



**New Hampshire Library Association Executive Board Meeting
Virtual via ZOOM
October 12, 2021**

Call to order at 2:05 PM

Members present: Yvette Couser, Denise van Zanten, Amy Lappin, Jessica DeLangie, Lori Fisher, Amber Coughlin, Mindy Atwood, Mat Bose, Randy Brough, Angela Brown, Marina Buckler, Moriah Churchill-Calkins, Justin Fafara, Alex Graves, Anne Jung-Matthews, Kersten Matera, Conrad Moses, Carlos Pearman, Heather Rainier, Eric Stern, Sondra VanderPloeg,

Excused absence: Cindy Burnham, Scott Campbell, Kim Gabert, Leigh Ann Hamel, Lisa Jose

Brittany Overton joined the meeting at 2:26 PM

Ardith Peterson joined the meeting at 2:55 PM

Also on the call were Kara Fontaine and Todd Haynes of WIPFLI.

Motion to approve agenda moved by Amber, seconded by Amy.

Lori asked to be sure to include discussion of the strategic plan and Yvette indicated it would be discussed under Old Business. The motion passed unanimously.

Motion to approve the August 2021 Executive Board minutes made by Lori and seconded by Eric.
Motion passed unanimously.

Note: voting members were polled individually for all votes.

Brief Introductions

Members introduced themselves to the representatives from WIPFLI.

Review of NHLA Accounts

Todd Haynes of WIPFLI provided the following updates about and highlights to the NHLA accounts:

- There was a beneficial change to the Norris Fund
- NHLA's liabilities are consistent from year to year
- Conference and workshop revenue was approximately \$16,000 lower in 2020 but there was a corresponding decrease in expenses
- There is a new accounting standard that requires investments to be disclosed and this was achieved through Note 9 of the report
- As per Note 3, NHLA liquidity is around \$114,000
- In Note 7, the scholarship fund bequest is reported as an asset while in Note 8 the distributed income is shown as a grant
- Note 10 is the Risks and Uncertainties statement and it is there that the COVID-19 pandemic is acknowledged as having an effect on NHLA's revenue in 2020.



Todd stated that following this presentation to the NHLA Executive Board there will be one more call with NHLA Treasurer Kim Gabert for final inquiries.

Denise made a motion to accept the report. Jessica seconded the motion which passed unanimously.

President's Report

Yvette highlighted the following items in her report:

- There are some unanticipated openings on the Executive Board including the Archivist position and the By-laws Chair. There are also some openings on the By-laws Committee.
- She continues to work with Dale and Mark on restoration of the NHLA website
- She will join a working group with New Hampshire School Library Media Association representatives to further explore collaboration opportunities between NHSLMA and NHLA

Vice President's Report

Denise reported that conference registration is open. So far there are 25 people registered. She also continues to attend the New Hampshire Library Trustees (NHLTA) meetings and participate on the Strategic Plan Subcommittee.

Past President's Report

Amy reported that the NHLA election process is complete. Lisa Houde was elected President Elect and will attend the November officers meeting as well as the December transition meeting. Lori Fisher was re-elected as NHLA ALA representative, Amber Coughlin was re-elected as NHLA NELA representative and Mindy Atwood was re-elected NHLA secretary.

The Geisel Award was not awarded this year as there is no requirement that it be awarded annually.

Amy also reported that NHSLMA voted to form a subcommittee with NHLA representatives to further explore collaboration opportunities between NHSLMA and NHLA.

Treasurer's Report

Nothing more report beyond the report from WIPFLI.

Section and Committee Reports

Randy reported that there is one legislative service request (LSR) in the NH House of Representatives that pertains to libraries. LSR #2229 relates to requiring employees and volunteers to have background checks. The bill has been introduced by David Love of Derry. Randy and the lobbyist, Teresa Rosenberger, will monitor the progress of the LSR and will also monitor any requests from the NH Senate. Also, Theresa plans to attend the December NHLA Executive Board meeting.

Conrad highlighted the correction to his report that he emailed the NHLA Google Group and stated that the workshop at the New Hampshire Municipal Association conference, "Build A Climate of Public Library Support for Your Community" is being presented by Lori Fisher of the State Library, not NHLTA. It is part of the NHMA conference as their Library Trustee presentation.

Yvette praised the READS virtual conference that took place on October 8th.



Sondra reported that the EDI fundraiser has begun. T-shirts are available for purchase. The intent with the sale of the shirts is to both raise awareness and generate funds for EDI to use.

Old Business

Kersten asked if the content that was on the NHLA website has been compromised. Marina explained that the NHLA website still cannot be updated but that the content has not been lost. The problem stemmed from malware that was installed via GoDaddy, not WordPress.

Denise shared that there will be two speakers at the Fall Conference as well as the NHLA business meeting. The speaker in the morning will be live and the speaker in the afternoon will present via Zoom. She needs a final head count for Mills Falls by October 22.

Lori reported that the strategic plan subcommittee will be sending four surveys to:

- Sections: October 20, due back November 24
- Member and Non-members: October 27, due back November 10
- NHLA Executive Board: November 3, due back November 10

Survey results will be collated in December. Lori and Mindy will review the strategic plan process at the NHLA Fall Business meeting. Lori reminded everyone that NHLA has never had a strategic plan and that this first effort is intended to be a four-page document that will serve as a two-year plan for NHLA.

New Business

Yvette shared that the incoming section chairs and new officers will be invited to the December transition meeting.

State Library Report

Lori mentioned that Tim Rohe has taken a different job and that the job posting for that position should be published in the next two weeks. Part of the job responsibilities of that position includes the collection of the Public Library Data Statistics.

Additionally, Lori reported that 43 applications were submitted for the ARPA Round #2 Subgrants. Those applications have been reviewed for minimum requirements and have been shared with the review panel. The members of the review panel include: Michael York, Lori Fisher, Cathy Beaudoin, Donna Dunlop and Mary Ann Senatro.

Lori also reported that Dennis Nangle from IMLS came to New Hampshire for a site visit which happens every three years. He was particularly impressed with the speed with which ARPA funds were dispersed to libraries in New Hampshire, especially given the fact that the NHSL did not already have a subgrant process in place. Lori praised the work of librarians across the state that contributed to the success of the distribution. Heather Rainier pointed out that a large part of the credit for the success of the subgrant distribution belongs to Lori.

Work continues on the town reports project with the University of New Hampshire and Quality Metrics has begun work on evaluating the current 5-year NHSL IMLS plan in preparation for the creation of the next 5-year NHSL IMLS plan.



Kersten made a motion to adjourn which was seconded by Mat. The motion passed unanimously and the meeting was adjourned at 3:05 PM.

Respectfully submitted,
Mindy Atwood, NHLA Secretary



NHLA President's Report – October Executive Board Meeting

Yvette Couser

- From NHLA Officers September Meeting – I will be part of a NHLA/NHSLMA working group as Past President as we continue to explore better ways for both Associations to support our membership in 2022; emails with Lori and officers re: her attendance at ALA in Texas and concern about their lack of COVID protocols; continuing emails and conversation about website in the future – suggestion to go with a content management website with a liaison to the Board, but this liaison doesn't require as much in the way of tech skills.
- Bylaws Chair Pamela Smith resigned. Will need to recruit among the membership for additional members.
- Archivist Melissa Huston resigned because she accepted a position outside of NH. Will need to recruit among the membership for this position.
- Preparing for 11/4 Business Meeting – exchange of emails among the Officers regarding the best way for membership to vote virtually on the changes presented by the Bylaws Committee; sent email re: Bylaws to be voted on electronically; drafting Business meeting Agenda
- Continued email communication between Dale Dormody (Piper Mountain Webs), Mark Glisson (NHLA ITS/HPS), and myself regarding the state of the NHLA website. It is partially up. We have not had any response from our NHLA Webmaster regarding log in information which will help Dale complete the project.
- Continued participation in the EDI Committee.
- Participated in the Leadership/Association Leaders Virtual Session at the NELA Conference 10/1.

