



February 27, 2023 7:15 PM

Board Meeting

1. *Agenda: Approval or Changes
2. *Minutes of the January 23, 2023 meeting for approval.
3. Public Comment
4. Board Comment
5. Treasurer's Report
 - A. Presentation of the 2022 Audit
 - B. December 2022 and January 2023 Financial Statements
 - C. *Warrants
 - #2023-02 January 25, 2023 \$ 612,589.22
 - #2023-03 February 8, 2023 \$ 139,037.72
6. Friends' Report
7. Director's Report
 - A. Public Service -Jim Foster
 - B. Planning / Communication -Lou Ann Stewart
 - C. General Updates -Alex Gutelius
 - 2022 End of Year Goals Report
 - 2023 Goals
8. Committee Reports
 - A. *Policy Committee
 - *Purchasing Policy and Procedures Manual
 - *Policy 7.2 Budget Development Review and Adjustment
 - *Policy 7.3 Check Signing Procedures
 - *Policy 7.7 Audit
9. Old Business
10. New Business
 - A. *Amendment to By-Laws
11. Executive Session

* Items so marked are action items



January 23, 2023

7:15 PM

Present: Brown, Megan; Cantore, Mathew; Dugan, Suzanne; McMunn, Maria; Meyer, Stephen; Srinivasan, Purushothaman; Wise, Russell. Also present were Alex Gutelius, Jim Foster, Lou Ann Stewart, and Joe Gaug, Attorney.

Videoconference: Dave Golden

Absent: Jason DiGianni, Tom Madison, and Ed Rodger

The meeting was called to order at 7:19 PM by Ms. McMunn.

AGENDA: Ms. McMunn presented the January 23, 2023 agenda for approval. A **Motion** was made by Ms. Brown, seconded by Mr. Cantore to approve the agenda with two additions. Item 10B. Town Park Path Connection and Item 10C. Oath of Office. The **Motion** passed unanimously by those present.

MINUTES:

A **Motion** was made by Mr. Cantore, seconded by Mr. Wise, to accept the December 19, 2022 minutes as sent. The **Motion** passed unanimously by those present.

A **Motion** was made by Mr. Meyer, seconded by Ms. Dugan, to accept the January 5, 2023 minutes as sent. The **Motion** passed unanimously by those present. Mr. Cantore chose to abstain.

PUBLIC COMMENT: None

BOARD COMMENT:

Board members commented on National Popcorn Day and Ready, Set, Code library events. Both events were well received.

TREASURER'S REPORT:

Mr. Cantore noted that due to the work on the 2022 audit this month there is no Treasurer's Report. The December 2022 and the January 2023 reports will be presented at the February meeting.

The December 22, 2022 warrant for \$300,343.87 was presented for approval. A **Motion** was made by Mr. Cantore, seconded by Mr. Wise to approve the December 22, 2022 warrant. The **Motion** passed unanimously by those present. The reviewer for the December warrant was Ms.



Brown. It was noted this warrant included two payrolls and payments to Synthesis Architects and Insurance.

The January 9, 2023 warrant for \$150,645.40 was presented for approval. A **Motion** was made by Mr. Cantore, seconded by Ms. Brown to approve the January 9, 2023 warrant. The **Motion** passed unanimously by those present. The reviewer for the January warrant was Ms. McMunn.

Mr. Cantore reported the Library received \$1,200 in general fund donations and \$20 in anonymous donations.

THE FRIENDS: Mr. Foster gave the following report:

1. The TTOB kickoff on January 22, 2023 featuring Jerry Peppers had approximately 120 attendees.
2. The Used Book Sale is scheduled for January 27-29. The FOL are going back to a three day sale format.
3. Trivia Night is on February 8 at 6:30pm and will feature Lincoln Highway trivia.
4. The next FOL board meeting is Wednesday, January 25, 2023.

DIRECTOR'S REPORT: Mr. Foster gave the following report on Public Service:

1. The Not So Common Players were here for six performances of Guys and Dolls over two weekends in January. The performances were very popular and had a very large turnout. The Sunday matinees draw a big crowd and some people had to be turned away. Staff will see if NSCP will consider adding additional matinees, as this time seems to have the biggest draw.
2. We received 13 boxes of 1040 instructions and no forms. The forms are usually delayed. The NYS forms have not arrived yet.
3. AARP will be here on Mondays and Saturdays through April 15. Library staff will be scheduling the appointments beginning on Monday, January 30, 2023.
4. The screening of clips from the Ken Burns documentary, *The U.S. and the Holocaust* had to be rescheduled due to the weather. The event will take place on Tuesday, February 7, 2023 at 6:30pm.
5. Mr. Foster has been gathering information about EV Charging Stations.
6. The new security company, Allied Universal, started this month.

DIRECTOR'S REPORT: Ms. Stewart gave the following report on Communications:

1. The PR department modified the Program Brochure this month to make it easier for patrons to find events they are looking for.



2. A 2022 “Year in Review” was created by staff and was posted on our website and on social media.
3. Our Lego program received some media attention in December and January on local news stations.

DIRECTOR'S REPORT: Ms. Gutelius gave the following report:

1. Board members are asked to sign and return the Conflict of Interest forms and return them to Alex as soon as possible.
2. The Director's Goals for 2023 will be emailed to the Board by the end of the month.
3. The State has changed the way we report our numbers. For the website in 2021 we were reporting page views. We will now be reporting sessions. Programming statistics will also change to include the total number of items distributed for Grab and Go programs.
4. Our foot traffic continues to increase as well as attendance at our indoor programs.
5. Overall circulation has increased by 6.6%. Circulation of print materials was up by 8.9%, while AV and digital materials remained fairly flat.
6. The Library will be providing a new technology training service called Tech Talk. It will provide patrons access to technology and communications skills training programs.
7. The Library is participating in a new program through SALS called Older Adults Technology Services (OATS), which will provide technology classes for older adults. The Board approved the MOU with SALS to participate in this program.
8. The ELL program continues to grow and is very successful.
9. The Benefits Committee met in January to discuss health insurance and library contributions. Information and recommendations will be forthcoming to the Personnel and Finance Committees.
10. Staff will be making a recommendation for the \$5,000 SALS construction grant to the Board by the March meeting. The grant application is due to SALS by April 1, 2023.
11. Advocacy Day is scheduled for February 28 and is planned as a virtual event.
12. Trustees are required to take two hours of training each year. Please plan to meet this requirement.
13. The Workers Compensation review was completed and submitted last week. The Library will codify more information about physical safety. Physical safety tips will be included at the monthly staff meetings.
14. The Library website was down on Saturday, January 21, 2023. Red Rokk was not responsive and we were unable to reach anyone to resolve the problem. Staff will be reviewing options for other web site hosts.

COMMITTEE REPORTS:

POLICY COMMITTEE: No Report

PUBLIC RELATIONS: No Report.



LONG RANGE PLANNING: No Report.

PERSONNEL COMMITTEE: No Report.

BUILDINGS AND GROUNDS: Ms. Brown gave the following report:

Ms. Brown presented the Janitorial Services Contract Recommendation. The current Janitorial Services contract with K&P Facilities Management expires on February 28, 2023. A request for bids was issued and bids were due on January 5, 2023. We received bids from K&P Facilities Maintenance and Vanguard. The K&P bid was significantly lower.

Ms. Brown made the **Motion** on behalf of the Building and Grounds Committee to contract with K&P Facilities Maintenance at an annual cost of \$75,600 beginning March 1, 2023 through February 28, 2026. The **Motion** passed unanimously by those present.

FINANCE: No Report.

LEGISLATION: No Report.

OLD BUSINESS:

Mr. Wise noted that the October Board retreat is a successful model and he is sharing that information with other library boards.

NEW BUSINESS:

- A. Ms. McMunn reviewed the role of the MVLS/SALS Joint Automation Project (JA) in supporting member libraries. The Board is required to review and approve this agreement annually. Mr. Wise made the **Motion**, seconded by Mr. Srinivasan to approve the agreement between MVLS/SALS Joint Automation Project and the Clifton Park-Halfmoon Public Library. The **Motion** passed unanimously by those present.
- B. Town Park Path Connection. The Board discussed the potential for a connecting path from the Town Center Park to the Library. This was a preliminary discussion and no decisions have been made.
- C. Oath of Office. All public library trustees are to take and file an oath of office within 30 days of beginning their term. The Oaths of Office were distributed to all trustees present at the meeting and given to Mr. Gaug.



CLIFTON PARK
HALFMOON
PUBLIC
LIBRARY

Board of Trustees Minutes

There being no further business, Ms. Brown made the **Motion**, seconded by Mr. Srinivasan to adjourn the meeting. The **Motion** passed unanimously by those present and the meeting adjourned at 8:18 PM.

The next scheduled Board Meeting is Monday, February 27, 2023 at 7:15pm.

