely manner.

Section 3. Removal. The Executive Library Director may be removed by the affirmative vote of a majority of the Board constituting a quorum whenever, in its judgment, the best interest of the Library will be served thereby, and in compliance of the Executive Library Director's contract.

ARTICLE IX. LIBRARY POLICIES

The Board shall establish and adopt Library policies, which shall ensure cost-effective and efficient publicly supported Library services to Library residents. These policies shall be available to the public.

ARTICLE X. ANNUAL REPORT

At the close of each year the Board shall make a report to the County Commissioners of Douglas County, in accordance with the Colorado Library Law, Section § 24-90-109 C.R.S.

ARTICLE XI. SEAL

The seal of the Library shall be a circle with the words “DOUGLAS COUNTY LIBRARIES” contained therein, and that the Library Seal shall be affixed to all official and legal documents of the Library.

ARTICLE XII. FISCAL YEAR

The Fiscal Year of the Library shall begin on the 1st of January of each year and end on the 31st of December of such year.

ARTICLE XIII. AMENDMENTS TO BYLAWS AND POLICIES

Notice of proposed Bylaws or Policy changes must be in written form and received by all Trustees at least five (5) days prior to the first reading.

Bylaws and Policies may be added, altered, amended or repealed on first reading at any regular or special meeting of the Trustees if all members of the Board are present and the vote is unanimous. If all members are not present or the vote is not unanimous, but the majority present votes in favor of the Bylaw or Policy amendment proposal, it will be presented at the next regular meeting of the Board, at which time it can be added, altered, amended or repealed by a simple majority of the Board present and voting.

These Bylaws shall at all times conform to the Colorado Library Law, as it may be revised and amended from time to time. Such amendments as may be necessary to affect such conformation shall be automatic and these Bylaws shall be updated from time to time by the act of the Board to reflect such statutorily mandated automatic amendments.

Adopted and signed this ____ day of _____, _____.

Board President, Dawn P. Vaughn

Board Secretary, TR Nolan

- DATE:** August 31, 2022
- AGENDA ITEM:** Board authorization to procure furniture, fixtures and equipment (FF&E) for the Castle Rock library and district-wide support facility (the Facility)
- DISCUSSION:** This item is coming to the Douglas County Board of Trustees in conjunction with a previous Board motion 22-02-07, which authorized DCL staff to proceed with construction of the Facility pursuant to a Guaranteed Maximum Price (GMP) contract with Fransen-Pittman (FP). This item addresses the additional funds required to procure FF&E that are outside the scope of the GMP contract for the Facility.
- District staff have been collaborating with FP since the inception of the design phase for the Facility to identify and design public, branch staff and district-wide staff spaces. The design of these spaces includes an inventory of required FF&E. DCL Procurement has also developed an inventory of furniture and shelving from the existing Castle Rock branch that can be used in the Facility, and has consulted with DCL's suppliers of choice on pricing for new FF&E.
- RECOMMENDATION:** We recommend that the Board approve a motion to proceed with procurement of FF&E for the Facility.
- BUDGET IMPACT:** In January 2021, the Board was presented with an estimate of \$2,676,000 for FF&E as part of the process that culminated with the Board approving the construction of the Facility in March 2023.
- We are submitting a revised budget (attached) for FF&E for the Facility of \$2,696,484. Disbursement of these funds is dependent on supplier lead times and, to a lesser extent, progress on the construction of the Facility. We estimate that DCL will need to disburse \$1.785M of the total cost of FF&E for the Facility in 2022.
- MOTION:** I move to approve the budget of \$2,696,484 for furniture, fixtures and equipment for the new Castle Rock library and district-wide support facility.
- PERSON(S) RESPONSIBLE:** Bob Pasicznyuk, Executive Director
- ATTACHMENT:** Furniture, Fixtures and Equipment Budget for the new Castle Rock library and district-wide support facility



**CASTLE ROCK LIBRARY AND DISTRICT-WIDE SUPPORT FACILITY
FURNITURE, FIXTURES and EQUIPMENT (FF&E) BUDGET**

<i>Estimated Square Footage for all calculations: 63,000</i>	<u>NEW BUILD</u> <i>Estimated Totals</i>	
<u>Furniture</u>		
<i>Furniture (Elements)</i>	\$650,000.00	
<i>Labor</i>	\$20,000.00	
<i>Freight</i>	\$35,000.00	
<i>11% Contingency</i>	\$71,500.00	
		\$776,500.00
<u>Additional Furniture, Fixtures and Equipment</u>		
<i>Trash Cans, Storage Shelves, Marker Boards, Appliances, Book Ends, Etc...</i>	\$50,000.00	
<i>Possible Signature Design Element I.E: Wobedo Wall Feature (or equivalent)</i>	\$6,000.00	
		\$56,000.00
<u>Specialty Shelving (Supple)</u>		
<i>Jelly Drops, Folds End Panels, Bends, Service Desks etc...</i>	\$350,000.00	
<i>8% Contingency</i>	\$28,000.00	
		\$378,000.00
<u>Standard Shelving</u>		
<i>Standard Shelving (JPJ)</i>	\$150,000.00	
<i>8% Contingency</i>	\$12,000.00	
		\$162,000.00
<u>Sorter</u>		
<i>Book Sorting Machine - Automatic Material Handling (AMH System)</i>	\$410,000.00	
<i>Interior Conveyance and chute (If necessary)</i>	\$250,000.00	
<i>8% Contingency</i>	\$32,800.00	
		\$692,800.00
<u>Playscape</u>		
<i>Ranching Theme</i>	\$100,000.00	
		\$100,000.00
<u>Hearing Loop</u>		
<i>Hearing Loop for Hearing Impaired (Assist to Hear)</i>	\$36,300.00	
<i>8% Contingency</i>	\$2,904.00	
		\$39,204.00
<u>Book Movers</u>		
<i>Collection Move (JP Jay & Associates)</i>	\$75,000.00	
<i>8% Contingency</i>	\$6,000.00	
		\$81,000.00
<u>Storage Containers (Qty (6) 8 x 20 Storage Containers - 6 Months)</u>		
<i>Complete Container-Qty: 6 @ \$85/Mth-Est. 6 Mths. = \$3060.00</i>	\$6,000.00	
<i>\$75.00 Drop Off and \$75.00 Pick Up (x6) = \$900.00</i>	\$900.00	
		\$6,900.00



**CASTLE ROCK LIBRARY AND DISTRICT-WIDE SUPPORT FACILITY
FURNITURE, FIXTURES and EQUIPMENT (FF&E) BUDGET**

<i>Estimated Square Footage for all calculations: 63,000</i>	<u>NEW BUILD</u> <i>Estimated Totals</i>	
FF&E - Subtotal	\$2,292,404.00	
<u>Community Engagement</u>		
<i>Interior Art Work & Signage</i>	\$75,000.00	
<i>Misc Plexis (used to hold displays signs over collections), end panel signs & on-shelf signs</i>		\$75,000.00
<i>Construction & Building Signage</i>	\$32,430.00	
<i>Temporary Signs, Banners, Posters and Display Boards</i>		\$32,430.00
<i>Groundbreaking Ceremony</i>	\$6,650.00	
<i>Temporary Signs, Banners, Posters and Display Boards</i>		\$6,650.00
Community Engagement - Subtotal	\$114,080.00	
<u>Local History</u>		
<i>Display Cases, Collection Storage, Archive Storage & Specialty Furniture</i>	\$50,000.00	
<i>High Density Mobile Storage - New = \$35/Cubic Foot (20x45x6=5,400Cubic Feet)</i>	\$190,000.00	
		\$240,000.00
Local History - Subtotal	\$240,000.00	
<u>Other</u>		
<i>Miscellaneous</i>		
<i>Opening Signs, Banners, Posters and Display Boards</i>	\$35,000.00	
<i>Strip Mall Improvements</i>		
<i>Heating & Cooling Updates, Paint, Carpet Cleaning</i>	\$15,000.00	
		\$50,000.00
Other - Subtotal	\$50,000.00	

TOTAL: \$2,696,484.00



REQUEST FOR APPROVAL

DATE: 8/22/2022

AGENDA ITEM: Process to Sell Library Property – 102 Wilcox St., Castle Rock, CO 80104 (AKA: Strip Mall)

DISCUSSION: The Library is receiving multiple inquiries and offers to purchase the strip mall at 102 Wilcox St., Castle Rock, CO 80104. The property is valuable to the library during construction as a source of customer parking, alternative office space for staff who will move into the new facility at its completion, storage for equipment for the new library, and construction offices for our General Contractor

RECOMMENDATION: The Library would like to create and initiate a public process to sell the property and solicit offering with a closing date post project. We believe that economic conditions are in the Library's favor now to accept offers. The Library anticipates bringing to the Board both primary and backup offers following the process. The Library is requesting Board approval to initiate the public process – intent to sell the property.

MOTION: I move that Douglas County Libraries offer its property at 102 Wilcox Street for sale via a customary public process – public advertisement of the intent to sell, offer deadline and terms of sale, and authorize the Executive Library Director to establish such a process, using a broker if needed and bring forth offers to the Board.

BUDGET IMPACT: None

PERSON(S) RESPONSIBLE: Bob Pasicznyuk



REQUEST FOR APPROVAL

DATE: August 31, 2022

AGENDA ITEM: Memorandum of Understanding – Collaborative Economic Development Marketing

DISCUSSION: The Douglas County Board of County Commissioners are working to facilitate and harness the resources of Douglas County to attract and retain primary employers. The County is forming a working team to leverage their combined effort at economic development. The text of this MOU has been reviewed by the Library's Legal Counsel who observed no risks or adverse basis for Library participation.

RECOMMENDATION: We recommend the Board adopt the County Economic Development Collaborative MOU.

MOTION: I move that Douglas County Libraries adopt and support the County Economic Development Collaborative Memorandum of Understanding as presented.

BUDGET IMPACT: The costs to the Library for this MOU are not material and do not impact budget appropriations.

PERSON(S) RESPONSIBLE: Bob Pasicznyuk

ATTACHMENT: MOU Text and Signature Pages

MEMORANDUM OF UNDERSTANDING BETWEEN THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF DOUGLAS, DOUGLAS COUNTY SCHOOL DISTRICT, THE TOWN OF CASTLE ROCK, THE CITY OF CASTLE PINES, THE TOWN OF LARKSPUR, THE CITY OF LONE TREE, THE TOWN OF PARKER, HIGHLANDS RANCH METRO DISTRICT, DOUGLAS COUNTY LIBRARIES, THE CASTLE ROCK ECONOMIC DEVELOPMENT CORPORATION, DENVER SOUTH, AND THE NORTHWEST DOUGLAS COUNTY CHAMBER AND ECONOMIC DEVELOPMENT CORPORATION CONCERNING THE FORMATION OF THE DOUGLAS COUNTY ECONOMIC DEVELOPMENT COLLABORATIVE

THIS MEMORANDUM OF UNDERSTANDING (“MOU”) is entered into this ___ day of _____, 20__, by and between the Board of County Commissioners of the County of Douglas, the Douglas County School District, the Town of Castle Rock, the City of Castle Pines, the Town of Larkspur, the City of Lone Tree, the Town of Parker, Highlands Ranch Metro District, Douglas County Libraries, the Castle Rock Economic Development Corporation, Denver South, the Northwest Douglas County Chamber and Economic Development Corporation, hereinafter referred to jointly as the “Parties”; and

WHEREAS, the Parties desire to set forth the terms and conditions in connection with the implementation and operation of a collaborative effort known as the Douglas County Economic Development Collaborative (“Collaborative”); and

WHEREAS, the Collaborative will support economic development and recovery efforts by increasing primary employment opportunities in Douglas County through proactive and collaborative marketing initiatives; and

NOW, THEREFORE, in consideration of the mutual covenants and promises contained herein and the recitals as set forth above, the Parties hereby agree as follows:

Section 1. Subject Matter of MOU. This MOU sets forth the understanding of the Parties associated with the formation of the Collaborative and the responsibilities of the Parties under this MOU.

Section 2. Duration of MOU. This MOU shall be effective for a period of one calendar year, beginning on _____. Pursuant to Section 29-1-110, C.R.S any potential expenditure related to this MOU is subject to the Parties’ annual appropriation of funds for any such proposed expenditure. This MOU shall renew automatically on December 31st of each year for additional one-year terms unless earlier terminated by the Parties or as provided in this Section 2. If any Party to this MOU should decide to withdraw from participation in this MOU then that Party may do so by giving written notice thereof to the other Parties. The remaining Parties shall continue operation of the Collaborative by amending this MOU pursuant to Section 10. In the event this MOU is not amended to continue operation of the Collaborative without the withdrawing Party then this MOU shall be terminated.