Respectfully submitted,

Yvette Couser

NHLA Vice President Report, October 2021

Submitted by Denise van Zanten, NHLA Vice President

- Attended the NHLTA meeting on September 1st and plan on attending the October 6th meeting.
 - The new Trustee Manual is available and has been sent to all the libraries.
 - Planning is starting for their next conference and they have some stand-alone trainings for new trustees planned.
- Working with the NHLA Strategic Planning Subcommittee on surveys.
- The Fall Conference and Annual Meeting is all set and registration is now open
<https://nhla38.wildapricot.org/event-4491711>

Report of the Immediate Past President, October 2021

Amy Lappin

At the NH School Library Media Association (NHSLMA) Executive Board meeting on Thursday, September 16. The NHSLMA Board voted to form a subcommittee with the NHLA board to examine the



possibility of NHSLMA joining NHLA as a section. Three NHSLMA members will be joining the subcommittee.

The NHLA Nominating & Awards Committee met in early September. Two nominations were received. The Committee appreciates the time the nominators took in submitting candidates for the award, but chose not to award the Ann Geisel Award of Merit in 2021.

The NHLA Election of Officers closed on Oct. 1 at 5:00 p.m. 141 Ballots were received. 14 were removed because they were duplicates. 7 ballots were removed because the member did not provide a name, their membership had lapsed, or they were not listed in the membership database. 120 ballots were validated and counted. All of the votes were for the slate as presented with the exception of 1 write-in candidate for President-elect.

Lisa Houde was elected President-elect (3 year term)

Amber Coughlin was re-elected as the NELA Representative (3 year term)

Lori Fisher was re-elected NH ALA Chapter Councilor (3 year term)

Mindy Atwood was re-elected NHLA Secretary (1 year term)

All of the candidates have been notified and asked to attend both the NHLA Officers' Meeting on November 9 and the NHLA Executive Board Meeting and Orientation on December 14.

Respectfully,
Amy Lappin

NHLA Treasurer's Report- October 2021
Kim Gabert

Financial Report

Please find attached a copy of

- NHLA's September 2021 Profit & Loss Statement
- NHLA's Balance Sheet as of September 30, 2021
- FY22 Income and Expenses as of September 30, 2021

The Review by the accountants from WIPFLI of FY21 is complete. The Draft Financial Statements and the Draft of the tax forms have been submitted to the Executive Board for review prior to the presentation at the October 12 meeting.

NHLA's total assets as of September 30, 2021 were \$243,193.23.

Below is a listing of cash held by each account as of September 30, 2021.



NHLA checking	\$4,119.92
NHLA savings – non-interest	\$13,117.60
NHLA savings	\$58,450.44
CLNH	\$16,313.14
READS	\$4,556.23
PARALIB	\$6,737.68
ULAC	\$4,613.67
YALS	\$5,055.92
ITS	\$1,660.29
WINCHELL LOAN (revolving fund)	\$20,498.55
NORRIS (scholarship)	\$1,994.25
MACDONALD FUND (continuing ed/professional development)	\$18,220.18



New Hampshire Library Association

FY22 Income and Expenses - Unrestricted Funds

	FY22 Budget	FY22 Actual as of 09.30.21
Income		
4011 NHLA Spring Conference Income	\$ -	\$ -
4021 NHLA Fall Conference Income	\$ 3,000.00	\$ 280.00
4025 Small Libraries Summit	\$ 650.00	\$ -
4026 EDI Committee Income	\$ -	\$ 190.00
4041 NHLA Dues	\$ 24,500.00	\$ 365.00
4048 ALA Student Membership Payables		\$ -
4050 Interest Income		\$ 3.52
4054 Membership Outreach		\$ -
4999 NHLA General Fund	\$ -	\$ -
	\$ 28,150.00	\$ 838.52

	FY22 Budget	FY22 Actual as of 09.30.21
Expenses		
6000 Accounting	\$ 7,750.00	\$ 590.00
6010 ALA Chapter Membership	\$ 150.00	\$ -
6015 Bank Fees	\$ 30.00	\$ -
6021 NHLA Fall Conference Expense	\$ 3,000.00	
6026 EDI Committee Expense	\$ -	\$ 490.00
6030 Insurance	\$ 600.00	\$ -
6040 Legislative Activities	\$ 4,800.00	\$ 1,187.50
6045 Association Management	\$ 2,100.00	\$ -



6050 Miscellaneous Expense	\$ 75.00	\$ -
6054 Membership Outreach	\$ 500.00	\$ -
6055 Advocacy	\$ 495.00	\$ -
6056 Nat'l Library Legislative Day	\$ 1,500.00	\$ -
6070 Postage	\$ 50.00	\$ -
6080 Printing and Stationary	\$ -	\$ -
6090 Professional Fees / Dues	\$ 50.00	\$ -
6101 NHLA Spring Conference	\$ -	\$ -
6108 Small Libraries Summit	\$ 650.00	\$ -
6110 Supplies	\$ 50.00	\$ -
6120 ALA Councilor Travel & Conference	\$ 4,400.00	\$ -
6195 Geisel Award Expense	\$ 150.00	\$ -
6215 Technology (formerly PayPal fees)	\$ 1,500.00	\$ 202.03
6230 Website design and logo	\$ -	
6250 Web Hosting Fees	\$ 300.00	\$ -

	\$	\$
TOTAL EXPENSES	28,150.00	2,469.53

	\$	\$
NET OPERATING INCOME	\$ -	(1,631.01)



New Hampshire Library Association

Balance Sheet
As of September 30, 2021

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1110 Chkng- 1524	0.00
1120 Unrestricted	0.00
1122 Operating	4,119.92
Total 1120 Unrestricted	4,119.92
Total 1110 Chkng- 1524	4,119.92
1200 Svngs -2884	0.00
1210 Unrestricted OPERATING NHLA	10,633.60
1220 Restricted	
1230 Restricted Conference Scholarship Fund	168.00
1231 Conference Legal Education Fund	2,376.00
Total 1220 Restricted	2,544.00
Total 1200 Svngs -2884	13,177.60
1201 Svgs-0380 Unrestricted Operating NHLA	11.14
1201.1 NHLA Operating Funda	58,450.44
1202 Restricted	
1203 WINCHELL	20,498.55
1204 NORRIS	1,994.25
1205 MACDONALD	18,220.18
1206 GEISEL	30.00
1207 Restricted Conference Scholarship Fund	893.00
Total 1202 Restricted	41,635.98
Total 1201 Svgs-0380 Unrestricted Operating NHLA	100,097.56
1250 Svngs-READ-9668	5.00
1255 Unres READS	4,551.23
Total 1250 Svngs-READ-9668	4,556.23
1300 Svngs-URBN-1649	0.00
1310 Unres URBAN	4,613.67