Clifton Park-Halfmoon Public Library
Financial Statement December 2022

Percentage of Year: 100.00%

<i>RECEIPTS</i>	<i>Adopted Budget</i>		<i>Modified</i>		<i>YTD as % of</i>		
	<i>Jan 22</i>	<i>Adj Budget</i>	<i>Budget</i>	<i>December</i>	<i>YTD</i>	<i>Budget</i>	<i>Variance</i>
Governmental Income							
4010 Town of Clifton Park	\$3,191,273.00	\$0.00	\$3,191,273.00	\$0.00	\$3,191,275.54	100.00%	\$2.54
4020 Town of Halfmoon	\$1,546,031.00	\$0.00	\$1,546,031.00	\$0.00	\$1,546,031.01	100.00%	\$0.01
4040 LLSA	\$16,283.00	\$1,810.00	\$18,093.00	\$0.00	\$18,093.00	100.00%	\$0.00
4030 Bullet Aid	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	0.00%	\$0.00
Subtotal	\$4,753,587.00	\$26,810.00	\$4,780,397.00	\$25,000.00	\$4,780,399.55	100.00%	\$2.55
Grants							
4110 SALS Programming	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
4150 DFY Municipal	\$3,600.00	\$0.00	\$3,600.00	\$0.00	\$3,794.00	105.39%	\$194.00
4160 Friends - Specified	\$9,000.00	\$0.00	\$9,000.00	\$0.00	\$11,710.00	130.11%	\$2,710.00
4170a Saratoga Arts	\$0.00	\$0.00	\$0.00	\$0.00	\$895.00	0.00%	\$895.00
4170b Construction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
4170d Lighting Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
4170e NCWIT Aspire IT Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
4175 Construction Grant Challenge	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	0.00%	\$0.00
4170 Other Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
4190 FEMA Grant Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Subtotal	\$12,600.00	\$5,000.00	\$17,600.00	\$0.00	\$21,399.00	121.59%	\$3,799.00
Donations							
4210 Patron Donations	\$1,000.00	\$0.00	\$1,000.00	\$1,220.00	\$2,067.58	206.76%	\$1,067.58
4220 Friends - Unspecified	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
4230 Commemorative	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	0.00%	-\$250.00
4240 Other Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Subtotal	\$1,250.00	\$0.00	\$1,250.00	\$1,220.00	\$2,067.58	206.76%	\$817.58
Interest							
4310 Investment Income	\$0.00	\$0.00	\$0.00	\$2,933.32	\$2,933.32	0.00%	\$2,933.32
4320 Unrealized Gain/Loss on Investment	\$0.00	-\$19,000.00	-\$19,000.00	-\$3,723.37	(\$20,371.08)	0.00%	-\$1,371.08
4330 Bank Interest Income	\$3,000.00	\$0.00	\$3,000.00	\$697.43	\$2,569.26	85.64%	-\$430.74
Subtotal	\$3,000.00	-\$19,000.00	-\$16,000.00	-\$92.62	-\$14,868.50	92.93%	\$1,131.50
Other Income							
4410 Fines	\$40,000.00	-\$15,200.00	\$24,800.00	\$1,855.93	\$25,098.43	101.20%	\$298.43
4420 Library Fees - Lost & Damaged	\$5,000.00	\$0.00	\$5,000.00	\$500.25	\$4,347.77	86.96%	-\$652.23
4431 Emp Books	\$0.00	\$0.00	\$0.00	\$18.75	\$22.95	0.00%	\$22.95
4440 Copier	\$15,500.00	-\$5,000.00	\$10,500.00	\$801.45	\$10,101.21	96.20%	-\$398.79
4450 Other	\$0.00	\$0.00	\$0.00	\$65.38	\$803.57	0.00%	\$803.57
Subtotal	\$60,500.00	-\$20,200.00	\$40,300.00	\$3,241.76	\$40,373.93	100.18%	\$73.93
Total Receipts	\$4,830,937.00	-\$7,390.00	\$4,823,547.00	\$29,369.14	\$4,829,371.56	100.12%	\$5,824.56
Applied Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Receipts including Appropriations	\$4,830,937.00	-\$7,390.00	\$4,823,547.00	\$29,369.14	\$4,829,371.56	100.12%	\$5,824.56

Clifton Park-Halfmoon Public Library
Financial Statement December 2022

Percentage of Year: 100.00%

<i>DISBURSEMENTS</i>	<i>Adopted Budget</i> <i>Jan 22</i>	<i>Adj Budget</i>	<i>Modified</i> <i>Budget</i>	<i>December</i>	<i>YTD</i>	<i>YTD as % of</i> <i>Budget</i>	<i>Variance</i>
Personnel							
7010 Salaries - Personnel	\$2,307,226.00	-\$330,000.00	\$1,977,226.00	\$427,131.06	\$2,089,797.71	105.69%	-\$112,571.71
7013 Contracted Services	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,050.00	0.00%	-\$50.00
7200 Insurance	\$130,198.00	\$0.00	\$130,198.00	-\$9,702.77	\$99,547.09	76.46%	\$30,650.91
7300 Benefits - Taxes	\$168,820.00	\$0.00	\$168,820.00	\$32,309.91	\$152,156.68	90.13%	\$16,663.32
7400 Benefits - Retirement	\$280,000.00	-\$40,000.00	\$240,000.00	-\$56,395.00	\$239,016.00	99.59%	\$984.00
7500 Benefits - Pass through	\$0.00	\$0.00	\$0.00	\$2,473.79	\$807.95	0.00%	-\$807.95
Subtotal	\$2,887,244.00	-\$370,000.00	\$2,517,244.00	\$395,816.99	\$2,582,375.43	102.59%	-\$65,131.43
Library Materials							
6010 Books	\$158,844.00	\$0.00	\$158,844.00	\$19,084.10	\$147,980.53	93.16%	\$10,863.47
6020 Periodicals	\$14,000.00	\$0.00	\$14,000.00	-\$5,289.66	\$18,428.66	131.63%	-\$4,428.66
6030 AV	\$54,810.00	\$0.00	\$54,810.00	\$11,720.49	\$54,773.68	99.93%	\$36.32
6050 Digital Resources	\$111,500.00	\$0.00	\$111,500.00	\$10,821.35	\$117,105.17	105.03%	-\$5,605.17
60000 Other	\$1.00	\$0.00	\$1.00	\$0.00	\$0.00	0.00%	\$1.00
Subtotal	\$339,155.00	\$0.00	\$339,155.00	\$36,336.28	\$338,288.04	99.74%	\$866.96
Facility & Equipment							
6110 Bldg Svc Contracts	\$202,878.00	-\$12,000.00	\$190,878.00	\$27,538.53	\$189,749.72	99.41%	\$1,128.28
6130 Office Equip	\$5,000.00	\$10,372.57	\$15,372.57	\$748.99	\$16,121.56	104.87%	-\$748.99
6140 Facility Insurance	\$42,000.00	\$0.00	\$42,000.00	\$0.00	\$40,427.00	96.25%	\$1,573.00
6150 Repairs - Bldg & Equipment	\$45,000.00	\$0.00	\$45,000.00	\$5,055.82	\$25,992.77	57.76%	\$19,007.23
6160 Equipment Lease Expense	\$27,500.00	\$0.00	\$27,500.00	\$2,256.87	\$26,443.24	96.16%	\$1,056.76
61000 Other Fac & Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Subtotal	\$322,378.00	-\$1,627.43	\$320,750.57	\$35,600.21	\$298,734.29	93.14%	\$22,016.28
Operations							
6200 Programs	\$46,000.00	\$0.00	\$46,000.00	\$1,530.10	\$41,878.52	91.04%	\$4,121.48
6510 Automation	\$219,000.00	\$0.00	\$219,000.00	\$31,391.92	\$222,602.16	101.64%	-\$3,602.16
6515 Custodial Supp	\$10,000.00	\$0.00	\$10,000.00	\$514.47	\$8,657.07	86.57%	\$1,342.93
6520 Elections	\$8,500.00	\$0.00	\$8,500.00	\$49.47	\$5,813.85	68.40%	\$2,686.15
6521 Insurance - D & O	\$1,080.00	\$0.00	\$1,080.00	\$0.00	\$1,111.00	102.87%	-\$31.00
6525 Membership Dues	\$4,500.00	\$0.00	\$4,500.00	\$0.00	\$4,528.50	100.63%	-\$28.50
6530 Office & Lib Supplies	\$22,500.00	\$0.00	\$22,500.00	\$3,998.96	\$20,933.01	93.04%	\$1,566.99
6540 Postage & Freight	\$4,000.00	\$0.00	\$4,000.00	\$469.42	\$4,953.91	123.85%	-\$953.91
6545 Professional Services	\$32,500.00	\$0.00	\$32,500.00	\$15,771.50	\$46,169.05	142.06%	-\$13,669.05
6551 PR & Printing	\$10,500.00	\$0.00	\$10,500.00	\$1,141.67	\$16,759.77	159.62%	-\$6,259.77
6556 Travel & Continuing Ed	\$17,000.00	\$0.00	\$17,000.00	-\$896.99	\$16,015.39	94.21%	\$984.61
6575 Utilities	\$70,000.00	\$45,000.00	\$115,000.00	\$6,617.15	\$110,775.47	96.33%	\$4,224.53
6576 Building Security	\$91,800.00	\$12,000.00	\$103,800.00	\$21,497.40	\$103,487.39	99.70%	\$312.61
6581 Other Operational	\$6,946.00	\$0.00	\$6,946.00	\$1,285.27	\$5,975.72	86.03%	\$970.28
Subtotal	\$544,326.00	\$57,000.00	\$601,326.00	\$83,370.34	\$609,660.81	101.39%	-\$8,334.81
Bonds							
6610 Town of Clifton Park	\$496,845.00	\$0.00	\$496,845.00	\$0.00	\$496,844.90	100.00%	\$0.10
6620 Town of Halfmoon	\$240,994.00	\$0.00	\$240,994.00	\$0.00	\$240,993.75	100.00%	\$0.25
Subtotal	\$737,839.00	\$0.00	\$737,839.00	\$0.00	\$737,838.65	100.00%	\$0.35
Other Expense Types							
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Disbursements	\$4,830,942.00	-\$314,627.43	\$4,516,314.57	\$551,123.82	\$4,566,897.22	101.12%	-\$50,582.65

Clifton Park-Halfmoon Public Library
Financial Statement December 2022

Percentage of Year: 100.00%

<i>Cash - Bank Balances</i>	
1040 Petty Checking	\$338.90
1050 Petty Cash	\$729.88
1051 Business Checking	\$291,240.38
1052 MM Savings	\$1,912,351.38
1060 Unemployment Fund Bond	\$111,899.11
TTL CASH	\$2,316,559.65
1100 Accounts Receivable	\$6,140.30
12000 Undeposited Funds	\$0.00
13000 Prepaid Expense	\$154,183.62
Fixed Assets	\$0.00
TTL ASSETS	\$2,476,883.57
1071 Accrued credit card	\$0.00
2000 Accounts Payable	\$78,227.60
21000 Accrued Pay	\$43,124.28
24000 Payroll Liab	\$0.00
24100 Accrued Leave and Payroll	\$72,895.34
24200 Accrued Expense	\$23,842.31
TTL LIABILITIES	\$218,089.53
TTL EQUITY	\$2,258,794.04
	\$0.00
TTL LIAB & EQUITY	\$2,476,883.57

<i>Fund Balance Reconciliation</i>	
Year to Date Revenues	\$4,829,371.56
Year to Date Expenses	-\$4,566,897.22
Net Change	\$262,474.34

