

NLA Handbook:

III. Elected Officers

3.1 BOARD OF DIRECTORS

The elected officers of the Association, together with the immediate past President of the Association, the section chairs and the round table chairs shall constitute the Board of Directors, and shall have the authority to transact the business of the Association in the intervals between the annual meetings (Article V) All persons holding compensated positions and representatives of affiliated organizations serve on the board in a non-voting capacity.

Functions:

The Board of Directors acts in an advisory capacity to the President in determining current and long range plans and policies. It is the governing body for carrying on the business of the Association between the annual meetings. Selection of the date and place of the annual meeting is the responsibility of the Board of Directors. (Article IV)

The Board of Directors has the authority to fill any vacancy which occurs on the Board except that of Vice-President/President-Elect, the Section Chairs, Roundtable Chairs and representatives of Affiliated Organizations. (Article V)

Organization and Meetings:

Meetings are called by the President at the time and place indicated by him/her, and are usually held four times a year. Traditionally meetings have been held in fall (orientation/annual), winter, spring, and summer.

Upon petition of the President or three members of the Board a special meeting may be called. A majority shall constitute a quorum. (Article V, Section 5)

Only the Board of Directors may contract in the name of the Association. No materials may be circulated or released to the press in the name of the Association without approval of the Board of Directors. Board action is final in matters referred to it by the Association for decision. A simple majority of the Board members present at a regularly called meeting at which at least a quorum is present determines the passage on any point on which action is taken.

3.2 EXECUTIVE COMMITTEE:

The Executive Committee of the Board of Directors, consisting of the President, President-Elect, Past President, Secretary and Treasurer, may act on behalf of the Board, including the authorization of expenditures up to \$1,000.00, between regularly scheduled meetings of the full Board. In all cases, the Executive Committee shall, within ten working days, inform the full Board of its actions. (Article V, Section 8)

3.3 OFFICERS:

The officers of this Association shall be a President, a Past President, a Vice-President/President-Elect, a Secretary, a Treasurer, an American Library Association Councilor, and a Mountain Plains Library Association Representative. (Article VI).

All Association officers are elected by and from the membership. All officers serve from the close of the annual meeting until the close of the annual meeting when their term expires (Article VI, Section 1).

3.4 PRESIDENT:

The Presidency is a three year term of office, passing annually in succession through the positions of vice-president, president, and past president. Each year a new vice-president/president-elect is elected.

Duties:

"The President shall preside at general meetings of the Association and at all meetings of the Board of Directors. The President shall appoint each standing committee member for a two-year term and fill vacancies which have occurred. The President may create or dismiss special committees, with the approval of the Board of Directors, whenever conditions warrant such action. The President shall perform all duties incident to the office of President." (Article VI, Section 4).

The President assumes responsibility for the Association, its projects, meetings and professional responsibilities. Throughout the year the President will find it necessary to represent the Association, or appoint people to do so, at various meetings in the state and region including the State Advisory Council on Libraries.

The President is responsible for providing continuity in the Association by at least annually checking the following:

- Conference locations and facilities should be scheduled for several years in advance, so that the Association can be assured of viable annual meetings. If at any time there are less than three years planned ahead the President should establish an ad hoc committee to determine a long range plan for conference sites.
- The President will appoint a Conference chair from the local area at least 18 months before the conference, to allow that person time to participate in the conference preparations.
- The Association must remain on a sound financial basis. At least every three years, dues should be analyzed to determine if they need to be changed to match the changing fortunes of the organization.
- The President, with the advice and direction of the Executive Committee, conducts a performance review of all compensated positions of NLA by June 1, determining

whether they will be willing or able to serve an additional year or whether a replacement will have to be found.

The President sets the time and location for all board meetings. Two weeks before each board meeting, the President will send a written agenda to the Executive Director to be distributed to all board members a week before the meeting. Receiving the agenda one week prior to the meeting will serve as a reminder of the meeting and will allow for the addition of agenda items by Board Members. The President will work with the Executive Director in communicating special arrangements for parking, meals, etc., prior to each board meeting. Board members are to inform the President if they do not plan to attend.

The President will receive a copy of the board minutes from the Secretary within two weeks of each board meeting. He/she will correct or revise these minutes and return them to the Secretary for immediate distribution to the members of the board. Minutes should reach Board Members within four weeks of the last Board meeting.

Special Duties:

This chronological list of duties by month may prove helpful. Some of these activities are based on tradition and are general guides that may be applied as wanted or deemed appropriate.

Fall, Prior to and at Conference:

At the business meeting, after the announcement of his/her election, the President announces his/her committee appointments. This will necessitate selection of committees and correspondence with the members before the conference at which the President-Elect takes office. This should be done so that a meeting of the members of the committees may be arranged during conference time. (See Handbook section on Committees, 7-1).