New Hampshire Library Association

Balance Sheet

As of September 30, 2021

	TOTAL
Total 1300 Svngs-URBN-1649	4,613.67
1350 Svngs-PARA-9213	6,737.68
1410 Svngs-CHIL-6937	10.00
1415 Unres CHILIS	16,303.14
Total 1410 Svngs-CHIL-6937	16,313.14
1510 Svngs - YALS - 8502	185.00
1515 Unres YALS	4,870.92
Total 1510 Svngs - YALS - 8502	5,055.92
1610 IT SAVINGS - 8693	10.00
1615 IT SAVINGS UNRESTRICTED	1,650.29
Total 1610 IT SAVINGS - 8693	1,660.29
3900	12,068.00
Total Bank Accounts	\$168,400.01
Other Current Assets	
1700 Loans receivable - Winchell	0.00
1750 Loans receivable - long-term	0.00
1750.04 Loan rec - SEL Winch long term	1,500.00
1750.05 Loan rec - NB Winch long term	3,500.00
1750.06 Loan rec - AP Winch long term	2,000.00
1750.07 Loan rec - EK Winch long term	6,000.00
1750.08 Loan rec - SW Winch long-term	2,000.00
Total 1750 Loans receivable - long-term	15,000.00
Total 1700 Loans receivable - Winchell	15,000.00
1800 Norris Fund Held by NHFC	56,224.22
HRH 6 Prepaid expenses	3,569.00
Total Other Current Assets	\$74,793.22
Total Current Assets	\$243,193.23
TOTAL ASSETS	\$243,193.23



New Hampshire Library Association

Balance Sheet

As of September 30, 2021

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	1,188.00
Total Accounts Payable	\$1,188.00
Other Current Liabilities	
HRH 1 Deferred Dues	11,695.10
Total Other Current Liabilities	\$11,695.10
Total Current Liabilities	\$12,883.10
Total Liabilities	\$12,883.10
Equity	
3100 Net Assets - Board Designated	62,686.36
3120 Restricted Net Assets	53,070.52
32000 Retained Earnings	25,736.19
3940 Unrestricted Net Assets	91,503.07
Net Income	-2,686.01
Total Equity	\$230,310.13
TOTAL LIABILITIES AND EQUITY	\$243,193.23



New Hampshire Library Association

Profit and Loss

July - September, 2021

	TOTAL
Income	
4010 Spring Conference	
4012 CHILIS Spring Conference Income	225.00
Total 4010 Spring Conference	225.00
4020 Fall Conference	15.00
4021 NHLA Fall Conference Income	280.00
4024 YALS Fall Conference Income	450.00
Total 4020 Fall Conference	745.00
4026 EDI Committee Income	190.00
4040 Membership Dues	
4041 NHLA Dues	365.00
4042 CHILIS Dues	25.00
4043 READS dues	15.00
4044 YALS dues	15.00
4046 NELA dues	-80.00
4047 PARALIB dues	5.00
4049 ITS dues	10.00
Total 4040 Membership Dues	355.00
4050 Interest Income	3.52
4200 Donations to NHLA	
4210 Donations to CHILIS	
4211 CHILIS - 1000 Books Before Kind	240.00
Total 4210 Donations to CHILIS	240.00
Total 4200 Donations to NHLA	240.00
Total Income	\$1,758.52
GROSS PROFIT	\$1,758.52
Expenses	
6000 Accounting	590.00
6026 EDI Committee Expense	490.00
6034 READS expenses	475.00
6036 YALS expenses	1,000.00
6040 Legislative Activities	1,187.50
6140 Macdonald Fund Expense	500.00
6215 Technology (formerly PayPal fee)	202.03
Total Expenses	\$4,444.53
NET OPERATING INCOME	\$ -2,686.01
NET INCOME	\$ -2,686.01



Section and Committee reports

- [Advocacy and Legislative Committee](#)
- [ALA Liaison](#)
- [Bylaws Committee](#)
- [CLNH](#)
- [Conference Committee](#)
- Continuing Education Committee: no report
- [Database Administrator](#)
- [Equity, Diversity and Inclusion Taskforce](#)
- [Information Technology Section](#)
- [Intellectual Freedom Committee](#)
- [Membership](#)
- [New England Library Association Liaison](#)
- [NH Center for the Book Liaison](#)
- [NH Colleges and University Council](#)
- [NHLA Sustainability Ad Hoc Committee](#)
- [NHLTA Liaison](#)
- [Paralibrarian Section](#)
- [READS](#)
- [Scholarship](#)
- [Social Media](#)
- [Technical Services Ad-Hoc Committee](#)
- [ULAC](#)
- [YALS](#)



Advocacy and Legislative Committee report for NHLA Board Meeting- October 2021

Lori Fisher and Randy Brough

1. NH Legislative Issues

Deborah Caldwell Stone, head of the ALA Intellectual Freedom office, will speak at the NHLA fall meeting on November 4, 2021 about the 'divisive concepts' legislation in NH and other states, and the response of other states and public libraries.

Our lobbyist (Teresa Rosenberger, Bernstein Shur) has been keeping Randy up-to-date on LSR's submitted to both the House and Senate for consideration, and right now it is only titles, not bill text. The only one of major concern is #2229 (Requiring Prospective Employees and Volunteers of Public Libraries to Obtain a Background Check prior to Commencing Employment or Volunteer Service). Again, we only know titles at this point and may not have text to read until November. Randy would like to invite to our November officer's meeting and/or the December executive board meeting to provide updates.

2. ALA Legislative Summit, Sat. 10/16 1-4:30 pm

Lori will attend this summit as the NHLA co-chair of the advocacy & legislative committee. The summit will address how state library associations can proactively address adverse legislation challenging intellectual freedom and privacy. This is important in NH as we enter a new legislative session in January that will most likely have more bills similar to the "divisive concepts" language that ended up in the NH budget bill.

3. NHMA panel on cultivating a climate of library support on 11/19

Lori be leading a panel with Marcia McLaughlin (president, NHLTA) and Mindy Atwood (director, Abbot Library in Sunapee) on building a climate of library support in your town for library trustees and other town officials at the NH Municipal Association conference.

Respectfully submitted:

Randy Brough and Lori Fisher, Co-Chairs of the NHLA Advocacy and Legislative Committee

ALA Liaison Report- October, 2021

Lori Fisher

1. ALA LearnLibX 2022

This conference has changed to a virtual format for January 21-24, 2022.

2. My participation in other ALA committees/groups

I continue to serve ALA in the following capacities aside from NH ALA Councilor:

- Member of ALA Policy Corps, cohort II
- Liaison to the Committee on Library Advocacy for ALA Policy Corps (last meeting on 9/23//2021)
- Member to the ALA Committee on Legislation (last meeting on 9/8/2021; legislative agenda virtual planning retreats on 10/18/21 an 11/1/2021)
- Member of the United For Libraries Advocacy Committee (upcoming meeting 10/15/21)



3. Thank you for re-electing me to serve a 2nd term as NHLA Chapter Councilor!

Respectfully submitted, Lori Fisher, NH ALA Councilor, 2019-2021

Children's Librarians of New Hampshire Section Report, October 2021
Moriah Churchill-Calkins



CLNH will hold a virtual Fall Conference and business meeting on November 9th, starting at 1pm. The keynote will be a Q&A with Rodman Philbrick, author of *Wildfire*, the 2021 Great Stone Face award winner. At the business meeting we will officially elect our new interim treasurer, Jenn Macleod. The Vice President position is open and we are accepting nominations and recommendations! We have our Children's Librarian of the Year award to present, as well as a special surprise award. We're planning to do breakout sessions to discuss burnout among youth services librarians; strategies to make the most out of using Kits; and "Real Talk" about real wages. We are hoping to get Chris Rose to present current books to look out for, as well.

