

Yakima Valley Libraries
Board of Trustees
Regular Meeting
Monday, April 22, 2024– 3:15 p.m.
Yakima Central Library Boardroom

I. OPENING OF MEETING:

Board Member Present: President Darline Charbonneau, Secretary Mary MacKintosh, Trustee Judith Panagakos

Staff Present: Executive Director-Candelaria Mendoza, Executive Assistant- Michael Huff, Business Services Director-John Slaughter, Public Library Services Director-Francisco Garcia-Ortiz, Public Services Manager- Rondi Downs, IT Manager-Melissa Vickers, Regional Library Manager Region 1- Kristine Tardoff, Regional Library Manager Region 2- Heather Campbell, Technical Services & NWRR Manager -Sherrie Prentice, Facilities Manager-Susan Miller

Absent: Vice-President Bradley Liebrecht, Trustee Jameson Watkins, Collection Development & Circulation Manager- LeNee Gatton, Community Engagement & Impact Manager- Sully Gama

Visitors: No visitors

Call to Order

President Charbonneau called the meeting to order at 3:15 pm.

- a. Determination of quorum
President Charbonneau determined a quorum of the Trustees was present.
- b. Recognition of visitors
No visitors were present.
- c. Approval of the agenda

MOTION: Trustee Panagakos moved to approve the agenda as presented. Trustee MacKintosh seconded the motion. Motion passed unanimously.

II. Public Comment
N.A.

III. Consent Agenda

The consent agenda is a grouping of ongoing regular items that are presented to the Trustees for approval. Any of the items can be broken out and questions may be asked at any time regarding any of the items:

- a. *Approval of minutes*
- b. *Approval of financial statements*
- c. *Approval of payroll and benefits*
- d. *Approval of accounts payable vouchers*
- e. *Unaudited Financials: Community Libraries and Departments*

MOTION: Trustee MacKintosh moved to adopt the Consent Agenda to include the March 25, 2024, regular minutes, March financial statements, March General Fund to include Payroll and Benefits warrants, March Accounts Payable warrants, and March Unaudited Financials. Trustee Panagakos seconded the motion. Motion passed unanimously.

Before moving to the Director's Report, Slaughter brought attention to the unaudited financials on page 54 of the board packet regarding the Southeast Library. He commented on the YTD benefits and why they are so much higher for March. He said the unbenefited Southeast employee was hired for the open Granger CLS II position, and now Southeast is being covered by benefited employees from the Central Branch whose benefits are not budgeted for Southeast in 2024. Slaughter said a budget amendment is unnecessary because this change does not affect the overall budget. Trustee MacKintosh commented on the twelve hours the Southeast Library is open and wondered why it's still operating. Mendoza replied that YVL would review the open hours of all locations during the Services and Facilities Assessment. Trustee MacKintosh asked if pushback from the community was anticipated. Mendoza said she was unsure, but that the data reflected little use of the facility, which could make the case for it to transition into a Bookmobile stop. Slaughter ended by commenting that the Southeast Library is also one of the few buildings YVL pays an annual lease on.



Summary of Warrants Disbursed

March 2024 Warrants for Trustee Approval

General Fund

Payroll Warrants

322088	to	322090	\$	1,226.01
322091	to	322099	\$	107,520.42
Direct Deposit ACH Transfer to Key Bank			\$	118,447.88
Direct Deposit ACH Transfer to Key Bank			\$	122,497.29
ACH Payments to Dept of Retirement 3/08/2024			\$	26,229.65
ACH Payments to DSHS 3/08/2024			\$	240.00
ACH Payments to IRS (PR Taxes) 3/08/2024			\$	39,064.90
ACH Payments to Dept of Retirement 3/25/2024			\$	26,867.39
ACH Payments to DSHS 3/25/2024			\$	-
ACH Payments to IRS (PR Taxes) 3/25/2024			\$	40,574.40
Total Payroll and Benefits			\$	482,667.94