Board of Directors Annual Meeting:

Before the annual meeting of the Board of Directors is called to order, the President should schedule an Orientation time to review Board procedures, policies, and protocols with members. Board members should also review NLA's goals and should discuss the specific objectives for the upcoming year as proposed by the President. The time and location of upcoming Board meetings should also be confirmed.

At the annual business meeting of the Board, any old business will be taken care of, annual appointments filling compensated positions should be confirmed, and committee appointments should be approved.

December:

Sometime during November or December the President should arrange a meeting of principal parties responsible for the previous conference and those responsible for the coming conference. At this meeting, the conference evaluations should be considered and the profits discussed with regard to how the process should be changed or improved the following year.

Winter:

The President presides at the winter board meeting, which should include a formal Conference report from the previous year's conference and the setting of the exhibitor's fees and registration

fees for the following year's conference. The board meeting should also include an update of the annual budget from the Finance Committee.

February:

The President should remind the Nominating Committee that their report will be due at the March board meeting. The Auditing Committee should also be reminded that their report is also due in March.

Spring:

The President presides at the spring meeting of the Board of Directors. There should be a discussion of program and discussion of budget for the next annual conference. The work of some of the Association committees may require some action. The Auditing Committee makes its report at this meeting. Spring meetings should be discussed with some detail.

The President should formally appoint a Conference Chair to be in charge of the fall conference local arrangements for the following year.

April - May:

The President attends as many of the spring meetings as possible and designates another officer to attend meetings he/she cannot attend.

The President notifies the Nominating and Citation Committees that their reports are due at the June board meeting. Nominating Committee nominees should be presented to the NLAQ for publication in the summer issue before April 30.

Summer:

The President presides at the summer meeting of the Board of Directors. The Nominating Committee, By-laws Committee, and Citation Committee should report at this meeting.

At this meeting the Conference Chair should give a report, giving a tour of the facilities if possible.

The President should check with the editor of the NLAQ, and notify all section and committee chairs to submit a written report of the year's activities to the editor of the NLAQ by a date no later than the deadline for submission of material for the winter issue of NLAQ.

Conduct, with Executive Committee input, performance reviews for all compensated positions, and receive verbal commitments of their willingness to serve another year or initiate search for replacements, as appropriate. All contracts for the following year should be signed before the annual conference.

July - August:

The President should make a final check with all committees and with conference planners.

September - October:

The President presides at the fall meeting of the Board of Directors held prior to or at conference,

at which time bills for the conference may be discussed, along with matters to come up before the Association as a whole.

The President presides at conference. This usually includes presiding at the opening session, the business meeting, and the awards luncheon or dinner.

(After the conference the President should see that thank you letters are written to everyone: speakers, committees, etc., who contributed to the conference.)

The President's files should be transferred to the new President. Usually it is possible to take out of the files a great deal of ephemeral material, leaving in it only the material of historical importance or routine problems which would be of help to the new President. Material of historical value should be sent to the Executive Director so that it may be listed and included with the material permanently deposited with the Nebraska State Historical Society.

3.5 VICE-PRESIDENT / PRESIDENT-ELECT:

"The Vice-President/President-Elect shall perform all duties of the President in any temporary absence or disability of that officer, and shall be prepared to assume any special duties assigned to him/her by the President and/or the Board of Directors." (Article VI, Section 4)

The Vice-President serves as a liaison member from the Nebraska Library Association to the Nebraska School Library Association. The Vice-President attends all meetings of the Board of Directors, and would be welcome at spring meetings, as possible.

The Vice-President is responsible for working with the Continuing Education Committee to establish the program content of the annual conference, and working with the Conference Chair and the Local Arrangements Committees to establish a schedule for this event. The Vice-President contacts and arranges for a keynote speaker at the annual conference (this may be done in coordination with the Nebraska Library Commission).

In August and September, before the annual meeting at which he/she takes office, the Vice-President / President-Elect should select and contact people to fill committee vacancies, so that these appointments can be announced at the conference. The Vice-President should fill the vacancies on the standing committees and appoint replacements for two year terms, as needed. Committees may meet at annual conference, at which time the old committee chair may wish to pass on records.

Well before the conference, the Vice-President should consider the theme for the next year's conference, consulting with others if it is to be a joint conference. This theme should be announced at the conference.

3.6 IMMEDIATE PAST PRESIDENT:

After leaving the office of President, the following year the Immediate Past President serves as Chair of the Nominating Committee and Chair of the Finance Committee, as well as serving on the Board of Directors.

3.7 SECRETARY:

"The Secretary shall keep the minutes of the general meetings of the Association and of the Board of Directors meetings. He/she shall have custody of records relative to the current transactions of the Association, subject to the convenience of the other officers. The Secretary shall perform all duties incident to the office of Secretary." (Article VI, Section 4)

General Duties:

The Secretary should transmit a copy of the minutes of each board meeting to the President for corrections and revisions within two weeks after the meeting is held. The President will forward a corrected copy to the Internet Site Coordinator for immediate posting to the NLA web site. Minutes should reach Board Members within four weeks of the last Board meeting.