Thank you,

Moriah Churchill-Calkins

CLNH President

Conference Committee

I have reached out to the NELA Co-Chairs for the joint NELA/NHLA Conference in October 2022. The Co-Chairs are Bethany Klem (VP/President-Elect, MA) and Alessandra Petrino (CT). We are planning to meet in November to set a meeting schedule for conference committee members.

I look forward to getting started with the planning of the Annual Conference.

Respectfully submitted,
Deb Hoadley
Conference Chair, NHLA



In Solidarity
Leigh Ann Hamel and Sondra VanderPloeg
On behalf of the EDI Committee

Membership Chair Report – October 2021

Processed new NHLA membership applications, renewals and level changes
Summary as of 10/1/2021:

[Back](#)

Member list

Summary									
Keyword search									
Advanced search									
Saved searches									
Level	Total	Active	Renewal overdue	Lapsed	Pending			New in last	
					New	Renewal	Level change	7 days	30 days
Business Membership	-	-	-	-	-	-	-	-	-
First Time Member	88	65	20	20	3	-	-	2	4
Library Run by 1 Person	17	14	2	2	1	-	-	-	-
Lifetime Member	47	47	-	-	-	-	-	-	-
Retired Librarian	7	7	-	-	-	-	-	-	-
Salary \$25,000 - \$50,000	189	165	23	21	2	1	-	-	-
Salary \$50,000-\$75,000	101	79	22	19	-	3	-	-	-
Salary over \$75,000	33	28	4	4	1	-	-	-	-
Salary under \$25,000	122	96	24	23	1	1	1	-	-
Trustee/Friend/Student	29	22	7	7	-	-	-	-	1
Unemployed Librarian	1	1	-	-	-	-	-	-	-
Total	634	524	102	96	8	5	1	2	5

Membership is up 2.7% from August 2021 to 524. At this time last year we had 521 members.

Regular functions:

- Completed archiving those people whose membership lapsed before January 2021
- Submitted September and October Joint NELA/NHLA membership reports to NELA
- Input membership information for the ALA
- Processing payments for NHLA events as requested.

Respectfully submitted,

Linda Pilla
Membership Chair



Intellectual Freedom Committee October 2021 Report

No report.

NHLA-ITS Section Report- October 2021

The ITS Section hosted informal virtual meetups in August and September. Topics of discussion included ARPA Grant projects, video creation tools and ideas, and technology news and challenges at libraries. Meeting notes were shared on the ITS listserv.

The next virtual meeting date is scheduled for **Wednesday, October 27th at 10:30 a.m.**

Respectfully submitted,
ITS Co-chairs
Mathew Bose
Mark Glisson

NELA report for NHLA — October 2021

Amber Coughlin

- NELA has held three virtual conference days on Advocacy, Diversity, and Leadership/Management, and attendance has been fair. Some sessions are very well populated while others have had a smaller number of attendees. There have been some technical glitches but things have mostly run smoothly. Many of the sessions are being recorded and can be viewed remotely by NELA members in the future. Concurrently, the Emerging Leaders Program has been taking place since August and any attendees have found the program valuable. The last virtual cohort meeting of this session is on October 11th.
- Upcoming events:
 - October 14th “In the Know, With ITS.” A virtual discussion with ITS with new topics every month.
<https://nelib.zoom.us/meeting/register/tZUrcO2gpjMsHNCiOHuq5QOMJ1nfueO4IUgW>
 - October 14th and 15th #NELA2021 Virtual Licensing Seminar. A two-day virtual seminar led by Tomas Lipinski about licensing electronic resources. \$45 dollars for members and \$65 dollars for nonmembers. Register here:
<https://nelib.zoom.us/meeting/register/tZUrcO2gpjMsHNCiOHuq5QOMJ1nfueO4IUgW>
 - October 18th In-person Unconference at The College of the Holy Cross in Worcester Massachusetts. 9:30-4:30. Masks will be required at this event. Holy Cross requires visitors to provide proof of vaccination. There are still tickets available to this event. The conference will be indoors, but attendees will be able to carry their lunches outside, should they so choose. For more information, or to register:
<https://nela2021.godaddysites.com/>
- Since the last executive board meeting I have attended an NELA executive board meeting, finance committee meetings, and conference committee meetings.
- The executive board meeting on September 24th was also a board orientation meeting. Expectations were set. A brief overview of various NELA processes was given.



- Many new committee chairs were elected. There was an open chair application process for board chairs this year. 10 people replied to the missives sent out to the membership, but many simply wanted to join, not chair, various committees.
- There were three applications for the leadership committee. A committee of five executive board members were asked to review these applications and the committee chose Jenn Bruneau to be the leadership committee chair. This was not a noncontroversial decision. Maureen Sullivan, long-time facilitator of the NELLs program, attended the meeting to speak of her concerns regarding this committee chair appointment. She wished to slow down the process and elucidate her concerns to the board more fully at a future meeting. She worried that the decision to alter the committee chair appointment process was rash. Many board members spoke of their love of NELLs as a flagship program of NELA, unique to the region, and voiced strong concerns that such leadership changes could be detrimental to the program. Other board members did not see this change as fundamentally threatening to NELLs, or its traditional leaders Mary Etter and Krista McLeod, who would still be free to co-chair the NELLs subcommittee. Rather, they saw it as a widening of the NELLs leadership umbrella to embrace more and varied programming in accordance with the strategic plan. The appointment of Jenn Bruneau was made, but the board's decision was far from unanimous. There is a tentative NELLs and NELLs2 combined session in August of 2022. More details will be forthcoming.

- The NELA committee chair appointments for 2021-2022 are as follows:

Standing Committees:

Conference Co-Chair (one year appointment): Vicki Oatis

Educational Assistance: Lauren Mandel

Governance: Edna Hutchins

Intellectual Freedom: Maisam Nouh

Membership: Ben Hanley

Leadership (NELLs/ELVC): Jenn Bruneau

Public Relations: Azra Palo

Volunteer Coordinator: Faithe Lakowicz

Special Committees:

Strategic Plan Coordinator: Sue Edmonds

Salary Surveys: Mike Zeller

Grants: Mike Zeller

Conference Co-Chair (two-year appointment, by incoming VP Bethany Klem): Alessandra Petrino

- The strategic plan was discussed. It was created three years ago and is intended to be a road map. Many goals and programs were put on hold due to the pandemic. There is a plan to reconvene with ESC and former NELA president Sue Edmonds in order to review the plan and perhaps alter it to fit the new NELA landscape. There are three aspects of it that I need to attend to as a state rep:
 - Equity Diversity and Inclusion focus and board recruitment.
 - The reluctant NELA social scene.
 - Helping with the NELLs process.

Respectfully Submitted,

Amber Coughlin



NELA Representative

NH Center for the Book

No report.

NH Colleges and University Council (NHCUC) Report- October 2021

Anne Jung-Mathews

The NHCUC Library Directors group met on Monday September 13, 2021. Malia Ebel from Colby-Sawyer College is serving as Chair this year. The committee also welcomed Deb Baker who will be representing the Community College System of NH library directors.

