

Willard Community Center
Board Meeting Agenda
For January 23, 2019

Meeting to be held at 12:00 pm at the Willard Community Center
“We help area residents grow, connect and contribute to our community.”

1. Consent Agenda – Ms. Knudson
Minutes from December 17, 2018
Financials - November 2018
Directors Report – January 2019
2. Policies for Annual Review and Conflict of Interest Statements – Ms. Knudson
3. Engagement Letter from Dana Cole for the 2018 Audit – Ms. Knudson
4. Budget Discussion – Ms. Soderling
5. Employee Handbook and Policies to be reviewed and updated – Ms. Soderling
6. Willard Van Issues and Summer Transportation – Ms. Soderling

Willard Board Meeting Notes
Willard Community Center
January 23, 2019

Meeting called to order at 12:07 pm.

Those in attendance:

Ms. Knudson, Mr. Pflanz, Ms. Hannemann, Ms. Lueders, Mr. Mumaugh, Ms. Soderling, Ms. Reinke, Ms. Love.

Consent Agenda:

Minutes, Directors Report, Financials

Mr. Pflanz motioned Mr. Mumaugh second the approval of minutes from December 2018. Motion carried and approved.

Van Discussion:

- Van expenses for the 1998 Ford are significant. Ms. Soderling reported we have rented a van the last two summers, needed 3 to transport kids. 1998 van has multiple issues, air conditioning doesn't work, pictures to show the rust under the van. Discussion on looking for a grant to replace vehicle. Bussing students is not an option due to childcare regulations. Is purchasing a van more cost effective, as when you rent? Mr. Mumaugh requested that we send him the requirements needed in a van for use in our child care such as: estimated cost, mileage, 15 passenger, etc. He will check the State surplus auctions and also would like to talk to Karl at Priced Rite Auto about helping us to find a good deal.

Policies for Annual Review and Conflict for Interest Statements:

- Reviewed the annual policies and the conflict of interest policy. Mr. Mumaugh motioned Mr. Pflanz second motion carried and approved.

Budget Discussion:

- Reviewed budget document
- Mr. Mumaugh moved to have construction items removed from the budget because financials are hard to read. Discussion around programs need to get full, continue to enroll new students. Struggles were expected, just need to be careful. Brief discussion around insurance line in the budget. Ms. Soderling will get a comparison for next year Mr. Pflanz motioned and Mr. Mumaugh seconds to approve, motion carried.
- Marketing; suggested that we mail out to different zip codes and have an open house. Postcard has been developed, February 23, 2019 open house to get folks thinking about childcare options. Discount being offered if enrolled by March 21, 2019. February 17, 2019 will be at gateway mall, a fair is scheduled will pass out information during this event. Question asked if we would track the success of the postcard, Ms. Reinke reports they would look at tracking.
- **Engagement Letter:**
 - Schedule from Dana Cole, price increased last year. Audit costs will not exceed \$3325 \$985/information additional expenses \$300. Discussion on looking at a different option for next year. Will stick with Dana Cole for 2019. Mr. Mumaugh motioned Mr. Pflanz seconded, motion to approved, motion carried.
- Ms. Reinke shared concerns with the need for new 2-way radio's at Lakeview, LPS has reported they would be supplying radios, however this has yet to occur.

- Childcare increases; Roper 3%, Lakeview 5% summer program \$5 increase per week. \$661,944 amount includes rate increases
- Further discussion occurred around the 2019 budget. Mr. Mumaugh suggested that we not give any staff raises now and see how the budget looks in July. At that time, the board will re-evaluate and determine if raises are a possibility.
- Mr. Pflanz stated that he would look closer at the individual programs to see where the most losses are. He asked the staff to give the board a number of how many kids it would take to break even in preschool and Pre-K.
- Ms. Knudson said that the Woods Charitable Fund site visit was very positive and she is hopeful that the grant request made to them for \$13,000 will be awarded in May 2019.
- A Letter of Intent was sent to US Bank for \$11,969.00 requesting funding for summer field trips, swimming passes, and afternoon snacks.
- Discussion occurred about getting the word out about Willard. Mr. Mumaugh suggested going to Wedding Shows to promote building rentals for wedding showers, etc. Ms. Kortmeyer suggested that we go to Business-to-Business events and hand out information.