The Secretary should keep a record of the appointments of committees and the officers of the sections, and an up-to-date record of interim changes. At the request of the President, the Secretary must conduct a vote on matters that need to be decided at a time not convenient for a board meeting.

Copies of the minutes of the annual business meeting shall be transmitted to the Executive Director and the Internet Site Coordinator after the conference.

The Secretary and the Executive Director will sort through the files and determine what should be retained for transmittal to the Nebraska State Historical Society, what needs to be filed with the Treasurer as tax records, what needs to be retained for current transaction of business, and what may be safely discarded, according to the Archival Records Policy contained in this manual.

3.8 TREASURER:

The Treasurer shall be a bonded officer of the Association. The Executive Director will contact the bonding agency after the annual conference to request an application form. The bond will be set for two years starting January 1st of the coming year. The Treasurer will complete and submit the application before the end of the year. The bonding agency will be paid by the Association.

There will be an audit of the Treasurer's books annually in the first quarter following the annual conference. If the Treasurer resigns, an audit will be done immediately. The Executive Board may call for an audit at any time if it is deemed necessary. These audits will be reported to the Board.

General Duties:

The Treasurer handles all monies of the Association, keeps the accounts, receives the dues from the Executive Secretary, and pays the bills of the Association. The Treasurer attends the Board of Directors meetings, and reports on the amount of money in the treasury. For expenditures beyond the budgeted amounts, Board approval is necessary.

The Treasurer shall prepare an annual financial report of Association activities based upon the calendar year. Copies of the report should go immediately to the President, Executive Secretary and to the Chairperson of the Finance Committee. Copies should be distributed to other Board members at the next Board meeting.

The Treasurer keeps track of all of the accounts of the Association, including interest bearing accounts, and reports on significant changes to the Board. In addition, the Treasurer should give a brief financial report at each Board meeting, and at the annual conference.

The Treasurer receives a full financial report from the local conference chairperson and a check for any funds in excess of conference expenses from the local conference treasurer. This report should be received as soon as possible after the annual conference closes.

He/she shall submit his/her books to the Auditing Committee within the first quarter following the annual conference. Whenever it is necessary to have a change in treasurers during the two-year term of office, the books are to be submitted to the Auditing Committee at the time one treasurer gives up his/her position.

After the audit, the treasurer shall submit a complete and accurate record of the year's financial activity to an accountant for the completion of the annual 990 tax form. The Treasurer receives quarterly and annually compiled statements from the treasurer of each section, round table, and committee with checking, savings, and/or investment accounts. These statements should be included in the annual submission of income and expenditure for the tax report.

The Treasurer is a member of the Finance Committee. In addition, the Treasurer works closely with the Auditing Committee in the course of their duties.

3.8a SECTION, ROUND TABLE & COMMITTEE TREASURERS' RESPONSIBILITIES

Many NLA members elected as treasurers have little or no experience with the requirements of record keeping and budget reports. This document is intended primarily for the novice who may be unfamiliar with the financial responsibilities required of nonprofit associations and their subsections by the internal Revenue Service (IRS) and the Nebraska Revenue Department.

3.8b NLA'S TAX STATUS

As a 501(c)(3) non-profit organization, the Nebraska Library Association is exempt from paying income tax, but it must still file an IRS 990 form each year to retain its non-profit status, AND must **PAY NEBRASKA CITY & STATE SALES TAXES**. These requirements by the IRS and the Nebraska Department of Revenue have an impact on your duties as treasurer of an NLA Section, Round Table or Committee.

NLA is not exempt from paying sales taxes. NLA must pay sales tax, when it purchases any materials or service for use by the Association. In fact, **NLA must COLLECT SALES TAX** on any items that it sells. The NLA Treasurer is required to file a Nebraska Sales Tax report annually in January. In order for this to occur, each member, committee, round table or section of NLA that sells anything must keep detailed records and send copies of the records to the NLA Treasurer by the **END OF THE SECOND WEEK IN JANUARY**.

3.8c BUDGET REPORTS

Any NLA Section, Round Table or Committee that has a **checking, savings or investment account** should be filing a quarterly budget report with the NLA Treasurer.

First Quarter	January 1 - March 31
Second Quarter	April 1 - June 30
Third Quarter	July 1 - September 30
Fourth Quarter	October 1 - December 31

It is **ABSOLUTELY ESSENTIAL** that these same groups file a **year-end/fourth quarter report** by the end of **JANUARY OF EACH YEAR**, or as soon as the final bank statements and year-end interest income statements are received by the person filing the report. When the NLA Treasurer files the Association's IRS 990 form, the income and expenses from EACH section and committee are totaled and reported as a whole. PLEASE DO NOT complete a year-end report BEFORE the year has ended.