Appropriations	Use of Fund		
	Prior Month Balance	Balance	Current Balance
3006 Library Construction	\$140,669.29	\$0.00	\$140,669.29
3000/3002 Automation App Fund	\$20.00	\$0.00	\$20.00
32000 Unappropriated Funds/Unrestricted Net Assets	\$1,855,630.41	\$0.00	\$1,855,630.41
Fund Changes	\$1,996,319.70	\$0.00	\$1,996,319.70

Clifton Park-Halfmoon Public Library
Financial Statement December 2022

Percentage of Year: 100.00%

Net Fixed Assets				
	12/31/22	12/31/2021	\$ Change	% Change
LAND	\$ 593,860.00	\$ 593,860.00	0.00	0%
LAND IMPROVEMENTS	\$ 13,781.00	\$ 17,303.00	-3,522.00	-20.35%
COMPUTER EQUIP	\$ -	\$ -	0.00	0.00%
EQUIPMENT	\$ 23,201.00	\$ 33,122.00	-9,921.00	-29.95%
BUILDING	\$ 7,632,665.00	\$ 7,978,994.00	-346,329.00	-4.34%
TOTALS	8,263,507.00	\$ 8,623,279.00	-359,772.00	-4.17%

Reconciliation	
Prior Month Fund Balance	\$1,996,319.70
+ Net change (revenues - expenses)	\$262,474.34
Subtotal	\$2,258,794.04
- Total Cash	-\$2,316,559.65
Accounts Payable	\$78,227.60
Accounts Receivable	-\$6,140.30
Prepaid Expense	-\$154,183.62
Accrued Payroll	\$43,124.28
Undeposited Funds	\$0.00
Accrued Leave and Payroll	\$72,895.34
Accrued Expense	\$23,842.31
Payroll Liab	\$0.00
Credit Cards	\$0.00
Fixed Assets	\$0.00
Balance	\$0.00

CLIFTON PARK-HALFMOON PUBLIC LIBRARY

FINANCIAL STATEMENTS

DECEMBER 31, 2022

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CERTIFIED PUBLIC ACCOUNTANTS

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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Clifton Park-Halfmoon Public Library
Clifton Park, New York

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities of the Clifton Park-Halfmoon Public Library ("Library") as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Library, as of December 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Library and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for twelve months beyond the financial statement date, including any known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion, on the effectiveness of the Library's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (unaudited) and the schedule of revenues, expenditures, and changes in fund balance - budget and actual - general fund, schedule of proportionate share of the net pension asset (liability), schedule of entity pension contributions and schedule of changes in total OPEB liability be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the

information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February ___, 2023 on our consideration of the Library's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Library's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Library's internal control over financial reporting and compliance.



CUSACK & COMPANY CPAS, LLC

Latham, New York
February ___, 2023

Our discussion and analysis of the Clifton Park-Halfmoon Public Library's (the "Library") financial performance provides an overview of the financial activities for the year ended 2022. This document should be read in conjunction with the Library's financial statements.

Using this Annual Report

This annual report consists of a set of financial statements and notes. The Statement of Net Position and the Statement of Activities on pages 9 and 10 provide information about the activities of the Library as a whole and present a longer-term view of the Library's finances. Fund financial statements begin on page 11. For governmental activities, these statements tell how these services were financed in the short-term, as well as what remains for future spending. Fund financial statements also report the Library's operations in more detail than the government-wide statements by comparing budget totals to actual.

Reporting the Library as a Whole

Our analysis of the Library as a whole begins below. One of the most important questions asked about the Library's finances is, "Is Clifton Park-Halfmoon Public Library, as a whole, better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Library as a whole and about its activities in a manner that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

These two statements report Clifton Park-Halfmoon Public Library's net position and changes in them. You can think of the Library's net positions - the difference between assets, liabilities and deferred inflows and outflows - as one way to measure the Library's financial health, or financial position. Over time, increases or decreases in the Library's net position are one indicator of whether its financial health is improving or deteriorating.

The Government as a Whole

The Library's net position in 2022 increased from \$3,283,037 to \$3,928,540 as depicted in the following table.

Table 1

	Governmental Activities			
	<u>2022</u>	<u>(Restated) 2021</u>	<u>Change</u>	<u>Percentage Change</u>
Current assets	\$ 2,420,489	\$ 2,154,370	\$ 266,119	12.4%
Capital assets	8,263,507	8,623,279	(359,772)	(4.2%)
Net pension assets	448,356	-	448,356	100.0%
Total Assets	<u>\$ 11,132,352</u>	<u>\$ 10,777,649</u>	<u>\$ 354,703</u>	3.3%
Deferred Outflows of Resources	<u>\$ 1,425,520</u>	<u>\$ 1,751,086</u>	<u>\$ (325,566)</u>	(18.6%)
Current liabilities	\$ 802,860	\$ 793,933	\$ 8,927	1.1%
Noncurrent liabilities	4,965,519	6,858,881	(1,893,362)	(27.6%)
Total Liabilities	<u>\$ 5,768,379</u>	<u>\$ 7,652,814</u>	<u>\$ (1,884,505)</u>	(24.6%)
Deferred Inflows of Resources	<u>\$ 2,860,953</u>	<u>\$ 1,592,814</u>	<u>\$ 1,268,069</u>	79.6%
Net Position				
Invested in capital assets	\$ 3,075,037	\$ 2,868,689	\$ 206,348	7.2%
Unrestricted	853,503	414,348	439,155	106.0%
Total Net Position	<u>\$ 3,928,540</u>	<u>\$ 3,283,037</u>	<u>\$ 645,503</u>	19.7%

Significant variances are explained below:

- Decreases in noncurrent liabilities along with the decrease in deferred outflows of resources and increase in deferred inflows of resources resulted from the change in pension and OPEB liabilities and expenses based on the GASB 68, 71, and 75 calculations.

Table 2
Change in Net Position

	Governmental Activities			
	<u>2022</u>	<u>(Restated)</u> <u>2021</u>	<u>Change</u>	<u>Percentage</u> <u>Change</u>
Revenue				
Program Revenue				
Charges for services	\$ 39,596	\$ 21,357	\$ 18,239	85.4%
Operating grants	46,399	20,646	25,753	124.7%
General Revenue				
Real property taxes	4,755,400	4,627,264	128,136	2.8%
Donations and other income	2,845	4,781	(1,936)	(40.5%)
Interest income	2,569	327	2,242	685.6%
Investment income (loss)	(17,438)	(1,158)	(16,280)	1,405.9%
Total Revenue	<u>4,829,371</u>	<u>4,673,217</u>	<u>156,154</u>	3.3%
Expenses				
Program Expenses				
Culture and recreation	<u>4,183,868</u>	<u>4,214,076</u>	<u>(30,208)</u>	(0.7%)
Change in Net Position	645,503	459,141	<u>\$ 186,362</u>	
Total Net Position - Beginning of Year	<u>3,283,037</u>	<u>2,823,896</u>		
Total Net Position - End of Year	<u>\$ 3,928,540</u>	<u>\$ 3,283,037</u>		

There were no significant variances.

Table 3 presents the cost of the Library's governmental function of culture and recreation - as well as the program's net cost (total cost less revenue generated by the activities). The net cost shows the financial burden that was placed on the Library by this function.

Table 3

	Governmental Activities			
	<u>2022</u> <u>Total Cost of</u> <u>Services</u>	<u>2021</u> <u>Total Cost of</u> <u>Services</u>	<u>2022</u> <u>Net Cost of</u> <u>Services</u>	<u>2021</u> <u>Net Cost of</u> <u>Services</u>
Culture and recreation	<u>\$ 4,183,868</u>	<u>\$ 4,214,076</u>	<u>\$ 4,097,873</u>	<u>\$ 4,172,073</u>

- The cost of all governmental activities this year was \$4,183,868.
- The users of the Library's programs financed \$39,596 of the costs.
- State operating grants subsidized certain programs with contributions in the amount \$46,399.
- Most of the Library's net costs were financed by local taxpayers.

FUND ANALYSIS

The general fund is used for the operations of the Library. Significant activities in the general fund consist of salary and benefits to library staff, maintenance and operation of the library building, and purchase of books, periodicals, and other resources for the community's use. The general fund ended the year with revenues exceeding expenditures of \$262,474 and a fund balance of \$2,258,794.

GENERAL FUND BUDGETARY HIGHLIGHTS

In the 2022 general budget, revenue was projected to be \$4,823,547 and actual revenue was \$4,829,371, resulting in a favorable variance of \$5,824.

Overall expenditures were budgeted at \$4,516,315 and actual expenditures were \$4,566,897 resulting in an unfavorable variance of \$50,582. The Library Board developed and adopted the 2022 budget nearly six months before the start of the 2022 fiscal year. Due to the long lead time, projected revenues and expenditures can be difficult to estimate resulting in variances.

The general fund balance at the end of the year was \$2,258,794. Library management believes current fund balance is necessary to sustain library operations.

CAPITAL ASSET AND DEBT ADMINISTRATION

As of December 31, 2022, the Library had \$3,075,037 invested in a broad range of capital assets including land, buildings, and other equipment, net of accumulated depreciation and conduit debt obligations.

Table 4
Capital Assets, Net

	<u>2022</u>	<u>2021</u>
Land	\$ 593,860	\$ 593,860
Land improvements/landscaping	13,781	17,303
Equipment and furniture	23,201	33,122
Building	<u>7,632,665</u>	<u>7,978,994</u>
Fixed Assets, Net of Accumulated Depreciation	8,263,507	8,623,279
Less Conduit Debt Obligations	<u>(5,188,470)</u>	<u>(5,754,590)</u>
Net Investment in Capital Assets	<u><u>\$ 3,075,037</u></u>	<u><u>\$ 2,868,689</u></u>

FACTORS BEARING ON THE FUTURE OF CLIFTON PARK-HALFMOON PUBLIC LIBRARY

The Library was aware of existing circumstances that could significantly affect its financial health in the future:

- The Library building and grounds infrastructure is aging and requires continual upkeep and repair, increasing the cost of operations.
- A change in the tax assessment in the Town of Clifton Park and Halfmoon can affect the Library's ability to increase budget expenditures.
- The Library's primary revenue source is property taxes and state governmental influences and pressure to reduce the property tax burden may affect the Library's ability to generate revenue.
- The Library Board is committed to continuing to provide staff salaries and benefits at the average level of neighboring libraries.
- The Library's Board is evaluating the space needs of the library which may result in additional capital expenditures over the next several years.