Subcommittee Check-ins & Updates

a. Committee Revamp Exploration Subcommittee Update

The subcommittee shared that they had been trying to build a new strategic plan and discovered along the way that a strategic plan was no longer the right fit for this committee. Lia centered on core values and drafted a Core Values document that was shared ahead of today's meeting for review. The general response was very positive, and Lia was praised by many for her good work on spearheading this work.

The subcommittee also revisited the Borrowing Agreement, which is noted in the Core Values document, and discussion among the committee ensued. There was a question as to the meaning of "Number of items borrowed" and it was clarified that it referred to the number of items borrowed at one time. There was also a question about the returning of borrowed resources. It was decided that the borrowers would only be able to return at the lending library. The Library Committee members will review the borrowing agreement with their campus teams.

The Core Values document and Borrowing Agreement will be revisited for adoption at the next meeting.

b. Vendor Negotiations Subcommittee Update

The subcommittee noted that EBSCO negotiations concluded last spring and that they've been in talks with Kanopy, but nothing has been decided and there are not many members interested.

The subcommittee asked for ideas about other providers to reach out to.

- They haven't reached out to Swank Motion Pictures specifically, but they are thinking of getting perpetual licenses for certain films. This would give the committee a discount if the committee can decide on key titles.
- Sue Zago shared that UNH Law is looking at [Meescan](#) for self-checkout. Others were interested and Sue will share additional information with the group.
- Springshare was brought up and it was suggested that each library look at what modules they are using with to see if a discount can be leveraged by adding modules on.
- JSTOR has a lot of tiers, so there are potential savings on the table for the consortium.

A doodle poll will be created to collect other vendors and resources the committee would like to try.



c. Pro-Development Subcommittee Update

A call for volunteers for the 2021/2022 Professional Development subcommittee was made and the following members will serve: Carolyn Gamsto, Anne Jung-Mathews, Sue Zago, and Malia Ebel. The subcommittee will partner with Larissa Striga, NHCUC, and meet to begin planning.

The committee briefly discussed potential collaborations and [NH Open: New Hampshire Open Education Public Consortium](#) was mentioned. It is currently \$2000 per year to join this hub, and this is increasing to \$2300 for 2023. Could NHCUC advocate for and support the OER group that is seeking the NH DOE to fund this? There was a lot of interest among committee members about OER and it was decided to create a subcommittee. Carolyn Gamsto, Malia Ebel, Paul Jenkins, and Deb Baker volunteered. Deb is part of another OER group and mentioned that a statewide OER summit event is coming in January and will share the details as they become available. The subcommittee will meet and provide an update at the next meeting.

Dan Speidel provided an update that the **Job Shadowing program** has been a long-standing program that pairs peers to meet and learn best practices from each other. There were changes made to the leadership program to offer an option to meet over zoom in response to the COVID pandemic. The committee supported moving forward with the program this year. Dan will follow-up by sharing the program information and flyer for members to share with their library teams.

Malia Ebel shared that Colby-Sawyer College has joined the Public Library Consortium's van. The Consortium is willing to give Colby Sawyer a van stop free of charge because they lend to them so much and their proximity to the local public library. Malia suggested that other institutions could do the same, but that it was contingent on lending to the Consortium. The committee generally indicated that this may not work for them and not something to pursue at this time.

Malia Ebel also raised a desire to get on the docket for NHCUC's Presidents. Larissa suggested that the committee have a larger conversation to identify specific goals and desired outcomes to determine the most effective way to make their voices heard to the Presidents.

[Controlled Digital Lending](#) (CDL) by libraries was brought up and many are interested in learning more. This will be explored as a future topic for a meeting and/or for a session in the professional development program.

The next meeting is scheduled for Monday November 8, 2021.

NHLA Paralibrarian Section Report to the Board, October 2021

No report.



NHLA Sustainability Ad Hoc Committee Report- October 2021

Brittany Overton

The Sustainability Ad Hoc Committee met in September and discussed feedback from the recent sustainability survey sent to NHLA membership. Based on responses received, the committee has made its first priority providing educational opportunities on sustainable decision-making. This may take the form of mini conferences and/or a compiled list of resources for librarians to explore on-demand. Meanwhile, the committee is developing other resources, including a listing of public programming suggestions on the topic of sustainable living, a guide for implementing sustainable practices, and a collection development list of sustainability-related titles. These resources are planned to be released in the coming months.

A list of eco-friendly suggestions for those attending the NHLA fall conference was sent to Denise to be included as part of the registration process. The committee will look into the benefits and resources required to have future NHLA conferences be carbon neutral.

Respectfully submitted,
Brittany Overton
NHLA Sustainability Ad Hoc Committee Chair

NHLTA Liaison Report of New Hampshire Library Executive Meeting For NHLA October 2021 Meeting

New Hampshire Library Trustees Association Liaison Report for NHLA October 12, 2021 Meeting

- Scholarships: There will be 2 scholarship each 1,000\$ for students in an MLS program. There were no applications for the fall semester. Scholarships application is on NHLTA's Website www.nhlta.org
- Conference: The Education Committee will be posting for a MLS student or recently graduate student to assistance on the conference at Simmons College. This position includes a stipend. Deadline October 30, 2021.
- A Fall Roundtable will be held November 10th from 2 to 3pm on Zoom. Limit to 100 participants, Registration on NHLTA website www.nhlta.org

At the NHMA conference on November 14th, there will be a workshop on "Building a climate of public support for you library". Lori Fisher is presenting the workshop and asked Mindy Atwood, Abbott Library Director and Marica McLaughlin, NHLTA President to be part of her panel discussion group.

Respectfully Submitted,
Conrad Moses
NHLTA Liaison
October 7, 2021



READS

REFERENCE AND ADULT SERVICES SECTION

READS President Report For October 2021

As the NHLA/READS website continues to be inaccessible for our Website Coordinator, we have been using our READS Repository Drive to upload files and share them with members. We also decided which files to add to our READS Repository Drive so that the rest of the READS Executive Board has access to them (we don't have this share functionality in our NHLA READS Drive). In some cases, some files will exist in the NHLA READS Drive and also a folder just for the READS Executive Board in the READS Repository. Our election results are in: Susan Harmon will be taking on the role of Vice President and Matthew Gunby will be staying on another term as Secretary. Liz Ryan will be stepping into the role of Membership Chair as Susan Harmon takes on the Vice President/President Elect role next year.

Other news from READS:

- We currently have 161 members
- Our Fall Conference took place virtually on 10/8. We had about 45 attendees for two Readers' Advisory sessions with presenter Becky Spratford.
- Our business meeting also took place at the Fall Conference. We were able to pass the meeting minutes from the past two years (these were on hold because we were lacking a quorum last year). We also passed several new bylaw amendments.
- Jane Malmberg (Walpole Town Library) won our Raffle Contents (this raffle was for those who entered Adult Programming Reviews into our Programming Database, or submitted files for our READS Repository). Jane will receive a \$50 gift card for herself and \$100 for the Walpole Town Library for a future Adult Program.
- Our READS Award of Excellence was awarded to Maria Schroeter from the Nesmith Library. Congratulations Maria!
- Our October/November newsletter went out October 5, 2021.
- READS-to-Go Kits recently added include: *Intimations*, *Giver of Stars*, *Miss Benson's Beetle*, *The Exiles* and *Lillian Boxfish Goes for a Walk*.

