

PrairieLands Library Exchange

Governing Board Meeting

November 24, 2025 at 1:00p

Minutes

Call to order at 1:00p

Adopt the Agenda

Herb Rotunda moved to adopt the agenda, Shelly Finzen seconded, all approved. Motion carried.

Adopt Minutes from the September 11, 2025 meeting

Lisa Speiker moved to adopt the minutes, Kathy Craun seconded, all approved. Motion carried.

Audit Report from Matt Taubert

Matt presented the financial report, noting that the organization's financial statements present a fair view of its financial position and operations as of June 30, 2025 and that it is a clean and unqualified report which is the highest level that can be given. He highlighted a strong cash position of \$382,291 and a fund balance of \$401,340, which provides a financial cushion for about two years of operations. Matt also mentioned that the organization's revenues exceeded expenditures by \$29,861, and he advised having some reserves to weather potential funding decreases. While there were no instances of noncompliance with government auditing standards or Minnesota Legal Compliance Audit Guide, the auditor identified a small internal control deficiency due to the organization's lack of expertise in preparing financial statements due to the small size of the organization. This is common for non-profits of this very small size and is not an area that should be changed since PLE has Hoffman and Brobst as an outside accounting firm. The auditor reviewed PLE's financial statements and internal controls, noting a strong control system with segregation of duties between Bethany's daily work and the accountant's independent financial processing. The audit report showed no problems or irregularities.

Shelly Finzen moved to accept the audit report, Herb Rotunda seconded, all approved. Motion carried.

Minnesota Paid Medical and Family Leave

This program will begin on January 1, 2026. Employees can take up to 20 weeks of paid leave for various reasons, including medical or family leave, with the premium for the plan paid by both employers and employees. Small employers will have a reduced premium.

Bethany explained the details of unemployment insurance, noting that organizations pay 0.66% between employees and employers, while the state pays 0.22%. She clarified that employees must earn \$3,700 in the last year and have a qualifying event lasting 7 days to apply for benefits, which are paid at a rate of 55% to 90% of earnings, up to a weekly cap of \$1,400. This program is mandatory and H&B, our accounting company, will continue to handle wage detail reports and meet requirements for unemployment insurance that are used to calculate the leave payments owed to and received from the state.

Bethany presented a standard document outlining the leave options, such as medical leave, family leave, and leave for domestic abuse, and stated the importance of employees notifying PLE at least 30 days in advance when possible. The group also discussed supplemental payments, noting that employees could use their PTO to top off their state-provided leave payments, and addressed the issue of health insurance premiums, which currently does not apply to PLE. Bethany concluded by presenting an email from Kelsie Bohm, HR Consultant, and asked for the board's approval of the proposed plan, which would require them to cover the full cost of the premium and would not require the employees to pay any of the premium.

Bethany outlined next steps, including updating the employee notification form, reviewing program paperwork, and posting a notice in the office, while noting that employees would pay 0% of the premium cost starting January 1, 2026. Of note, employers do NOT pay employees while they are on this leave.

Shelly Finzen motioned to accept the Minnesota Paid Medical and Family Leave Plan as presented, Herb Rotunda seconded, all approved. Motion carried.

Library Conference Scholarship Approval

The board approved a one-time \$1,000 scholarship for the Public Library Association Conference in Minneapolis, allowing staff to apply for reimbursement of conference costs even if they have received the \$1,000 scholarship already in fiscal year 25-26. Discussion

centered around the opportunities this conference provides for public library staff and the financial strength of PLE which allows this additional scholarship option to be offered.

Shelly Finzen motioned to approve the Public Library Association Conference Scholarship of \$1,000 to all who apply, Kathy Craun seconded, all approved. Motion carried.

Meeting adjourned at 2:11pm

Next meeting: March 12, 2026 at 4:00p