CONTACTING CLIFTON PARK-HALFMOON PUBLIC LIBRARY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the Library's finances and to show the Library's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Clifton Park-Halfmoon Public Library
Alexandra Gutelius, Library Director
475 Moe Road
Clifton Park, New York 12065

CLIFTON PARK-HALFMOON PUBLIC LIBRARY

STATEMENT OF NET POSITION

DECEMBER 31, 2022

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**Current Assets**

Cash	\$ 2,204,661
Investments	111,899
Accounts receivable	6,140
Prepaid expenditures	97,789
Total Current Assets	<u>2,420,489</u>

Noncurrent Assets

Depreciable capital assets, net of accumulated depreciation	7,669,647
Non-depreciable capital assets	593,860
Net pension asset	448,356
Total Noncurrent Assets	<u>8,711,863</u>
Total Assets	<u>11,132,352</u>

Deferred Outflows of Resources

Pension	999,372
Other postemployment benefits	426,148
Total Deferred Outflows of Resources	<u>1,425,520</u>

Total Assets and Deferred Outflows of Resources \$ 12,557,872

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION**Current Liabilities**

Accounts payable and accrued expenses	\$ 218,090
Current portion of bonds payable	584,770
Total Current Liabilities	<u>802,860</u>

Noncurrent Liabilities

Bonds payable	4,603,700
Other postemployment benefits	361,819
Total Noncurrent Liabilities	<u>4,965,519</u>
Total Liabilities	<u>5,768,379</u>

Deferred Inflows of Resources

Pension	1,542,228
Other postemployment benefits	1,318,725
Total Deferred Inflows of Resources	<u>2,860,953</u>

Net Position

Net investment in capital assets	3,075,037
Unrestricted	853,503
Total Net Position	<u>3,928,540</u>

Total Liabilities, Deferred Inflows of Resources and
Net Position \$ 12,557,872

CLIFTON PARK-HALFMOON PUBLIC LIBRARY

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Expenses</u>	<u>Program Services</u> <u>Charges for</u> <u>Services</u>	<u>Operating</u> <u>Grants</u>	<u>Net (Expense)</u> <u>Revenue and</u> <u>Changes in</u> <u>Net Position</u>
Functions/Programs				
Culture and recreation	<u>\$ 4,183,868</u>	<u>\$ 39,596</u>	<u>\$ 46,399</u>	<u>\$ (4,097,873)</u>
General Revenues				
Real property taxes				4,755,400
Donations and other income				2,845
Interest income				2,569
Investment income (loss)				<u>(17,438)</u>
Total General Revenues				<u>4,743,376</u>
Change in Net Position				<u>645,503</u>
Net Position, Beginning of Year				9,037,627
Prior Period Adjustment - Relating to change in Accounting Principal				<u>(5,754,590)</u>
				<u>3,283,037</u>
Net Position, Beginning of Year, as Restated				
				<u>\$ 3,928,540</u>
Net Position, End of Year				

CLIFTON PARK-HALFMOON PUBLIC LIBRARY
*BALANCE SHEET - GOVERNMENTAL FUNDS AND RECONCILIATION OF
TOTAL GOVERNMENTAL FUND BALANCE
TO GOVERNMENT-WIDE NET POSITION
DECEMBER 31, 2022*

	General and Total Governmental Fund
Assets	
Cash	\$ 2,204,661
Investments	111,899
Accounts receivable	6,140
Prepaid expenditures	<u>154,184</u>
Total Assets	<u>\$ 2,476,884</u>
Liabilities	
Accounts payable and accrued liabilities	<u>\$ 218,090</u>
Total Liabilities	<u>218,090</u>
Fund Balance	
Nonspendable	154,184
Assigned - library construction	140,669
Unassigned	<u>1,963,941</u>
Total Fund Balance	<u>2,258,794</u>
Total Liabilities and Fund Balance	<u>\$ 2,476,884</u>
Amounts reported for governmental activities in the statement of net position are different due to the following:	
Fund Balance of Governmental Funds	\$ 2,258,794
Prepaid pension in government funds, not reported in the statement of position	(56,395)
Net pension asset, proportionate share and related deferrals	(94,500)
Other postemployment benefits obligation and related deferrals	(1,254,396)
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds	8,263,507
Bonds payable	<u>(5,188,470)</u>
Net Position of Governmental Activities	<u>\$ 3,928,540</u>

CLIFTON PARK-HALFMOON PUBLIC LIBRARY
*STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS AND
 RECONCILIATION OF CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2022*

	General and Total Governmental Fund
Revenues	
Real property taxes	\$ 4,755,400
Library fees	39,596
State grants	46,399
Donations and other income	2,845
Bank interest income	2,569
Investment income (loss)	<u>(17,438)</u>
Total Revenues	<u>4,829,371</u>
Expenditures	
General support	3,337,531
Debt service	737,839
Employee benefits	<u>491,527</u>
Total Expenditures	<u>4,566,897</u>
Excess of Revenues Over Expenditures	262,474
Fund Balance, Beginning of Year	<u>1,996,320</u>
Fund Balance, End of Year	<u>\$ 2,258,794</u>
Net Changes in Fund Balance - Total Governmental Funds	\$ 262,474
Certain expenses in the statement of activities do not require the expenditure of current resources and are, therefore, not reported as expenditures in the governmental funds:	
Postemployment benefits and related deferrals	(18,422)
Net pension asset and related deferrals	195,103
Debt principal payments are recognized as a reduction of liability when paid	566,120
Depreciation is not recorded as an expenditure in the governmental funds, but is recorded in the statement of activities	<u>(359,772)</u>
Change in Net Position - Governmental Activities	<u>\$ 645,503</u>

1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Clifton Park-Halfmoon Public Library (the “Library”) provides library services to residents within the geographic borders of the Town of Clifton Park and the Town of Halfmoon. The Library was created by vote of the residents of the district as an association library in 1969, and was later chartered as a special district public library by the NYS Education Department in 1985.

The financial statements of the Library have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Significant accounting principles and policies utilized by the Library are described below:

Basis of Presentation

The Library’s financial statements consist of Government-wide financial statements, including a Statement of Net Position and a Statement of Activities, and fund level financial statements which provide more detailed information.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities present financial information about the Library’s governmental activities. These statements include the financial activities of the overall government in its entirety. Eliminations have been made to minimize the double-counting of internal transactions. Governmental activities generally are financed through taxes, intergovernmental revenue, and other exchange and non-exchange transactions.

The Statement of Activities presents a comparison between program expenses and revenue for each function of the Library’s governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenue includes charges paid by the recipients for goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenue that is not classified as program revenue, including all taxes is presented as general revenue.

Fund Financial Statements

The fund financial statements provide information about the Library’s funds. Separate statements, if applicable, for each fund category are presented. The emphasis of fund financial statements is on major governmental funds.

1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Basis of Presentation (Continued)**Fund Financial Statements (Continued)

The accounts of the Library are organized into funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenue, and expenditures. The various funds are summarized by type in the financial statements.

The fund types used by Clifton Park-Halfmoon Public Library are as follows:

Governmental Fund Types

Governmental funds are those in which most governmental functions of the Library are reported. The acquisition, use, and balances of the Library's expendable financial resources and related liabilities are accounted for through the governmental funds. The measurement focus is upon determination of changes in financial position rather than upon determination of net income. The Library had the following fund with activity during 2022:

- *General Fund* - The general fund is the principal fund of the Library and includes all operations not required to be recorded in other funds.

Measurement Focus and Basis of Accounting

Measurement focus refers to what is being measured, whereas basis of accounting refers to when revenues and expenditures are recognized. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions in which the Library gives or receives value without directly receiving or giving equal value in exchange include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenue is recognized when measurable and available. The Library considers all revenue reported in the governmental funds to be available if the revenue is collected within sixty days after the end of the fiscal year.

1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting (Continued)

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from issuance of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Restricted Resources

When an expense is incurred for purposes for which both restricted and unrestricted net positions are available, the Library's policy concerning which to apply first varies with the intended use, and with associated legal requirements, many of which are described elsewhere in the notes.

Budgetary Procedures and Budgetary Accounting

Budgetary Procedures

The Library employs the following budgetary procedures:

- A. The Library administration prepares a proposed budget for approval by the Board of Trustees.
- B. The proposed budget is voted on by the voters within the district in September as determined by the Trustees. The proposed appropriation budget for the general fund was approved by the voters within the district.
- C. Supplemental appropriations may occur subject to legal restrictions, if the Board approves them because of a need which exists that was not initially determined at the time the budget was adopted.

Budget Basis of Accounting

Budgets are adopted annually on a basis consistent with generally accepted accounting principles.

Excess of Expenditures over Appropriations

For the year ended December 31, 2022, expenditures exceeded appropriations in the general support line by \$98,073. These overexpenditures were not funded by anticipated revenues for the Library due to COVID-19.

1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Property Tax**

Library assessments are levied annually as a separate resolution on the same assessment as the Town of Clifton Park and the Town of Halfmoon. Uncollected real property taxes are subsequently enforced by the Town in which the resident is located.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenue and expenditures during the reporting period. Actual results could differ from those estimates.

Cash and Investments

The Library's cash consists of cash on hand and demand deposits. New York State law governs the Library's investment policies. Resources must be deposited in FDIC-insured commercial banks or trust companies located within New York State.

Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements, and obligations of New York State or its localities. Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. Investments are stated at fair value. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and school districts.

Capital Assets, Net of Accumulated Depreciation

Capital assets are reported at actual acquisition cost. Donated assets are reported at the estimated fair value at the time received. The capitalization threshold for buildings, building improvements, furniture, and computer equipment is \$5,000. Depreciation is computed using the straight-line method over the estimated useful life of the capital asset and is reported as an expense in the Government-wide statements. The following are the estimated useful lives:

Building	39 years
Land improvements and landscaping	15 years
Furniture and equipment	7-25 years
Computer equipment	3 years

1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Prepaid Expenditures

Prepaid expenditures represent payments made by the Library for which benefits extend beyond year-end.