Section 3. Relationship of the Parties. This MOU is not intended to, and will not constitute, create, give rise to, or otherwise recognize a joint venture, partnership, or formal business

association or organization of any kind between the Parties, and the rights and obligations of the Parties shall be only those expressly set forth in this MOU.

Section 4. Appointment of Collaborative Board Chair. The Parties agree that a Douglas County Commissioner will Chair the Collaborative Board, as described in Section 5.A.

Section 5. Responsibilities of the Parties. The Parties agree to the following:

A. The Collaborative shall include a Board made of one elected official, as identified below, from the following participating Parties; and shall be responsible for implementation of the Collaborative as described in Exhibit A:

- Douglas County – County Commissioner
- Town of Castle Rock – Mayor
- City of Castle Pines – Mayor
- City of Lone Tree – Mayor
- Town of Larkspur – Mayor
- Town of Parker - Mayor
- Highlands Ranch Metro District – Chair

B. The Collaborative shall also include an Advisory Committee made up of one staff representative from each participating Party; and shall be responsible for implementation of the Collaborative as described in Exhibit A:

- Douglas County
- Douglas County School District
- Town of Castle Rock acting through Castle Rock Economic Development Corporation
- City of Castle Pines
- Town of Larkspur
- City of Lone Tree
- Town of Parker
- Highlands Ranch Metro District
- Douglas County Libraries
- Denver South
- Northwest Douglas County Chamber and Economic Development Corporation

Section 6. Notice. Any notice required by this MOU shall be given, in writing by U.S. postal mail, as follows:

Douglas County
County Manager
100 Third Street
Castle Rock, CO 80104

Douglas County School District
620 Wilcox Street
Castle Rock, CO 80104

Town of Castle Rock
100 N. Wilcox
Castle Rock, CO 80104

City of Castle Pines
360 Village Square Lane, Suite B
Castle Pines, CO 80108

Town of Larkspur
8720 Spruce Mountain Road
Larkspur, CO 80118

City of Lone Tree
9220 Kimmer Dr., Suite 100
Lone Tree, CO 80124

Town of Parker
20120 E Mainstreet
Parker, CO 80138

Highlands Ranch Metro District
62 Plaza Drive
Highlands Ranch, CO 80129

Douglas County Libraries
100 S. Wilcox St.
Castle Rock, CO 80104

Denver South
304 Inverness Way South #315
Englewood, CO 80112

Northwest Douglas County Chamber and Economic
Development Corporation
300 W. Plaza Drive, Suite 225
Highlands Ranch, CO 80129

Section 7. Applicable Law. The Parties agree to comply with applicable federal, state and local statutes, charter provisions, ordinances, rules, regulations and standards as are in effect at the time this MOU is executed. The laws of the State of Colorado shall govern this MOU. Venue for any action hereunder shall be in the District Court, County of Douglas, State of Colorado.

Section 8. Non-waiver. The Parties shall not be excused from complying with any provisions of this MOU by failure of any party to insist upon or seek compliance with such provisions.

Section 9. Severability. Should any one or more provisions of this MOU be determined to be illegal or unenforceable, all other provisions nevertheless shall remain effective.

Section 10. Amendment. This MOU may be amended, modified, or changed, in whole or in part, only by written agreement executed by the Parties hereto.

Section 11. No Third Party Beneficiaries. It is expressly understood and agreed that enforcement of the terms and conditions of this MOU, and all rights of action relating to such enforcement, shall be strictly reserved to the Parties herein, and nothing contained in this MOU shall give or allow any such claim or right of action by any other third party on such MOU. It is the express intention of the parties that any person other than the Parties herein receiving services or benefits under this MOU shall be deemed to be an incidental beneficiary only.

Section 12. Assignability. No party hereto shall assign its rights or delegate its duties hereunder without the prior written consent of the other Parties.

Section 13. Headings for Convenience. Headings and titles contained herein are intended for the convenience and reference of the Parties only and are not intended to combine, limit, or describe the scope or intent of any provision of this MOU.

Section 14. Governmental Immunity. The Parties hereto understand and agree that the public entity Parties, their commissioners, council, officials, officers, directors, agents and employees, are relying on, and do not waive or intend to waive by any provisions of this MOU, the monetary limitations or any other rights, immunities and protections provided by the Colorado Governmental Immunity Act, §§ 24-10-101 to 120, C.R.S., or otherwise available to the Parties.

Section 15. Entire MOU. This MOU constitutes the entire agreement of the Parties hereto. The Parties agree there has been no representations made other than those contained herein, that this MOU constitutes the entire agreement of the Parties, and further agree that the various promises and covenants contained herein are mutually agreed upon and are in consideration for one another.

Section 16. Execution. This MOU is expressly subject to, and shall not be or become effective or binding on the Parties until execution by all signatories of the Parties.

Douglas County

By: _____
Chair, Douglas County Commissioners

APPROVED AS TO LEGAL FORM:

, County Attorney

Douglas County School District

By: _____
, Superintendent

APPROVED AS TO LEGAL FORM:

Town of Castle Rock

By: _____
, Mayor

APPROVED AS TO LEGAL FORM:

City of Castle Pines

By: _____
, Mayor

ATTEST:

APPROVED AS TO LEGAL FORM:

Town of Larkspur

By: _____
, Mayor

APPROVED AS TO LEGAL FORM:

City of Lone Tree

By: _____
, Mayor

APPROVED AS TO LEGAL FORM:

Town of Parker

By: _____
Jeff Toborg, Mayor

ATTEST:

Town Clerk

APPROVED AS TO LEGAL FORM:

Highlands Ranch Metro District

By: _____
, Chair

APPROVED AS TO LEGAL FORM:

Douglas County Libraries

By: _____
_____, _____

APPROVED AS TO LEGAL FORM:

The Castle Rock Economic Development Corporation

By: _____
_____, _____

APPROVED AS TO LEGAL FORM:

Denver South

By: _____
_____, _____

APPROVED AS TO LEGAL FORM:

**Northwest Douglas County Chamber and Economic
Development Corporation**

By: _____
_____, _____

APPROVED AS TO LEGAL FORM:

EXHIBIT A**DOUGLAS COUNTY ECONOMIC DEVELOPMENT COLLABORATIVE
IMPLEMENTATION PLAN**

The Douglas County Economic Development Collaborative (the ‘Collaborative’) is a collection of municipalities, special districts, and economic development groups led by Douglas County to actively promote and market the positive attributes of Douglas County. The objective of the Collaborative is to actively engage and educate regional and national site selectors, brokers, developers, and business leaders through a variety of media and events as to the business opportunities and environment in Douglas County.

OBJECTIVE: Support economic development and recovery efforts by increasing primary employment opportunities in Douglas County through a proactive and collaborative marketing initiative.

The Collaborative Board:

The Collaborative Board will meet on a quarterly basis and will include an elected official, as identified in Section 5, from each Board member jurisdiction. It will be chaired by a Douglas County Commissioner.

Duties of the Collaborative Board:

- Programmatic guidance to the Advisory Committee
- Make recommendations to the Douglas County Board of County Commissioners regarding fiscal requests related to the implementation of the Collaborative’s Objective
- Provide updates to the Partnership of Douglas County Governments as to the overall operations of the Collaborative

Quorum:

Action by the Board shall only take place if a quorum is present. A quorum of the Board shall consist of a simple majority of the participating Parties identified in Section 5(A) as Board members.

Meeting Attendance:

When a member of the Board is unable to attend a meeting, the member elected official may appoint an alternate to participate in the decision-making processes on behalf of the member jurisdiction.

The Collaborative Advisory Committee:

The Collaborative Advisory Committee will meet on a bi-monthly basis and will include a staff person from each of the following entities:

- Douglas County
- Douglas County School District
- Town of Castle Rock acting through Castle Rock Economic Development Corporation

- City of Castle Pines
- Town of Larkspur
- City of Lone Tree
- Town of Parker
- Highlands Ranch Metropolitan District
- Douglas County Libraries
- Denver South
- Northwest Douglas County Chamber and Economic Development Corporation

Outside entities, including, but not limited to Aurora-South Metro Small Business Development Center and Arapahoe Douglas Works! may also be invited to participate in a programmatic consulting manner for the Advisory Committee.

The Advisory Committee Chair will rotate amongst the following jurisdictional members of the Board on an annual basis:

- Douglas County
- Town of Castle Rock acting through Castle Rock Economic Development Corporation
- City of Castle Pines
- City of Lone Tree
- Town of Larkspur
- Town of Parker
- Highlands Ranch Metropolitan District

Duties of the Collaborative Advisory Committee:

- Develop proposals and recommendations for the Board's consideration regarding programmatic priorities, funding opportunities, and events
- Douglas County
 - Invest in an online commercial property database showing buildings for lease or sale in Douglas County
 - Develop and publish quarterly economic activity reports
- Douglas County Libraries
 - Manage Gazelle AI database

Quorum:

Action by the Advisory Committee shall only take place if a quorum is present. A quorum of the Committee shall consist of a simple majority of the member entities.

Meeting Attendance:

When a member of the Advisory Committee is unable to attend a meeting, the member may appoint an alternate to participate in the decision-making processes on behalf of the member entity.

David Anderson, Director of Finance
Report for the six months ending June 30, 2022

Balance Sheet

As of June 30, 2022, the District has \$38,862 million of cash, liquid and term investments. The District is holding \$0.562 million in cash at 3 banks for accounts payable purposes, with an annual yield of .02%. In addition, the District is holding \$12.240 million in liquid funds at ColoTrust, with an annual yield of .52%, plus \$26.050 million in term investments at the Colorado Statewide Investment Program (CSIP) with an annual yield of .74%. The District plans on investing an additional \$3 million in term investments at CSIP in August 2022, subject to projected cash flows for the Castle Rock build project.

At June 30, 2022 the District recorded a receivable and related deferred revenue of \$9.385 million for property taxes. We expect the District to collect in excess of 99% of property taxes budgeted for 2022.

Funds available for future capital improvements total \$33.657 million at June 30, 2022, as reported on the fund balance line of the balance sheet.

Performance vs Budget

Overall, the District has realized a \$0.515 million (5%) favorable variance to budget for the six months ending June 30, 2022.

Total operating revenues are (\$0.620) million (2%) under budget thru June 30, 2022. Specific Ownership (i.e., auto) taxes are (\$0.845M) (41%) below budget thru June 30, 2022. The negative variance in auto taxes reflects the state of US auto sales thru June 2022, which are down 18% from the same period in 2021. We expect some reduction in the negative variance for auto taxes by the end of 2022, as mid-year forecasts anticipate a 4% annual decline in auto sales for 2022.

Contributions and Grants are (\$0.042) million (19%) below budget due to a delay in reimbursements from the American Rescue Plan Act (ARPA). Charges for services are \$0.048 million above budget (19%) due to early registrations for summer camps. We expect this positive variance for Charges for Services to be reduced by year-end 2022. Interest income is 42% above budget thru Q2 2022. The District earned an average annual yield of 0.53% on its cash and investments for the six months ending June 30, 2022.

Operating expenditures are (\$1.140M) (8%) under budget thru June 30, 2022.

Salaries, Wages, Benefits & PERA Retirement, which account for 63% of operating expenses thru June 30, 2022, are (\$0.614) million (7%) under budget thru Q1. This variance is primarily due to open positions in Customer Experience, reduced PTO payouts, and a delay in implementing annual raises. The budget anticipated annual raises to begin on January 1st, but the District elected to make annual raises effective January 24th.

All other operating expenditures were (\$0.521) (10%) below budget thru June 30, 2022, primarily due to seasonality differences between budgeted vs actual expenditures.

As of January 1, 2022 the leases for all but one lessee in the District's property at 102-118 South Wilcox were terminated in anticipation of commencing the Castle Rock branch build. Hence, the net cost to maintain the property is included in the operating expense discussion above.

Capital Expenditures

Actual spending for Capital Maintenance items for the nine months ending June 30, 2022 is \$0.198 million vs. a budget of \$1.158 million, putting the District \$0.776 million below budget thru June 30. This variance is result of the following:

- the cost of District servers and storage was estimated in November 2021, before lease terms were finalized by the vendor; lease terms, shipping, and installation costs were finalized in Q1 2022, which will result in a budget savings of \$0.182 million in 2022;
- thru June 30, 2022, almost two-thirds of the \$0.300 million budget for PC's, laptops and printers has not been spent;
- AV upgrades of \$0.100 million are on hold pending bids from new vendors;
- purchases of wireless and security camera systems of \$0.050 million have been delayed due to backorders;
- installation of touchless door openers and repair of concrete/asphalt at Lone Tree are expected to be completed before the end of 2022.

The District budgeted \$0.038M for improvements related to furnishings at the Parker branch in 2022. These funds will most likely not be expended in 2022 due to reductions in patron seating in all branches due to the Covid emergency. The reduced patron seating arrangements has resulted in unused seating inventory, thereby reducing maintenance costs.