The YEAR-END/FOURTH QUARTER REPORT should include copies of any bank statements or reports that list total interest earned for the year.

3.8d BUDGET REPORT CONTENTS

The IRS requires specific information from each section, round table & committee on Cash Balances, Income and Expenditures. In order to fill these requirements, each budget report should contain the following:

Beginning Cash Balance = (i.e. checking account balance on 1st day of the quarter)

Income

- Association Dues
- Workshops, Programs, etc.
- Sale of Materials
- Interest income (4th Q., include copy of bank statement)
- Other (please describe briefly)

Expenditures

- Mileage Reimbursement
- Office Expenses
- Workshop & Program Fees
- Public Relations
- Speaker's Honorarium
- Photocopying & Printing
- Other (please describe briefly)

Excess or Deficit = (i.e. the difference between income for the quarter and expenses for the quarter)

* income > expenses = excess

* expenses > income = deficit

Ending Cash Balance = (i.e. checking account balance on last day of the quarter)

NOTE: The Beginning Cash Balance of each quarterly report should EXACTLY MATCH the Ending Cash Balance of the previous Quarter.

At the end of the year:

Beginning Cash Balance as of January 1 Plus (+) Total Income for the Year Minus (-) Total Expenses for the Year = Ending Cash Balance as of December 31

Go to the “Forms” section of the NLA website. (<http://www.nebraskalibraries.org>) to get the latest form and to see a sample.

3.8e RECORD KEEPING AND ARCHIVING

Each person responsible for any NLA section, Round Table or committee checking, savings or investment account has responsibility and potential liability for record keeping in the event of an IRS Audit. Account ledgers and records must be properly kept and supporting documentation (bank statements, canceled checks, invoices, etc.) preserved to support the information that is filed in the NLA IRS 990.

Needless to say, there are various different opinions about what should be kept, discarded or archived. The official policy for NLA is 5 years. This is what has been done with the NLA Treasurer's records:

KEEP 5 YEARS - Complete detailed records:

i.e. all deposit records, all expense records, one copy of each year-end, summary ledger and budget. Keep bank statements including canceled checks. Each item in the budgets and ledgers should be traceable to some proof of why the expense or deposit took place.

KEEP 7 YEARS

- One copy of each year-end, summary ledger
- One copy of each year-end, summary budget
- Bank statements (Discard old expense and deposit records that are detailed in the ledgers and budgets. Destroy old, canceled checks)

OLDER THAN 7 YEARS - ARCHIVE Ledgers, Budgets, Historically Relevant Communications

The NLA Archives are kept at the Nebraska Historical Society.

Tom Mooney (402) 471-6396
Archives
Nebraska State Historical Society
1500 R Street Lincoln, NE 68508

3.9 ALA COUNCILOR:

"The American Library Association Councilor shall represent the Nebraska Library Association at meetings of the American Library Association and shall submit an annual report to the Association concerning library activities at the national level. This officer shall be a member in good standing of the ALA." (Article VI, Section 4) The outgoing Chapter Councilor will report the name of the newly elected Councilor to the ALA Council Secretariat and the ALA chapter Relations Office.

General Duties:

The Councilor must attend all meetings of the Board of Directors so that the wishes of the Association may be carried out at Council Meetings.

The Councilor is committed to attend the annual and mid-winter conferences of the American Library Association and all sessions of the Council and membership meetings at these conferences. If unable to attend, the Councilor must notify the ALA Council Secretariat requesting an excused absence.

The Councilor should consider issues, policies, and programs related to ALA and their relationship to the state and NLA.

The Councilor should keep the NLA Executive Board and membership informed of activities and policies of the ALA through regular reports to the Executive Board and to the membership. The Councilor should request advice from Executive Board members on any matters to come before the Council during ALA conferences.

The Councilor should be prepared to write an annual article of Nebraska library activities for publication by ALA. The Councilor should prepare an annual report for dissemination to the membership.

NLA budgets an amount to help the ALA Councilor with costs of travel, registration and hotel for attending ALA.

3.10 MPLA REPRESENTATIVE:

"The Mountain Plains Library Association Representative shall represent the Nebraska Library Association at meetings of the Mountain Plains Library Association and shall submit an annual report to the Association concerning library activities at the regional level. This officer shall be a member in good standing of the MPLA." (Article VI, Section 4)

General Duties:

The MPLA Representative must attend all meetings of the Board of Directors so that the wishes of the Association may be correctly presented at MPLA meetings.

The MPLA Representative shall prepare an annual report for dissemination to the membership.

NLA budgets an amount to help the MPLA Representative with costs of travel, registration and hotel for attending MPLA.