Meeting adjourned at 1:20 pm.

The next meeting scheduled at Willard on February 20, 2019 at noon.

Willard Community Center

Director's Report for January 23, 2019

1. We have paid \$568.14 for a direct mailing through Vista to advertise for our Preschool and Pre-K Programs. It will go in mailboxes between 1-18 and 1-29-19. It will go to 818 families/ households that have children ages 2-5 and are in the 68521, 22, 24, 28 and 08 zip code areas. The postcard says that we are enrolling now and you can come to an Open House on Saturday, February 23rd at both the Preschool and Pre-K locations. We are hoping that this generates more enrollments at both sites. We will also be hanging up flyers at businesses that cater to that age group.
Another marketing opportunity will be at the Early Childhood Family Fair to be held at Gateway Mall on Sunday, February 17th from 1:30 to 4:00 pm. We will be handing out information about our programs and invitations to our open houses.
2. Woods Charitable Fund came for their site visit on Wednesday, January 9th. The visit went very well and we are hopeful for our grant for \$13,000 for 2-way radios and staff support will be approved. Thank you to Kassy Knudson and Sarah Reinke for helping to facilitate this visit.
3. I have completed the CPR Instructors Training and I will teach my first class on January 23rd for 18 Willard staff members. I was able to recruit another trainer to help me and borrow manikins and AED simulators for our first class. Sarah's uncle had donated 5 adult manikins for us to use but we found out that they no longer fit the Red Cross requirements for training. We are searching for other resources for donated manikins. In the meantime, we will borrow them when we can. To purchase a training kit from Red Cross to teach up to 8 people we could get 4 adult, 4 infant, 4 AED simulators and other training material for a cost of \$1388.58 plus tax and shipping.
4. Sarah and Tabitha have been busy interviewing new staff again. We have recently had 8 staff members, that worked for us last semester, that have either gained other employment, their class schedules have changed or they now can't work the hours they were scheduled. It is a constant struggle keeping the child care sites fully staffed.

Van Rental Expense for Summer Program 2019 (11 weeks)

Rent N Drive – For the summer (11 weeks) for one van = \$4,021 including tax

For the summer (11 weeks) for two vans = \$8,042 including tax

Rent A Van - \$420 a week for 11 weeks for one van = \$4,620 plus tax.

\$840 a week for 11 weeks for two vans = \$9,240 plus tax.

Budget Car and Truck Rental - \$449 a week for 11 weeks for one van = \$4,939 plus tax

Monthly rate \$2,300.69 plus tax for one van because it is considered their peak rental season.

\$898 a week for 11 weeks for two vans = \$9878 plus tax

Monthly rate \$4,601.38 plus tax for two vans during peak rental season.

Wilhelm Auto Repair

2001 South Folsom Street

Lincoln, NE. 68522

Phone: 402-475-7557 Fax: 000- -

ESTIMATE #

036882

Estimate for Services

Estimate Date : 1/17/2019

WILLARD COMMUNITY CENTER

1245 FOLSOM STREET

LINCOLN, NE 68522

Home: 402-475-0805

1998 Ford - Club Wagon E350 - 5.4L, V8 (330CI) VIN(L)

Lic # : UGT570 - NE

Odom. In: 0

VIN # : 1FBSS31L6 WHA43253

Part Description	Qty	Sale	Ext	Labor Description	Extended
				CHECKOVER	0.00
				FRONT BRAKE HOSES ARE RUSTING UNDER RUBBER SLEEVES AND SHOULD BE REPLACED. MASTER CYLINDER SEEPS BRAKE FLUID AT REAR SEAL AND SHOULD BE REPLACED. VEHICLE HAS EXCESSIVE RUST IN ROCKER PANELS AND WILL EVENTUALLY BE A MAJOR PROBLEM FOR SLIDING DOOR. LOWER SLIDING DOOR HINGE ROLLER ASSEMBLY NEEDS REPLACED. AIR CONDITIONER LINES LEADING TO REAR A/C LINES ARE RUSTING AND WILL NEED TO BE REPLACED. RUSTING UNDER VEHICLE IS TOO EXTENSIVE AND COSTLY TO REPAIR.	