The District budgeted \$0.055M for additional intra-branch transport bins in 2022. However, the District was able to provide these additional bins by repairing existing bins, so no new transport bins will be purchased in 2022.

With respect to the Castle Rock branch build as of June 30, 2022, \$2.194 million has been expended for the build in 2022, and \$3.396 million has been expended since the inception of the project in 2021. As of June 30, 2022, this leaves a remaining budget of \$20.7 million from the original budget of \$24.1 million. Note the following:

- the remaining budget figure assumes proceeds of \$2.5 million from the sale the District's strip mall at 102-118 S Wilcox in Castle Rock;
- \$0.011 million was expended in Q1 2022 for renovation of the District's strip mall;
- the District's strip mall is being used for a) temporary offices for the Community Engagement Division, b) Fransen-Pittman's construction office, and c) storage pending completion of the Castle Rock build.

2022 Forecast

Based on the District's 2022 performance thru June 30, 2022, and assuming the District performs according to its remaining budget thru December 2022, the District is projecting a fund balance of \$15 million at December 31, 2022, which is \$3.9 million higher than the fund balance reflected in the original 2022 budget.



Quarterly Report of Cash and Investments
June 2022

<u>Institution</u>	<u>% of Total</u>	<u>Value</u>	<u>Maturity Date</u>	<u>Interest YTD</u>	<u>Annual Yield</u>
Cash					
Colotrust *	31.49%	\$12,239,629	N/A	\$ 44,761	0.52%
Independent Bank	1.39%	540,443	N/A	23	0.02%
Wells Fargo Bank	0.06%	21,426	N/A	-	0.00%
CSIP Liquid*	0.02%	8,084	N/A	1,356	0.12%
CSIP Term**	67.03%	26,050,314	01/03/23	50,314	0.74%
Cash in Use	0.01%	2,319	N/A	-	
Total Cash	100.00%	<u>38,862,215</u>		<u>96,454</u>	
Property tax interest				2,453	
Total Cash and Investments		<u>\$38,862,215</u>		<u>\$ 98,907</u>	

NOTES:

* Variable rate account.

** Multiple terms and rates



BALANCE SHEET

	Dec 31, 2021	Jun 30, 2022
	<u>Audited</u>	<u>Unaudited</u>
ASSETS		
Cash	\$ 29,206,696	\$ 38,862,215
Property taxes receivable	32,505,922	9,385,028
Prepaid expenses and deposits	546,918	391,809
Receivable DCL Foundation	121,531	84,535
Accounts receivable	68,523	48
Total assets	<u>\$ 62,449,590</u>	<u>\$ 48,723,635</u>
LIABILITIES & FUND BALANCE		
LIABILITIES		
Deferred property taxes	\$ 32,302,146	\$ 9,385,028
Accrued salaries and benefits	203,342	14,889
Accounts payable	584,288	332,344
Payable to DCL Foundation	-	-
Other accrued liabilities	61,949	43,672
Total liabilities	<u>\$ 33,151,725</u>	<u>\$ 9,775,933</u>
FUND BALANCE		
Nonspendable fund balance	\$ 546,918	\$ 391,809
Restricted fund balance	998,618	998,618
Assigned fund balance	3,900,000	3,900,000
Unassigned fund balance	22,147,196	24,007,438
Committed fund balance	-	-
Excess revenue over expenditures	1,705,133	9,649,837
Total fund balance	<u>\$ 29,297,865</u>	<u>\$ 38,947,702</u>
Total liabilities and fund balance	<u>\$ 62,449,590</u>	<u>\$ 48,723,635</u>



STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

(Unaudited)

	Jun 2022	For the Six Months Ending June 30, 2022				2022 Annual Budget	
	Actual	Actual	Budget	Over (Under)		Original	Remain %
				Budget	% Budget		
Revenue							
Property taxes	\$2,716,172	\$23,086,495	\$22,897,095	\$189,400	1%	\$32,432,146	29%
Specific Ownership Taxes	254,201	1,198,053	2,043,164	(845,111)	(41%)	2,894,000	59%
Contributions/Grants	150,962	191,421	233,301	(41,880)	(18%)	416,674	54%
Charges for services	33,974	296,404	248,220	48,184	19%	554,850	47%
Interest Income	35,286	98,907	69,700	29,207	42%	165,000	40%
Total Revenue	\$3,190,595	\$24,871,280	\$25,491,480	(\$620,200)	(2%)	\$36,462,670	32%
Operating, Interest & Fee Expenditures							
Operating Expenditures							
Salaries & Wages	\$1,034,486	\$6,428,746	\$6,850,111	(\$421,364)	(6%)	\$14,115,029	54%
Benefits	114,453	665,025	779,912	(114,888)	(15%)	1,623,144	59%
PERA Pension	139,941	868,389	946,476	(78,086)	(8%)	1,915,463	55%
Library Content	350,731	1,667,506	1,850,006	(182,500)	(10%)	4,012,050	58%
Facilities	140,445	975,752	888,792	86,960	10%	1,767,312	45%
Technology, Equipment & 3rd-Party Services	113,315	681,562	791,978	(110,416)	(14%)	1,748,848	61%
Library Programs & Outreach	120,291	474,812	667,449	(192,637)	(29%)	1,417,257	67%
District-Wide Support Costs	61,828	368,689	503,374	(134,686)	(27%)	1,227,494	70%
Capital Maintenance Projects	13,428	197,688	197,688	0	0%	1,157,500	83%
Other Operating Expenditures	\$0	\$7,240	\$0	\$7,240	100%	\$0	0%
Total Operating Expenditures	\$2,088,918	\$12,335,409	\$13,475,786	(\$1,140,377)	(8%)	\$28,984,097	57%
Debt Service	\$0	\$346,312	\$346,312	\$0	0%	\$2,012,625	83%
County Treasurer's Fees	40,771	345,837	341,054	4,785	1%	487,219	29%
Total Operating, Interest & Fee Expenditures	\$2,129,689	\$13,027,558	\$14,163,152	(\$1,135,592)	(8%)	\$31,483,941	59%
Total Revenues Over (Under) Operating Expenditure:	\$1,060,906	\$11,843,722	\$11,328,328	\$515,393	5%	\$4,978,729	(138%)
Non-Operating Revenues (Expenditures)							
Lease Income (Expense), net	(\$2,242)	\$62	\$0	\$63	100%	\$0	0%
Capital Improvement Projects	444,259	2,193,947	2,193,947	0	0%	18,293,000	88%
Total Non-Operating Revenues (Expenditures)	(\$446,501)	(\$2,193,885)	(\$2,193,947)	\$63	0%	(\$18,293,000)	88%
Total Revenues Over (Under) Total Expenditures	\$614,405	\$9,649,837	\$9,134,381	\$515,456	6%	(\$13,314,271)	172%
Beginning Fund Balance	38,333,297	29,297,865	24,427,652			24,427,652	
Ending Fund Balance	\$38,947,702	\$38,947,702	\$33,562,033			\$11,113,381	



SALARIES & WAGES, BENEFITS AND PERA RETIREMENT

(Unaudited)

Account	DISTRICT-WIDE SUMMARY	Jun 2022	For the Six Months Ending Jun 30, 2022				2022 Annual Budget	
		Actual	Over (Under)		% Budget	Original	Remain %	
			Actual	Budget				Budget
1005	Branch Operations	\$24,480	\$31,200	\$31,200	\$0	0%	\$133,174	77%
1100	Branch Services	114,919	764,803	800,266	(35,463)	(4%)	1,600,532	50%
1200	Customer Experience	110,082	797,822	941,216	(143,394)	(15%)	1,882,431	50%
1300	Materials Handling	134,798	806,255	927,567	(121,312)	(13%)	1,810,133	49%
1400	Youth & Family Services	145,860	971,661	965,664	5,997	1%	1,931,328	50%
Subtotal	Customer Experience	530,139	3,371,740	3,665,912	(294,172)	(8%)	7,357,598	50%
2010	Community Services & Partnerships	33,916	219,139	221,209	(2,070)	(1%)	442,417	50%
2020	Events & Hospitality	17,559	105,630	108,564	(2,934)	(3%)	217,127	50%
2030	Marketing & Communications	33,946	218,696	228,356	(9,660)	(4%)	456,712	50%
2040	Special Events	43,467	249,977	260,267	(10,290)	(4%)	520,535	50%
2050	Visual Design, Arts, & Archives	22,653	146,530	152,920	(6,391)	(4%)	305,841	50%
2060	Volunteer Services	23,803	151,332	144,674	6,657	5%	289,348	50%
2061	Volunteer Portal	0	0	0	0	0%	0	0%
Subtotal	Community Engagement	175,345	1,091,303	1,115,990	(24,687)	(2%)	2,231,980	50%
3010	Directors	73,158	454,126	459,257	(5,132)	(1%)	938,447	51%
4010	Accounting Operations	23,963	155,208	159,588	(4,379)	(3%)	329,176	52%
4050	Procurement	7,060	45,685	45,890	(206)	(0%)	91,780	50%
4060	Budgeting	7,924	51,272	51,503	(231)	(0%)	103,007	50%
Subtotal	Finance	38,947	252,166	256,981	(4,816)	(2%)	523,963	51%



SALARIES & WAGES, BENEFITS AND PERA RETIREMENT

(Unaudited)

	Jun 2022	For the Six Months Ending Jun 30, 2022				2022 Annual Budget		
		Over (Under)				Original	Remain %	
		Actual	Actual	Budget	Budget			% Budget
5005	Infrastructure Services Operations	4,413	28,558	28,687	(129)	(0%)	57,373	50%
5010	Collection Services	87,715	567,576	588,414	(20,838)	(4%)	1,176,828	50%
5020	Facilities	27,758	189,482	196,956	(7,474)	(4%)	373,979	47%
5030	Human Resources	24,568	149,898	158,388	(8,490)	(5%)	316,775	50%
5040	Information Technology	41,585	267,646	292,810	(25,165)	(9%)	585,621	50%
5050	Learning & Development	24,705	173,406	176,232	(2,826)	(2%)	352,464	50%
Subtotal	Infrastructure Services	210,745	1,376,565	1,441,486	(64,921)	(5%)	2,863,040	50%
Account								
500000	Payroll Accrual	0	(175,424)	(175,424)	0	0%	0	0%
500800	Bonus Pool	0	10,908	10,908	0	0%	50,000	78%
501000	Other Earning Types [1]	6,152	47,364	75,000	(27,636)	(37%)	150,000	50%
Subtotal	Other Earnings	6,152	(117,153)	(89,517)	(27,636)	31%	200,000	145%
510000	Unemployment Insurance	1,958	12,774	37,500	(24,726)	(66%)	110,000	66%
510200	Worker's Compensation	3,761	23,719	27,750	(4,031)	(15%)	55,500	50%
510300	Health Insurance	93,434	529,850	614,219	(84,369)	(14%)	1,228,439	50%
510500	Life Insurance	644	3,781	4,262	(481)	(11%)	8,556	50%
510600	Medicare	14,195	88,112	96,181	(8,068)	(8%)	194,649	51%
510900	Employee Assistance Program	461	2,572	0	2,572	0%	6,000	100%
511300	Worker's Compensation Deductible	0	4,216	0	4,216	0%	20,000	100%
590000	Other Benefits	0	0	0	0	0%	0	0%
Subtotal	Benefits	114,453	665,025	779,912	(114,888)	(15%)	1,623,145	52%
520000	PERA Retirement-Pension	139,940	868,389	946,475	(78,086)	(8%)	1,915,463	51%
Total	Douglas County Libraries	\$1,288,879	\$7,962,160	\$8,576,498	(\$614,338)	(7%)	\$17,653,636	51%



2022 Budget
Maintenance & Improvement Projects
As of June 30, 2022

	Original Budget	Spent To-Date	Remaining Budget
<u>Operating Expenditures: Maintenance Projects</u>			
District-Wide: B100	\$ 965,000	\$ 188,548	\$ 776,452
Castle Pines: B200	36,500	0	36,500
Castle Rock: B700	5,000	0	5,000
Highlands Ranch: B300	7,000	0	7,000
Lone Tree: B400	127,000	9,140	117,860
Parker: B600	0	0	0
Roxborough: B800	17,000	0	17,000
Total Maintenance Projects	\$ 1,157,500	\$ 197,688	\$ 959,812

