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WASHINGTON DISTRICT LIBRARY Regular Board Meeting Minutes April 17, 2018

Washington District Library Board met on April 17, 2018, and was called to order at 7:00 p.m. by Vice President Linda Fitzgerald.

Members present: Alice Arn, Aaron James, Stacey Morris, Stacy Smith, Roger Stevens, and Linda Fitzgerald
Joan Ruppman was absent.

Also present: Randall Yelverton (Director) and Lori Haller (Recording Secretary)

Recognition of visitors: There were no visitors.

Public Comment: No public comment was made.

Consent Agenda Items

1. Minutes of Meetings
 - a. Regular Board Meeting – March 27, 2018
 - b. Finance Committee Meeting – April 10, 2018
2. Financial Statements
 - a. Income Statement
 - b. Balance Sheet
 - c. Payroll Report
 - d. Check Register
 - e. Budget Worksheet

Roger Stevens asked to pull the Income Statement, Payroll Report, Check Register, and Budget Worksheet. Roger asked if interest earned on item numbers 42300 Special Reserve and 42400 Working Cash in the Income Statement is in a savings account. Randall Yelverton replied it is in a savings account. Roger asked why interest is being shown for other funds. Randall responded he would check with the library's bookkeeper.

Roger questioned a bank charge of \$40.00 in item number 61200 in the Income Statement and a \$30.00 bank expense in line 196 in the Check Register. Randall Yelverton explained a check came out of petty cash that should not have been; causing the account to be overdrawn and the bank charged a fee of \$30.00. Randall added that is the first time this has happened. Roger questioned the \$40.00 bank charge amount showing in the Income Statement and the \$30.00 charge in the Check Register. Randall said he would look into it.

Roger questioned item numbers 62100 Salaries-Director, 62150 Salaries-DIR CH, and 62160 Salaries-AD SVCS in the Income Statement. Randall Yelverton responded 62100 is the director's salary, DIR CH is the youth services director, and AD SVCS is the adult services manager. Roger asked if the library has three salaried staff. Randall responded the library does have three salaried staff. Roger asked where those are coming out of the budget. Randall responded the director's salary comes from a special line item in the Budget Worksheet and the others come from the salaries line in the Budget Worksheet. Roger asked to be provided job descriptions for the adult services manager and youth services director.

Roger Stevens questioned seeing \$124.91 in item number 61900 in the Income Statement but \$124.91 not showing paid in the Budget Worksheet. Randall Yelverton said he will check into it.

Roger Stevens questioned the \$3,356.18 amount in item number 69500 Staff/Trustee ED EXP in the Income Statement. Randall Yelverton responded he believes it is the combined cost of sending three staff members to the Public Library Association (PLA) conference. Roger asked if there is a breakdown for expenses for PLA by person and vouchers. Randall responded individuals submitted receipts to the director and there are vouchers for those. Roger asked for a breakdown of costs for each individual that attended the PLA conference.

Roger Stevens asked if there is a breakdown of salary and benefit costs per individual employee. Randall Yelverton responded he has salary cost for each employee and the library's cost for each employee's health benefits. Randall stated he can get the library's IMRF contribution per employee from the library's bookkeeper.

Roger Stevens asked about lines 154 through 161 in the Check Register for Amazon. Randall Yelverton explained that some library materials are purchased through Amazon when they are not available through the library's regular sources or if Amazon offers better pricing on materials, supplies for programs, and office supplies. Randall added it is also reflected in the Budget Worksheet. Roger asked about line 196 in the Check Register showing a \$30.00 bank charge. Randall responded he would check on it. Roger asked about line 164 in the Check Register showing a debit and credit in the amount of \$828.13 for Illinois Department of Revenue. Randall responded it has to do with payroll. Roger asked about line item 207 in the Check Register for a meal reimbursement. Randall responded the youth services director took the newly hired youth services assistant to lunch to welcome her on her first day. Roger asked if the library uses MCI as a long distance provider. Randall replied yes.

Roger Stevens asked about several line items close to or above 80% in the Budget Worksheet. Randall Yelverton responded the library is near the end of the budget and the library is at 83% of the monthly budget for automated services. Roger asked about the branch rent being at 88% of the budget with a cost of \$2700.00 per month. Randall responded the new cost for the rent at the branch library's location will be over at the end of the budget year. Linda Fitzgerald stated each category is well under budget.

Roger Stevens asked for a salary line item be added for the youth services director salary and the adult services manager salary.

Aaron James made a motion to approve the Consent Agenda Items. Stacy Smith seconded the motion. Roll call vote: Alice Arn, yes; Aaron James, yes; Stacey Morris, yes; Stacy Smith, yes; Roger Stevens, yes; and Linda Fitzgerald, yes. The motion passed.