Inexhaustible Collections and Books

The value of existing inexhaustible collections, including research books, is not readily determinable. Additionally, the estimated useful lives of books in the circulating library are not readily determinable but are deemed to be less than one year. Therefore, the Library has not capitalized these items.

Other Benefits

Library employees may also choose to participate in the Library's elective deferred compensation plan established under the Internal Revenue Code (IRC) Section 403(b) and the NYS Deferred Compensation Plan under IRC Section 457(b) .

Net Position/Fund Balance Classifications

Government-Wide Statements

In the Government-wide statements, there are three classes of net position:

Net investment in capital assets - consists of net capital assets (cost less accumulated depreciation).

Restricted Net Position - reports net positions when constraints placed on the assets are either externally imposed by creditors, (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The Library has no restricted net position as of year-end.

Unrestricted Net Position - reports all other net positions that do not meet the definition of the above two classifications and are deemed to be available for general use by the Library.

1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position/Fund Balance Classifications (Continued)

Governmental Fund Statements

In the fund basis statements there are five classifications of fund balance:

Nonspendable fund balance - includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Nonspendable fund balance includes prepaid expenditures. The Library has \$154,184 of nonspendable fund balance as of December 31, 2022.

Restricted fund balance - Includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. The Library has no restricted fund balance as of year end.

Committed fund balance - Includes amounts that can be used for the specific purposes pursuant to constraints imposed by formal action of the Library's highest level of decision making authority, i.e., the Board of Trustees. The Library has no committed fund balance as of year-end.

Assigned fund balance - Includes amounts that are constrained by the Library's intent to be used for specific purposes, but are neither restricted nor committed. The Library has assigned the following for future use:

Library construction - This assignment of the Library's building fund balance has been set aside for future Library expansion/construction.

Unassigned fund balance - Includes all other general fund amounts that do not meet the definition of the above four classifications and are deemed to be available for general use by the Library.

Order of Fund Balance Spending Policy

The Library's spending policy is to use restricted fund balance first and then unrestricted. Expenditures incurred in the unrestricted fund balance shall be reduced first from the committed fund balance, then from the assigned fund balance and lastly, the unassigned fund balance.

1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Outflows and Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditures) until then.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

Fair Value Measurement of Financial Instruments

Generally Accepted Accounting Principles, establishes a framework for measuring fair value. That framework provides for a fair value hierarchy that prioritizes the inputs in valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted market prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The asset's or liability's fair value measurement level within the hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used at December 31, 2022.

Investments in mutual funds are valued based on quoted market prices within active markets.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Library believes its valuation methodologies are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instrument could result in a different fair value measurement at the reporting date.

**1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)****Fair Value Measurement of Financial Instruments (Continued)**

Fair values of assets measured on a recurring basis at December 31, 2022 are as follows:

	<u>Fair Value</u>	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investment - Mutual Fund	\$ 111,899	\$ 111,899	\$ -	\$ -
Total Assets at Fair Value	\$ 111,899	\$ 111,899	\$ -	\$ -

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. For the year ended December 31, 2022, there were no transfers in or out of levels 1, 2 or 3.

Total Fund Balances of Governmental Funds vs. Net Positions of Governmental Activities

Total fund balances of the Library's governmental funds differ from "net position" of governmental activities reported in the statements of net position. The difference primarily results from the additional long-term economic focus of the statement of net position versus the solely current financial resources focus of the governmental fund balance sheets, as applied to the reporting of capital assets and long-term liabilities, including pensions and other postemployment benefits.

CLIFTON PARK-HALFMOON PUBLIC LIBRARY**NOTES TO FINANCIAL STATEMENTS (CONTINUED)****DECEMBER 31, 2022****2. CASH AND INVESTMENTS****Custodial Risk**

Custodial credit risk is the risk that in the event of a bank failure, the Library's deposits may not be returned to it. While the Library does not have a specific policy for custodial credit risk, New York State statutes govern the Library's investment policies, as discussed previously in these Notes.

The Library's aggregate cash balances, included balances not covered by depository insurance at year end, collateralized as follows:

	<u>Bank Balance</u>	<u>Carrying Amount</u>
Cash	<u>\$ 2,332,374</u>	<u>\$ 2,204,661</u>
Collateralized with securities held by the pledging financial institution's trust department or agent in the Library's name	\$ 2,606,401	
Covered by FDIC insurance	<u>250,000</u>	
Total Insured	<u>\$ 2,856,401</u>	

The Library's unrestricted investments consisted of the following at December 31, 2022:

	<u>Market Value</u>	<u>Investment Maturity (in Years) Less than 1 Year</u>
Fidelity investment grade mutual funds	<u>111,899</u>	<u>\$ 111,899</u>

The mutual fund has a Morningstar Risk Rating of four stars. A Morningstar Risk Rating is assigned based on the underlying securities in each portfolio based on credit quality and interest rate sensitivity. The Library typically does not purchase investments for a long enough duration to cause it to believe that it is exposed to any material interest rate risk. The Library typically does not purchase investments denominated in a foreign currency, and is not exposed to foreign currency risk.

CLIFTON PARK-HALFMOON PUBLIC LIBRARY**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

DECEMBER 31, 2022

2. CASH AND INVESTMENTS (CONTINUED)

Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

3. CAPITAL ASSETS, NET OF ACCUMULATED DEPRECIATION

Capital asset balances and activity for the year ended December 31, 2022, were as follows:

	Balance Beginning of Year	Additions	Disposals	Balance End of Year
Capital assets - non depreciated				
Land	\$ 593,860	\$ -	\$ -	\$ 593,860
Total Non-Depreciable Cost	<u>593,860</u>	<u>-</u>	<u>-</u>	<u>593,860</u>
Capital assets - depreciated				
Computer equipment	250,365	-	-	250,365
Equipment	79,258	-	-	79,258
Building	13,290,829	-	-	13,290,829
Land improvements	40,288	-	-	40,288
Furniture	1,727,725	-	-	1,727,725
Landscaping	30,660	-	-	30,660
Total Depreciable Costs	<u>15,419,125</u>	<u>-</u>	<u>-</u>	<u>15,419,125</u>
Less: Accumulated depreciation				
Computer equipment	250,365	-	-	250,365
Equipment	71,044	1,351	-	72,395
Building	5,311,835	346,328	-	5,658,163
Land improvements	24,355	2,326	-	26,681
Furniture	1,702,815	8,572	-	1,711,387
Landscaping	29,292	1,195	-	30,487
Total Accumulated Depreciation	<u>7,389,706</u>	<u>359,772</u>	<u>-</u>	<u>7,749,478</u>
Capital Assets, Net	<u>\$ 8,623,279</u>	<u>\$ (359,772)</u>	<u>\$ -</u>	<u>\$ 8,263,507</u>

Depreciation expense of \$359,772 was allocated to culture and recreation for the year ended December 31, 2022.

4. EMPLOYEES' RETIREMENT SYSTEM**General Information**

The Library participates in the New York State and Local Employees' Retirement System (the System or ERS). This System is a cost sharing multiple employer, public employee retirement system. The System offers a wide range of plans and benefits which are related to years of service and final average salary, vesting of retirement benefits, death and disability.

4. EMPLOYEES' RETIREMENT SYSTEM (CONTINUED)**Plan Description**

The System provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the "Fund"), which was established to hold all net assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as trustee of the Fund and is the administrative head of the System. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of State statute. The System is included in the State's financial report as a pension trust fund. The System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12208 or found at www.osc.state.ny.us/retire/publications/index.php.

Contributions

The System is noncontributory except for employees who joined the System after July 27, 1976. Those employees who joined after July 27, 1976 have varying contribution rates and terms based upon their date of membership as follows:

<u>Tiers</u>	<u>Plan Entry Dates</u>	<u>Contribution Rate</u>	<u>Term</u>
4	7/27/1976 - 12/31/2009	3% of salary	First ten years of membership
5	1/1/2010 - 3/31/2012	3% - 3.5% of salary	Active membership
6	4/1/2012 - present	3% - 6% of salary	Active membership

Employee contributions rates under tier 6 vary based on a sliding salary scale. Under the authority of the NYSRSSL, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on the salaries paid during the Systems' fiscal year ending March 31.

The Library is required to contribute at an actuarially determined rate. The required contributions for the current year and two preceding years were:

2022	\$ 225,578
2021	\$ 279,332
2020	\$ 242,565

The Library's contributions made to the System were equal to 100 percent of the contributions required for each year.

4. EMPLOYEES' RETIREMENT SYSTEM (CONTINUED)**Pension Liabilities**

At December 31, 2022, the Clifton Park-Halfmoon Public Library reported the following asset/(liability) for its proportionate share of the net pension asset/(liability) for the System. The net pension asset/(liability) was measured as of March 31, 2022 for the System. The total net pension asset/(liability) used to calculate the net pension asset/(liability) was determined by an actuarial valuation as of that date. The Library's proportion of the net pension asset/(liability) was based on the projection of the Library's long-term share of contributions of all participating members, actuarially determined. This information was provided by the System in reports provided by the Library.

Actuarial valuation date	April 1, 2022
Library's net pension asset/(liability)	\$ 448,356
Library's portion of the Plan's total net pension asset/(liability)	0.0054848%

Pension Expense (Credit)

For the year ended December 31, 2022, the Library recognized its proportionate share of the pension expense of \$20,278.

Collective Deferred Outflows and Inflows of Resources Related to Pension

At December 31, 2022, the Library reported deferred outflows and deferred inflows of resources related to the pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experiences	\$ 33,955	\$ (44,041)
Changes of assumptions	748,256	(12,626)
Net difference between projected and actual earnings on pension plan investments	-	(1,468,178)
Changes in proportion and differences between contributions and proportionate share of contributions	47,977	(17,383)
Contributions subsequent to the measurement date	169,184	-
Total	<u>\$ 999,372</u>	<u>\$ (1,542,228)</u>

4. EMPLOYEES' RETIREMENT SYSTEM (CONTINUED)**Collective Deferred Outflows and Inflows of Resources Related to Pension (Continued)**

The amounts reported as deferred outflows of resources and deferred inflows of resources related to the pension will be recognized in pension expense as follows:

2023	\$ 58,877
2024	(150,703)
2025	(375,264)
2026	(75,766)
	<u>\$ (542,856)</u>

Deferred outflows of resources and deferred inflows of resources resulting from changes in an individual employer's proportion are amortized over a five year closed period, reflecting the average remaining service life of members (active and inactive members), respectively.