Accounts Payable Warrants

86053	to	86090	\$	54,439.09
86091	to	86143	\$	222,294.42

Total AP Warrants **\$ 276,733.51**

Total Warrants Disbursed General Fund **\$ 759,401.45**

Plath Fund

Accounts Payable Warrants

57253			\$	685.40
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Total Warrants Disbursed Plath Fund **\$ 685.40**

Voided Warrants - A/P

86049	Duplicate	\$	89.11
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Total Voided Warrants **\$ 89.11**

IV. Director's Report

Information

Mendoza updated the Board that the Library Capital Improvement Grant application had been submitted, and an update would be provided in the fall.

Mendoza shared that the D&D kickoff event with Secretary Hobbs on 3.21 had a great turnout, and this Friday, 4.26, would be the first official day of the program at the West Valley Library. She said the Library was awarded \$400.00 from the State Library as part of their Tabletop Games Grant, and the funds are being used for the D&D program. Trustee Panagakos asked how getting volunteers would work to be the Dungeon Master for the games and how the process generally works. Slaughter said that the person first needs to check if the library is taking volunteers and, if so, fill out the volunteer form. He added that YVL is required to have all volunteers covered through L&I, and the volunteers are responsible for completing their monthly L&I reports each month. Mendoza said YVL has recently reviewed the volunteer requirements and that the Northwest Reading Room has a volunteer right now. She added that YVL is currently focusing its volunteer efforts to help with programs and events.

V. New Business

a. 2023 Annual Report

Discussion/Motion

Slaughter moved to the annual report documentation beginning on page 80 of the board packet. He noted the column titled Prior Year Ending Balance, which was for 2022, that informed the beginning balances for 2023 to cover the General, Plath, and YVL Capital Fund, and there were no differences. Moving on to Schedule 01 on page 81, Slaughter moved his way down the documents and commented that all of the dollar amounts come from YVL's financials, such as Library Services, Facilities, Administration, and Training. He said the restricted cash at the top was a combination of the Boaz and Galloway Trusts; Boaz is for books, and Galloway is for children's and adult large print.

Before continuing, Slaughter was asked to provide a summary of the report as this was Trustee Panagakos' first year reviewing it. Slaughter then provided the following summary: The annual report reflects FY 2023. The work on the Annual Report usually starts in January or February and is completed in April for the Board to review and approve. Once approved, the report must be filed on the State Auditor's website by the end of May. He said once the Auditors receive the report, they will decide when to do YVL's official audit. Slaughter noted that YVL was on a two-year rotation, but the Auditors requested to skip a year, so now, the next audit (in 2024) will cover three years: 2021, 2022, and 2023. Based on the audit, if any items are misstated, YVL will be required to make any corrections to the annual report. Once the audit is completed, the State Auditor does an Audit Exit Meeting. The Auditor's Office will lock the report, and the only way to change it is by contacting them. After the summary, Slaughter moved on to the rest of the report.

Slaughter moved to section C-4 on page 84 and mentioned that the line titled "Beginning Cash and Investments" has a total of \$10,714,648. This is the grand total of the Beginning Fund Balance from Schedule 01, which automatically populates the C-4. Slaughter continued to Schedule 09 on page 85, which lists YVL's liabilities.

He said the Auditors now have different requirements, and leases must be reported on Schedule 09 as a liability for the District, which now includes the postage machines. Slaughter said YVL needs to show the lease and how much is owed. Another change to Schedule 09 for 2023 is the addition of multi-year software contracts or SBITA (Subscription-Based IT Arrangements). He told the Board that the SBITA listed on Schedule 09 is a three-year software agreement for Collection HQ. Sick leave is also included as a liability; Slaughter said it's

calculated at a quarter of its value, as that is the maximum amount YVL would have to pay when someone retires. He brought attention to the Shared Leave line and said YVL no longer provides as those needs were replaced by Paid Family Medical Leave.

