



Robert R. Jones Public Library Board of Directors
Board Meeting
October 26, 2023

Call to Order	6:31 pm by Brad Hoffman, Vice President, quorum was declared
Present	Brad Hoffman (Vice President) Victoria Blackmer (Director) Jennifer Edlefson (Treasurer) Tammy Saelens (Secretary) Liz Heisler (Trustee) Laina Cross Harris (Trustee)
Absent	

PRESIDENT'S REPORT	
<ul style="list-style-type: none"> No Report 	
SECRETARY'S REPORT	
<ul style="list-style-type: none"> Approval of the minutes from 9/21/2023. Liz made the motion to accept and Jen seconded the motion. All ayes. 	
TREASURER'S REPORT	
<ul style="list-style-type: none"> Motion to accept the Treasurer's report was made by Liz, Tammy seconded. All ayes. We will need to do an amended budget to the county. Victoria will contact the county regarding this. The Payroll Issue is being figured out. 	
NEW BUSINESS	
<ul style="list-style-type: none"> Completed - Jen talked with Blackhawk Bank and Brad needs to be added to access the safety deposit box. Completed - Victoria needs to be sure that Pastor has been removed from signing and access to checking + savings has been revoked. Also that Angie gets her credit card with the \$1,000 credit limit that the board approved at the July 27 meeting. Trunk or Treat was a success with 550 treats handed out. Pete the Cat was a huge hit with everyone. Pete hugged lots of children and adults and posed for numerous pictures! Victoria is meeting with Tish next week to go over her Board of Trustee handbook. A Special Board meeting will be held on November 16 at 6:30 pm. Liz is taking over as the interim treasurer as Jen is stepping down since she will soon be moving out of the district. Liz will need to become an authorized signer for the checking and savings. This was motioned by Laina and seconded by Tammy. All Ayes 	
RESULTS OF THE AUDIT DONE BY HOFFMAN & TRANEL, PC (Kim Hoffman did audit)	
<ul style="list-style-type: none"> Since we have exceeded the \$250,000 in threshold by the FDIC, we need to check with Blackhawk Bank to be sure they are pledging assets to protect the library. Jen/Liz will talk with Debbie Till at the bank to see who to talk with. A municipality can only have pledged assets to protect their interests. You can't spend over your budget as a municipality, so we will need to do an amended budget to the county. This will give us breathing room in our budget. We had grant money we didn't budget for. 	

- You need to be cautious when doing the budget, know that there is money in there that can't be spent. (for example Budget is for \$315,000 but can only spend \$300,000)
- Never spend Contingency money but know that it is there.
- The 2023 - 2024 budget was filed August 30, 2023.
- Capital Expenditures - keep in Savings account but when time to spend then we have to have in budget.
- Board needs to stay involved in financial matters. Please get online banking as a signer on the accounts.
- Kim recommended Centennial Accounting or Total Solution for help in Payroll tax issues. Total Solutions also has a HR Resource.
- Kim can help with Bonuses. She can figure the amounts we should give so that taxes are paid properly. Bonus issues for 2023 can be corrected by the EOY and they should be included on W-2's. The Board will pay the taxes for employees since these were not processed correctly.
- The Board can pay for the tax amendment fee charged by the employees' tax preparer.
- Bonus money has to go through payroll.
- Credit cards - Jeff's credit card was used for subscriptions but that has been moved to Victoria's card now. Angie has a credit card now per Victoria.
- Payroll Issue
 - August 2022 payroll tax was outstanding because the check did not get cashed. March 2023 had an accidental double payment so the amount was paid but we have fines and penalties.
 - Possibility for correction use EFT-PS as this is online instead of using the phone and getting a confirmation date and time. By using EFT-PS can get into this online and print off the dates taxes were paid.
 - Third Quarter of 2022 was paid late in January 2023 so the library paid \$1,000 in penalties to the state.
- The Library should have known we were behind with letters.
- Victoria doesn't know if she has received a letter from the IRS regarding tax issues.
- Third Quarter taxes need to be paid on 10/31/2023.
- In regards to the Payroll issue - this is a liability check because it could be coding the whole check amount to Payroll Tax.
- Employees's checks are having taxes withheld correctly.
- SUDA - paid quarterly by Library
- FUDA - should not have been paid (and it wasn't) the check box needed to be unchecked for new employees.
- IMRF needs to be set up in QuickBooks.
- QuickBooks has the ability to do the budget and where we are tracking. Go to My company section and it is in the Planning and Budgeting.
- Per Kim - if questioned as to why we are over our budget by \$60,000 response would be - We know it happened, we have made corrections so that it will not happen again.

DIRECTOR'S REPORT

- Lots of compliments about Wowbrary
- Child/Juvenile numbers surpassed adult numbers in Passive Programming in September.
- Application for new staff member - 2 apps were rec'd last week, making a total of 4. Laina mentioned we don't want to fill this position with an unqualified person. Victoria had offered the position to a person in Alaska but they didn't take it.

- Victoria, Kaylee and Angie will talk with the applicants since this person will also help with programming. The position will be processing, desk coverage, assisting with programming and facilitating programs. The position will be for 10 hrs per week.
- In regards to going with IMRF, Victoria will now need to post her total compensation online for this year since we are starting IMRF. Brad found out this information.
- Everyone signed the conflict of interest with Laina noting that Kaylee is her cousin and Victoria has been her acquaintance since they were children. Staff will also need to sign this now.

PUBLIC COMMENT

- No one in attendance

OLD BUSINESS

- Strategic Planning - is being tabled until financial issues are taken care of. Kudos to Jen for doing the work for these sessions.

COMMITTEE REPORTS

- **Program, Services and Acquisition Committee** - no report
- **Building Committee** - no report
- **Employee Committee** - no report
- **Finance Committee** - no report

ADJOURNMENT

- Meeting adjourned at 9:06 pm - Laina made the motion and Liz seconded.

AGENDA FOR NEXT MEETING

Special Meeting is November 16, 2023 at 6:30 pm

ACTION ITEMS

1. SOP IN CASE OF EMERGENCY - a version is there for staff but Victoria is working on a cleaner one that is laminated and color coded for quick information. **Will be complete by 11/16/23 meeting**
2. Tammy will be looking for bids for a new insurance carrier. **Waiting until 2 months before renewal date to start looking**
3. Victoria will create a formal process for Board Trustee. **Will be complete by 11/16/23 meeting**
4. Victoria needs to show the Board her completed Conflict of Interest policy/form.
5. Victoria needs to have all other staff sign/complete the Conflict of Interest policy/form.
6. Jen/Liz will talk with Debbie Till, Blackhawk Bank, to find out who at the bank she needs to talk with to be sure that the bank is pledging assets since we exceed \$250,000 at one institution.
7. Victoria needs to make a list of all subscriptions on her credit card and file on the shared Google drive. The information should include: Name of company, Amount, when this is due (approximately)
8. Victoria will check if we have rec'd a letter from the IRS about our tax being paid incorrectly.
9. Victoria works with Jen and Liz before 11/16 to get IMRF set up in QuickBooks.
10. Victoria - were the payroll taxes paid for the 3rd Quarter by 10/31/2023?