

Yale Valley Library District

Regular Meeting

June 8, 2023 6:00PM

Yale Valley Community Library

11700 Lewis River Road

Ariel, WA 98603

AGENDA

Public Meeting

- | | | |
|----|--|----------------|
| 1 | Call to Order | 6:00 pm |
| 2 | Agenda Approval | Action |
| 3 | Introductions & Welcomes / Chair Announcements | Information |
| 4 | Consent Agenda | Action |
| | a. Minutes Approval: April 13, 2023 | |
| | b. Approval of bills: Reviewed by Bob Appling | |
| 5 | Financial Report | Information |
| | a. April-May 2023 | |
| | b. Approval of FVRL Contract Services Invoice | Action |
| 6 | Facilities | Information |
| 7 | Board vacancies | Discussion |
| 8 | Officer Elections | Action |
| 9 | Policy Review | |
| | a. Capital Asset Management | Second Reading |
| 7 | Email addresses | Information |
| 8 | Branch Manager Report: Jennifer Hauan | Information |
| 9 | Citizen Comments | |
| 10 | Board Comments | |
| 11 | Adjournment | |

Yale Valley Library District

Regular Meeting

April 13, 2023

Yale Valley Community Library

6:00 pm

Trustees: Tina Moir, Cynthia McAllister, Bob Appling, and Kathi Wheeler

FVRL: Jennifer Huan, Amelia Shelley, and Lesley Miller

Woodland School District: Vickie Barnes

Community Members: Julie Starr and Rob Starr

1. The meeting was called to order at 6:00 pm by the chair, Tina Moir.
2. Agenda: The agenda was appended to include a presentation by Vickie Barnes, Civil Right Coordinator and Affirmative Action Officer from the Woodland School District to discuss a MOU agreement with YVLD and FVRL to provide emergency shelter to Yale Elementary School students. Wheeler/Appling The Amended agenda was approved by all trustees present.
3. Tina Moir welcomed everyone and stated there were no announcements.
4. Vickie Barnes presented to the board a plan to provide a safety reunification site for the teachers and children of Yale Elementary School in case of an emergency. The library would be one of three sites in the Yale Valley including Andersen Lodge and the fire station. She is asking the board to sign a five year MOU with the district. Appling/Moir The MOU was approved by all trustees present.
5. Consent Agenda
 - a. The minutes of February 9, 2023 meeting were approved. Moir/Appling The minutes were approved by all trustees present.
 - b. Approval of bills: Bob Appling reviewed the bill from Shurway Lumber in the amount of \$16.41. Wheeler/Moir The bill was approved by all trustees present.
6. Financial Report: Amelia Shelley, FVRL: Amelia reviewed three months of YVLD financials, year to date. Revenue through March 31, 2023 was \$3,320.00 revenue received for a Total Cash Balance of \$344,832.00. Amelia discussed the state of Washington purchasing forest carbon credits to create steady revenue for districts.
7. Facilities: Amelia reported routine maintenance at the library. The fire departments junk cars were also discussed and hopefully they will move soon. They are a hazard and look ugly next to the library. The Port of Woodland will kick off their dark fiber project with a presentation at the library May 12, 2023. Time to be decided. Screens were installed and the remote for the shades were repaired. Several areas on the outside of the building will be stained again.

8. YVLD Board Vacancies: Tina reminded the board that June will be her last meeting as a trustee. Julie Starr has submitted an application for a position on the board. We are going to try to expedite her appointment as we still need one additional board member.
9. At our next meeting we will be reviewing 2 policies. Basically the Siting if Library Facilities is complete but in need of review. The Capital Asset Management is required by the state along with the risk assessment. We will track and value assets electronically with special attention to item valued over \$10,000.00.
10. The trustees will be required to update emails with FVRL accounts. Amelia will check to be sure we know the correct cost per account.
11. Branch Manager Report: Jennifer Hauan: The Woodland Library's big fundraiser will be April 29, 2023 from 5-9pm at the Petersen Barn in the Woodland Bottoms. Tickets are still available. Ground breaking for the new library will be in June, 2023. The Summer Reading program will begin in June at all libraries. There will be performers, book discussions and art making. Lesley Miller reported that the Yale Community Library has been very busy. The class for Mason Bees exceeded everyone's expectations. Yale School is visiting regularly and once Lesley visited Yale School for the Dr. Suess reading program.
12. Citizen Comments: No comments.
13. Board Comments: Bob Appling reported that numbers at the library users are over 700. Lesley reported that she is receiving requests for library cards from new families. Amelia reminded trustees that elections will be held for officers in June. It was suggested that we change our August meeting date to August 9, 2023 to be assured there is a quorum. No action was taken
14. Adjournment: The meeting was adjourned at 7:03pm Moir/Wheeler The motion was approved by all trustees present.