Slaughter said the amounts shown for the leave balances also include all employment taxes that would be due. He said in 2025, for 2024, the Auditor's Office is going to require YVL to do an estimate on who will possibly retire in the future.

He then moved down the list to the Net Pension Liability line, which only includes PERS 1 dollars. As PERS 2 and 3 are now fully funded, they are not part of the Net Pension Liability and are considered assets.

Moving to Schedule 15 on page 86, Slaughter said it reflects any State grants YVL received. In this case, the \$463.00 are the proceeds that Public Library Services Director- Garcia-Ortiz received from the Library Council of Leaders Grant.

The following section covered the notes to the financials on page 87. Slaughter said that most of the information is the same every year. He said the section that addresses the Boaz Trust and Plath Fund shows how much was received, how much was spent, and the ending balances. Slaughter then addressed the Capital Projects fund and, in 2023, said YVL didn't spend monies from that fund.

Trustee Panagakos asked why zero funds were used from the Boaz Trust. Slaughter said it's in an internal investment account that continues to grow with annual Trust monies received and interest allocated from the General Fund interest. He said the last time YVL used that account was for books needed for Valley Reads and that it is up to the Executive Director to decide when to spend the funds.

Then, on page 92, Slaughter shared information from Note 3 on Deposits and Investments. He said the Library is part of the Local Government Investment Pool (LGIP) through the County, which earns the Library interest on all the funds we have invested there. He added that YVL receives between \$20,000 and \$30,000 each month from the general fund 01 investment account.

Slaughter then quickly addressed Note 8 on leases, said it explains the lease and then pointed to Note 8 about long-term debt, which YVL doesn't have. Next was Note 10, which covers contracting cities.

Slaughter then commented on Note 14 on Property tax and said this is what YVL receives from the Assessor's Office. Note 15 states that there were no public, private, or public partnerships.

As Slaughter concluded his talking points and the Board reviewed the document, it was discovered that some updates needed to be made. President Charbonneau highlighted page 93 under section E on "Facility Renovation- Yakima Central Library (NW Reading Room). She pointed to the second to last line that reads, "Due to COVID-19 the NW Reading Room project was delayed by **to** the Stay-At-Home order issued by Governor." President Charbonneau said that the word "to" needed to be removed.

Trustee MacKintosh then moved to page 94 and pointed to Section I on the Lee Donation and Section J on the Galloway Donation. Each section has the line, "The monies have been place in an internal find to track and ensure expenditures are properly recorded." Trustee MacKintosh requested that the word "place" be updated to "placed."

Trustee MacKintosh then commented on Note 12 and said that "self-insured" should be changed to "self-insure."

In concluding the report, Slaughter moved the document to Note 17—Subscription-Based Information Technology Arrangements (SBITA). Slaughter said he would update the word "Lessees" in parentheses to "lease" and remove the red font color on the words "this SBITA."

Trustee Panagakos asked about the amount on Schedule 01, specifically the monies in the Sale of Merchandise. Slaughter said YVL can't sell any other items except the lobby book sales and sales of assets. Trustee MacKintosh commented on the old boardroom table, and Slaughter said it has yet to be sold.

With the approved changes to the Annual Report as written above, President Charbonneau called for a motion to approve the 2023 Annual Report.

MOTION: Trustee Panagakos moved to approve the 2023 Annual Report. Trustee MacKintosh seconded the motion. Motion passed unanimously.

VI. Adjournment

MOTION: Trustee MacKintosh moved to adjourn the meeting. Trustee Panagakos seconded. Motion passed unanimously.

President Charbonneau adjourned the meeting at 4:05 p.m.

**Next meeting will be
Regular Meeting
Monday, May 20, 2024, at 3:15 p.m.
Yakima Central Library Boardroom**

Respectfully submitted,



Mary MacKintosh
Secretary