Notes

[M1] Requires Board motion to approve

Non-Operating Expenditures: Improvement Projects

Parker:			
Front-of-house (patron) furnishings	15,000	0	15,000
Re-Upholstering	10,000	0	10,000
Meeting Room Chairs Maintenance	10,000	0	10,000
Back-of-house (staff) furnishings	3,000	0	3,000
Total Parker	\$38,000	\$0	\$38,000
Other:			
[I1] Transporter bins 11@\$4,400 each	55,000	0	55,000
Castle Rock Design Programming	0	(2,150)	2,150
Castle Rock PSM Construction (GMP Contract)	14,851,400	2,143,849	12,707,551
Castle Rock Strip Mall Renovation	15,000	11,468	3,532
Castle Rock FF&E	1,785,000	0	1,785,000
Castle Rock Miscellaneous	35,000	15,040	19,960
Castle Rock Owner Costs	372,380	25,740	346,641
Castle Rock Contingency	1,141,220	0	1,141,220
Total Other	\$18,255,000	\$2,193,947	\$16,061,053
Total Improvement Projects	\$18,293,000	\$2,193,947	\$16,099,053

Notes

[I1] Requires Board motion to approve

Grand Total Maintenance, Improvements, Capital Campaign	\$ 19,450,500	\$ 2,391,635	\$ 17,058,865
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Castle Rock Branch Replacement
Cumulative Budget vs. Actual Analysis
As of June 30, 2022

	Budget	Actual Expenditures			Remaining Budget
		2021	2022	Total	
General Capital Improvements (Pre-GMP)					
Design Programming (2021 Budget)	\$30,000	\$8,650	(\$2,150)	\$6,500	n/a
Board-Approved Construction Cost					
	<u>RFA 02/23/2022</u>				
GMP Construction (includes allowances)	\$22,310,843	1,178,900	\$2,143,849	3,322,749	\$18,988,094
DCL Soft Costs:					
City Planning Fees	16,500	14,541	4,824	19,365	(2,865)
Utility & Development Cost	318,380	0	650	650	317,730
Geotechnical/Material Testing	37,500	0	20,266	20,266	17,234
Other Unspecified	0	0	0	0	0
DCL Contingency	1,141,220		0	0	1,141,220
Total Board-Approved Construction Cost	23,824,443	\$1,193,441	\$2,169,589	\$3,363,030	20,461,413
Furniture, Fixtures & Equipment (Jan 2021)					
Castle Rock Branch FF&E	\$2,626,000		\$0	\$0	\$2,626,000
Castle Rock Strip Mall Renovation	15,000		11,468	11,468	3,532
Castle Rock Miscellaneous	35,000		15,040	15,040	19,960
Total Furniture, Fixtures & Equipment	2,676,000	0	26,508	26,508	2,649,492
Total Project Cost	\$26,530,443	\$1,202,091	\$2,193,947	\$3,396,038	\$23,110,905
Forecast Proceeds: 102-118 S. Wilcox	(\$2,500,000)	0	0	0	(2,500,000)
Total Cost	\$24,030,443	\$1,202,091	\$2,193,947	\$3,396,038	\$20,610,905
Financial Statements: Capital Tracking Report		\$1,202,091	\$2,193,947		



**Comparison of Property Tax Revenues
For the 6 Months Ending June 30, 2022**

	Property Tax		Auto Tax		Other	Total Taxes	YTD
	Amount	Growth	Amount	Growth	Adjustments		Combined Growth
2021							
January	\$0		\$0			\$0	
February	850,246		226,025		14,952	1,091,223	
March	10,257,233		193,236		(73,123)	10,377,346	
April	2,485,052		293,397		(47,730)	2,730,719	
May	5,130,719		249,322		(41,592)	5,338,449	
June	2,601,539		221,871		(20,615)	2,802,795	
July	7,982,808		295,621		(70,470)	8,207,959	
August	305,202		244,791		(7,459)	542,534	
September	171,324		236,357		(4,016)	403,665	
October	51,813		240,309		(5,870)	286,252	
November	38,426		249,622		557	288,605	
December	39,017		438,256		(2,884)	474,389	
Total	\$29,913,379		\$2,888,807		(\$258,250)	\$32,543,936	
2022							
January	\$0	n/a	\$0	n/a	\$0	\$0	n/a
February	534,345	(37%)	235,137	4%	(8,060)	761,422	(30%)
March	11,541,637	13%	209,612	8%	(97,579)	11,653,670	8%
April	2,155,140	(13%)	244,882	(17%)	(33,692)	2,366,330	4%
May	6,327,947	23%	254,222	2%	(49,415)	6,532,754	9%
June	2,757,217	6%	254,201	15%	(41,045)	2,970,373	9%
July		n/a		n/a		0	n/a
August		n/a		n/a		0	n/a
September		n/a		n/a		0	n/a
October		n/a		n/a		0	n/a
November		n/a		n/a		0	n/a
December		n/a		n/a		0	n/a
Total	\$23,316,286	(22%)	\$1,198,054	(59%)	(\$229,791)	\$24,284,549	

Key Performance Indicators Report – Second Quarter 2022

SUMMARY

Foot traffic at branches was up almost 7% over the first quarter of the year. Direct outreach is up 171% over the previous quarter, primarily because of district Page to Stage events. NPS is down just over 2 points, most likely due to lower response rates in May and June. Impressions show substantial growth due to some wide-reaching articles about the new Castle Rock building.

The internal satisfaction metric is in transition. Due to the lack of benchmarking capability, eNPS will no longer be used.

BRAND AWARENESS

Net Promoter Score April-June 2022
Benchmark 84



MARKET USE



COMMUNITY ENGAGEMENT

April-June 2022



INTERNAL SATISFACTION

UNDER CONSTRUCTION

All 13 responses met their Q2 benchmarks and are actively working on Q3 benchmarks at this time. A few of the noteworthy updates to share at this point include:

- The Brew Tour has 1,983 participants as of August 22nd. There have been 1,973 “activities” completed (i.e. someone went to an event, a brewery, or a coffee shop). Of those, 356 have been coffee shop visits, 1369 have been brewery visits, and 248 have been visits to a DCL-sponsored event.
- Sponsorships to raise brand awareness at this point include DCL visibility via advertising in youth sports organizations, the Douglas County School District, public sports venues, performing arts organizations, recreation centers, parks, visual arts organizations, and the DC Fair & Rodeo. To date (Q1 & Q2), our impressions from this work = 22,228,327 (conservative estimate).
- The library had a booth and presentation at the Senior Expo. Jaime’s team participated in the National Senior Health and Fitness Senior Stroll 2022 in Parker, and Life Long Learning branch programming is underway. Coffee Chat attendance is growing at each location.
- The Safety team were able to identify several common fixes across branches that should be relatively easy to implement (convex safety mirrors, staff door peepholes, exterior lighting, and camera positioning).

Strategic Priority	Active 2022 Responses	Status
Vibrant Libraries	Create and feature fun, unexpected visual and interactive exhibits that encourage library visits.	On Track
	Activate Playscapes for imaginative play, cognitive development, and socialization.	On Track
	Create a district task force to identify and mitigate barriers to meeting space use.	On Track
Beyond our Walls	Sponsor local kids’ activities to raise brand awareness among kids and their parents, grandparents, and other supporters.	On Track
	Improve and reprise the popular Brew Tour, incorporating Friday-Saturday night events in our libraries.	On Track
Community Service	Identify and provide library services to support mental health in Douglas County.	On Track
	Serve as a destination for Douglas County seniors to congregate, learn, and socialize.	On Track
Fortify Infrastructure	Create an organized and accessible information storage structure that meets staff, customer, and retention needs.	On Track
	Support and achieve excellence in co-working and remote work through shared workspaces and amenities, sophisticated use of mobile technology, and clear expectations for remote work.	On Track
	Identify a “green building” certification program for DCL, plus waste-reduction and energy, time, and water-saving measures at all DCL locations.	On Track
	Develop an organizational data strategy detailing how we capture, use, analyze, and make decisions based on data.	On Track
	Work with Douglas County Sheriff to validate and adapt our safety practices, procedures, and training to contemporary standards.	On Track

DATE: August 31, 2022

AGENDA ITEM: Board authorization to approve contract to audit annual financial statements of Douglas County Libraries (DCL) for the years 2022 thru 2024.

DISCUSSION: This item is coming to the Douglas County Board of Trustees in conjunction with the expiration of DCL's previous arrangements for the audit of DCL's annual financial statements.

In 2017, the DCL Board of Trustees elected to award the annual audit to Eide Bailly for a 5-year term, subject to approval by the Board of Eide Bailly's proposed fees for each year's audit. That arrangement expired effective with the 2021 annual audit.

DCL staff prepared an RFP for the annual audit, and sent that RFP to three firms whom have expertise in auditing Library districts. Those three firms were Eide Bailly, Fortis and Rubin Brown. DCL worked with all three firms to answer their questions in preparation for responding to DCL's RFP. Eide Bailly responded to DCL's RFP (attached), Fortis did not respond and Rubin Browne declined to respond.

RECOMMENDATION: We recommend that the Board approve a motion to accept Eide Bailly's proposal to audit DCL's 2022-2024 annual financial statements.

<u>BUDGET IMPACT:</u>	2022	\$30,250
	2023	\$33,250
	2024	\$36,250

MOTION: I move to approve the proposal from Eide Bailly to audit the annual 2022-2024 financial statements of Douglas County Libraries, and to authorize the Executive Library Director to sign the engagement letters.

PERSON(S) RESPONSIBLE: Bob Pasicznyuk, Executive Director

ATTACHMENT: Eide Bailly Proposal for Financial Audit Services for Douglas County Libraries



INSPIRED TO CREATE TRUST



August 19, 2022

Proposal for Financial Audit Services

DOUGLAS COUNTY LIBRARIES

Submitted By:

Eide Bailly LLP
7001 E Belleview Ave., Ste. 700
Denver, CO 80237

Kimberley K. Higgins, CPA
Partner

Paul Kane, CPA
Partner

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What inspires you, inspires us.
eidebailly.com

Executive Summary

WE WANT TO WORK WITH YOU

Thank you for giving Eide Bailly the opportunity to propose on financial audit services for Douglas County Libraries (the Library). We enjoy working with the Library and value our professional relationship. Based on our intimate understanding of your operations, industry experience and additional resources and services we can offer, we believe Eide Bailly remains the right firm for the Library.

▶▶▶ **Extensive Government Industry Experience:** We have served the government industry for more than 70 years and work with more than 1,200 government clients throughout the nation. Through serving these clients, our professionals have gained focused expertise regarding government organizations and will provide you with insightful advice that aids in managing the finances of the Library. We understand your specific challenges, needs and goals and have fine-tuned our process to create a more effective and efficient engagement.

Business is about more than numbers, and we are active in the industries we serve. We stay abreast of current issues impacting the government industry and grow our knowledge by attending workshops and trainings. During your engagement, we will work closely with your management team to identify issues and provide responsive solutions tailored to your organization.

▶▶▶ **Depth of Resources:** Our size enables us to be responsive to our clients' needs and unique entity challenges while also providing the necessary breadth and depth of services required in today's complex and ever-changing business environment. We are excited about the benefits we offer:

- **Unmatched Client Service:** You will continue to be served by professionals with extensive knowledge in the government industry. The Library will have access to national resources, including 3,000 professionals with diverse skill sets and experiences across the firm.
- **Proactive Communication:** As in the past, you can expect your Eide Bailly service team to keep you informed of changes affecting the Library. We have built communication protocols into our service delivery to ensure timely communication resulting in prompt wrap up of work.
- **Partner Involvement:** You will continue to experience partner and senior staff involvement not only during the audit engagement, but also throughout the year as issues, questions and opportunities arise.
- **Timeliness:** We understand and will comply with the timing requirements and scope of services of your request. We will accomplish this by utilizing an open, collaborative process with you. Your proposed engagement team's experience allows us to address the reporting requirements in a timely fashion.



EXPERIENCE

Our experienced professionals are committed to the industries we serve. We focus on training, and we like to think of ourselves as thought leaders.

PEOPLE

We're a team of collaborators and innovators. Our culture is the heart of our firm, and we're always working together to do things differently and better.

COMMUNICATION

Open, honest, frequent communication ensures that you're not in for any surprises. We'll stay in touch throughout the year so you feel understood, connected and confident.

CORPORATE RESPONSIBILITY

We consider ourselves good corporate citizens—caring for our people, giving back to our communities, and taking care of our environment.

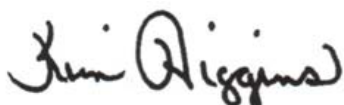
DOUGLAS COUNTY LIBRARIES

▶▶▶ **Thought Leadership:** We are leaders in the government industry, offering valuable perspectives beyond our core strength of accounting, auditing and tax compliance. We're business advisors who want to help guide the strategy and operations of your organization, and we'll make sure you feel connected and understand the process. Our professionals work closely together so you receive valuable service from people who understand your needs and know your business.