Respectfully Submitted,

Kathi Wheeler

YVLD Secretary

Presiding Officer

Yale Valley Library District

For the Month Ending April 30, 2023 (With Year-to-Date Totals)

Statement of Cash

December 31, 2022 Ending Cash Balance	\$	341,513
Year-to-date Revenue Received		16,199
Year-to-date Expenditures		<u>-</u>
Cash Balance April 30, 2023	\$	357,712

Yale Valley Library District

For the Month Ending April 30, 2023 (With Year-to-Date Totals)

Revenue

Description	2023 Budget (Approved 11/2022)	April 2023 Revenues	Year-to-Date Totals thru April 2023	Year -to - Date Annual Budget Percent
Property Taxes				
311.10 Property Tax Collections - Yale Valley District	\$ 125,000	\$ 12,183	\$ 13,928	11.14%
Total Property Taxes	125,000	12,183	13,928	11.14%
Other Taxes				
317.2 Leasehold Excise Tax	-	-	0	0.00%
Total Other Taxes	-	-	0	0.00%
Intergovernmental, Grants & Contracts				
335.02 DNR - Timber Revenue	35,000	5	10	0.03%
361.02 DNR - Other Revenue	100	-	60	59.79%
335.02 State Capital Grant	-	-	-	0.00%
Total Intergovernmental, Grants & Contracts	35,100	5	70	0.20%
Miscellaneous				
361.11 Investment Interest	2,500	691	2,200	88.02%
367-10 Non-Governmental Contributions	500	-	-	0.00%
367-10 Grant Revenue	-	-	-	0.00%
369.90 Miscellaneous Revenue	-	-	-	0.00%
Total Miscellaneous	3,000	691	2,200	73.35%
Total Revenue:	\$ 163,100	\$ 12,880	\$ 16,199	9.93%
Transfer from Reserves	\$ 16,900	\$ -	\$ -	0.00%
Total Revenue and Reserves	\$ 180,000	\$ 12,880	\$ 16,199	9.00%

Expenses

Description	2023 Budget (Approved 11/2022)	April 2023 Expenses	Year-to-Date Totals thru April 2023	Year to Date Annual Budget Percentage
Other Services / Charges				
572.41 Professional Services	\$ 140,000	\$ -	\$ -	0.00%
572.41 Professional Services-Fundraising/Architect	-	-	-	0.00%
572.62 Capital Outlay	40,000	-	-	0.00%
Grand Total Expense:	\$ 180,000	\$ -	\$ -	0.00%

Net Cash Activity	\$ 16,199
Jan. 1, 2023 Cash with County Treasurer	341,513
Ending Cash	\$ 357,712

Non-Capital Reserve	\$ 299,354
Capital Reserve	58,359
Total	\$ 357,712

Yale Valley Library District

For the Month Ending April 30, 2023 (With Year-to-Date Totals)

Schedule of Reserves

Non Capital Reserve Beginning Balance January 1, 2023	\$	285,425
Property Tax Collections (Revenue)		13,928
Other Taxes (Revenue)		0
Professional Expenses (Expenses)		-
Non Capital Reserve Ending Balance April 30, 2023	<u>\$</u>	<u>299,354</u>
Capital Reserve Beginning Balance January 1, 2023	\$	56,088
Intergovernmental, Grants and Contracts (Revenue)		70
Miscellaneous (Revenue)		2,200
Professional Services Architects (Expenses)		-
Capital Out lay (Expenses)		-
Capital Reserve Ending Balance April 30, 2023	<u>\$</u>	<u>58,359</u>
Total Non Capital and Capital Reserves	<u>\$</u>	<u>357,712</u>

Yale Valley Library District

For the Month Ending May 31, 2023 (With Year-to-Date Totals)

Statement of Cash

December 31, 2022 Ending Cash Balance	\$	341,513
Year-to-date Revenue Received		56,501
Year-to-date Expenditures		<u>(16)</u>
Cash Balance May 31, 2023	\$	397,997

Yale Valley Library District

For the Month Ending May 31, 2023 (With Year-to-Date Totals)

