

**La Porte County Public Library  
Board of Trustees Meeting Minutes  
Thursday, January 15, 2026**

**Call to Order**

President Dara Jeffries called the meeting to order at 5:33 PM.

**Roll Call**

**In Attendance:** Dara Jeffries, Nicole Florek, Gina Alber, Jamie Novak, Elizabeth Weisemann

**Absent:** Bonnie Snider, Tucker King

**Public Forum**

No comments were made by the public.

**Consent Agenda**

- a. Minutes of December 18, 2025 Board of Trustees Meeting
- b. Financial Report

Motion to approve the consent agenda was made by Nicole Florek and seconded by Jaime Novak. Motion carried.

**Reports**

**Managers Reports**

Toni Kester Bulger talked about the upcoming celebration of Dolly Parton's birthday and the Winter Reading Program. Anyone donating to Imagination Library will receive a bag of popcorn. Imagination Library tote bags are also for sale to celebrate Dolly with all proceeds benefiting the Imagination Library program.

Dania and Aimee gave highlights from their monthly reports. Holly shared details about the reorganization of the Coolspring Branch.

**Director Report**

Director Fonda Owens shared the following updates:

- Administrative Services filing area was cleaned up and reorganized according to the Retention of Records Schedule.
- Setting goals in line with our strategic plan.
- Job descriptions are getting refreshed and ensuring that they define the jobs that employees should be doing.
- Performance reviews will start in the month of February.
- Working on a list of policies for the Board of Trustees to consider including the Baker and Tilly cash reserves policy. Director Owens will try to get that to the Board for the February meeting.

- Meet with MKM for facilities study. Coupling failure and HVAC issues need addressed. Access control needs updated and improving which will eliminate the need for some keys. This is an important step towards the open access that we are working towards to create improved accessibility. MKM expected to complete study by February meeting.
- Legislative session has begun. SB 8 is a bill that impacts libraries and would establish County Council oversight of library budgets. Currently any time the library needs additional consideration for items outside of the budget or to use cash reserves, we have to get approval from the County Council. The controls are already in place. ILF is opposed to the legislation. There was discussion from the Board of Trustees about talking to local legislators to oppose SB 8.
- Director Owens is attending the summer learning conference hosted by Dr. Jenner.

### **Legal Counsel**

No report from Attorney Novak.

### **Unfinished Business**

No unfinished business.

### **New Business**

#### **Nominating Committee for Election of Board Officers 2026**

The election of officers will be at the March meeting and elected officers will begin the new position at the April meeting. The two board appointments that end this year are Nicole Florek and Bonnie Snider. Motion was made to appoint Nicole Florek to serve on the nominating committee by Nicole Florek and seconded by Dara Jeffries. Motion carried.

#### **Affirmation of Internal Controls**

There are no changes to the current policies. Motion to affirm the Internal Controls policies was made by Gina Alber and seconded Nicole Florek. Motion carried.

#### Affirmation of Internal Controls

Whereas, the Board of Trustees, of the La Porte County Public Library recognizes their responsibility to the residents and taxpayers of the service district, to maintain minimum internal control standards as defined by State Board of Accounts and IC 5-11-1-27(g). NOW THEREFORE BE IT AFFIRMED, that the Board of Trustees of the La Porte County Public Library adopted internal control standards at the regular Board of Trustees meeting in August of 2016. These standards remain in effect.

The Board of Trustees affirms as well that all Board and Library personnel receive training concerning the internal control standards and procedures adopted by the La Porte County Public Library Board of Trustees.

DULY affirmed by the Board of Trustees at the La Porte County Public Library at its regular meeting held on the 18th day of January 2024, reaffirmed on the 16<sup>th</sup> day of January 2025 and 15<sup>th</sup> day of January 2026 at which meeting a quorum was present.

**Review and Affirmation of Materiality and Acceptable Risk Policy**

Motion to approve the Affirmation of Materiality and Acceptable Risk Policy was made by Nicole Florek and seconded by Jamie Novak. Motion carried.

**Resolution to Adopt Materiality and Acceptable Risk Procedures**

Whereas, IC 5-11-1-27 (j) requires erroneous or irregular material variances, losses, shortages, or thefts of political subdivision funds or property be reported immediately to the State Board of Accounts; and

Whereas, La Porte County Public Library does not condone any erroneous or irregular variances, losses, shortages, or thefts of political subdivision funds or property but recognizes that relatively small items may not justify the cost of the involvement of the State Board of Accounts:

Now, therefore, the Board of Trustees directs as follows:

All erroneous or irregular variances, losses, shortages, or thefts of Library funds or property shall be promptly reported to the Library Director or his/her designee. Documentation of all variances not meeting the threshold will be kept in the Administrative Services Office. It will be the policy of the Library to report to the State Board of Accounts any erroneous or irregular variances, losses, shortages, or thefts of cash in excess of \$500 as a single occurrence or multiple occurrences, except for inadvertent clerical errors that are identified timely and promptly corrected with no loss to the Library.