Next READS Executive Board meeting: November 12th at 10:00am - virtual

Respectfully submitted,

Kersten Matera
READS President



Scholarship Committee Report for NHLA Executive Board Meeting, October 2021

The Scholarship committee extended our Fall application deadline, but did not receive any applications for either the Norris Grant or the Winchell Loan this application cycle. As a result, there was no Fall meeting.

In September, the Chair received a loan payoff from a 2017 Winchell Loan awardee, Annemarie Welch.

Respectfully submitted,

Carlos Pearman

NHLA Scholarship Committee Chair

Social Media Committee

No report.

Technical Services Ad Hoc Committee Report- October 2021

Angela Brown

October 7, 2021

The Committee met on August 18th, 2021. We discussed hosting a virtual “Ask-a-Cataloger” session to be held sometime this Fall, most likely in November. The session will be Q&A style and provide the opportunity for members of the NH library community to get their burning cataloging questions answered by experienced catalogers. There will also be an opportunity to submit questions ahead of time via a Google Form. We will send out a cataloging resources list to attendees as well. We are hoping that we will get a better idea about the topics people are interested in learning more about so that a class or cataloging/tech services session can be offered in the future. We are meeting on October 22, to discuss the logistics of the session and decide on a date for it.

Respectfully Submitted,

Angel Brown

Technical Services

ULAC

Report for NHLA Executive Board- 10/01/21

- ULAC met virtually, via Zoom, on 8/27 and 9/24. The 9/24 meeting had been scheduled to be in-person in Laconia (on the MS Mt Washington) but weather did not cooperate.
- Topics of conversation at the 2 meetings have included the ARPA competitive grant (round 2); pandemic-related issues such as masking, meeting rooms, in-person programming, etc...; personnel policies; updating job descriptions; and what libraries are doing re EBSCO.
- The next ULAC meeting is scheduled to be on Zoom, on 10/29. There will be no meeting in November, and we are scheduled to meet in-person, in Keene, on 12/10.

Respectfully submitted,

Eric Stern, ULAC Chair



YALS Report to NHLA- October 2021

Alex Graves



Approximately 40 people attended the YALS Annual Conference on September 23, 2020. The day included:

- Keynote speaker Jen Petro-Roy, author of *Good Enough*, which was on the 2021 Isinglass short list
- Program buzz - examples of successful programming during a pandemic
- Diversity Audits and Goals, presented by Erin Daly
- 2021 Great YA Fiction Book Talks, presented by Tirzah Price
- Libraries and Racial Unity with Racial Unity Team

YALS elected the following members to the executive board for 2022:

- Vice President/President Elect: Maryjo Siergiejs, Chester Public Library
- Social Media/Website: Ashlee Lykansion, Nashua Public Library
- Teen Book Awards: Lydia Beller-McKenna, Exeter Public Library
- Secretary: Nikki Rheaume, Lebanon Public Libraries
- Treasurer: Stacey Desrosiers, Goffstown Public Library

For continuing members, Justine Fafara will be taking over as President, and Alex Graves will move into the role of Past-President.

“Intro to Pronouns: A Guide for Library Staff,” presented by Hilary Umbreit and cosponsored by the EDI Committee, will be held November 10th at 11:00 AM.

The next YALS meeting is Thursday, November 18th at 10:00 AM via GoToMeeting.

Respectfully submitted,
Alex Graves
YALS President



Draft

Independent Accountant's Review Report

To the Board of Directors
New Hampshire Library Association
Concord, New Hampshire

We have reviewed the accompanying financial statements of New Hampshire Library Association (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagements in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA.

Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States.

Wipfli LLP
Bedford, New Hampshire

REPORT DATE



Draft

New Hampshire Library Association

Statements of Financial Position

June 30, 2021 2020

Assets

Current assets:

Cash and cash equivalents \$ 114,339 \$ 108,183

Loans receivable 1,750 1,500

Prepaid expenses 4,157 3,569

Total current assets 120,246 113,252

Other assets:

Restricted cash 44,430 47,231

Loans receivable, less current maturities 13,500 9,000

Beneficial interest 72,584 56,224

Total other assets 130,514 112,455

Total assets \$ 250,760 \$ 225,707

Liabilities and Net Assets

Current liabilities:

Accounts payable \$ 1,188 \$ 1,188

Contract liability - dues 12,587 11,695

Total liabilities 13,775 12,883

Net assets:

Without donor restriction

Undesignated 104,721 98,869

Board designated 59,680 57,731

With donor restriction 72,584 56,224

Total net assets 236,985 212,824

Total liabilities and net assets \$ 250,760 \$ 225,707

See accompanying notes to financial statements.



Draft

New Hampshire Library Association

Statement of Activities

Without Donor Restriction

Year Ended June 30, 2021 Undesignated

Board

Designated

With Donor

Restriction Total

Revenue:

Conferences \$ 1,945 \$ - \$ - \$ 1,945

Membership dues 26,745 - - 26,745

Workshops 15 - - 15

Other 400 - - 400

Total revenue 29,105 - - 29,105

Contributed support:

Grants - 3,345 - 3,345

Contributions 700 - - 700

Total contributed support 700 3,345 - 4,045

Total revenue and support 29,805 3,345 - 33,150

Expenses:

Program services 8,063 4,301 - 12,364

Management and administrative
activities 15,902 - - 15,902

Total expenses 23,965 4,301 - 28,266

Change in net assets from operations 5,840 (956) - 4,884

Investment income 12 2,905 - 2,917

Change in beneficial interest - - 16,360 16,360

Change in net assets 5,852 1,949 16,360 24,161

Net assets, beginning of year 98,869 57,731 56,224 212,824

Net assets, end of year \$ 104,721 \$ 59,680 \$ 72,584 \$ 236,985

See accompanying notes to financial statements.



Draft

New Hampshire Library Association

Statement of Activities

Without Donor Restriction

Year Ended June 30, 2020 Undesignated

Board

Designated

With Donor

Restriction Total

Revenue:

Conferences \$ 15,575 \$ - \$ - \$ 15,575

Membership dues 27,694 - - 27,694

Workshops 2,085 - - 2,085

Other 180 - - 180

Total revenue 45,534 - - 45,534

Contributed support:

Grants - 2,660 - 2,660

Contributions 858 2,544 - 3,402

Total contributed support 858 5,204 - 6,062

Total revenue and support 46,392 5,204 - 51,596

Expenses:

Program services 23,339 2,599 - 25,938

Management and administrative
activities 16,138 - - 16,138

Total expenses 39,477 2,599 - 42,076

Change in net assets from operations 6,915 2,605 - 9,520

Investment income 4 2,311 - 2,315

Change in beneficial interest - - (2,817) (2,817)

Change in net assets 6,919 4,916 (2,817) 9,018

Net assets, beginning of year 91,950 52,815 59,041 203,806

Net assets, end of year \$ 98,869 \$ 57,731 \$ 56,224 \$ 212,824

See accompanying notes to financial statements.



Draft

New Hampshire Library Association

Statement of Functional Expenses

Program Expense

Year Ended June 30, 2021 NHLA CHILIS READS YALS PARALIB ALA

Total

Program

Expenses

Management

And Administrative

Total

Expenses

Conferences and meetings \$ 800 \$ 1,745 \$ - \$ 1,000 \$ - \$ 309 \$ 3,854 \$ - \$ 3,854

Dues and memberships - - - - - 150 150 50 200

Scholarships and awards 4,141 210 - - - - 4,351 - 4,351

Materials and supplies 1,260 2,184 475 50 40 - 4,009 - 4,009

Office expense - - - - - 1,032 1,032

Association management - - - - - 1,780 1,780

Legislative expense - - - - - 4,800 4,800

Accounting fees - - - - - 7,640 7,640

Insurance - - - - - 600 600

Total \$ 6,201 \$ 4,139 \$ 475 \$ 1,050 \$ 40 \$ 459 \$ 12,364 \$ 15,902 \$ 28,266

See accompanying notes to financial statements.