▶▶▶ **We Want to Work with You:** We've developed the following proposal with Douglas County Libraries in mind; we'll continue to provide timely, personalized services for you. We know you and your staff and understand your specific challenges and opportunities. We deliver honest and insightful advice beyond what is normally experienced in the public accounting industry. Our tagline, **what inspires you, inspires us**, is more than copy to add to marketing materials. We gain energy from those we serve, which turns into a passionate interest in our clients' success.

The following pages highlight our firm's strengths and solutions we can provide for the Library. We believe this demonstrates why Eide Bailly merits serious consideration. You will remain a highly valued client, and we would be proud to work with Douglas County Libraries and expand upon our trusting relationship with your team. Please contact us if you would like to discuss any aspect of this proposal.

Warm regards,



Kimberley K. Higgins, CPA
Partner
303.539.5905
khiggins@eidebailly.com



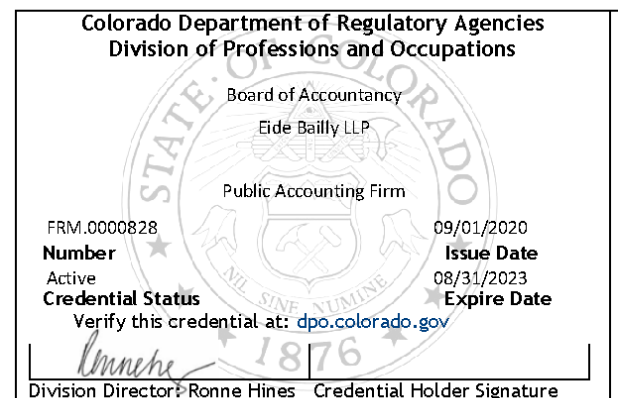
Paul Kane, CPA
Partner
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1. Current License

Eide Bailly and each of the professional staff assigned to the Library are properly registered and licensed to practice in the State of Colorado.

Team Member	Colorado License Number
Kimberley K. Higgins	7950
Paul Kane	28164
Janeen Hathcock	31506
Kyle Fritch	29176
Daniel Ness	9036430



Firm Registrations

State Board of Accountancy Permit Number: 828
Secretary of State Registration Number: 19981157242

2. Firm Description

WHAT INSPIRES YOU, INSPIRES US

Your experience will be different than working with other CPA firms because we offer knowledge and skills backed by more than 100 years of service. Our professionals deliver industry and subject matter expertise resourcefully, ensuring we are providing guidance that directly reflects your needs. Our clients benefit from local, personal service and, at the same time, enjoy access to more than 3,000 professionals with diverse skill sets and experiences.

Navigating a Path to Success Together

By embracing change and focusing on innovative ideas, we've grown along with our clients to become one of the top 25 accounting firms in the nation. Accounting is about numbers, but our business is about relationships.

DOUGLAS COUNTY LIBRARIES

We'll be there for you every step of the way. Talented, down-to-earth people work at our firm, and we're inspired to deliver outstanding expertise and care. We're driven to help you take on the now and the next with inspired ideas, solutions and results.

Our work with clients is more than an engagement. It's a relationship, built on values and trust—and results. When working with Eide Bailly, you will:

- Work with professionals who truly care about your business and will take the time to get to know you and your organization.
- Gain insight from our industry and service specialists to accomplish your objectives, address challenges and leverage new opportunities.
- Make better business decisions knowing you are guided by trusted advisors who care about your success.
- Appreciate our hands-on service style; we are always looking for new ways to solve your problems or help you embrace opportunities.

Proud to Serve Colorado Governments

Our Denver office will continue to lead the Library's engagement, with support from other offices as needed. Eide Bailly's Colorado government audit practice is well established, with four offices throughout the state, and brings a decades-long reputation for commitment to local government clients.

Our size and scope enables us to devote significant resources to the Library with a dedicated team and a personalized approach. Our team has considerable experience, providing you with the knowledge and means to perform your engagement in a timely manner.

In addition to the strong experience profiles of your engagement team, the Library will continue to benefit from the overall experiences of the firm. We provide services as a team regardless of location. This means as a firm, the best resources will work with you, encouraging a high level of connection and quality service. Your team members will have direct access to professionals throughout the firm who serve or have served similar organizations. In other words, we talk to each other and share experiences. If the Library encounters a seemingly unique situation, we've likely seen it before and can help you navigate the proper course quickly and effectively.

WE UNDERSTAND GOVERNMENTS

Our Government Industry Group has 275 full-time professionals who share information, learn from others and stay up to date on industry developments. To gain the greatest benefit, the knowledge is shared with professionals across the firm.

The government industry represents one of Eide Bailly's largest niche areas — with more than 1,200 government clients firmwide. We provide audit services for a variety of libraries, cities, counties, colleges and universities, fire relief agencies, housing authorities, school districts, state agencies and tribal entities. Through serving these clients, our professionals have gained focused expertise in the government industry and will provide you with insightful advice.

Local Presence, Unmatched Resources



150
COLORADO STAFF



275+
GOVERNMENT PROFESSIONALS



3,000+
PROFESSIONALS FIRMWIDE

DOUGLAS COUNTY LIBRARIES

These services include, but are not limited to, evaluating internal control structure, assessing control risk and performing tests of controls, as well as testing compliance with applicable laws and regulations in accordance with Generally Accepted Accounting Principles (GAAP) and *Government Auditing Standards*.

Government Industry Involvement

Eide Bailly prioritizes staying current with changes to the government industry. We help clients adapt to changes within the existing standards and implement any new standards. Our team members are engaged in the government industry and are well positioned in organizations associated with government entities. We are leaders in the Governmental Accounting Standards Advisory Council (GASAC), the American Institute of Certified Public Accountants' (AICPA) Governmental Audit Quality Center (GAQC), AICPA State and Local Government Expert Panel, Private Companies Practice Section (PCPS) Technical Committee, local and national boards of the Association of Government Accountants (AGA), including the Financial Management Standards Board, and the review committee for the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting. Due to our leadership positions, you will have access to information not available from other accounting firms.

We regularly attend Governmental Accounting Standards Board (GASB) meetings throughout the year and communicate the results of those meetings to our clients through newsletters, e-blasts and webinars. We are also involved with GASB's financial reporting reexamination task force shaping the future of state and local government accounting and reporting and participate in the reexamination of the revenue and expense model project with GASB. Please see [4. Qualifications](#) for details on each team member's individual professional memberships.

Implementation of New Standards

In an industry where standards continually evolve and change, Eide Bailly makes it a priority to stay current and assist our clients with necessary changes. In addition to helping clients implement new standards, we also help them adapt to changes within the existing standards.

Several of our professionals serve on committees that have direct input into writing new standards. This enables our involvement from the beginning and ability to influence the final outcome. Our clients benefit from our strong understanding of the standards and how they may affect their organization. We will work with the Library to create a plan to address new standards one to two years prior to implementation and thereafter.

At a Glance
GOVERNMENT



70+
YEARS EXPERIENCE



1,200
INDUSTRY CLIENTS



275+
DEDICATED STAFF



\$22.8 BILLION ANNUAL
AVERAGE IN SINGLE AUDITS

3. Reviews and Actions

Our membership with the AICPA requires a third-party peer review of our audit and accounting practice every three years. The quality review included several similar government engagements. No letter of comments was issued.



Report on the Firm's System of Quality Control

January 20, 2021

To the Partners of Eide Bailly LLP and the
National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Eide Bailly LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA, an audit of a broker dealer, and examinations of service organizations [SOC 1 and SOC 2 engagements].

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Eide Bailly LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Eide Bailly LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

Cherry Bekaert LLP

Desk Reviews

Pursuant to state-specific code, state desk reviews are performed on certain audited financial statements and field reviews of audited financial statements and supporting working papers on a regular basis. In addition, Uniform Guidance and federal grant agreements and contracts may also require the review of financial statements and/or working papers by a federal or state agency. As these reviews are conducted, Eide Bailly cooperates fully with the agency requiring such reviews.

We are not aware of any outstanding items as a result of state or federal desk reviews.

Disciplinary Actions

The firm and its partners, as well as our clients, may periodically be the subject of investigations, formal or informal inquiries, or requests for information from a variety of regulatory agencies. It is the policy of the firm not to discuss these matters, or any client-related matters, outside of the firm. It is the firm's opinion that none of these activities have a material impact to the firm.

No member of the engagement team assigned to the Library has been the subject of investigation or action by any law enforcement or regulatory agency in the past five (5) years.



4. Qualifications

AN EXPERIENCED SERVICE TEAM

We're passionate about our work—and your success. We have selected professionals for your service team who are the right fit for your engagement, based on their knowledge and experience in the government industry.

Kimberley K. Higgins will lead the engagement team and serve as the Audit Engagement Partner, **Paul Kane** will serve as the Alternate Partner on the engagement and **Janeen Hathcock** will serve as the Audit Senior Manager. **Daniel Ness** will serve as the Audit Senior Associate, and **Kyle Fritch** will serve as the Tax Senior Manager. These professionals are certified to practice public accounting and bring strong credentials and a desire to work with the Library. If awarded this engagement, these individuals will serve as your primary contacts. Additional resources will support the project team as necessary.

Senior and Staff Associates

All of our seniors have more than two years of experience in public accounting, with several who specialize in the government industry. We require Yellow Book compliance for all members of our assurance staff. This means no fewer than 24 hours of specific Government Education courses each two-years. Most members of our audit staff significantly exceed that amount. Once an agreeable timeline has been determined, we will assign a few of our talented staff to your engagement.

Staff Availability

Once engaged, we will meet with the Library to discuss timing needs and structure our commitment of resources accordingly. We have reviewed our workload and are confident through the size of our firm and our resources—not only in Colorado, but also across the firm—we have the capacity to serve the Library now and in the future. Although we are committed to other projects, we are adept at managing workflow and projects and can be flexible in allocating staff time. We are confident we have the resources to meet your needs.

Team Overview

We know the importance of a strong business relationship, so we keep staffing changes to a minimum year-to-year. Eide Bailly has a high retention rate, allowing us to provide stability. You'll find profiles for each team member in [Appendix A](#). The following information will provide an overview of your team:

DOUGLAS COUNTY LIBRARIES

**Kimberley K. Higgins, CPA****ENGAGEMENT PARTNER**

Kim has more than 30 years in public accounting, with experience in the government industry throughout her career. She is the Director of the Colorado government practice. In addition to the Library, she serves some of our largest government clients, including Jefferson County and its library component unit, Summit County, the City of Steamboat Springs, City of Louisville and library, City of Durango and library, Town of Snowmass Village, Colorado Department of Public Safety and Colorado State Fair Authority. She is a member of the AICPA, the Governmental Issues Committee for the Colorado Society of CPAs, the GAQC, Colorado GFOA, CCI, SDA and CML.

**Paul Kane, CPA****ALTERNATE PARTNER**

Paul has more than 18 years of public accounting experience and works with government, for-profit and nonprofit sector clients. He also has experience with single audits, including working with a variety of federal grants and agencies. His client base includes several governmental clients such as the City of Louisville, Jefferson County and the City of Durango, including the libraries for these clients, and state departments such as the Colorado Lottery, Colorado Department of Corrections, Colorado Department of Public Safety and Statewide Internet Portal Authority.

**Janeen Hathcock, CPA****AUDIT SENIOR MANAGER**

Janeen has more than 16 years' experience in the accounting profession. Janeen completed her fellowship with the GASB on December 31, 2021, where she spent two years working on various financial reporting projects and learning the standard setting process. She helps conduct audits for a variety of government entities, such as libraries, counties, cities and towns including Douglas County Libraries, the City of Louisville and Jefferson County, both of which include the library. She performs both internal and external trainings on a variety of accounting and audit topics.

**Daniel Ness, CPA****AUDIT SENIOR ASSOCIATE**

Daniel will work with Kim and Janeen to coordinate tasks and ensure the timely delivery of quality services. He works with a team to efficiently perform audits for clients. This includes helping train staff, working with the team on completing the audit in a timely manner and leading discussions with the client regarding questions, problem solving and general status updates. He performs audits for Douglas County Libraries and the City of Louisville, which includes its library.

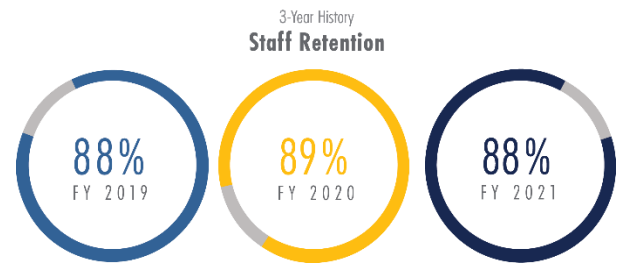
**Kyle Fritch, CPA****TAX SENIOR MANAGER**

Kyle specializes in providing planning, compliance and advisory services to a diverse array of tax-exempt organizations, many of which have complex structures and activities. He assists clients in understanding the value of the Form 990 and will help you stay current with any future changes. He'll work closely with his team to ensure timely and accurate delivery of services.