Revenue

Description	2023 Budget (Approved 11/2022)	May 2023 Revenues	Year-to-Date Totals thru May 2023	Year -to - Date Annual Budget Percent
Property Taxes				
311.10 Property Tax Collections - Yale Valley District	\$ 125,000	\$ 40,301	\$ 54,230	43.38%
Total Property Taxes	125,000	40,301	54,230	43.38%
Other Taxes				
317.2 Leasehold Excise Tax	-	-	0	0.00%
Total Other Taxes	-	-	0	0.00%
Intergovernmental, Grants & Contracts				
335.02 DNR - Timber Revenue	35,000	-	10	0.03%
361.02 DNR - Other Revenue	100	-	60	59.79%
335.02 State Capital Grant	-	-	-	0.00%
Total Intergovernmental, Grants & Contracts	35,100	-	70	0.20%
Miscellaneous				
361.11 Investment Interest	2,500	-	2,200	88.02%
367-10 Non-Governmental Contributions	500	-	-	0.00%
367-10 Grant Revenue	-	-	-	0.00%
369.90 Miscellaneous Revenue	-	-	-	0.00%
Total Miscellaneous	3,000	-	2,200	73.35%
Total Revenue:	\$ 163,100	\$ 40,301	\$ 56,501	34.64%
Transfer from Reserves	\$ 16,900	\$ -	\$ -	0.00%
Total Revenue and Reserves	\$ 180,000	\$ 40,301	\$ 56,501	31.39%

Expenses

Description	2023 Budget (Approved 11/2022)	May 2023 Expenses	Year-to-Date Totals thru May 2023	Year to Date Annual Budget Percentage
Other Services / Charges				
572.41 Professional Services	\$ 140,000	\$ 16	\$ 16	0.01%
572.41 Professional Services-Fundraising/Architect	-	-	-	0.00%
572.62 Capital Outlay	40,000	-	-	0.00%
Grand Total Expense:	\$ 180,000	\$ 16	\$ 16	0.01%

Net Cash Activity	\$ 56,484
Jan. 1, 2023 Cash with County Treasurer	341,513
Ending Cash	\$ 397,997

Non-Capital Reserve	\$ 339,639
Capital Reserve	58,359
Total	\$ 397,997

Yale Valley Library District

For the Month Ending May 31, 2023 (With Year-to-Date Totals)

Schedule of Reserves

Non Capital Reserve Beginning Balance January 1, 2023	\$	285,425
Property Tax Collections (Revenue)		54,230
Other Taxes (Revenue)		0
Professional Expenses (Expenses)		(16)
Non Capital Reserve Ending Balance May 31, 2023	<u>\$</u>	<u>339,639</u>
Capital Reserve Beginning Balance January 1, 2023	\$	56,088
Intergovernmental, Grants and Contracts (Revenue)		70
Miscellaneous (Revenue)		2,200
Professional Services Architects (Expenses)		-
Capital Out lay (Expenses)		-
Capital Reserve Ending Balance May 31, 2023	<u>\$</u>	<u>58,359</u>
Total Non Capital and Capital Reserves	<u>\$</u>	<u>397,997</u>

Invoice



FVRLibraries
FORT VANCOUVER REGIONAL LIBRARIES

Page 1/1
Invoice 1083
Date 6/6/2023

Bill To: YALE VALLEY LIBRARY DISTRICT
PO BOX 434
ARIEL WA 98603

Remit To: Fort Vancouver Regional Library District
2018 Grand Blvd
Vancouver, WA 98661

Please return a copy of this invoice with payment.

Purchase Order No.	Customer ID			Payment Terms		
	YALE0001					
Qty		Description			Unit Price	Ext. Price
1		JAN - JUNE 2023 CONTRACT SERVICES			\$70,000.00	\$70,000.00

Subtotal	\$70,000.00
Tax	\$0.00
Total	\$70,000.00



FVRLibraries
FORT VANCOUVER REGIONAL LIBRARIES

Serving Clark, Skamania and Klickitat Counties, and
Woodland and Yale Precinct in Cowlitz County


June 5, 2023

This letter is intended as documentation to establish the 2023 payments from the Yale Valley Library District (YVLD) to the Fort Vancouver Regional Library District (FVRL) for contract services incurred in 2023. FVRL has been YVLD's library service provider since the partial-county rural library district was formed in 2004.

In 2021, a new intergovernmental agreement was reached between FVRL and YVLD to establish compensation for FVRL based on YVLD's annual levy plus any additional costs incurred for operating the new Yale Valley Community Library in the prior year. Per the agreement, an annual evaluation of actual expenses for services should be conducted and presented to the YVLD Board of Trustees each October as part of the annual budget planning process. The new amount is codified in the annual budget and shared with the Finance Division as the basis for the following year's compensation.