It will be the policy of the Library to report to the State Board of Accounts any erroneous, or irregular variances, losses, shortages, or thefts of non-cash items in excess of \$5000 as a single occurrence or multiple occurrences, except for those resulting from inadvertent clerical errors or misplacements that are identified timely and promptly corrected with no loss to the Library. La Porte County Public Library reserves the right to report any and all occurrences of irregular variances, losses, shortages, or thefts of Library cash or non-cash items to the State Board of Accounts and other authorities regardless of the amount.

All Library Board members, and all Library employees and volunteers are directed to comply with this policy.

Duly adopted by the Board of Trustees of La Porte County Public Library at its regular meeting held on Thursday, October 27, 2016, at which meeting a quorum was present and reviewed and reaffirmed on January, 18<sup>th</sup>, 2024, January 16<sup>th</sup>, 2025 and January 15<sup>th</sup>, 2026 at which meeting a quorum was present.

### **Advance Payment of Claims Policy**

Motion to approve the Advance Payment of Claims Policy was made by Nicole Florek and second by Jamie Novak. Motion carried.

La Porte County Public Library Resolution for Advance Payment of Claims

WHEREAS, the La Porte County Public Library must pay its bills on time and the La Porte County Public Library Board of Trustees requests that all bills be paid by their due date, the La Porte County Public Library Board of Trustees does hereby approve that the following types of disbursements be made before the monthly regular scheduled Library Board meeting as allowed by Indiana Code 36-12-3-16(a)(b)(1-18)(c):

- (1) Property or services purchased or leased from the federal government or the federal government's agencies and the state, the state's agencies, or the state's political subdivisions.
- (2) Dues, subscriptions, and publications.
- (3) License or permit fees.
- (4) Insurance premiums.
- (5) Utility payments or connection charges.
- (6) Federal grant programs where:
  - (A) advance funding is not prohibited; and
  - (B) the contracting party posts sufficient security to cover the amount advanced.
- (7) Grants of state funds authorized by statute.
- (8) Maintenance and service agreements.
- (9) Legal retainer fees.
- (10) Conference fees.
- (11) Expenses related to the educational or professional development of an individual employed by the Library Board, including:
  - (A) in-service training;
  - (B) attending seminars or other special courses of instruction; and
  - (C) tuition reimbursement;

if the Library Board determines that the expenditures under this subdivision directly benefit the library.

- (12) Leases or rental agreements.
- (13) Bond or coupon payments.
- (14) Payroll costs.
- (15) State, federal, or county taxes.
- (16) Expenses that must be paid because of emergency circumstances.
- (17) Expenses incurred to advertise and promote the programs and services of the library.
- (18) Other expenses described in a Library Board resolution.

The La Porte County Public Library Board requests that each payment of expenses lawfully incurred for library purposes must be supported by a fully itemized invoice or other documentation. The Library Director must certify to the Library Board before payment that each claim for payment is true and correct. This certification must be on a form prescribed by the State Board of Accounts and presented at the next regularly scheduled Library Board meeting.

Purchases of books, magazines, pamphlets, films, filmstrips, microforms, microfilms, slides, transparencies, phonodiscs, phonotapes, models, art reproductions, and all other forms of library and audiovisual materials are exempt from the restrictions imposed by IC 5-22.

La Porte County Public Library Resolution for Advance Payment of Claims  
Revised and adopted this 29<sup>th</sup> day of February 2016. Revised and adopted this 18<sup>th</sup> day of January 2024 Reviewed and affirmed on this 16<sup>th</sup> day of January 2025 Reviewed and affirmed on this 15<sup>th</sup> day of January 2026.

### **Review and Affirmation of Capitalization Policy**

Motion to approve the Affirmation of Capitalization Policy was made by Jaime Novak and second Nicole Florek. Motion carried.

In accordance with the State Board of Accounts' Accounting and Uniform Compliance Guidelines, the La Porte County Public Library shall establish a policy that provides for recording of capital assets. A Capital Assets Ledger will record an item's description, type of asset, location, date of purchase, acquisition cost, estimated life, depreciation, tag or serial number, date of disposal, and amount received on disposal.

### **Capital Asset Definition**

Capital assets are defined as land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single report period.

### **Capitalization Threshold**

The La Porte County Public Library establishes the following minimum capitalization thresholds for assets which is to be applied on an individual or per item basis, unless the effect of doing so would be to eliminate a significant portion of total capital assets.

Land	\$1
Buildings	\$5,000
Improvements other than buildings	\$5,000
Furnishings, Machinery & Equipment	\$5,000
Infrastructure	\$5,000
Construction in Progress	\$5,000
Collection	\$5,000

Included in the "Collection" category are circulating library materials; Books, Magazines, DVD's, Music CD's, Kits, Playaways, Hotspots and Chromebooks.