DOUGLAS COUNTY LIBRARIES

Staff Continuity

To help ensure a strong business relationship and to minimize disruptions, we keep staffing changes to a minimum. Even with the recent changes in employment trends in the aftermath of the pandemic, Eide Bailly experiences a higher retention rate, which translates to providing our clients with consistent service teams. We will strive for continuity of staff for your engagement. With this continuity comes quality as team members' knowledge of your organization grows from year to year.



Should the need arise to change any of the key engagement personnel, we will notify you in writing and provide the qualifications of the proposed replacement. Upon your approval, new engagement personnel will join your service team.

Continuing Education

Because we are committed to the government industry, we provide our professionals with specific, ongoing training related to these industry issues. This investment ensures our people stay current on the unique challenges and opportunities within their industries so they are in the best position to help clients address these issues. We accomplish our regulatory and accounting standard training through attendance at various AICPA sessions.

Firmwide, our CPE program requires all professional staff obtain education that exceeds the requirements of the AICPA and where applicable, *Government Auditing Standards*. The firm places a strong emphasis on lifelong learning and recognizes the importance of developing our professionals to best serve our clients. This past year we provided our client service professionals with an average of 72 hours of professional education, compared with the 40-hour accounting industry requirement. In addition, we regularly share information among the audit teams in different offices to ensure we are providing clients with the latest thinking and best possible solutions. Our government professionals obtain CPE through the following means:



- Government-specific seminars sponsored by the AICPA and GAQC.
- Seminars sponsored by the GFOA.
- Involvement with local chapters of the GFOA (we teach and attend GFOA conferences, regularly).
- Eide Bailly seminars specific to government issues taught by our experienced managers and partners.

By expanding our knowledge of issues important to government organizations, we can provide more in-depth, knowledgeable solutions to our clients. Additional communication, webinars and training are provided throughout the year on a variety of topics important to state and local governments.



ACCESS TO SPECIALISTS

Our senior professionals work closely together so you receive valuable service from people who understand your needs and know your business. We have developed several industry groups, one of which is dedicated to the government industry. Through this industry group, we can connect our clients with specialists throughout the firm. We have included a few of our government industry leaders below:



Jodi Daugherty, CPA | Partner-in-Charge of Government Services

Jodi joined the firm in 1995 and has extensive experience in a wide variety of public accounting services. Her client portfolio is just as diverse-she has worked with government entities, nonprofit organizations, institutions of higher education, multifamily housing projects and public housing authorities. Jodi manages audits for many of the government entities in the Pacific Northwest and also plays an active role in audits of federal awards in both the nonprofit and government sectors. Jodi

has worked with various government entities, including higher education institutions, school districts, counties, cities, highway districts and housing authorities, working with several governments that prepare and submit an Annual Comprehensive Financial Report (ACFR) to the GFOA every year.



Eric Berman, CPA | Partner/GASB Consultant

Eric brings more than 29 years of public accounting experience and is unique in the fact he not only possesses nationally recognized audit experience, but also preparer, educator and authorship experience. His experience includes acting as the Deputy Comptroller for the Commonwealth of Massachusetts, where he ran the State's audit for 11 years. He was also the Chief Financial Officer of the Massachusetts Water Pollution Abatement Trust and served as Vice Chairman on the Government

Accounting Standards Advisory Council to GASB. Eric is a nationally recognized expert on public employee retirement systems, OPEB, derivatives, the single audit, governance and other important topics. He is also the author of the entire government library of reference information and audit programs for CCH Wolters Kluwer. His experience with states includes leadership positions with the National Association of State Auditors, Comptrollers and Treasurers. He has provided consulting expertise nationwide on a number of complex topics facing states, cities, counties and special districts.

5. Training Resources

A number of Eide Bailly partners are nationally-recognized state and local government thought leaders who present at dozens of national venues throughout the year. These venues include: GFOA; National Association of State Auditors, Comptrollers and Treasurers; California Society of CPAs; California Society of Municipal Finance Officers; Oregon Government Finance Officers Association; California State Association of County Retirement Systems; California Association of Public Retirement Systems; AGA National Professional Development Conference; National Association of Housing and Redevelopment Officials (NAHRO); Iowa Society of CPAs; Idaho Society of CPAs; Utah Society of CPAs; and Colorado GFOA.

We also provide training for state and local agencies, including the Controllers' offices of the State of Tennessee, Texas State Auditor, State of Montana, Commonwealth of Massachusetts and the State of Nevada.

Furthermore, Eric Berman, Partner, is the author for the entire Governmental Library for Commerce Clearinghouse Wolters Kluwer (CCH). This library serves as the interpretative reference on government Generally Accepted Accounting Principles (GAAP), government best practices and government audits for governments, auditors and educators nationwide. Eric will be an additional resource and is available to assist or consult as needed.

Online Publications: We publish articles related to hot issues within the government accounting arena. Below is a list of some of the recent articles posted to our website and emailed to our clients:

- What SAS No. 134 Means for Significant Risks Identified
- The Impact of the Infrastructure Investment and Jobs Act on Government Entities
- Your Government Received Millions from the American Rescue Plan Act, Now What?
- Now is the Time to Implement GASB-87, Leases

Webinars: Our frequent webinars are dedicated to helping you and your organization navigate complex issues. Each webinar covers a different topic to help evaluate the steps necessary to achieve success and remain ahead of the curve.

Creating a Culture of Security: Governmental Cybersecurity Trends

Recorded Webinar

Have you created a culture of a security within your organization? It's not a matter of if an incident will occur, it's a matter of when. Planning for a cyber incident now, can save you time and money in the future. Not getting cybersecurity right could mean chaos, should a breach occur. We're here to help you create a culture of security, learn more about current government trends and next steps.

**VISIT OUR WEBSITE FOR NEWSLETTERS,
E-BLASTS AND WEBINARS:
www.eidebailly.com**



6. Top Ten Largest Audit Engagements of the CO offices

As a top 25 CPA firm, we've built our business on relationships and believe our clients to be the best critics of our service. The clients below are our 10 largest audit engagements in Colorado. We encourage you to contact the listed government clients to learn about their Eide Bailly experiences.

Please note that we value the confidentiality of our clients as well as the firm and ask that the Library keep the following client information confidential.

▶▶▶ Top 10 Largest Colorado Audit Engagements (Proprietary Information)

Congruex Group LLC	Scope	Financial Statement Audit, Tax Return & Consulting
	Partner	Brian Callahan
	Hours	1,900
	Contact	John Mezzanotte , Accountant 720.749.2317 jmezzanotte@congruex.com
	Date	2016-Present
Jefferson County	Scope	Financial Statement Audit, Single Audit, Consulting and Component Units
	Partner	Kimberley Higgins and Paul Kane
	Hours	1,900
	Contact	Lauren Miremont , Accounting Manager 303.271.8585 lmiremon@co.jefferson.co.us
	Date	2005-Present
Summit Automotive Partners, LLC	Scope	Financial Statement Audit, Tax and Business Consulting
	Partner	Ryan Shirley
	Hours	760
	Contact	Karen Tanner Smith , CAO 720.539.7148 ktannersmith@summit-ap.com
	Date	2012-Present
Prime Trust, LLC	Scope	Stablecoin Exam, Financial Statement Audit, Tax Consulting, SOC Consulting, Bank Consulting
	Partner	Clay Waller
	Hours	400
	Contact	Janice Boudreau , Controller 702.277.9062 janice@primetrust.com
	Date	2018-Present
Track Group, Inc.	Scope	Financial Statement Audit, Tax Consulting, Bookkeeping Support, SEC/PCAOB Review
	Partner	Will Kerns
	Hours	600
	Contact	Alan Denney , Corporate Controller 877-260-2010 x 4005 alan.denney@trackgrp.com
	Date	2013-Present

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Ring Energy, Inc.	Scope	Tax Consulting, Filing Consulting, Financial Statement Audit
	Partner	TJ Bert
	Hours	1,100
	Contact	Randy Broaddrick , CFO 918.499.3880 rbroaddrick@ringenergy.com
	Date	2013-Present
City of Durango	Scope	Financial Statement Audit, Single Audit, Consulting & Airport/PFC Audits/Compliance
	Partner	Kimberley Higgins and Paul Kane
	Hours	1,000
	Contact	Cynthia Sneed , Finance Director 970.375.5039 cynthia.sneed@durangogov.org
	Date	2019-Present
Vivial Holdings, LLC	Scope	Financial Statement Audit, Consulting Work, Tax Consulting
	Partner	Clay Waller
	Hours	200
	Contact	Joe Poppleton , VP Controller 720.480.6784 jpoppleton@trace3.com
	Date	2010-Present
Care Synergy	Scope	Financial Statement Audit, Single Audit, Tax Consulting
	Partner	Dave Studebaker
	Hours	300
	Contact	Peter Schoomaker , Controller 303.398.6210 pschoomaker@caresynergynetwork.org
	Date	2015-Present
Navajo Manufacturing Co, Inc.	Scope	Business Consulting
	Partner	Will Kerns
	Hours	100
	Contact	Tianshi Star Wang , Director of IT/Business Services 303.996.7685 twang@navajomfg.com
	Date	2014-Present

7. Other Library Clients

CLIENT REFERENCES

We have proudly provided audit services for a variety of libraries and library districts in the last five years, including the following. We encourage you to contact our clients to learn about their Eide Bailly experiences.

- [City of Louisville \(including the Library\)](#)
- [City of Durango \(including the Library\)](#)
- [Jefferson County \(including the Library\)](#)
- Altadena Library District
- Banning Library District
- Beaumont Library District
- Cozard Library Trust Fund
- Daystar Foundation and Library
- Elysian Library
- Friends of the Haskell County Library
- Friends of the Hobson Library
- Friends of The Omaha Public Library
- Hale Center Public Library Inc
- Kearns Library LLC
- Laramie County Library System
- Natrona County Public Library
- Salt Lake City Public Library System
- The Community Library Association Inc
- Theodore Roosevelt Presidential Library



8. Audit Approach

AUDIT METHODOLOGY

At Eide Bailly, we promise you a better overall experience. While we recognize multiple firms are capable of accomplishing the objectives of an audit, Eide Bailly appreciates that every situation and every organization is different, and we tailor our approach based on the needs of each client.

Eide Bailly values its business relationships and demonstrates this through our partner and manager involvement. Our senior level professionals are involved with our clients and accessible throughout the year. They do not delegate all tasks to staff, but rather stay involved on-site during fieldwork and stay connected throughout the year. This approach delivers the greatest benefit to our clients because we are able to stay abreast of changes in and updates to our client's operating environment and collaborate to achieve optimal results.

Our clients experience a communication approach that stands apart in both style and frequency. Because we recognize effective communication is critical throughout the entire audit process, our service and communication approach begins with planning and continues throughout the year. Additionally, we take a collaborative communication approach with our clients and include them in the process as our peers. Our clients offer a wealth of knowledge and information about their organization, and communicating with them as a business peer ultimately produces the best outcome.

Prior to beginning the engagement, we will discuss with management:

- The engagement timeline.
- The audit approach and process.
- Additional considerations that may affect scope, schedules and workpapers to be prepared by your personnel.

Upon appointment as your auditor, we will discuss the audit schedules and work with you to ensure the timeline meets your needs and makes the most effective use of your staff members' time.

AUDIT WORK PLAN



Our audit approach is designed for collaboration and optimal results. It consists of five major components: Planning, Interim Work, Fieldwork, Reporting and Ongoing Communication. If awarded, we will discuss with management our proposed schedule, but we also have the flexibility to make any changes to meet reporting deadlines. The objectives of each component are described in the following pages:

PLANNING



- Discuss and finalize the engagement timeline, audit approach and process.
- Discuss risks and concerns of the management and accounting staff, including the Board, if requested.
- Evaluate the nature of the operating environment (e.g., changes in volume, degree of system and reporting centralization, sensitivity of processed data, impact on critical business processes, potential financial impacts, planning conversions and economic and regulatory environment).
- Review interim financial information and reports to identify significant risks and changes.
- Review significant estimate areas and consider underlying assumptions.
- Update our understanding of the Library, its reporting units and environments.
- Document internal control systems, including IT, and related changes from prior periods.
- Consider fraud, risk of noncompliance, illegal acts, abuse, etc.
- Assess audit risk and identify of potential audit issues.
- Assess materiality and testing scopes, to the extent possible, and present audit plan.
- Prepare and communicate audit request lists and work papers.
- Develop expectations regarding timing and audit progress.

INTERIM WORK: FINANCIAL STATEMENT



- Communicate with management to determine internal controls, perform walk-throughs and to discuss any potential audit issues.
- Determine audit procedures by area, based on results of planning and risk assessment.
- Determine confirmation needs.
- Prepare listing of audit information requested from the Library.
- Review minutes, resolutions and ordinances.
- Perform tests of legal compliance.
- Provide weekly updates to Library staff.