As part of the 2023 budget process, FVRL performed an analysis of the actual costs associated with operating the Yale Valley Community Library from September 2021 when the branch opened until August of 2022. A copy of that analysis is attached under the 21/22 actual expense tab, along with the 2023 approved budget. Resolution 2022-04 passed the 2023 budget and serves as proof the YVLD Board of Trustees approved this increase to FVRL's annual compensation for contract library services.

The amount of compensation for FVRL's 2023 contract services for operating the Yale Valley Community Library is \$140,000. This should be billed in two payments of 50% each in June and November. Finance should anticipate that this review and evaluation of actual costs for operating the Yale Valley Community Library will be followed annually as a part of the budget planning process. I appreciate your assistance with this process.


Amelia Shelley
Executive Director

2018 Grand Blvd, Vancouver Washington 98661 • 360-906-5000 • fvrl.org

Library locations: Battle Ground, Cascade Park, Goldendale, La Center, North Bonneville, Ridgefield, Stevenson
Three Creeks, Vancouver, Vancouver Mall, Washougal, White Salmon Valley, Woodland, Yacolt, Yale

**Yale Valley Library District
2023 Budget Resolution 2022-04 (2023-01)**

WHEREAS, the Yale Valley Library District Board of Trustees has met and considered its budget for the calendar year 2023; and a public hearing on the budget was held on November 10, 2022 to consider the District's levy for 2023; and

WHEREAS, YVLD was established in 2003 as an rural partial-county library district, and levies property taxes pursuant to the Revised Code of Washington 27.12.150, and

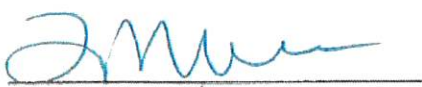
WHEREAS, funds for the establishment and maintenance of the library service of the district shall be provided by the Cowlitz County Board of County Commissioners by means of an annual tax levy on the property in the district of not more than fifty cents per thousand dollars of assessed value per year, and

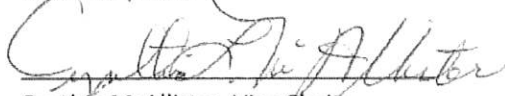
WHEREAS, the tax levy shall be at a uniform rate and shall be based on a budget to be compiled by the Board of Trustees of the rural partial-county library district who shall determine the uniform tax rate necessary and certify their determination to the respective boards of county commissioners, and

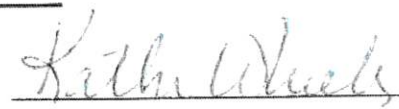
WHEREAS, the YVLD Board of Trustees held a public hearing on November 10, 2022 to consider the District's budget for 2023.

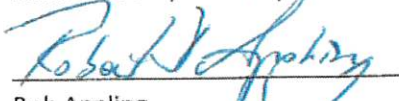
NOW, THEREFORE, BE IT RESOLVED that the YVLD Board of Trustees adopts the 2023 budget in the amount of \$180,000.

Adopted this 10th day of November, 2022


Tina Molr, Chair


Cynthia McAllister, Vice Chair


Kathi Wheeler, Secretary


Bob Appling

Yale Valley Library District
Revised 2022 Budget - Approved Budget 2023

Revenue

<u>Description</u>	2022 Budget	2022 Budget Revised	Budget 2023 Approved	Difference
Property Taxes				
311.10 Property Tax Collections - Yale Valley District	\$ 122,663	\$ 122,663	\$ 125,000	2,337
Total Property Taxes	122,663	122,663	\$ 125,000	2,337
Intergovernmental, Grants & Contracts				
335.02 DNR - Timber Revenue	35,000	35,000	\$ 35,000	-
335.02 DNR - Other Revenue	100	100	\$ 100	-
335.02 State Capital Grant	\$0	\$0	\$ -	-
Total Intergovernmental, Grants & Contracts	35,100	35,100	\$ 35,100	-
Miscellaneous				
361.11 Investment Interest	2,500	2,500	\$ 2,500	-
367-10 Non-Governmental Contributions	500	500	\$ 500	-
367-10 Grant Revenue	-	-	\$ -	-
369.90 Miscellaneous Revenue	0	0	\$ -	-
Total Miscellaneous	3,000	3,000	\$ 3,000	-
Total Revenue:	\$ 160,763	\$ 160,763	\$ 163,100	2,337
Transfer from Reserves	\$ 1,870	\$ 19,237	\$ 16,900	(2,337)
Total Revenue and Reserves	\$ 162,633	\$ 180,000	\$ 180,000	-

