



**Scappoose Public Library Board of Directors
Regular Business Meeting
August 17, 2023
Library Meeting Room also broadcast on Zoom
Agenda**

1.0 Call to Order and Pledge of Allegiance

Attending were President Lisa Lewis, Board Members Linda Vermillion, Jolene Jonas, Elaine Nussbaum, and Johanna Myers. Lisa led called the meeting to order at 7:05 PM and led the group in the Pledge of Allegiance.

2.0 Public Input

There was no public input.

3.0 Consent Agenda

3.1 Secretary-Treasurer's Report

Jeff explained some things in the end of fiscal year financial report. The library uses a cash basis for accounting and QuickBooks software which uses accrual basis accounting. At the end of the fiscal year for the purposes of audit, the library bookkeeper had to move charges from the end of the previous fiscal year into the next fiscal year if the charges are not paid before June 30 which is the close of the fiscal year. That creates an abnormally small selection of bills for June and an abnormally large selection of bills for July. The normal audit happens in October for the library, but this year, the auditor asked for a July audit, so the bookkeeper produced the year end financials based around the audit happening the first two weeks of July. This is a procedure that always happens, but usually after the June financial report, which is normally an accrual report, has been generated. The board wondered why the library is on a cash basis and why these entries are made every year. Jeff explained that the state changed it's accrual accounting rules a few years ago so that government agencies using that accounting method had to conduct GASB stress tests as part of the annual audit. The tests, which must be conducted by a state certified accounting practice, would cost the library several thousand additional dollars a year. Based on the cost and the fact that the library budget is relatively small, the board voted to move the library to cash accounting because we would not be required to conduct the additional audit tests.

Jeff also explained the difference between some of the reports in the financials packet. The report titled Profit and Loss is the actual income and payments for the given month. The Profit and Loss Budget vs Actual report is an accrual report which includes all bills and payroll for the fiscal year including the current month. In this example the report is for July and August.

Lisa asked about the Fines and Fees money in the report because the library no longer charges overdue fines. Jeff explained that the library does charge for copies, faxing, and lost and damaged materials. That money is listed there.

3.2 Presentation of Bills

Jeff said all the bills are the usual vendor bills except for the \$300 Louis Lorazado bill which was for Gravel playing at Movies in the Park. They did not submit an invoice in time to get paid earlier.

Jolene asked how many full time employees the library has. Jeff said 7 employees who are equivalent to 5.1 full time employees. The library also has a grant funded student intern for the summer

3.3 Approval of Minutes: July 20, 2023

Lisa asked for a motion to approve the consent agenda. Jolene made the motion. Linda seconded. Motion passed unanimously.

4.0 Old Business

4.1 Submitted and Approved Grants Progress

Jeff said the library had received the Movies in the Park grants from the Public Utility District and the City of Scappoose. The Columbia County Cultural Coalition money cannot be claimed before the end of Movies in the Park. The Columbia County Cultural Coalition also offered to support the summer reading program for \$500. Jeff has submitted a bill to Portland State University for the GIS Mapping Project.

4.2 Spring Programming Update

Jeff said this should be summer programming update. The library had planned to end summer programming at the middle of August until school starts, but because of the heat, we have decided to continue afternoon programming. The afternoon programs will be more self-directed by the child and less staff intensive than our earlier summer programs.

Althea, our teen intern, hosted her first teen event last week and it was well attended. We were happy that her event was successful. Next Friday is her final event. The library bought some additional games and snacks for the events

4.3 Summer Reading

The library has over 830 children enrolled in the summer reading program. Staff is working on statistics and analysis of what the participants accomplished. Jeff mentioned that we get many children and parents coming to the library for programs and events. Jolene mentioned that she knows someone from Tigard who brings their children here because we have a better summer reading program.

4.4 Movies in the park 2023

Jeff said the movie nights has been well attended and lots of meals have been served. Different things about the movies were discussed and board members were scheduled to help.

4.5 Teen Intern

Jeff noted some of the library jobs Althea has been trained on. She has been checking in and shelving books and was trained on inventory. She has inventoried some of the library collections. She also has been working the public desk checking people in and out and answering questions.

4.6 August Board Training

Logistics of the online version of the training were discussed.

4.7 Dedication plaque

The plaque still is not finished. Jeff also added the new name plates to the plaque order. Jeff said that he would contact Award Trophies and give them a deadline. If they miss the deadline, he will cancel the order.

5.0 New Business

5.1 Librarian's report

Jeff reviewed his monthly report which is attached. The board discussed the Auditor's comments below.

- I didn't digitally sign three of the financial statements.
- We don't need to supply them with a cash balance adjustment for the mid-year audit
- They would like us to segregate payroll not subject to PERS from payroll that is subject to PERS.
- They would like us to consider if our crime coverage (read: embezzlement) is enough. Based on their suggestions, we have doubled that coverage for the past 2 years and currently have coverage of \$100,000, which is nearly 25% of our total budget. They would like us to have coverage of 100% of our budget.

There was discussion about the PERS statement and when an employee qualifies for PERS. The auditor's comment was actually pertaining to the 2021-22 audit, not the 2022-23 audit. Jeff thought maybe Katie was qualified for PERS for part of the previous fiscal year.

There was also discussion about the crime coverage. The board asked about the history of this. Jeff said that when he first took over, the library had \$25,000 in coverage. The library has increased it gradually to the \$100,000 in the current insurance. The auditor would like it to be for the full budget amount. The board wondered how much the extra coverage would cost. Jeff stated that the increase from \$50,000 to \$100,000 of coverage was about \$100/year, but he is concerned about what our rate may be this year. Special Districts of Oregon where we get our insurance is a self-insurer and they lost one third of the organizational value last year paying worker's compensation claims and through bad investments. As a result, Special Districts of Oregon has stopped offering worker's compensation insurance and the library had to change insurers to SAIF. He is afraid the library will have a larger insurance bill because of this. Lisa suggested waiting until we get the renewal and perhaps get a quote for \$200,000 in coverage. There was discussion about the 50 Year Planning Committee August meeting.

5.2 Fall Programming

Fall programming is part of the monthly report. Future special events include a Hobbit Day program for Tolkien's birthday and our annual Halloween art contest will be held.

5.3 Library By-Laws discussion

Jolene said she was surprised at how brief they are. Jeff said that the bylaws had not been updated since 2001, but they conform to state laws and statutes. Having the librarian as the treasurer is not specified in statutes, but is allowed by law. Jolene said she was surprised at the ease of changing the bylaws. Jeff said that the procedure in the bylaws is included in the Oregon statutes.

Jeff went through the bylaws and discussed how each section conformed to state laws and statutes. Jeff stated that he would like to hold an election for vice president in September who would serve for the rest of the calendar year.

Jeff asked the board if they wanted to consider changing anything in the bylaws as a future agenda item.

6.0 Other Business

Jeff distributed the current library Internal Auditing Policy. He wanted to distribute it because he will probably be presenting a new policy with small changes to reflect procedure changes mandated by new auditing procedures. The board decided they did not want to delve into that policy right now. Jeff discussed the main points of the policy and the limits on the credit cards and billing accounts that the library operates under. Reconciliation of library's credit card sales was discussed.

Elaine asked about the Travel Oregon grant that was discussed at the July board meeting. Jeff said that Scappoose decided not to participate because the other county municipalities were going to use that grant to fund handicapped accessibility.

7.0 Future Agenda Suggestions.

8.0 Board Comments

9.0 Adjourn.

The meeting was adjourned at 8:10 PM.