Treasurer's Report

Randall Yelverton stated he is working with the library's bookkeeper on a stamp inventory problem which resulted from purchasing different stamp amounts at different times. Randall stated once the inventory is complete he will discuss it with the library's accountant. Randall added it should be resolved by the next Board meeting. Roger Stevens asked if the library has anything from the bank that shows the library's total savings

and investments amount is insured or covered. Randall responded he would check with the bank. Roger stated a letter from the bank should be renewed each year.

Alice Arn made a motion to receive and file the Treasurer's Report. Aaron James seconded the motion. Roll call vote: Aaron James, yes; Stacey Morris, yes; Stacy Smith, yes; Roger Stevens, yes; Alice Arn, yes; and Linda Fitzgerald, yes. The motion passed.

Director's Report

- Sunday hours began and, in spite of the significant activity at Five Points, 252 people attended. Aaron James asked how the count is achieved. Randall Yelverton replied a counter at the door provides a total for the day of activity in and out and that number is divided in half. Alice Arn pointed out the Five Points bathrooms nearest the library closed at 3:00pm on Sunday. Randall said he will check with Five Points about keeping bathrooms open during library hours.
- Met with Shae Harris, the Sales and Marketing Manager at Five Points, to set up a monthly meeting to find out when Five Points will have heavy traffic. Scheduled a meeting in May. Stacey Morris asked if the WACC Board has discussed parking and if the high school will be involved also. Linda Fitzgerald, library representative to the WACC Board, said she would check on both.
- The young adult area in the main library has new furniture purchased through Friends of Washington Library requests.
- Lexie Walsh, youth services director, Rhiannon Shoults-Wilson, adult services manager, and Emily Householter, young adult librarian, are working together on new family summer reading programming this year so people can participate as a family and get prizes.
- Board members should have received an Economic Interest Statement to fill out and return the receipt to the director. Aaron James and Stacy Smith stated they have not received a statement. Randall said he will check on it.

Approve Contract for Annual Audit

Randall Yelverton said the library received a contract from Gorenz and Associates, Ltd. and Tim Custis, library accountant, wanted to make the contract more open ended. Randall stated he asked for a ceiling for what Gorenz and Associates would charge the library and received a figure of \$8950.00. Randall added the amount for this fiscal year was \$6675.00. Randall explained there is an increase because of additional work that may be needed if the state mandates the library use an accrual basis accounting system; however, the cost will not exceed \$8950.00 so it may be less. Randall reminded the Board of the accounting firm comparison he compiled previously that found Tim Custis offered a price significantly less than the other accounting firms. Stacey Morris questioned the termination clause in the current contract submitted for approval. Stacey stated if the library accepts the contract as written there is a risk Gorenz and Associates could not fulfill their services. Stacey asked for the library's attorney to look at the contract. Randall Yelverton stated he does not believe the language in the contract is new. Aaron James pointed out the last paragraph on page three states the audit document is the property of Gorenz and Associates. Aaron expressed concern about the contract being terminated and the library not being given what has been done. Aaron asked for the library's attorney to review. Roger Stevens asked Tim Custis be contacted with concerns first and ask for his reply in writing to attach to the document. Roger added Tim Custis is a recognized expert. Linda Fitzgerald asked if there is a deadline. Randall replied to the best of his knowledge, no. Roger suggested approving the contract for annual audit; bringing

concerns to Tim Custis, and then the library's attorney review it. Aaron questioned if the title *Modified Cash Basis* is the correct language if the library is forced to use an accrual basis accounting system. Randall responded he will check.

Roger Stevens made a motion to approve the contract for annual audit. Aaron James seconded the motion. Roll call vote: Stacey Morris, no; Stacy Smith, yes; Roger Stevens, yes; Alice Arn, yes; Aaron James, yes; and Linda Fitzgerald, yes. The motion passed.

Committee Reports

The Finance Committee met on April 10, 2018. Roger Stevens stated there should be no more than 3 Board members on a committee. Randall Yelverton responded it can be discussed at the Personnel and Policy Committee meeting tomorrow.

Roger stated the Finance Committee did not receive information to set up a cash flow. Stacey Morris stated she will update the Finance Committee meeting minutes and send them out to the Board. Roger Stevens made a motion to approve the Finance Committee meeting minutes as edited. Alice Arn seconded the motion. All ayes. The motion passed.

WACC Report

Linda Fitzgerald reported WACC Board members are meeting in committee for long range planning and the entire group did not meet. Linda stated she is on the Succession of Staff and Board Committee.

Public Comment

No comment was made.

Board Comment

No comment was made.

Adjourn

Roger Stevens made a motion to adjourn the meeting. Stacy Smith seconded the motion. All ayes. The meeting was adjourned at 7:58 p.m.

Lori Haller (Recording Secretary)

Stacey Morris (Secretary)