Actuarial Assumptions

The total pension asset/(liability) as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension asset/(liability) to the measurement date. The actuarial valuation used the following actuarial assumptions:

Measurement date	March 31, 2022
Actuarial valuation date	April 1, 2021
Salary scale	4.4%
Interest rate	5.9%
Decrement	April 1, 2015 - March 31, 2020
	System's experience
Inflation rate	2.7%
Projected cost of living adjustments	1.4% annually
Mortality improvement	Scale MP-2020

The annuitant mortality rates are based on April 1, 2015 - March 31, 2020 System's experience with adjustments for mortality improvements based Society of Actuaries' Scale on MP-2020. The actuarial assumptions used in the April 1, 2020 valuation are based on the results of an actuarial experience study for the period April 1, 2015 - March 31, 2020.

4. EMPLOYEES' RETIREMENT SYSTEM (CONTINUED)**Actuarial Assumptions (Continued)**

The long term expected rate of return on pension plan investments was determined in accordance with Actuarial Standards of Practice (ASOP) NO. 27, *Selection of Economic Assumptions for Measuring Pension Obligations*. ASOP No 27 provides guidance on the selection of an appropriate assumed investment rate of return. Consideration was given to expected future real rates of return (expected returns, net of pension plan investment expense and inflation) for each major asset class as well as historical investment data and plan performance.

The long-term expected rate of return on pension plan investments was determined using the building bloc method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class summarized in the following table:

Asset Class:	Target Allocation <u>2022</u>	Long-Term Expected Real Rate of Return* <u>2022</u>
Domestic equity	32.0%	3.30%
International equity	15.0%	5.85%
Private equity	10.0%	6.50%
Real estate	9.0%	5.00%
Opportunistic portfolio	3.0%	4.10%
Credit	4.0%	3.78%
Real assets	3.0%	5.80%
Fixed income	23.0%	0.00%
Cash	<u>1.0%</u>	(1.00%)
Total	<u><u>100.0%</u></u>	

* Real rates of return are net of the long-term inflation assumption of 2.50%.

(1) Excludes equity-oriented and long-only funds. For investment management purposes, these funds are included in domestic and international equity, respectively.

4. EMPLOYEES' RETIREMENT SYSTEM (CONTINUED)**Discount Rate**

The discount rate used to calculate the total pension asset/(liability) was 5.9% for the measurement date. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based upon the assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension asset/(liability).

Sensitivity of the Proportionate Share of the Net Pension Asset/(Liability) to the Discount Rate Assumption

The following presents the Library's proportionate share of the net pension asset/(liability) calculated using the discount rate of 5.9%, as well as what the Library's proportionate share of the net pension asset/(liability) would be if it were calculated using a discount rate that is one-percentage point lower or one-percentage higher than the current rate:

	1% Decrease (4.9%)	Current Assumption (5.9%)	1% Increase (6.9%)
Employer's proportionate share of the net pension asset/(liability)	<u>\$ (1,154,064)</u>	<u>\$ 448,356</u>	<u>\$ 1,788,703</u>

Changes of Assumptions

Changes of assumptions about future economic or demographic factors or other inputs are amortized over a closed period equal to the average of the expected service lives of all employees that are provided pension benefits.

Collective Pension Expense

Collective pension expense includes certain current period changes in the collective net pension asset/(liability), projected earnings on pension plan investments, and the amortization of deferred outflows of resources and deferred inflows of resources for the current period. The collective pension expense for the year ended December 31, 2022 is \$27,939.

Payable/Prepayments to the Pension Plan

Employer contributions are paid annually based on the System's fiscal year which ends on March 31st. Accrued retirement contributions as of December 31, 2022 represent the projected employer contribution for the period April 1, 2022 through December 31, 2022 based on paid ERS wages multiplied by the employer's contribution rate, by tier. Prepayment of retirement contributions as of December 31, 2022 amounted to \$56,395.

5. POSTEMPLOYMENT BENEFITS**Plan Description**

The Library provides certain health care benefits for qualified retired employees. The benefits are provided through fully insured plans. The Library funds the cost of providing post-retirement health insurance benefits on a pay-as-you-go basis. Employees make contributions for postemployment benefits. Retirees will contribute from 50% to 75% of the premium of individual coverage. Spouses and dependents are not covered under the Library's plan. Eligible employees must be age 55 or older with a minimum of 10 years of service to qualify for benefits.

The Library administers the plan as a single-employer defined benefit plan (the "Plan"), through which retirees receive benefits. The Plan does not issue a stand-alone financial report since there are no assets legally segregated for the sole purpose of paying benefits under the Plan.

Funding Policy

The Library's benefits are provided through fully insured plans that are sponsored by a regional health insurance consortium. Below summarize the eligibility requirements:

- For an eligible employee retiring at age 55, or older, with at least 15 years of service, the Library will pay 25% of the individual insurance premium provided through the Library group health plan.
- For an eligible employee retiring at age 55, or older, with at least 20 years of service, the Library will pay 50% of the individual insurance premium provided through the Library group health plan.
- For administrators (director, assistance director, business manager, and department heads) retiring at age 55, or older, with at least 10 years of service, the Library will pay 50% of the individual insurance premium provided through the Library group health plan.

The Library reserves the authority to review and amend this funding policy from time to time, in order to ensure that the funding policy continues to best suit the Library's circumstances.

Employees Covered by Benefit Terms - At December 31, 2022, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	-
Inactive plan members entitled to but not yet receiving benefit payments	-
Retired plan members	2
Active plan members	<u>34</u>
Total Plan Members	<u><u>36</u></u>

5. POSTEMPLOYMENT BENEFITS (CONTINUED)**Net OPEB Liability**

The Library's total OPEB liability was measured as of December 31, 2022; the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of September 30, 2022 (the "measurement date").

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	4.40%
Healthcare cost trend rates:	
Initial cost trend	5.50%
Ultimate cost trend	4.00%
Salary Increases	3.53%
Year ultimate trend is reached	2075

Mortality rates were based on SOA RP-2014 Total Dataset Mortality Table with Scale MP-2021.

Retirement participation rate assumed that 100% of future retirees eligible for coverage will elect the benefit. For current retirees, actual census information was used. Additionally, a tiered approach based on age and years of service was used to determine retirement rate assumption. Actual spousal information was used for retirees when available.

Termination rates are tiered based on the percentage of employees who will terminate employment at any given age each year, for reasons other than death or retirement.

The discount rate was based on the index provided by the Fidelity Municipal Go AA 20 year bond rate as of December 31, 2022.

5. POSTEMPLOYMENT BENEFITS (CONTINUED)**Changes in the Net OPEB Liability**

Changes in the Library's net OPEB liability were as follows:

	<u>OPEB Liability</u>
Balances at December 31, 2021	\$ 1,665,084
Changes for the year:	
Service cost	106,963
Interest	38,510
Assumption changes	(1,020,023)
Difference between expected and actual experience	(415,097)
Benefit payments	<u>(13,618)</u>
Net changes	<u>(1,303,265)</u>
Balances, December 31, 2022	<u><u>\$ 361,819</u></u>

Changes of benefit terms reflect changes in assumptions and other inputs.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the Library's total OPEB liability, as well as what the Library's total OPEB liability would be if it were calculated using discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease <u>(3.40%)</u>	Discount Rate <u>(4.40%)</u>	Net OPEB Liability <u>(5.40%)</u>
Total OPEB Liability	<u>\$ 412,689</u>	<u>\$ 361,819</u>	<u>\$ 320,100</u>

CLIFTON PARK-HALFMOON PUBLIC LIBRARY*NOTES TO FINANCIAL STATEMENTS (CONTINUED)*

DECEMBER 31, 2022

5. POSTEMPLOYMENT BENEFITS (CONTINUED)**Sensitivity of the Total Liability to Changes in the Healthcare Cost Trend Rates**

The following presents the Library's total OPEB liability, as well as what the Library's total OPEB liability would be if it were calculated using healthcare cost trend rates that is 1 percentage point lower or 1 percent higher than the current healthcare cost trend rate:

	1% Decrease (4.50% to 3.00%)	Healthcare Cost Rate (5.50% to 4.00%)	Net OPEB Liability (6.50% to 5.00%)
Total OPEB Liability	\$ 310,967	\$ 361,819	\$ 425,753

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2022, the Library recognized OPEB expense of \$83,158. At December 31, 2022, the Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual expenses	\$ 69,913	\$ (393,149)
Amounts recognized in OPEB expense	356,235	(925,576)
Total	<u>\$ 426,148</u>	<u>\$(1,318,725)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

2023	\$ (62,315)
2024	(62,315)
2025	(62,315)
2026	(62,315)
2027	(87,684)
Thereafter	(555,633)
Total	<u>\$ (892,577)</u>

CLIFTON PARK-HALFMOON PUBLIC LIBRARY**NOTES TO FINANCIAL STATEMENTS (CONTINUED)****DECEMBER 31, 2022****6. BONDS PAYABLE**

Debt was incurred on behalf of the Library by the Town of Clifton Park and the Town of Halfmoon for past and current capital improvement projects at the Library. The Library is currently paying and intends to continue paying the debt service payments for these bonds through intergovernmental charges, which is included in the real property tax levy. The payments are classified as debt service expenditures. The bond indebtedness is as follows:

	<u>Date of Issue</u>	<u>Maturity</u>	<u>Interest</u>	<u>Outstanding</u>
Town of Clifton Park	2021	2030	3.00-4.00%	\$ 3,513,470
Town of Halfmoon	2014	2030	2.00-4.00%	1,675,000
				<u>\$ 5,188,470</u>

The following is a summary of changes:

	<u>Balance December 31, 2021</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance December 31, 2022</u>
Town of Clifton Park	\$ 3,894,590	\$ -	\$ 381,120	\$ 3,513,470
Town of Halfmoon	1,860,000	-	185,000	1,675,000
	<u>\$ 5,754,590</u>	<u>\$ -</u>	<u>\$ 566,120</u>	<u>\$ 5,188,470</u>

The following is a schedule of principal and interest payments for future debt service requirements as of December 31, 2022:

	<u>Principal</u>	<u>Interest</u>
2023	\$ 584,770	\$ 155,612
2024	598,450	138,570
2025	612,950	120,643
2026	636,930	101,895
2027	651,420	82,307
2028-2030	<u>2,103,950</u>	<u>105,770</u>
	<u>\$ 5,188,470</u>	<u>\$ 704,797</u>

7. COMMITMENTS AND CONTINGENCIES**Grants**

The Library participates in a grant program. These programs are subject to financial and compliance audits by the grantors or their representatives. The Library believes that, based upon its review of current activity and prior experience, the amount of disallowances, resulting from these audits, if any, will be immaterial to the Library's financial position or results of operations.