Expenses

572.41 Professional services - FVRL	\$ 122,663	\$ 125,200	\$ 140,000	14,800
572.41 Professional Services - Other	-	-	-	-
572.62 Capital Outlay	40,000	54,800	40,000	(14,800)
Grand Total Expense:	\$ 162,663	\$ 180,000	180,000	-

Yale Valley Library District

Capital Asset Management Policy

Purpose

As a governmental entity in the state of Washington, the Yale Valley Library District (District) is responsible for having an approved Asset Management policy. The purpose of this policy is to establish criteria for the identification, depreciation, inventory, protection, and disposition of District assets and to comply with the Washington State Office of Financial Management's *Financial and Administrative Policies, Regulations, Procedures and Guidelines*.

Policy

The District shall have procedures and guidelines identifying the processes used to safeguard, control and account for inventories of supplies and fixed assets; and a capital maintenance and replacement schedule. Fort Vancouver Regional Library District's (FVRL) Finance Manager is responsible for managing the District's fixed assets.

Capitalization

The Library Board of Trustees authorizes the purchase of all assets, whether capitalized or not, with the approval of the District's annual budget per RCW 27.12.210. All assets purchased by or donated to the District valuing \$5,000 or more per single item (including sales tax, accessories, and shipping) and an estimated life of one (1) year or more shall be considered a Capital Asset. This threshold is applied to individual assets rather than to an aggregation of assets.

Risk Assessment

An annual risk assessment shall be completed to determine which assets or asset categories are small and attractive assets. The assessment shall be conducted by the Finance Manager in conjunction with the Branch Manager.

Inventory

The District shall adequately maintain an inventory of its Capital Assets to protect its investment and to minimize future maintenance and replacement costs. All Capital Assets shall have a numbered identifying tag attached when purchased. A record of these assets and related tag number shall be maintained. A physical inventory of all Capital Assets will be conducted on a three-year revolving basis. Certain Capital Assets, such as land, infrastructure, buildings, and improvements other than buildings, do not require a physical inventory due to their stationary nature.

Protection

The District shall adequately maintain its Capital Assets to protect its investment and to minimize future maintenance and replacement costs. FVRL's Finance Manager shall establish an internal control structure for Capital Assets that provides reasonable assurance of effective and efficient operations, security, reliable tracking and reporting, and compliance with applicable laws and regulations.

Lost or stolen property

When suspected or known losses of inventoried assets occur, FVRL will conduct a search for the missing property. The search should include transfers to other locations, storage areas or surplus goods.

Comply with RCW 43.09.185 and immediately report the loss to the State Auditor's Office.

Depreciation

In accordance with the *Budgetary, Accounting and Reporting System* (BARS) for Library Districts, Capital Assets are expensed during the year of acquisition. There is no calculation or application of depreciation over the useful life of the asset. All Capital Assets will be expensed when purchased.

Maintenance and Replacement Schedules

A maintenance schedule shall be established for all capitalized assets. This may include maintenance contracts and regularly scheduled vehicle maintenance. A replacement schedule shall be identified for all capitalized assets and other significant equipment. A general facility maintenance program shall also be established. This program will include both owned and non-owned facilities that the District is responsible for maintaining.

Disposition

The Board of Trustees must approve the disposition of all Capital Assets prior to the asset being removed from inventory, including but not limited to real property such as land, buildings, building improvements, etc. Surplus property items will at a minimum be past their useful life (see WA Office of Financial Management's *Useful Life Schedule*).

Furthermore, surplus property shall consist of District assets that are no longer usable, are no longer of value to the District, or are otherwise surplus to the District's needs. Following approval, the District may utilize the most efficient means of disposition, and either sell (including private sale), donate, or discard the asset without prioritizing any one method unless specified by the Board of Trustees.

Administration

The Executive Director is responsible for the administration of this policy, for establishing administrative procedures for its implementation and for making the policy available for the public at each branch and via the Library's web site.

Severability

The Board hereby declares its intention that the provisions of this policy are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, chapter, title or other portion of this policy, or the invalidity of the application thereof to any person or circumstance shall not affect the validity of the remainder of the policy, or the validity of its application to other persons or circumstances.

Continuance

The Board hereby declares its intention that the provisions of this policy shall be construed and applied as a continuation of the provisions of the policy, as amended, insofar as applicable, and the repeal of any part of this policy shall not be construed as affecting such continuous application.

Relevant policies: Fiscal Management

References:

Board approved: