

Willard Community Center Board of Directors Meeting Agenda  
March 17, 2021  
12:00 pm at the Willard Community Center  
**YOU HAVE BEEN INVITED TO JOIN A Microsoft Team Meeting**  
“We help area residents grow, connect and contribute to our community.”

**AGENDA**

1. Consent Agenda – Ms. Knudson  
From January meeting: Minutes for January 2020 and Financials for December 2020  
Minutes for February 17, 2021  
Financials for January 2021
2. Meet and greet with Terry Stenz – Ms. Knudson
3. Policies for Annual Review and Conflict of Interest Statements – Ms. Soderling
4. Meet and greet with Terry Stenz – Ms. Knudson
5. Audit Update – Ms. Hein
6. Spectrum Contract Payoff – Ms. Soderling
7. Grant Update – Ms. Hein and Ms. Soderling
8. Child Care Update/ Covid-19 Shots for staff – Ms. Sarah Reinke
9. Updates on Fund Raisers – Golf Tournament Date TBD & Strive to Thrive Class Fund Raiser - Ms. Soderling and Ms. Reinke
10. Non Profit of the Midlands Survey Questions – Ms. Soderling
11. Strategic Plan – Ms. Knudson  
Goal Updates – Administrative Capacity/ Resources –  
Leadership Succession Planning –  
Governance –  
Finance –  
Mission –

Next meeting will be our Annual Meeting to be held on April 21<sup>st</sup> or at a time determined by the board.

## Director's Report for March 17, 2021

1. Boy Scout Troop and Cub Scout Pack 55 have installed a new Blessing Box and Little Free Library on the South side of Willard. Terry Stenz donated all the supplies, Larry Lum built the boxes and Larry and Roger Rezac installed them. All of these gentlemen live in the neighborhood and have been very involved with the Scouting Program. The Blessing Box and Little Library are beautiful and very useful additions to the neighborhood. The Boy Scouts will maintain the boxes and help to keep them stocked with food and other essentials. The response from the neighborhood has been overwhelming and heartwarming. People are stopping by every day to stock the boxes or take what they need. There will be a dedication for the boxes this spring.
2. United Way has announced that they will push back their annual spring site visits to this fall, September through December. They will also be extending their two-year funding for a third year so our grant will go to June of 2023. The 6 month reports and evaluations will continue. During the third year if there is additional funding, depending on the United Way campaign, agencies will have the opportunity to do a brief streamlined application to access those funds.
3. Aging Partners informed me that March 22<sup>nd</sup> will be the last distribution for the produce bags for the senior citizens. This has been such a beneficial service. The produce has been amazing and it was a nice way to stay in touch with everyone when they came to pick up their bags.
4. I have met with Tyler Hale, the new Community Engagement Coordinator for Lutheran Family Services. He came to Willard for a tour and we visited for two hours about what we are currently doing and what needs to be done or this neighborhood. He is not sure when Lutheran Family Services will be moving into the Mourning Hope building but he is hoping it is before summer. He is so excited about his position and will be a joy to work with as we plan collaboration projects together with Mourning Hope.
5. The building is opened to the public again. The Senior Citizens have come back for Bingo, the scout groups are meeting and people are touring for building rentals. So far I have not heard about when the Swordfighters, Zumba, other groups might be returning.

## February 17, 2021 Willard Community Center Board of Director's Meeting Minutes

Board members in attendance: Kassy Knudson, Joey Mumaugh, Michele Lueders, and Johanna Hannemann.

Members absent from the meeting: Justin Pflanz, Irene Delozier, Carolyn Kortmeyer, Emily Phelps, and Will Toliver.

Others in attendance: Renee Hein, Sarah Reinke, Tabitha Love and Janelle Soderling

Ms. Knudson called the meeting to order at 12:02 pm. She could not call for a vote on the consent agenda as we did not have a majority of the board. The consent agenda will be added to the March business agenda.

EIDL Update – Ms. Knudson noted that the board approved, by email vote on 2-4-21, that we would use the EIDL funds to pay down loans. The loans include the van loan with Ally at about \$24,200 and pay the remaining \$149,900 toward a principal payment on our large West Gate Bank loan from the Capital line of credit. Mr. Mumaugh stated that those payments have been made but now we need to have a plan to pay down the Capital Campaign loan by 2028. Ms. Hein has sent financials through December 2020 to Kirby Reardon at West Gate Bank. We want to renew at our loan at our current interest rate. Mr. Mumaugh is hoping that we can apply the past monthly loan payment money we spent on these paid loans to help pay down on the Capital Campaign loan. Ms. Hein will look at cash flow to determine if that is an option.