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FINAL FIELDWORK

- Audit areas based on risk assessment.
- Obtain and prepare schedules and analyses supporting the financial information.
- Discuss findings with management, if any.
- Discuss proposed journal entries with management, if any.
- Provide weekly updates to Library staff.
- Hold exit conference with management.

REPORTING

- Review of financial statements by the Engagement Partner.
- Review of financial statements by the Technical Review Partner to obtain a “second opinion” on the completeness and adequacy of financial statement disclosures and audit procedures.
- Complete management letters and review with management.
- Prepare other communications to management and the Board.
- Present to the Board at its regularly scheduled meeting, if requested.

ONGOING COMMUNICATION

- Obtain and interim financial information for planning.
- Analyze significant changes and identify areas to further tailor our audit plans and keep us up to date with continuing changes.
- Compare interim results to year-end results for the past few years to identify potential issues in the financial reporting process.
- Participate periodically at your Board meetings, and any other meetings, at the Board’s request.

We take a “no surprises” approach to our engagements. We work closely with management and accounting personnel throughout the audit process, hold weekly meetings to review open items and discuss potential accounting or compliance issues and provide periodic written or oral reports on the status of the audit to representatives of the Library. At the end of fieldwork, we will hold an exit conference with management to discuss any potential findings and come to a conclusion. We strive not to have additional findings subsequent to the exit conference.

Audit Schedule

We understand your requested timeline and are committed to meeting your deadlines.

Eide Bailly commits to you that if your team is prepared for the audit when our team is in the field, we will meet your deadlines. We will work closely with your team through the planning stages to clearly define expectations and the items required from your team in order to facilitate an efficient audit to enable us to meet your deadline. The following table identifies the structure of our audit for Library reports and the timing of each section:

Engagement Timeline

Activity	Timing
Planning	November-December, 2022
Interim Financial Statement Fieldwork	December 12-16, 2022
Year End Fieldwork	February 20-24, 2023
Exit Conference	By March 15, 2023
Reporting	March 31-April 25, 2023
Ongoing Communication	Throughout the Year

We will meet your deadlines. By engaging in thorough audit planning and communications with management, we begin each engagement with a strong understanding of the various deadlines for each of the financial and single audits and the steps involved along the way to meet these deadlines. An audit project plan will be developed between our team and the Library and then followed closely, and we will work with the Library's management team to customize our auditing services and specific timelines to your needs. We believe in clear, up-front and open communication with no surprises.

Using Information Technology Auditors

As part of any financial audit, Eide Bailly is required under auditing standards to obtain a sufficient understanding of the accounting system and technology environment in order to plan the audit. It is our philosophy to not only meet but also exceed this requirement by involving Eide Bailly's dedicated technology specialists to participate in audits as deemed appropriate.

Our IT methodology is based on AICPA guidelines, the internal controls framework prescribed by COSO, and the best practices for technology controls as defined by the Control Objectives for Information and Related Technology (COBIT) developed by the Information Systems Audit and Controls Association (ISACA). When auditing the technology environment, we evaluate both the general technology controls and specific application controls in effect. This requires our IT auditors to consider how the accounting systems, infrastructure, processes and people work individually and together to ensure financial records are being appropriately processed and reported. As such, we must work with IT staff to assess how the relevant systems and technology environment are administered and supported, and with accounting staff to evaluate how financial data is processed and system controls are maintained to enforce segregation of duties.

Eide Bailly has extensive experience integrating a variety of IT services into our audit engagements across organizations in the public, private and nonprofit sectors. These experiences include auditing of IT operations, security and software development as well as conducting both internal and external network vulnerability tests. In addition, we have former federal and local law enforcement computer forensic specialists that utilize the latest tools to analyze and investigate digital media for a wide range of purposes.

Our seasoned professionals have years of relevant technology experience, many of whom carry a myriad of certifications, including:

- Certified Information Systems Auditor (CISA)
- Certified in Risk and Information Systems Control (CRISC)
- Certified Information System Security Professional (CISSP)
- Certified Information System Manager (CISM)
- Certified Financial Systems Auditor (CFSA)
- Certified Ethical Hacker (CEH)
- Certified Public Accountant (CPA)
- Certified Common Security Framework Practitioner (CCSFP)
- GIAC Security Essentials Certification (GSEC)
- Certified Internal Auditor (CIA)
- Certified Government Audit Professional (CGAP)
- Certified Risk Management Assurance (CRMA)
- Certified Information Technology Professional (CITP)
- Certified Penetration Testing Engineer (CPTe)



Use of Technology

Eide Bailly staff utilizes progressive and effective software to streamline processes and make them as efficient as possible. These technologies include:

My Eide Bailly (Web-Based Client Site)

My Eide Bailly is an online client site giving clients the ability to transfer files securely and connect digitally with Eide Bailly.

Email is not a secure way to exchange documents, but My Eide Bailly can handle large file uploads in a safe, secure manner.



In addition, My Eide Bailly offers clients visibility into their projects, control over who can access and see files related to those projects (including third parties), and an easy way to browse invoices, articles and upcoming webinars and other events.

My Eide Bailly makes it easy to share and stay connected with Eide Bailly, creating efficiencies for both our clients and our staff during engagements. Additional features will be added as we build our digital strategy to empower our clients to work with us digitally, if they choose.

Data Extraction Software

Eide Bailly designs our approach to incorporate the use of TeamMate Analytics to maximize efficiency while conducting a very effective audit. Through TeamMate, we can extract information from related databases and create databases that check for duplicate payments, summarize payments, extract journal entries from specific accounts, develop expectations for analytical procedures and recalculate system calculations, among a host of other procedures developed by our audit team.

CCH ProSystem fx Engagement by Wolters Kluwer

This software is used to perform the audit, retains the electronic workpapers and supporting documentation, performs project tracking and facilitates quality engagement review.

Adapting to Change

Many of our clients are wondering about working on their audits remotely. Eide Bailly performs all engagements in a paperless environment. As a technology-driven firm, we've seen no issues in performing audit procedures off-site from our clients. We've taken advantage of technology, such as using Microsoft Teams, which allows us to communicate with our clients face to face, while sharing screens, to make the process as seamless as possible. We're utilizing Zoom to host webinars and town hall meetings to educate and assist our clients on rapidly changing circumstances and how to successfully navigate those changes. As a result, we have no concerns completing this audit remotely should the need arise. We'll discuss with management which approach, remote vs. on-site, works best for you.

Ability to Meet Deadlines and Shorten the Time in the Field

We understand the frustrations of an audit firm not meeting your stated deadlines. We commit we can, **and will**, meet your deadlines as well as shorten the amount of time needed in the field. Our experience with other government audits has enabled us to fine-tune our audit process. This translates to a smooth and more efficient audit for you while meeting your deadlines and keeping our fees at a reasonable rate.

Multi-Year Approach

We attempt to retain the majority of the audit team in order to develop a historical perspective of the operating and control environment of the Library. This historical perspective allows us a deeper understanding of the risks surrounding the Library and the opportunity to perform a thorough audit without a learning curve. The result of our preliminary review is a planned calendar of audit events, timing and expectations based on the budgets and related materials, organizational charts, manuals and programs, and financial and other management information systems.

We also have the resources within our offices to change your current engagement team while retaining the historical perspective we gain over the years, if you think you would benefit from auditor rotation. The individuals in Eide Bailly's government group have extensive experience in the industry and benefit from the firm's focus on continuing education. Our government professionals are well-positioned in organizations associated with government entities, such as the AICPA and GAQC, the primary purpose of which is to promote the importance of quality government audits. We have also held leadership roles in the GFOA.

We will be available to the Library throughout the year as a resource to answer questions, have discussions and confirm the appropriate accounting treatment for unique or infrequent transactions.

Communication Philosophy

Communication before, during and after the audit is a hallmark of Eide Bailly's process. Our communication style is one of collaboration, where we'll work together to find the best solution for the Library. This approach has proven beneficial in that it assures the proper communication channels exist while also avoiding last minute surprises that can be frustrating. We view all parties as an important part of the overall process of providing audit services.

As part of our collaborative approach, we'll meet with management during audit planning to gain a thorough understanding of the Library's expectations and any changes to the organization. During the audit process, we'll communicate progress through oral and written status updates and discuss significant audit issues as they arise. At the conclusion of the audit, we'll jointly evaluate the effectiveness of the audit and any recommendations for changes in the future.

Our service model does not view the audit process as an annual "event." Instead, we communicate with management on an ongoing basis and keep you apprised of accounting pronouncements, changes in regulations and other changes that may impact the Library. Under this communication approach, we'll discuss specific preferences you have in communicating with us including frequency and style. Our process is customized to the Library yet still follows the framework we've put together as guidelines that our staff embrace as part of our service culture.

We'll bring up potential findings discovered during fieldwork so that management will have time to respond while we're in the field. Any outstanding findings and those that have been finalized will be discussed during the exit conference. Our goal is to have no additional surprise findings after leaving the field.

9. Audit Pricing Proposal

EXPECTED FEES

Our fees are based on the complexity of the issue and the experience level of the staff members necessary to address it. If you request additional services, we will obtain your agreement on fees before commencing work, so there are no surprises or hidden fees.

We propose the following fees based on our understanding of the scope of work and the level of involvement of the Library's staff:

Financial Statement Audit Engagement Services and Fees

Professional Services	2022	2023	2024
Annual Financial Statement Audit			
Option #1: Library prepares financial statements, footnotes & supplementary information including updates for GASB 68, 75, 87 and 96.	\$30,250	\$33,250	\$36,250
Option #2: Library prepares financial statements, footnotes & supplementary information. Eide Bailly prepares footnotes & supplementary information for GASB 68, 75, 87 and 96.	\$40,250	\$43,250	\$46,250

10. Tax Pricing Proposal

Douglas County Libraries Foundation Tax Engagement

Professional Services	2022	2023	2024
Form 990 Preparation	\$3,200	\$3,400	\$3,600

Other Consulting Services

Other services requested by the board or management will be assessed at our consulting rates that will be separately quoted in each year's engagement letter, including tax guidance related to the Douglas County Libraries Foundation.

Out-of-Pocket Fees

The professional fees listed above are inclusive of all out-of-pocket expenses and you will not be billed for expenses such as travel time, mileage and meals.

Billing Policy Regarding Telephone Inquiries

We know clients appreciate access to all their service team members. We embrace this opportunity for constant communication and will ensure our team members are available when you have questions and issues. This service is included in the scope of the engagement. If a particular issue surfaces that falls outside the scope of this engagement, we'll bring it to your attention and obtain approval before proceeding.



Additional Resources

LET US HELP YOU WITH MORE

We are leaders in the government industry, offering valuable perspectives beyond our core strength of accounting and tax compliance. We are business advisors who want to help guide the strategy and operations of your organization, and we will make sure you feel connected and understand the process. Our professionals work closely together so you receive valuable service from people who understand your needs and know your business.

When you work with us, you will have access to the knowledge and talents of more than 3,000 professionals across our firm. This includes specialized tax knowledge, a full spectrum of audit/assurance services and our many specialized services, such as:

Cybersecurity

Our professionals have deep IT backgrounds, specializing in a broad range of security services and allowing us to tailor solutions to your needs. We work with every level of your organization—your boards and executives, technical IT admins and general users—to provide insight and guidance so you can be confident your data is protected.

IT Consulting

Business planning and technology strategy go hand-in-hand, like having a good offense and defense. You cannot win the game without planning for both.

Whether you want a better way to power your decision making, a simpler way to run your organization or you just want to see a return on your technology, a solid strategy always comes first. Our business consultants will help you define your goals and business needs so your technology game plan keeps you winning.

Forensic Accounting

We have seasoned professionals with years of relevant investigative experience. Our forensic accountants are experienced in assisting with internal, civil, criminal and insurance recovery investigations related to allegations of theft, fraud and accounting irregularities. The forensic methodologies and technology used by our team of specialists help get to the facts of these situations and are court proven. We understand the urgency of resolving these types of matters and deliver a quality work product in an efficient and timely manner.

National Tax Office

Eide Bailly's National Tax Office (NTO) serves as a resource for clients to help analyze complex tax issues related to business decisions. Our professionals are committed to helping clients stay informed about tax news, developments and trends through various specialty areas, including accounting methods and periods, cost segregation studies, wealth transfer, state and local taxation, international tax, tax-exempt organizations, tax controversy, research and development tax incentives and tax legislation. We draw on professionals who specialize in keeping abreast of legislative actions; share updates regarding tax news, developments and trends; and have the vision to continually develop and offer services that bring value and meet our clients' changing needs. The NTO regularly publishes tax update e-newsletters, insights and hosts relevant workshops and webinars to keep our clients aware of emerging issues.

