

North Valley Public Library Board of Trustees Meeting

Wednesday, August 20, 2014

3:00 p.m. Library's Community Meeting Room

1. Call to Order/Roll Call
2. Public Comment
3. Introduction of Guests
 - Drew Rieker, CPA of Junkermier, Clark, Campanella, Stevens, P.C. will talk about the accounting, auditing services they provide.
 - Beverly Helrich - Report from the Friends of the Library
 - Madeline Levine - Report from the Library Foundation
 - Leon Theroux - Building report
 - i. Bulbs
4. Approval of Minutes
 - June 18, July 16, August 7
5. Approval of Finances
 - Cash Report
 - Statement of Expenditure – Budget vs. Actual
 - Statement of Revenue – Budget vs. Actual
6. Director's Report
7. Director's Performance Evaluation
8. Unfinished Business
 - Budget
 - Building Improvements
9. New Business
 - Board correspondence – Email addresses
 - Personnel Policy revision
10. Adjournment

NEXT REGULARLY SCHEDULED BOARD MEETING: Wednesday, September 10, 2014 (Second Wed. of month)

**North Valley Public Library
Board of Trustees Meeting
August 20, 2014
(Approved and Final)**

Attending:

Joanne A. Charbonneau, Chair
Ed Harrison
Alan Sponberg
Toba Winston
Denise Ard, Library Director

Non-Attending: Victoria Howell

Joanne called the meeting to order at 3:02 p.m.

No public comments.

Introduction of guests: Bev Helrik, Leon Theroux, Madeline Levine

Friends of the Library Report

Bev reported the Friends made over \$700 at the Creamery Picnic book sale. Blinds have been ordered for the community room and Friends will buy new couches and chairs for the room as well. Friends will pay for the piano to be tuned 1st of October. The painted desk chair auction will be the 1st week of Oct. Friends will showcase the chairs at various places around the valley and they will end up in Valley Drug for the silent auction.

Bev said the rest of the books in the community room will be moved and stored in the back. When there is a book sale, they can have the sale in the community room. Friends will keep their books on one end of the backroom and Leon will move his supplies to the front.

There was discussion regarding the television in the community room. It is old, has no AV connections, it is not used, so it should be sold at an appropriate event.

A meet and greet for the Director was scheduled for Wed. Sept 3 at 4:00-5:30.

Joanne suggested a wine and cheese reception in the library later when renovations to the community room are complete.

Guest Accounting Firm

Drew Rieker, a CPA from Junkermier, Clark, Campanella and Stevens, P.C. talked about an audit vs. what they call in the accounting world, "Agreed upon Procedures". Ed asked if there is a financial line where an audit is required. Denise said \$500,000 income requires an audit by the Montana Department of Administration. Drew clarified that a full-blown audit is usually mandated by a third party for loans, mortgages, etc., and that normally, they are not necessary; verifying financials can be done in other ways.

A one-year audit costs approximately \$7,000, and an "agreed upon procedures" approximately \$2,500. A procedural informal audit would make sure all the money on the books is documented and fiscal responsibility is met. Drew said he could consult on creating the internal controls and procedures, look at the report and note variances in invoices, etc. and then report on the results. It

would meet the library's obligation to third parties. All agreed that either an audit or agreed upon procedures by an accounting firm would be valuable to demonstrate to the taxpayers that the Board takes its fiscal responsibility seriously and is in compliance with auditing procedures.

Drew noted a 3rd option as a consultant, charging approximately \$120/hour.

Foundation Report

Madeline reported that the new updated brochure was about to be printed. Joanne will make sure the NVPL Foundation gets distributed throughout the valley with an accompanying letter.

Building Report

Leon reported all smoke alarms are operational. He recommended one case of light bulbs rather than two cases. The library has to pay for the disposal of old bulbs. Leon will talk to Batteries Plus and Lights and Pete's Electrical firm to get the best price. Some discussion of possibilities of other places that will take mercury bulbs for recycling. Toba said she will check in to one of these places. Leon just took a load to Pete's, so no old bulbs now.

Approval of Minutes

June 18th minutes, accepted with corrections unanimous.

August 6th special meeting minutes: (about the façade.) Ed moved to approve, Joanne seconded. Approved.

July 16th minutes approved after one correction. Joanne motioned to approve. Ed seconded.

Should the absent board members be listed? Yes. Approved and passed.

Toba suggested less detail. Joanne suggested the board could later decide if it is too detailed or needs more. Alan reminded the board one of the reasons to have a dedicated minute taker was to insure consistency in style and detail. Pam will send the rough draft of the minutes to Victoria before and after finalized and approved.

Approval of Finances

Denise explained more line item changes in the budget.

Ed wanted more details on the computer expenses as 41% of the computer equipment budget has already been spent this fiscal year. Denise explained that due to public complaints regarding internet connectivity, Bret did some investigations and determined the problem was the firewall so he got a new firewall. It was decided that Bret would give an update to his 3-year technology proposal report to the Board and then it should be presented to staff. Joanne moved to accept finances, Alan seconded. Approved.

Directors' report

Denise told the board a new sub, Daniel Ray, was hired.

Denise said the library has to submit a final budget to the county by Sept 30th, 2014. Joanne moved that Denise be approved for a credit card to be used by her and Carrie Anderson for business expenses through Valley Bank of Kalispell/Farmer's State Bank. Toba seconded. The board approved unanimously. An addition to the motion was made that the balance be paid off in a timely manner. The motion was unanimously passed.

Approval of Final working budget for 2014-2015

There were some increases in revenue on a few line items. Denise made slight adjustments, very minimal, FICA, unemployment, etc.

Election cost was increased due to an estimate from the Ravalli County Board of Elections. Discussion involved the possibility of changing our terms to coincide with other elections so the library would not have to bear the full cost of an election. Denise will research whether we can change terms of office, perhaps even as early as November.

Denise said there will be an increase for the computer budget and the improvements on the community room. Toba moved to transfer funds and approve the new budget. Joanne seconded. All approved.

Building improvements: JFV Construction's bid for upgrading the meeting room is:
\$699.12 - remove old short wall, frame in new wall, drywall hang, tape & texture, primer paint.
\$2,186.40 - prep all other walls (fill all holes, spackle or caulk), fill corer by window, primer above window, prime & paint 2 coats.

Celestial Flooring gave an estimate of delivery and carpet at \$1,700. Toba will get an estimate from Pierce Flooring for cost and installation of carpet squares.

There was discussion of bids for the heating/air conditioning from Anderson (3 furnaces), 4G Plumbing and Heating and Comfort Systems (1 furnace). Comfort Systems would only install the air conditioning in the current furnaces. A decision was made to take the bids home, study them and discuss again at the Sept. 10th meeting.

New Business

Personnel Policy revisions: A motion was made to accept all the personnel policy changes, including flexibility about use of vacation days before 6 months of employment since the library does not offer personal days. The policy now states the board may approve an exception for the director and the director may approve an exception for the staff. The motion was seconded and all approved.

Board Correspondence: The board agreed they will comply with using the library's official Outlook email to access their email.

Joanne called the meeting adjourned at 6:10 p.m.