Child Care Updates – Ms. Reinke sent out summer registrations last week. We have had a lot of inquiries from new families. Registrations are bringing in some needed revenue and are due back in April. We hope to have a good number of enrollees by the March meeting.

Ms. Reinke is hopeful that the staff will be able to be vaccinated in the next three weeks. Teachers and child care providers are grouped together but we are at the bottom of the educator pool. The Health Department will notify us when it is our turn to go for shots. We will need to update policies if we are going to require staff to get the vaccine. In the meantime, we will strongly encourage staff to sign up for the shots. Bryan Hospital has had a push back from their child care staff so they are not going to require it. Mr. Mumaugh asked if we could offer a \$50 bonus to those who get vaccinated. He said that employers have the right to require and fire someone if they don't get vaccinated. Ms. Knudson thought this would be too invasive. Right now we don't have any regulations in our Employee Handbook addressing this. Ms. Hein suggested that we have the staff do an anonymous survey to see how many want the vaccine. Ms. Reinke will work on this and send it out. Ms. Reinke also will ask the Health Department if new staff get hired, after this opportunity, if they can sign up anytime.

The health dial is going down which is giving people a sense of normalcy so we should have a good enrollment this summer. She asked the board if we need a policy about how many kids we have sign up for summer and non-school days. If they sign up and don't attend, do they pay? One non-school day during the bitter cold weather we had only 11 kids were in attendance. For the future, how many kids need to attend to operate without losing money. We did send staff home early. This was not a typical year because we also had 5 snow days. We will need to put together a suggestion about a change for the non-school days that states we need a certain number of children in attendance to remain open. She will work on this for the next board meeting.

Fundraising and Grants Update – Ms. Soderling reported on the following list of grants:

Lincoln Rotary Foundation – submitted with request of \$4,845 for 17 Chromebooks + set up fee.

Women Investing in Nebraska – Letter of Intent for senior and youth multi-generational program for \$86,025.

Sherwood Foundation – submitted for \$50,000 for operating grant.

Strive to Thrive – This year they asked for a self-nominating letter. UNL business class will choose a mission they feel fits with this semester's class mission.

Lincoln Covid - requested \$35,000 for general operating.

Ms. Jo Pflanz is working ahead on the Assurity grant.

Strategic Plan Update – Ms. Knudson wants to keep the strategic plan on the agenda so that we can keep it in the forefront every month. She would like to get back to our mission and focus on programs this spring.

Technology - Ms. Reinke reported that there are no updates. A grant was written to the Aspergren Foundation for a new child care program, Hi Momma. We should hear back in May. Ms. Reinke told the board that she is considering a piloting program for time sheets.

Succession – Ms. Reinke reminded the board that Ms. Soderling will be retiring in May of 2022 and that time will come quickly. Her job description needs to be reviewed for the new director. Mr. Mumaugh suggested that Ms. Reinke and Ms. Soderling look at executive and program director job descriptions and update them. Ms. Reinke stated that she would like to know what the board wants in an Executive Director. Ms. Knudson stated that we need to focus on what that position should do. They need to give Willard a, rebirth with good momentum toward the future. Their priorities should be about becoming more of a "learning academy". Get more diverse, robust groups outside of child care like the aging population. Mr. Mumaugh would like to see someone whose priorities would be to become a community voice to talk to LPS/SECC, etc. Be more community minded and a more evolved community leader to get Willard more known.

Potential new board member – Ms. Soderling told the board about Terry Stenz. An adult volunteer with the Boy Scouts who had expressed an interest of serving on Willard's Board of Directors. He donated the \$600 to build the Blessing Box and Little Library that are on the south side of Willard. Ms. Soderling has gotten to know him through his involvement with the Scouts and thinks he would be a great fit for our board. She will forward his bio onto the board members.

Non Profit of the Midlands Agency Survey – As part of the grant application to the Sherwood Foundation they requested that we become paying members and we do an agency self-evaluation. It is a 250 question business survey that looks at policies, procedures, etc. and from the results they will give us resources and tell us how to become an exceptional non-profit. Through the membership we will be allowed to go to trainings, post job openings, and other benefits. Ms. Soderling asked the board how they wanted to proceed with the survey. Will we ask a few questions every meeting, form a committee to work on the survey or will administration try to do as much as possible? Ms. Knudson suggested that we answer as many as we can ourselves and can get help from her or the board as we go along.