### **Capitalization Method**

Capital assets are recorded at cost as of the date acquired. If cost information is not available, assets are to be recorded by calculating current replacement cost. Relevant historical documents may be used in determining fair value.

### **Depreciation and Useful Life**

In accordance with the State Board of Accounts, a “Depreciable/Amortizable Lives” schedule will be applied to all capital assets except the “Collection”. Asset lives will be adjusted as necessary depending on the present condition and use of the asset and based on how long the asset is expected to meet current service demands. Assets are depreciated on a straight-line basis beginning the year placed into service.

“Collection” Assets will be depreciated over that same estimated useful life of five (5) years beginning the year placed into circulation. An annualized amount is deducted from accumulated depreciation each year. Annual depreciation and reduction in accumulated depreciation is calculated at year end.

### **Internal Control**

As required by the Indiana State Board of Accounts, a physical inventory is to be performed comparing the asset listing to actual items, ensuring the inventory is accurate and that assets have not been removed without authorization. Inventory should be completed every two (2) years.

### **Donated Assets**

Donated assets must be capitalized at market value as of the date of donation. Market value is defined as the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date, or the amount at which a liability could be liquidated with the counterparty.

### **Retirement of Assets**

Asset retirements must be recorded including accounting for any money received. Documentation of the asset retirement should be retained. “Collection” Asset is disposed of is considered fully depreciated in the year of disposal regardless of how long it has been in circulation.

### **Construction in Progress**

Capital expenditures incurred with constructing or developing a tangible or intangible capital asset before it is substantially ready to be placed into services is categorized as Construction in Progress. Once the asset is complete and placed into service the asset will be reclassified into the appropriate capital asset category. Until the asset is placed into service no depreciation expense will be incurred.

Adopted: January 20, 2022, La Porte County Public Library Board of Trustees. To be effective January 1, 2021. Revised: May 19, 2022, La Porte County Public Library Board of Trustees Reviewed and Reaffirmed January 18, 2024, La Porte County Public Library Board of Trustees Reviewed and Reaffirmed January 16, 2025. Reviewed and reaffirmed January 15<sup>th</sup>, 2026.

### **Review and Affirmation of Depreciation Policy**

Motion to approve the Affirmation of Depreciation Policy was made by Nicole Florek and second Gina Alber. Motion carried.

### La Porte County Public Library Depreciation Policy

#### Statement of Purpose

In accordance with the State Board of Accounts' Accounting and Uniform Compliance Guidelines, the La Porte County Public Library shall establish a policy that provides for a schedule of depreciation of capital assets.

Depreciation is the systematic and rational allocation of the acquisition cost of an asset, less its estimated salvage value or residual value, over the assets estimate useful life.

Useful life is an estimate of the average number of years an asset is considered useable before its value is fully depreciated.

#### Depreciation Schedule and Methods

A "Depreciable/Amortizable Lives" schedule will be applied to all capital assets except the "Collection". Asset lives will be adjusted as necessary depending on the present condition and use of the asset and based on how long the asset is expected to meet current service demands. Straight-line basis will be used to calculate depreciation on non-Library. An annualized amount is deducted from accumulated depreciation each year.

Annual Depreciation = Cost/Useful Life

Accumulated Depreciation = Annual Depreciation x Years in Service

Composite method (groups of similar items together) will be used for calculating the Library's Collection. The Library collection is recorded on the capital asset ledger based on actual cost of the item. The estimated useful life will be five (5) years beginning the year placed into circulation.

Composite Method of Depreciation will be used to calculate the Library's Collection. A full year of depreciation is taken in the first year when the collection item is put into use. An annualized amount is deducted from accumulated depreciation each year.

Annual Depreciation = Actual Cost/Useful Life

Accumulated Depreciation = Annual Depreciation x Years in Service (5 years)

Accumulated Depreciation includes only five years of depreciation since that is the estimated useful life of the group and it is assumed that the library materials that are six years old have been removed from the collection.

Adopted: January 20, 2022, La Porte County Public Library Board of Trustees. To be effective January 1, 2021. Reviewed and Affirmed: January 18<sup>th</sup>, 2024, January 16<sup>th</sup>, 2025, January 15<sup>th</sup>, 2026

**Approval and Payment of Claims – APV Batch Year-end 2025**

Motion to approve the payment of claims APV year-end batch was made by Nicole Florek and seconded by Jaime Novak. Motion carried.

**Approval and Payment of Claims – APV Batch Thursday, January 15, 2026**

Motion to approve the payment of claims was made by Gina Alber and seconded Nicole Florek. Motion carried.

**Questions or Comments from the Public**

No questions or comments were made.

**Questions or Comments from the Board**

No questions or comments were made.

**Adjournment**

Motion to adjourn was made by Jaime Novak and seconded by Gina Alber. Motion carried. Meeting adjourned at 6:17 PM.