Parts/Supplies: 0.00

Labor: 0.00

Total : \$ 0.00

I hereby authorize the above repair work to be done along with the necessary material and hereby grant you and/or your employees permission to operate the vehicle described for testing and/or inspection. Express mechanic's lien is hereby acknowledged on above vehicle to secure the amount of repairs hereto. SMOG: I understand that I can have emission service and/or adjustments done elsewhere. I hereby waive this right.

TEARDOWN ESTIMATE: I understand that my vehicle will be reassembled within ___ days of the date shown above if I choose not to authorize the service recommended. All Parts removed will be discarded unless instructed otherwise: Save all Parts ____. NOT RESPONSIBLE FOR LOSS OR DAMAGE TO CARS OR ARTICLES LEFT IN CARS IN CASE OF FIRE, THEFT OR ANY OTHER CAUSE.

The following are policies which need annual Board Approval for 990 purposes

Presented at January 23, 2019 Board Meeting

Conflict of Interest Policy

The Willard Community Center expects employees, volunteers, and board members to conduct business according to the highest ethical standards of conduct. All are expected to devote their best efforts to the interests of the Center. Business dealings that appear to create conflict between the interests of the Center and an employee, volunteer, or board member are unacceptable.

Conflict of interest arises when your actions cast doubt on your ability to act with total objectivity with regard to the interest of the Center. You are expected to avoid any action or involvement that would in any way compromise the business activities or integrity of the Center. If you intentionally use your authority in a conflicting situation, you will be subject to disciplinary actions up to and including termination.

If you are in a position that gives you authority to spend Center funds or set company policy, it is an implicit condition of your employment that you use the authority in the best interest of the Center. A potential or actual conflict of interest occurs whenever a person is in a position to influence a decision that may result in a personal gain for the employee or an immediate family member as a result of the Center's business dealings.

All employees, volunteers, and board members must disclose any possible conflicts so that the Center may assess and prevent potential conflicts of interests from arising. If an employee has any question whether an action or proposed course of conduct would create a conflict of interest, they should immediately contact the Executive Director and obtain advice on the issue.

An annual statement is required each year from each board member. (ADDENUM #1 – ANNUAL CONFLICTS OF INTEREST DISCLOSURE STATEMENT)

Appropriate disciplinary action may be taken against any employee willfully violating this policy.

Document Retention and Destruction Policy

This Document Retention and Destruction Policy of the Willard Community Center identifies the record retention responsibilities of staff, volunteers, members of the Board of Directors, and outsiders for maintaining and documenting the storage and destruction of the Center's documents and records.

1. **Rules.** The Center staff, volunteers, members of the Board of Directors and outsiders (i.e., independent contractors via agreements with them) are required to honor these rules:

(a) Paper or electronic documents indicated under the terms of retention below will be transferred and maintained by the Executive Director; (b) all other paper documents not included in this policy may be destroyed after three years and (c) **no paper or electronic documents will be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or proceeding or private litigation.**

2. **Terms for Retention:**

Record Retention Schedule – 2019

Accounting & Taxes Records:

	Retention Period
Accounts payable ledgers and paid invoices	7 years
Accounts receivable ledgers, customer invoices and billing files	7 years
Audit reports & work papers	Permanent
Budgets	7 years
Business income and property tax returns	Permanent
Cash deposit slips	7 years
Cash receipts and disbursements journals	7 years
Chart of accounts	Permanent
Expense reports	7 years
Financial Statements	Permanent
Fixed asset ledgers and depreciation schedules	Permanent
General ledger summary	Permanent
General ledger detail	10 years
Inventory records	Permanent
Loan payment schedules	7 years*
Payroll and employment tax returns and W-2 information	Permanent
Payroll earnings records	10 years
Payroll time cards and time and attendance sheets	10 years
Petty cash vouchers	7 years
Sales tax returns and supporting records	Permanent
Journal entries	7 years
E-rate related items	7 years