Draft

New Hampshire Library Association

Statement of Functional Expenses

Program Expense

Year Ended June 30, 2020 NHLA CHILIS READS YALS PARALIB ALA

Total

Program

Expenses

Management

and

Administrative

Total

Expenses

Conferences and meetings \$ 6,681 \$ 4,417 \$ 1,476 \$ 2,083 \$ - \$ 2,238 \$ 16,895 \$ - \$ 16,895

Dues and memberships 150 - - - - 150 300 50 350

Advocacy 306 - - - - - 306 - 306

Scholarships and awards 2,139 - - - - - 2,139 - 2,139

Materials and supplies 2,000 995 1,272 100 1,931 - 6,298 - 6,298

Office expense - - - - - - 1,794 1,794

Association management - - - - - - 384 384

Legislative expense - - - - - - 4,800 4,800

Accounting fees - - - - - - 8,510 8,510

Insurance - - - - - - 600 600

Total \$ 11,276 \$ 5,412 \$ 2,748 \$ 2,183 \$ 1,931 \$ 2,388 \$ 25,938 \$ 16,138 \$ 42,076

See accompanying notes to financial statements.



Draft

New Hampshire Library Association

Statements of Cash Flows

Years Ended June 30, 2021 2020

Cash flows from operating activities:

Change in net assets \$ 24,161 \$ 9,018

Adjustments to reconcile change in net assets to net cash provided by operating activities:

Change in beneficial interest (16,360) 2,817

Increase (decrease) in accounts payable - (1)

Increase (decrease) in contract liability - dues 892 1,572

Decrease (increase) in prepaid expenses (588) (1,403)

Net cash provided by operating activities 8,105 12,003

Cash flows from investing activities:

Loans issued (6,000) (2,000)

Loans repaid 1,250 315

Net cash used for investing activities (4,750) (1,685)

Net change in cash, cash equivalents and restricted cash 3,355 10,318

Cash, cash equivalents and restricted cash at beginning of year 155,414 145,096

Cash, cash equivalents and restricted cash at end of year \$ 158,769 \$ 155,414

See accompanying notes to financial statements.



Draft

New Hampshire Library Association

Notes to Financial Statements

Note 1: Organization

The New Hampshire Library Association (the Organization) is a voluntary, not-for-profit corporation. The Organization is a professional association of library personnel, trustees, and library supporters whose purpose is to advance the interests of its members through advocacy on library issues and increasing public awareness of library service, to support the professional development of its members, to foster communication and encourage the exchange of ideas among its members, and to promote participation in the association and its sections. The Organization's primary sources of revenue are contributions from the public, membership dues from participating libraries and conference fees.

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis in accordance with generally accepted accounting principles and accordingly reflect all significant receivables, payables, and other liabilities.

Restricted Support

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restriction – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. Net assets without donor restriction include both undesignated and designated net assets, which are revenues not restricted by outside sources and revenues designated by the Board of Directors for special purposes and their related expenses.

Net Assets With Donor Restriction – Net assets subject to donor or certain grantor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. Restricted contributions that are received and utilized in accordance with donor stipulations in the same year are reported as contributions without donor restriction.

The Organization's net assets with donor restriction consist of a beneficial interest in assets held by a community foundation (Note 7).



Draft

New Hampshire Library Association

Notes to Financial Statements

Note 2: Summary of Significant Accounting Policies (Continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses and other changes in net assets during the reporting period. Actual results could differ from those estimates.

Cash, Cash Equivalents and Restricted Cash

The Organization considers amounts on deposit and other highly liquid debt instruments with an initial maturity of three months or less from the date of purchase to be cash equivalents.

Cash, cash equivalents and restricted cash reported in the statements of cash flows consists of the following as of

June 30, 2021 and 2020:

2021 2020

Cash and cash equivalents \$ 114,339 \$ 108,183

Restricted cash 44,430 47,231

Total \$ 158,769 \$ 155,414

The restricted cash is board designated for various library education programs (Note 6).

Loans Receivable

Loans receivable are stated at unpaid principal balances, less any allowance for losses. Loans receivable are evaluated for impairment annually and placed on non-accrual status on a case by case basis. The allowance for loans receivable losses is maintained at a level, which in management's judgement, is adequate to absorb credit losses inherent in the loan receivable portfolio. The amount of the allowance is based on management's evaluation of the collectability of the loan receivable portfolio, including the nature of the portfolio, credit concentrations, trends in historical loss experience, specific impaired notes, economic conditions and other risks inherent in the portfolio. The allowance is increased by a provision for loan losses, which is charged to expense, and reduced by charge-offs, net of recoveries. Management has determined there are no allowances or impaired loans receivable as of June 30, 2021 and 2020.



Draft

New Hampshire Library Association

Notes to Financial Statements

Note 2: Summary of Significant Accounting Policies (Continued)

Donated Services

The Organization receives a substantial amount of services donated by its directors in carrying out the Organization's activities. No amounts have been recognized in the accompanying statement of activities and changes in net assets because the criteria for recognition of such efforts under current accounting standards have not been satisfied.

Revenue Recognition

The organization's revenue from contracts with customers consists of the following:

Member Dues

The Organization recognizes its revenues from member dues over the membership period, which is typically one year. The sole performance obligation is providing members with access to various resources throughout the membership period consisting of advocacy support, library education, regular updates on national and state library news and networking opportunities within the Organization. The transaction price is based on standard rates set by the Organization. Membership dues are billed when the member joins the Organization and payment is due upon receipt. Amounts received in excess of recognized revenue is recorded as a contract liability on the statement of financial position. Contract liability balances at June 30, 2021, 2020 and 2019 were \$12,587, \$11,695 and \$10,123, respectively. The passage of time is used to recognize the revenue as management considers that to be the best available measure of progress of the Organization satisfying its performance obligation.

Conferences and Workshops

The Organization recognizes its revenues from conferences and workshops over time, which is the duration of the session. The sole performance obligation consists of providing members with training sessions to further their library education. Conference and workshop enrollment fees are based on standard rates set by the Organization. Payments are due when a member enrolls in the conferences and workshops. The passage of time is used to recognize the revenue as management considers that to be the best available measure of progress of the Organization satisfying its performance obligation. The Organization has determined that the nature, amount, timing and uncertainty of revenue and cash flows are affected by the limited geographical area the Organization services. Adverse changes in the local economy may have an adverse impact on the ability of customers to contract with and pay the Organization.



Draft

New Hampshire Library Association

Notes to Financial Statements

Note 2: Summary of Significant Accounting Policies (Continued)

Contributed Support

Contribution Revenue

Contributions are recognized as revenue when cash, securities, other assets, or an unconditional promise to give is received. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are recognized as revenue when the barriers to entitlement are met and overcome.

Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Grant Revenue

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant agreement.

Grant awards that are contributions: Grant awards that are contributions are evaluated for conditions and recognized as revenue when conditions in the award are satisfied. Unconditional awards are recognized as revenue when the award is received. Amounts received in which conditions have not been met are reported as a refundable advance liability.