Ms. Knudson adjourned the meeting at 12:45 pm. The next meeting will be March 17<sup>th</sup> at noon via Microsoft Teams.

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

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**Presented at March 17, 2021 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 – 2021

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#### **Accounting & Taxes Records:**

	<b>Retention Period</b>
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:**

	<b>Retention Period</b>
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
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**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.

## **Equal Employment Policy**

Willard Community Center pledges its full support to equal employment opportunity for all persons, regardless of race, color, religion, sex, disability, national origin, age, marital status, or status as a veteran. The Agency will not discriminate against any employee or applicant for employment because of race, religion, color, sex, disability, national origin, age, marital status, or status as a veteran.

This policy applies to recruitment, recruitment advertising, selection, compensation and benefits, training, promotions, transfers, layoffs, and disciplinary actions including termination.

## *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.

**Willard Community Center**  
**Annual Conflicts of Interest Disclosure Statement**  
**2021**

Pursuant to the Conflicts of Interest Policy for directors adopted by the Board of Directors of the Willard Community Center requiring disclosure of certain interests, a copy of which has been furnished to me, I hereby disclose (i) the following affiliations, interests or transactions or (ii) the lack of any such affiliations, interests or transactions that, when considered in conjunction with my position with or in relation to the Center, might possibly constitute a conflict of interest. (This Annual Disclosure Statement is circulated to all persons to whom the policy applies to assist them in considering disclosure. Disclosure pertains to an affected, interested person and his or her immediate family members. Please understand that the Conflicts of Interest policy does not relieve an interested person from the continuing duty to make disclosure at any future time a conflict arises. Attach a separate sheet, if necessary.)

1. Please state whether you or a member of your immediate family have an ownership or investment interest, compensation arrangement or potential ownership or investment interest in or compensation arrangement with any entity or individual with which the Center is negotiating a transaction or arrangement or with which it is already involved.

\_\_\_\_\_ YES

\_\_\_\_\_ NO

- (a) If your answer is yes, please state:

- (i) The name of the entity or individual with which the Center is currently doing business with or otherwise negotiating a transaction or arrangement:

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- (ii) The nature of the financial interest (investment, ownership or compensation arrangement):

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2. Please state whether you or your immediate family member have an ownership or investment, compensation arrangement or potential ownership or investment interest in or compensation arrangement with the Center. Such arrangements shall not include any Board and committee fees for Board Members and standard compensation packages for Executive Director.

\_\_\_\_\_ YES

\_\_\_\_\_ NO

- (a) If your answer is yes, please state:

- (i) The name of the entity or affiliate, and the person who has the potential conflict if a family member:

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- (ii) The nature of the financial interest (investment, ownership, or compensation arrangement):

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3. Given the guidelines and directives set out in the Conflicts of Interest Policy, please list and describe any other circumstances which you believe could be considered a possible conflict of interest.
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I hereby agree to report to the Executive Director or Board President as the case may be (in the procedure set forth in the Policy) any change in the responses to any of the foregoing questions which may result from changes in circumstances before completion of my next Conflicts of Interest Disclosure Statement.

I also hereby affirm the following:

1. I have received a copy of the Center's Conflicts of Interest Policy,
2. I have read and understand the Policy, and
3. I agree to comply with the Policy.

Signed \_\_\_\_\_

Date \_\_\_\_\_

**NOTE: AFTER COMPLETING THIS FORM, PLEASE RETURN THE FORM TO THE EXECUTIVE DIRECTOR OR BOARD PRESIDENT OR THE DESIGNEE IN THE PREAMBLED ENVELOPE. UNLESS DISCLOSURE TO THE BOARD IS REQUIRED BY THE CONFLICTS OF INTEREST POLICY, YOUR RESPONSES ON THIS DISCLOSURE STATEMENT WILL REMAIN CONFIDENTIAL.**



Janelle Soderling <janelles@willardcommunitycenter.org>

**Capital Campaign**

1 message

Irene Delozier <IRENED@fes.org>

Wed, Mar 17, 2021 at 12:47 PM

To: "Renee Hein (reneeh@willardcommunitycenter.org)" <reneeh@willardcommunitycenter.org>, Janelle Soderling <janelles@willardcommunitycenter.org>, Kirby Reardon <kreardon@westgate.bank>

Hi Kirby,

We had our board meeting today and we have decided that we would like to just do a monthly payment of \$1,000 per month so that we are paying some principal down.

Can you get Janelle whatever paperwork you might need to make this an automatic transaction. Let me know if you have any questions.

Thank you.

**Irene G. Delozier**

CFO & Vice President People Solutions

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