7. COMMITMENTS AND CONTINGENCIES (CONTINUED)

Unemployment Insurance

Governmental entities are permitted to discharge their unemployment insurance liability by either (a) contribution tax method, or (b) benefit reimbursement method. The Library has elected to pay using the benefit reimbursement method, whereby the Library will reimburse the Unemployment Insurance Fund for all benefits paid to former employees of the Library.

8. TAX ABATEMENTS

The Library shares in certain tax abatements with the Town of Clifton Park and Town of Halfmoon, and is allocated a certain amount of PILOT revenue. There were no tax abatements allocated to the Library for the year ended December 31, 2022.

9. SUBSEQUENT EVENTS

The Library's management has evaluated events subsequent to the statement of net position date of December 31, 2022 through February _____, 2023, which is the date these financial statements were available to be issued, and have determined that there are no subsequent events that require recording or disclosure.

10. UNCERTAINTY

The United States is presently in the midst of a national health emergency related to a virus commonly known as Novel Coronavirus (COVID-19). The overall consequences of COVID-19 on a national, regional, and local level are unknown, but it has the potential to result in a significant economic impact. The impact of this situation on the Library and its future financial position and results of operations is not presently determinable.

11. NET ASSET RESTATEMENT

GASB Statement No. 91, Conduit Debt Obligations eliminated diversity in practice and provided a single method of reporting conduit debt obligations. As a result, the December 31, 2021 Statement of Position has been restated to reflect \$5,754,590 in conduit bonds payable and decrease to net position as of that date.

REQUIRED SUPPLEMENTARY INFORMATION

CLIFTON PARK-HALFMOON PUBLIC LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Real property taxes	\$ 4,753,587	\$ 4,755,397	\$ 4,755,400	\$ 3
Library fees	60,500	40,300	39,596	(704)
State grants	12,600	42,600	46,399	3,799
Donations and other income	1,250	1,250	2,845	1,595
Bank interest income	3,000	3,000	2,569	(431)
Investment income (loss)	<u>-</u>	<u>(19,000)</u>	<u>(17,438)</u>	<u>1,562</u>
Total Revenue	<u>4,830,937</u>	<u>4,823,547</u>	<u>4,829,371</u>	<u>5,824</u>
Expenditures				
General support	3,514,085	3,239,458	3,337,531	(98,073)
Debt service	737,839	737,839	737,839	-
Employee benefits	<u>579,018</u>	<u>539,018</u>	<u>491,527</u>	<u>47,491</u>
Total Expenditures	<u>4,830,942</u>	<u>4,516,315</u>	<u>4,566,897</u>	<u>(50,582)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (5)</u>	<u>\$ 307,232</u>	262,474	<u>\$ (44,758)</u>
Fund Balance, Beginning of Year			<u>1,996,320</u>	
Fund Balance, End of Year			<u>\$ 2,258,794</u>	

CLIFTON PARK-HALFMOON PUBLIC LIBRARY
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION ASSET (LIABILITY)
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension asset (liability)	0.0054848%	0.0052796%	0.0051173%	0.0045868%	0.0060746%	0.0052637%	0.0046690%	0.0048350%
Proportionate share of the net pension asset (liability)	\$ 448,356	\$ (1,665,084)	\$ (1,355,080)	\$ (324,990)	\$ (196,055)	\$ (494,588)	\$ (749,381)	\$ (163,338)
Covered-employee payroll	\$ 1,758,989	\$ 1,707,793	\$ 1,619,871	\$ 1,512,278	\$ 1,523,316	\$ 1,415,849	\$ 1,291,258	\$ 1,294,686
Proportionate share of the net pension asset (liability) as a percentage of covered-employee payroll	26%	97%	84%	21%	13%	35%	58%	13%
Plan fiduciary net position as a percentage of total pension liability	103.65%	99.95%	86.39%	96.27%	98.24%	94.70%	90.70%	97.90%

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled this presentation will only include information for those years for which information is available. Additionally the amounts presented for each fiscal year were determined as of each plan's measurement date as disclosed in the footnotes.

CLIFTON PARK-HALFMOON PUBLIC LIBRARY*SCHEDULE OF ENTITY PENSION CONTRIBUTIONS**FOR THE YEAR ENDED DECEMBER 31, 2022*

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 249,314	\$ 212,548	\$ 207,795	\$ 201,118	\$ 212,049	\$ 207,610	\$ 226,455	\$ 263,704
Contribution in relation to the contractually required contribution	<u>(249,314)</u>	<u>(212,548)</u>	<u>(207,795)</u>	<u>(201,118)</u>	<u>(212,049)</u>	<u>(207,610)</u>	<u>(226,455)</u>	<u>(263,704)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	1,758,989	1,707,793	1,619,871	1,512,278	1,523,316	1,415,849	1,291,258	1,294,686
Contributions as a percentage of covered-employee payroll	14.17%	12.45%	12.83%	13.30%	13.92%	14.66%	17.54%	20.37%

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled this presentation will only include information for those years for which information is available. Additionally the amounts presented for each fiscal year were determined as of each plan's measurement date as disclosed in the footnotes.

CLIFTON PARK-HALFMOON PUBLIC LIBRARY*SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY**FOR THE YEAR ENDED DECEMBER 31, 2022*

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability					
Measurement date	12/31/2022	12/31/2021	12/31/2020	12/31/2019	12/31/2018
Service cost	\$ 106,963	\$ 132,973	\$ 130,212	\$ 74,136	\$ 71,287
Interest	38,510	31,985	28,971	29,134	25,909
Changes in benefit terms	-	-	-	-	-
Difference between expected and actual experience in the measurement of the total OPEB liability	(415,097)	-	(24,929)	50,974	4,556
Changes in assumptions and other inputs	(1,020,023)	-	403,042	-	-
Benefit payments	<u>(13,618)</u>	<u>(17,190)</u>	<u>(16,833)</u>	<u>(8,603)</u>	<u>(7,427)</u>
Net Change in Total OPEB Liability	(1,303,265)	147,768	520,463	145,641	94,325
Total OPEB Liability, Beginning of Year	<u>1,665,084</u>	<u>1,517,316</u>	<u>996,853</u>	<u>851,212</u>	<u>756,887</u>
Total OPEB Liability, End of Year	<u>\$ 361,819</u>	<u>\$ 1,665,084</u>	<u>\$ 1,517,316</u>	<u>\$ 996,853</u>	<u>\$ 851,212</u>
Covered-employee payroll	\$ 1,627,512	\$ 1,636,385	\$ 1,604,299	\$ 1,365,816	\$ 1,313,285
Total OPEB Liability as a percentage of covered- employee payroll	22.23%	101.75%	94.58%	72.99%	64.82%

* Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this presentation will only include information for those years for which information is available. Additionally, the amounts presented for each fiscal year were determined as of each fiscal year were determined as of the measurement date.

ADDITIONAL REPORT REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Trustees
Clifton Park-Halfmoon Public Library
Clifton Park, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Clifton Park-Halfmoon Public Library, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements and have issued our report thereon dated February ___, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Library's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing our opinions on the effectiveness of the Library's internal control. Accordingly, we do not express an opinion on the effectiveness of the Library's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Library's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Library's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CUSACK & COMPANY CPAs, LLC

Latham, New York
February __, 2023

CUSACK & COMPANY
Certified Public Accountants LLC

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AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF:
NEW YORK STATE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

February __, 2023

To the Board of Trustees
Clifton Park-Halfmoon Public Library
475 Moe Road
Clifton Park, NY 12065

We have audited the financial statements of the Clifton Park-Halfmoon Public Library (the Library) for the year ended December 31, 2022, and we will issue our report thereon dated February __, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 1, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Clifton Park-Halfmoon Public Library are described in Note 1 to the financial statements. GASB 91 relating to conduit debt obligation was adopted during 2022. We noted no transactions entered into by Clifton Park-Halfmoon Public Library during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We believe the most sensitive estimates affecting the financial statements are:

- Management's estimate of the net pension asset/liability and deferred outflows/inflows is based on actuarial assumptions provided by the state plan.
- Management's estimate of the other postemployment benefits liability and deferred outflows/inflows is based on an actuarial calculation provided by a third party.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no sensitive disclosures affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The material misstatements detected as a result of audit procedures and corrected by management are attached at Schedule 1.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February __, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Clifton Park-Halfmoon Public Library's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Clifton Park-Halfmoon Public Library's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and the schedule of revenues, expenditures and changes in fund balance - budget to actual, the schedule of proportionate share of the net pension asset (liability), the schedule of entity pension contributions, and the schedule of changes in total OPEB liability, which are required supplementary information

(RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

CURRENT YEAR RECOMMENDATIONS

Outstanding Checks

During our audit we noted various outstanding checks on the bank reconciliation dating back to 2020 and 2021.

Recommendation: We recommend reviewing your outstanding checks on a monthly basis to determine if they should be reissued to the vendor or written off.

STATUS OF PRIOR YEAR RECOMMENDATIONS

Purchasing Policy

During our audit we sampled 40 disbursement transactions. The Purchasing Policy requires 3 written quotes for purchases greater than \$3k but less than \$10k. One purchase within this dollar range lacked the required quotes.

Recommendation: We recommend reviewing your purchases within this range and to obtain the required quotes as applicable.

Status: Resolved.

Employee Handbook

During our audit we noted some updates required to the employee handbook.

Recommendation: We recommend reviewing your employee handbook and making the proper updates.

Status: Unresolved. We noted a similar finding during the current year audit.