Grant awards that are exchange transactions: Exchange transactions are those in which the resource provider or grantor receives a commensurate value in exchange for goods or services transferred. Revenue is recognized when control of the promised goods or services is transferred to the customer (grantor) in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services.

Amounts received in excess of recognized revenue are reflected as a contract liability. There were no grant awards that were considered exchange transactions during the years ended June 30, 2021 and 2020.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. The statement of functional expenses presents the natural classification detail of expenses by functions. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Certain categories of expenses are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is



consistently applied. The expenses are allocated on the basis of management's estimates of time and effort.



Draft

New Hampshire Library Association

Notes to Financial Statements

Note 2: Summary of Significant Accounting Policies (Continued)

Tax Status

The New Hampshire Library Association is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

The Organization recognizes the tax benefit of an uncertain tax position only if management determines that it is more likely than not that the tax position would be sustained upon examination by taxing authorities based on the technical merit of the position. Management has determined that through June 30, 2021, the Organization did not take any material tax positions which do not meet the criteria for recognition.

Note 3: Liquidity and Availability of Financial Resources

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, consists of the following as of June 30, 2021 and 2020:

2021 2020

Cash and cash equivalents \$ 114,339 \$ 108,183

Financial assets available to meet cash needs for general expenditure within one year \$114,339
\$108,183

The Organization's loan receivable consists of board-designated funds used to fund the Winchell Fund loan program (Note 6). These funds are not available for general expenditure.

As part of the liquidity management plan, the Organization produces an annual budget that is reviewed by the board, which outlines the anticipated financial needs to support the mission within the next fiscal year. To manage current cash flow needs, the budget is analyzed and compared to actual results throughout the year.

Note 4: Loans Receivable

Loans receivable are scholarship loans for graduate library study paid from the board designated Winchell Fund (Note 6). As of June 30, 2021 and 2020, loans receivable totaled \$15,250 and \$10,500 respectively. The loans are non-interest bearing and have varying repayment terms. Estimated maturities of loans receivable are as follows:

Year Ended June 30,

2022 \$ 1,750

2023 5,500

2024 2,000

2025 6,000

Total \$ 15,250

12

Draft

New Hampshire Library Association

Notes to Financial Statements



Note 5: Commitments

The Organization has entered into a two year agreement with a law firm where the Organization will receive legislative consulting and lobbying services during sessions of the New Hampshire General Court. The agreement expires December 31, 2022. Total legislative expenses for the years ended June 30, 2021 and 2020 were \$4,800.

Note 6: Board Designated Net Assets

The Organization's Board designated net assets at June 30, 2021, and 2020 are comprised as follows:

	2021	2020
Geisel Award Fund	\$ 30	\$ 30
Conference Scholarship Fund	1,061	1,061
Continuing Education Fund (Legal)	2,376	2,376
Winchell Fund	35,499	35,499
Norris Fund	1,994	3,090
MacDonald Fund	18,720	15,675
Total	\$ 59,680	\$ 57,731

Note 7: Beneficial Interest in Assets Held by Community Foundation

The New Hampshire Charitable Foundation (NHCF) has established the New Hampshire Library Association Scholarship Fund to support scholarship activities of the Organization. The fund is required to distribute its income at least annually. Additionally, distributions of principal may be made as determined by the Board of Distributing Directors of NHCF. In the event the Organization ceases operations, income of the fund shall be used to assist other similar organizations with their scholarship activities within the State of New Hampshire.

In addition, variance power was granted to NHCF whereby NHCF has the right to redirect the use of the gift, or its income if in the judgement of the NHCF Board, the restrictions or conditions imposed become unnecessary, incapable of fulfillment or inconsistent with the charitable needs of the State of New Hampshire. Distributions of income received from the fund in 2021 and 2020 were \$2,905 and \$2,311, respectively. The beneficial interest is reported at fair value of the underlying assets held by NHCF, which approximates the present value of the estimated expected future cash flows at June 30, 2021, and 2020 (Note 9). The fund originated as a bequest and accordingly is reported as a net asset with donor restriction.

The beneficial interest is exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with the beneficial interest, it is at least reasonably possible that changes in the values of the beneficial interest will occur in the near term and that such changes could materially affect the beneficial interest asset balance.



Draft

New Hampshire Library Association

Notes to Financial Statements

Note 8: Designated Fund

The Organization is a beneficiary of the Adam and Jane MacDonald Fund for Librarian Training, a designated fund held and administered by NHCF. Distributions of \$3,345 and \$2,660, were received for the years ended June 30, 2021, and 2020, respectively. The fair value of the fund assets was \$83,588 and \$64,748 at June 30, 2021, and 2020, respectively.

Note 9: Fair Value Measurements

Accounting principles generally accepted in the United States establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority; Level 2 inputs consist of quoted prices for similar assets in active markets, quoted prices for identical or similar assets in inactive markets, or observable inputs other than quoted market prices or inputs that are derived primarily from or corroborated by observable market data by correlation or other means; and Level 3 inputs consist of inputs that are unobservable and significant to the fair value measurement and have the lowest priority. The Organization uses appropriate valuation techniques based on available inputs to measure the fair value of its investments. An asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques must maximize the use of observable inputs and minimize the use of unobservable inputs.

The following table sets forth the levels, within the fair value hierarchy, of the valuation techniques used to determine the fair value of the Organization's beneficial interest, as of June 30, 2021 and 2020:

2021

Level 1	Level 2	Level 3	Total
Beneficial interest	\$ -	\$ -	\$ 72,584

2020

Level 1	Level 2	Level 3	Total
Beneficial interest	\$ -	\$ -	\$ 56,224

The fair value of the beneficial interest is based on the Organization's proportional share of the funds managed by NHCF. The management of NHCF values its underlying investments using quoted market prices (Levels 1 and 2) and information provided by the respective fund managers or general partners, including audited financial statements of the investment funds (Level 3). The inputs or valuation methodology used for valuing investments are not necessarily indicative of the risk associated with investing in those investments. There were no changes in the valuation techniques during the year.



Draft

New Hampshire Library Association

Notes to Financial Statements

Note 10: Risks and Uncertainties

Beginning in March 2020, the United States economy began suffering adverse effects from the COVID 19 outbreak ("CV19"). As of the date of issuance of the financial statements, the Organization has suffered a material adverse impact from the CV19 Crisis, as the Organization has cancelled numerous conferences and workshops, all resulting in a material reduction to the Organization's revenues and expenses. The future impact of the CV19 Crisis on the Organization cannot be reasonably estimated at this time.

Note 11: Change in Accounting Principle

In August 2018, the FASB issued ASU No. 2018-13, Fair Value Measurement (Topic 820), which amended disclosure requirements for level 3 fair value measurements. The amendments are effective for fiscal years beginning after December 15, 2019. The Organization adopted this guidance, effective July 1, 2020. The Organization applied this guidance on a retrospective basis. The amendments removed the requirement for the Organization to include a rollforward disclosure of its level 3 fair value measurements. There was no change to reported assets, liabilities, net assets, revenues, expenses or change in net assets for either period presented in the accompanying financial statements as a result of adopting this standard. The Organization believes the new accounting guidance improves the disclosures for the primary users of the financial statements.

Note 12: Subsequent Events

Management has evaluated subsequent events through **REPORT DATE**, the date when the financial statements were available to be issued.

15

Draft