Administrative, Corporate & Legal Records:

	Retention Period
Accident reports	10 years
Annual Report	Permanent
Articles of Incorporation	Permanent
Bylaws	Permanent
Claims & litigation files	10 years*
Contracts, generally	10 years*
Contract, government	10 years*
Contracts, sales (UCC)	10 years
Copyright, patent and trademark registrations	Permanent
Corporate records	Permanent
Insurance Policies	10 years
Claims	10 years*

IRS Determination Letter	Permanent
Leases	10 years*
Contracts	10 years*
Legal correspondence	Permanent
Minutes (board and committees with board authority)	Permanent
Minutes (board executive session)	Permanent
Minutes (committees without board authority)	Permanent

Finance, Investments & Bank Records:

Bank statements & reconciliations	10 years
Cancelled checks	10 years
Credit card receipts	7 years
Deposit slips	7 years
Electronic payment records	7 years
Investments	10 years

Retention Period

Personnel Administrative Records:

Recruitment files	3 years
Employee files, including trainings/certifications	permanent
Employment contracts	10 years after term
Garnishments	10 years
Government reports (OSHA, EEO, etc)	10 years
INS I-9 forms	10 years after expiration
Pension/profit sharing plans	Permanent
Performance evaluations	10 years after term
Salary information	10 years after term
Unsolicited applications, resumes, ads, etc. related to non-employees	3 years
Security Training Acknowledgment forms	3 years

Retention Period

General

Supporting correspondence and notes re patents, copyrights, licenses, agreements, bills of sale, permits, liabilities, etc.	Greater of "life of principle document Which it supports" or 3 years
---	--

Program Participant Records:

Enrollment Records	10 years
Attendance Records	10 years
Incident/Accident Reports	10 years
Payment Statements	7 years

Licensed Bingo Records:

Quarterly and Annual Reports	7 years
Bank Statements	7 years

3. Exceptions. Exceptions to these rules and terms for retention may be granted only by the Center's Executive Director or President of the Board of Directors.

Whistleblower Policy

This policy prohibits retaliation against an employee who reports an activity that the whistleblower reasonably believes to be illegal, fraudulent or dishonest conduct involving the Willard Community Center or any of their resources. All members of the Willard Community Center are responsible for reporting fraudulent, dishonest, or illegal conduct involving employees or resources.

The Willard Community Center has a responsibility to conduct its affairs ethically and in compliance with all laws. All employees who make a good faith effort to 'blow the whistle' on suspected wrongful conduct are protected from termination, demotion, job responsibility changes, adverse scheduling changes, suspensions, supervisory mistreatment, and co-worker mistreatment.

Reports should be made to the appropriate Program Director or Executive Director or to the Board of Directors depending on the activity and the people involved.

Compensation Process and Policy

The rationale of the Compensation Policy for the Center is to reward behavior and performance that furthers the purpose of the Willard Community Center not for profit mission. Employees are responsible and accountable to this purpose by performing their duties with the utmost care and by supporting the activities of the center.

The following is the process;

1. **Review and approval.** Each employee undergoes an evaluation process each year. This evaluation is used to determine compensation in accordance with Center guidelines. Center guidelines are based on employment status and can include a percentage increase or a flat amount depending on position. The Center guidelines are reviewed and approved by the board of directors and is part of the budget process. Any person with a conflict of interest with respect to the compensation arrangement being discussed is not involved in the review or approval process.
2. **Use of data as to comparable compensation.** The compensation of the person is reviewed and approved using data as to comparable compensation. From time to time we may increase pay based on market conditions. This includes an intermediate sanction test.
3. **Contemporaneous documentation and record keeping.** There is contemporaneous documentation and record keeping with respect to the deliberations and decisions regarding the compensation arrangement. Documentation includes the appraisal process and individual and department goals for the year.