State and Local Tax (SALT)

Eide Bailly offers a variety of SALT services to help your organization get into and remain in compliance. Our consulting services include registration assistance, where we can complete or review state and local tax forms, as well as respond to state inquiries and notices or assist in preparing a response. Our professionals conduct state and local tax research for clients and provide training on these tax matters. Other key SALT areas include income taxes; franchise, gross receipts and net worth taxes; sales and use taxes; credits and incentives; employment taxes; abandoned and unclaimed property; and property taxes.



The Right Choice for Douglas County Libraries

GROWING OUR SUCCESSFUL RELATIONSHIP

We understand and recognize the careful consideration that the Library must undertake when determining whether to continue with Eide Bailly as your current accounting firm or whether to transition to a new firm. Other firms responding to your proposal request will highlight their abilities to create a smooth transition, however the reality is that a transition will cause some inconvenience to Library management and staff. Sometimes there are circumstances that exist that may ultimately drive your decision to switch firms, but we hope to highlight all the reasons not to.



Partner Rotation

Rotation requirements allow us to provide a fresh, objective view without causing disruption.



Additional Resources

Extensive experience extends firmwide and continues to provide additional resources at your disposal.



Proactive Communication

We are responsive and direct. Inquiries are not billed separately and reflect our commitment to serve you beyond the traditional service offerings.



Partner Involvement

Our partners and managers spend extensive time in the field, so any issues are resolved in the field and not at the conclusion of the audit.

Eide Bailly has made a commitment to provide you with a level of service and attention that surpasses our competitors, and more importantly, makes you feel as valued as you are.

Experience the Eide Bailly Difference

The value of being an Eide Bailly client is that we offer you the best of all worlds. Since we're a full-service firm, you'll have multiple industry specialists available when you need them, but your service team will always be client focused. You'll experience partner involvement during all phases of the engagement, as well as throughout the year. At Eide Bailly, we promise our clients an experience, second to none, where they feel understood, connected and confident.

Understood

You have goals and dreams. We're inspired to help you achieve those goals now and in the future. By applying our technical and industry knowledge, we make the complex simple.

Connected

Our professionals bring their expertise and thought leadership to every interaction with you. You'll benefit from new ideas, opportunities and solutions as they happen. We'll connect you with the right resources and deliver comprehensive solutions in a respectful, peer-to-peer approach. We keep the answers within your reach.

Confident

With Eide Bailly beside you, you'll feel confident addressing challenges and embracing opportunities as they arise. We go the extra mile to deliver unmatched solutions for your business. Success is demanding. We've got your back.



Our Culture

It's no secret that culture speaks volumes about a company. Some companies stand for honesty, trust, accountability, respect and integrity. Others value passion, teamwork, innovation and superior customer service. At Eide Bailly, these values and more are at the forefront of our business.

Culture has been the unshakable foundation underpinning 100 years of growth and innovation. Without it, Eide Bailly would be just a name, instead of the symbol for 'business done right' that it is today.

To us, work is not just work; we see it as a chance to help you solve problems, achieve goals and pursue passions. After thoughtfully reviewing your needs and taking the time to understand your business, we think we remain the best fit for this opportunity.

We will continue to connect you with the knowledge, resources and solutions that help bring confidence to your business decisions. If you have questions or would like additional information, do not hesitate to contact us. We want to make sure you have everything you need to make your decision.



Kimberley K. Higgins, CPA

Partner

303.539.5905

khiggins@eidebailly.com



Paul Kane, CPA

Partner

303.459.6758

pkane@eidebailly.com

We Want to Work with You

We're driven to help clients take on the now and the next with inspired ideas, solutions and results. We look forward to working with you.

Appendix A: Team Profiles

TEAM PROFILES

KIMBERLEY K. HIGGINS, CPA

Partner

INSPIRATION: Client service is being available when my clients need me and being seen as their trusted advisor—someone able to help find answers and solutions to issues, and someone able to help them sleep better at night.

303.539.5905 | khiggins@eidebailly.com

Since 1979, Kim has been providing public accounting services to a variety of clients, including government and quasi-government entities, nonprofits and state agencies. She performs audits for some of the largest counties and cities in Colorado. As a widely respected leader in her field, Kim also serves on several local and national conference planning committees and is a frequent speaker and trainer on government and nonprofit topics.

When working with Kim, clients can expect a trusted advisor who is able to break down high-level financial information into digestible content that anyone can understand. Serving on boards of directors also gives Kim a unique perspective to governance that she shares with her clients. Kim believes finding solutions is a crucial part of client service, and is something she enjoys doing with both staff and clients.

Aside from her career, Kim loves to walk, golf, play pickle ball and spend time outdoors tending her herb garden which fuels her passion for cooking. Now an empty nester, Kim looks forward to watching her sons grow and thrive as they launch their professional careers—one in NYC and the other in Chicago.

Client Work

Performs audits of some of the largest Colorado counties, cities and sizeable state agencies/departments.

Conducts audits in accordance with Generally Accepted Auditing Standards (GAAS), GAGAS (the Yellow Book) and Uniform Guidance.

Serves on Eide Bailly's Governmental Executive Committee, which guides the firm's practice goals in the governmental industry, as well as the Internal Audit Executive Committee, which guides the firm's internal audit practice goals.

Conducts consulting and internal audit engagements of government entities.

**Memberships**

Colorado Society of Certified Public Accountants

American Institute of Certified Public Accountants

Colorado Government Finance Officers Association

Government Finance Officers Association (SRC)

Special District Association of Colorado

Designation/Licensures

Certified Public Accountant

Education

Bachelor of Science in Business, Accounting – Murray State University, Ky.

Associate in Arts – University of Kentucky, HCC

Community

Susan G. Komen Breast Cancer Race for the Cure and 3-Day/60 Mile, Team Member and Team Captain

Juvenile Diabetes Research Foundation, Mountain Region Executive Committee Member

PAUL KANE, CPA

Partner

INSPIRATION: I find great fulfillment in the time I spend working and building relationships with my clients. A favorite quote of mine is: "The key is to set realistic customer expectations, and then not to just meet them, but to exceed them — preferably in unexpected and helpful ways."

303.459.6758 | pkane@eidebailly.com

Paul provides audit and other assurance services. He works directly with clients and our staff to ensure that client needs are exceeded and goals are met. Paul also ensures work is done efficiently and delivered as promised. He enjoys learning as much as he can about the industries that he serves so he can be sure to understand the key issues that affect his clients.

When you work with Paul, you can expect him to always be available. He will take the time to understand your company, your expectations, your needs and your situation. Paul enjoys building relationships with his clients and team, and works on-site throughout the audit to ensure issues and questions are handled as they arise.

While Paul is not busy with work and other professional commitments, he is a huge fan of music, (listening, not playing) and thoroughly enjoys the live music scene Denver has to offer. Additionally, he is a huge sports fan (both playing and watching) and is a very passionate fan of both the Denver Nuggets and Broncos. He also loves hanging out with his family and cherishes every minute he gets to spend with his wife and four kids, who are growing up way too fast!

Client Work

Paul has more than 15 years of public accounting experience providing services to a variety of industries, including construction and real estate clients. He has worked with several real estate private equity investment funds, some of which are considered registered investment advisors.

Paul also spends time working with local and state governments, agencies and districts. He serves some of the largest local governments in Colorado and Nevada, including cities, counties and school districts. He also has experience with Uniform Guidance, including working with a variety of federal grants and agencies.

Memberships

American Institute of Certified Public Accountants

Colorado Society of Certified Public Accountants

Construction Financial Management Association

Colorado Government Finance Officers Association

Designation/Licensures

Certified Public Accountant

Education

Bachelor of Science, Accounting
– University of Colorado, Denver

Community

Denver Metro Chamber Leadership Foundation – Impact Denver Class of 2015

Junior Achievement Volunteer

JANEEN HATHCOCK, CPA

Senior Manager

INSPIRATION: My goal is to provide our clients with the ability to be successful in their business by working together as a team. I know that by becoming partners in the journey and keeping the same goals in mind, we can be unstoppable.

303.586.8548 | jhathcock@eidebailly.com

Janeen has over eight years of public accounting experience and more than 16 years in the accounting profession. She completed her fellowship with the GASB on December 31, 2021, where she spent two years working on various financial reporting projects and learning the standard setting process. She has worked on multiple sides of the audit and thus can provide a unique perspective. She conducts audits in accordance with GAGAS (Yellow Book) and Uniform Guidance. She is part of teams who conduct audits for a variety of government entities, such as counties, cities and towns. Janeen performs both internal and external trainings on a variety of accounting and audit topics.

When you work with Janeen, you can expect her to listen to what you need. If she doesn't know the answer, you can count on her to find out and provide you with the best resources. You can expect to develop a positive relationship built on respect and trust.

Outside of work, Janeen enjoys spending time with her family and reading. She is the mother of two boys, one in college and one a senior in high school. She loves to travel and learn about the history and uniqueness of the places she visits.

Client Work

Provides quality control for all of Colorado's GASB 68 and OPEB requirements.

Facilitates external client trainings related to single audits for clients that have little to no experience going through a single audit.

**Memberships**

American Institute of Certified Public Accountants

Designation/Licensures

Certified Public Accountant

Education

Bachelor of Science in Business, Accounting - Regis University, Colo.

Associate in Arts - College of Southern Nevada, Las Vegas

KYLE FRITCH, CPA

Senior Manager

INSPIRATION: I enjoy working with nonprofit organizations and I am inspired by the positive impacts they have in our communities. I enjoy getting to know my clients, helping them work through their tax issues and being a resource to help them achieve their goals.

970.999.8947 | kfritch@eidebailly.com

Kyle specializes in working with tax-exempt organizations providing planning, compliance and advisory services to a diverse array of nonprofit organizations, many of which have complex structures and activities.

When you work with Kyle, you can expect an experienced professional who is willing to listen to your needs and works alongside you to achieve your goals. He cares about the work your organization is doing and wants to help you understand your options when addressing the issues affecting tax-exempt organizations.

Outside of work, Kyle enjoys spending time with his wife and their two young children. He also enjoys being outdoors, watching or playing sports, barbecuing and fishing.

Client Work

Assists with tax consulting, planning and compliance services for a variety of nonprofit organizations and private foundations.

Works with organizations on formation of tax-exempt entities and consults on the benefits and drawbacks of various classifications.

Assists with unrelated business income studies to identify potential unrelated activities, develop positions for treatment and cost allocation methodologies.

Works with organizations to understand the impact of tax law and reporting changes and develops strategies to address these changes.

Memberships

American Institute of Certified Public Accountants

Colorado Society of Certified Public Accountants

Designation/Licensures

Certified Public Accountant

Education

Bachelor of Business Administration - Accounting, University of Northern Colorado, Greeley

Community

Weld Food Bank, Board Treasurer

DANIEL NESS, CPA

Senior Associate

INSPIRATION: I enjoy being able to work hand-in-hand with clients to provide the best possible services, while also learning about the business and building relationships.

303.586.8507 | dness@eidebailly.com

Daniel works with a team to efficiently perform audits for clients. This includes helping train staff, working with the team on completing the audit in a timely manner and leading discussions with the client regarding questions, problem solving and general status updates.

Clients can expect professional and efficient work from Daniel. He prides himself on being a good communicator, allowing the audit to flow as seamlessly as possible.

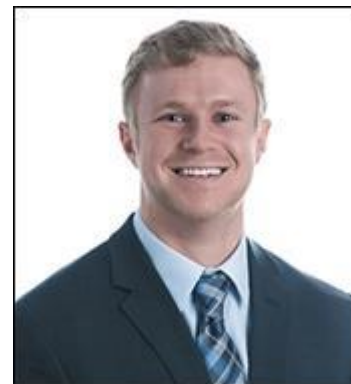
Outside of work, Daniel enjoys the outdoor experiences Colorado has to offer, as well as anything sports related.

Client Work

Works with firm technical leadership in project development for new accounting pronouncements.

Developed excel worksheets to enhance testing and tracking of client information.

Taken leadership role in the scheduling of firm inventory observations.

**Memberships**

American Institute of Certified Public Accountants

Designation/Licensures

Certified Public Accountant

Education

Bachelor of Science, Public Accounting - Colorado Mesa University, Grand Junction



Caring for our external and internal clients with a passion to go the extra mile.

Respecting our peers and their individual contributions.

Conducting ourselves with the highest level of integrity at all times.

Trusting and supporting one another.

Being accountable for the overall success of the firm,
not just individual or office success.

Stretching ourselves to be innovative and creative, while managing the related risks.

Recognizing the importance of maintaining a balance between work and home life.

Promoting positive working relationships.

And, most of all, enjoying our jobs ... and having fun!



What inspires you, inspires us.
eidebailly.com