Joint Venture Policy

This Joint Venture Policy of the Willard Community Center requires that the Organization evaluate its participation in joint venture arrangements under Federal tax law and take steps to safeguard the Organization's exempt status with respect to such arrangements. It applies to any joint ownership or contractual arrangement through which there is an agreement to jointly undertake a specific business enterprise, investment, or exempt-purpose activity as further defined in this policy.

1. **Joint ventures or similar arrangements with taxable entities.** For purposes of this policy, a joint venture or similar arrangement (or a "venture or arrangement") means any joint ownership or contractual arrangement through which there is an agreement to jointly undertake a specific business enterprise, investment, or exempt-purpose activity without regard to: (a) whether the Organization controls the venture or arrangement; (b) the legal structure of the venture or arrangement; or (c) whether the venture or arrangement is taxed as a partnership or as an association or corporation for federal income tax purposes.

2. **Safeguards to ensure exempt status protection.** The Organization will: (a) negotiate in its transactions and arrangements with other members of the venture or arrangement such terms and safeguards adequate to ensure that the Organization's exempt status is protected; and (b) take steps to safeguard the Organization's exempt status with respect to the venture or arrangement. Some examples of safeguards include:

(i) control over the venture or arrangement sufficient to ensure that it furthers the exempt purpose of the organization;

(ii) requirements that the venture or arrangement gives priority to exempt purposes over maximizing profits for the other participants;

(iii) that the venture or arrangement not engage in activities that would jeopardize the Organization's exemption; and

(iv) that all contracts entered into with the organization be on terms that are arm's length or more favorable to the Organization.

NON DISCRIMINATION POLICY

NEED TO ADD....

Procedures for 990 and 990T Inspection & Copy Request

These procedures have been put together based on the 990 instruction section labeled 'Public Inspection and Distribution Of Application For Tax Exemption and Annual Information Returns of Tax-Exempt Organizations.' An annual information return does not include any return after the expiration of 3 years from the date the return is required to be filed (including any extension of time that has been granted for filing such return) or is actually filed, whichever is later. If an organization files an amended return, however, the amended return must be made available for a period of 3 years beginning on the date it is filed with the IRS.

- These requests need to be directed to the Executive Director.
 - Requests may be made in writing, in person, or electronically.
 - Requests for in person inspection must be complied on the day of the request during our normal business hours of 8 a.m. to 5 p.m. This means the inspection must not start prior to 8 a.m. and must end no later than 5 p.m.
 - The person requesting the inspection or copies of the documents must sign an Information Request Sheet which includes their name, the company they represent, the information requested, the date of the request, and the reason for the request, etc.
 - If the request is for an in person inspection of the document, the person may look at the entire 990 and 990T return including all attachments, schedules, and amendments.
 - They are allowed to take notes, but an employee from the Center must be present while they are inspecting the return.
 - All requests for photocopies must be in writing. If a requestor would like to inspect the documents in the office and then requests photocopies, they must do so in writing. We may ask the requestor to come back to obtain their copies since it might not be a reasonable request for us to make the necessary photocopies while they wait.
 - A form has been designed to be mailed or given to the requestor of photocopies. This form contains all necessary information for our records. A photocopy request will serve as the information request.
- (ADDENDUM #2 – 990 AND 990T COPY REQUEST)**
- Fees associated with photocopying and mailing the information requested must be paid at the time of the request, at the time the requestor picks up the copies if done in person.
 - The fee is \$1.00 for the first page and \$.15 for each additional page. If copies are to be mailed postage in the amount of \$4.60 for priority mail will be charged.
 - We do not allow our original copy of the 990 to be taken off site for copying by the requestor.
 - Photocopying requests will be complied with within a reasonable amount of time and as required by the IRS.
 - A log will be kept of all requests made.