Accrued Vacation

During our audit we sampled 25 employees vacation accrual during payroll testing. The Employee Personnel Policy allows employees to carry over up to 3 weeks of vacation time. However, we noted 6 of the 25 employees tested exceeded allowable vacation time accrual.

Recommendation: We recommend reviewing employee vacation accrual balances and reducing balances to allowable balances.

Status: Unresolved. We noted a similar finding during the current year audit (Cusack noted 2 of the 25 employees tested exceeded allowable vacation time accrual).

Restriction on Use

This information is intended solely for the information and use of the Board Members and management of the Clifton Park-Halfmoon Public Library and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Cusack & Company, CPAs LLC

CUSACK & COMPANY CPAS, LLC

Clifton Park-Halfmoon Public Library
Adjusting Journal Entries

January 1, 2022 - December 31, 2022

Schedule 1

Date	Reference	Account	Description	Debit	Credit	Net Income Effect
Adjusting Journal Entries						
12/31/22	AJE01		Record Prepaid Expenses			154,183.62
		13000	Prepaid Expenses	154,183.62		
		6011	Library Materials - Books		295.70	
		6020	Library Materials - Periodicals		6,981.98	
		6040	Digital Resources - Databases		969.00	
		6140	Facility Insurance		42,687.00	
		6160	Equipment Lease Expense - Other		164.07	
		6510	Automation - Other		13,000.00	
		6521	Insurance - Liability, D and O		2,003.00	
		6560	Continuing Education		1,095.00	
		72000	Benefits Payable - Other		104.43	
		7210	Employee Health Insurance - Other		13,810.84	
		7211	Retiree Health Insurance		565.60	
		7230	Worker's Compensation		16,112.00	
		7410	Retirement Benefits Paid		56,395.00	
12/31/22	AJE02		To reclass investment items			0.00
		4310	Investment Income		2,933.32	
		4320	Unrealized Gain/Loss	2,933.32		
12/31/22	AJE03		To Record CY Accrued Expenses			(23,842.31)
		24200	Accountant Accrual		23,842.31	
		6011	Library Materials - Books	98.45		
		6013	Digital Resources- E-Books	5,161.29		
		6110	Building Service Contract	650.00		
		6510	Automation - Other	8,332.19		
		6566	Bank Fees- Other	1,090.20		
		6575	Utilities - Other	104.00		
		6575	Utilities - Other	538.33		
		6576	Building Security	1,474.20		
		7520	414-h - Expenses	6,393.65		
12/31/22	AJE04		To Record CY Accrued Payroll			(43,124.28)
		7010	Salaries	40,059.71		
		7310	Taxes - FICA & Medicare ER	3,064.57		
		21000	Accrued Payroll		43,124.28	
12/31/22	AJE05		To Record CY Compensated Absences			(72,895.34)
		7010	Salaries	67,715.13		
		7310	Taxes - FICA & Medicare ER	5,180.21		
		24100	Accrual Leave		72,895.34	



CONNECT AND COLLABORATE

Website & Social Media

- Posts related to new monthly program brochures and Instagram reels highlighting the Library's collection are getting a good following on social media.
- The upper right quadrant of the home page will change every two weeks to feature a new part of the Library's collection.

Communications

- New binders have been created with emergency sheets and placed at all service desks. This information was available to staff prior to the new binders, but now is conveniently available for quick access. The binders include safety procedures and copies of some policies that are often discussed with patrons such as the Code of Conduct.

MAXIMIZE LIBRARY ACCESS: INSIDE, OUTSIDE AND VIRTUAL

Outreach

- Tax appointments began in February and the volunteers are here most of the day every Monday and Saturday completing returns. Tax forms arrived the week of February 13.
- We will be a polling station again this year for early voting both in June for the primary, and in late October/early November for the general election.
- The Library's Outreach Librarian coordinates the delivery of books and other materials for patrons who are not able to come to the Library in person, and the materials are delivered by volunteers. Alison, our Outreach Librarian shared this story last month:

One of our outreach patrons, Anna (Ukrainian) just stopped receiving outreach deliveries due to declining abilities to see and hear. She is 98 and has been receiving outreach from the library for 15 years.



Her daughter Christine called me to let me know that Bishop Hubbard celebrated her birthday last Monday on the 16th of January and three of her daughters attended, and a very touching thing happened.

When Stephen Meyer, our board member and delivery person, arrived, he brought homemade cookies with one particular cookie that was decorated with the words "Happy Birthday! (in Ukranian)" on it.

Everyone was touched and her daughters are putting together a picture album for her of the event with a picture of that cookie too!

Winterfest

- The Library participated in the Town of Clifton Park's Winterfest celebration on February 11, with an information table at the mall and also an outdoor story time under the overhang at the front of the Library.

Visitors

- There were over 22,000 people who visited the Library in January, a 50% increase when compared with January 2022. Some of that traffic is due to the Not So Common Players productions, which attracted audiences of a total of just over 700 people for the six performances.

CREATE AND DELIVER COLLECTIONS, PROGRAMS AND SERVCIES

Programs

- The Library offered 121 programs in January including:
 - Zoom Keep Yourself Safe on the Internet
 - Not So Common Players – Guys and Dolls
 - Zoom Mindfulness Meditation
 - Reading Therapy Dogs
 - Family Story Time
 - Famous Bears Book Club
 - Battle of the Books
 - Beginner Python
 - Read-Set-Code



One-On-One Tech Help

- Each month librarians provide one-on-one tech help for patrons that need more assistance than can be provided at the reference desk. These sessions are scheduled in advance and typically last 15-30 minutes. We received this lovely comment from a patron who utilized this service.

I so enjoyed yesterday's class. So much was covered at the rate my brain could follow the I actually feel more and more comfortable in the tech world. I actually feel that I can learn what I need to know. You are making that possible for me and others. Thank you, thank you.

Statistics

- Print Circulation was relatively flat compared to 2022, as was the use of digital ebooks and downloadable audio books.
- Database usage increased significantly, likely driven by the access to the full image Times Union and Daily Gazette.

DEVELOP PEOPLE AND THE ORGANIZATION

Phishing Training

- JA has launched online phishing and security training. This training is required for all employees who have computer access. Each employee is required to take a 15 minute introduction Security Awareness Training and an additional 3 minute Mouseovers training. The company that produces the training is called KnowBe4. There will be "test" emails that will be sent out periodically, and if an employee clicks on something they shouldn't, additional training will be recommended. There will also be quarterly trainings on other computer security related topics.

Facilities

- Staff have been having ongoing conversations with Synthesis and Accent Furniture about modifications to the Children's Library and hope to have choices finalized this month, after which items will be ordered and the project can move forward.
- At the suggestion of the Safety Committee and the local sheriff, options for window film coverings for internal office windows and a rescue window for the north east corner of the first floor are being investigated.



Safety

- The Sheriff's Department and the Safety Committee recommended "building safety checklists and walk-throughs" as an effective way to help train staff in the even of an emergency. Each department is conducting a building safety walk-through, and every staff member is signing off on a checklist of exits, safe spaces, emergency notes, etc.

Prepared by: Alex Gutelius
Library Director

**Clifton Park - Halfmoon Public Library
Program Statistics - January 2023**

Title	Date	Primary Event Type	Attendance	Adults	Teens	Children	Online Views
HYBRID: Daytime Book Group	January 19 2023	Adults	14	4			10
Mysteries & More Book Group	January 10 2023	Adults	5	5			
Tech Tutoring	Various	Adults	6	6			
One-on-One Tech Help	Various	Adults	3	3			
ZOOM: Keep Yourself Safe on the Internet	January 11 2023	Adults	13	13			
ZOOM: 10+ Techniques to Increase your Excel/G-Suite Skills	January 25 2023	Adults	3				3
Adult Craft: Valentine's Library Catalog Card	January 23 2023	Adults					
English Language Learning (ELL) Evening Class	January 23 2023	Adults	5	5			
English Language Learning (ELL) Evening Class	January 30 2023	Adults	9	9			
ZOOM: Intermediate English Language Learning (ELL)	January 12 2023	Adults					
ZOOM: Intermediate English Language Learning (ELL)	January 19 2023	Adults	14	14			
ZOOM: Intermediate English Language Learning (ELL)	January 26 2023	Adults	11	11			
Beginner English Language Learning (ELL)	January 10 2023	Adults	32	32			
Beginner English Language Learning (ELL)	January 17 2023	Adults	29	29			
Beginner English Language Learning (ELL)	January 24 2023	Adults	26	26			
Beginner English Language Learning (ELL)	January 31 2023	Adults	26	26			
Beginner English Language Learning (ELL)	January 11 2023	Adults	25	25			
Beginner English Language Learning (ELL)	January 18 2023	Adults	26	26			
Beginner English Language Learning (ELL)	January 25 2023	Adults	23	23			
Citizenship Volunteer Training	January 26 2023	Adults	8	8			
ZOOM: ELL Civics Conversation Group	January 04 2023	Adults	9	9			
ZOOM: ELL Civics Conversation Group	January 11 2023	Adults	6	6			
ZOOM: ELL Civics Conversation Group	January 18 2023	Adults	7	7			
ZOOM: ELL Civics Conversation Group	January 25 2023	Adults	7	7			
Jigsaw Puzzle Swap	January 14 2023	Adults	65	65			
Genealogy Assistance	January 05 2023	Adults	5	5			
Not So Common Players Present: Guys and Dolls	January 06 2023	Adults	85	85			
Not So Common Players Present: Guys and Dolls	January 13 2023	Adults	100	100			
Not So Common Players Present: Guys and Dolls	January 07 2023	Adults	125	125			
Not So Common Players Present: Guys and Dolls	January 14 2023	Adults	110	110			
Not So Common Players Present: Guys and Dolls	January 08 2023	Adults	140	140			
Not So Common Players Present: Guys and Dolls	January 15 2023	Adults	140	140			
HYBRID: Funding Options for Long Term Care	January 17 2023	Adults	10	8			2
Journaling for Adults	January 18 2023	Adults	21	5			16
ZOOM: Mindfulness Meditation	January 06 2023	Adults	30				30
ZOOM: Mindfulness Meditation	January 20 2023	Adults	28				28
ZOOM: Mindfulness Meditation	January 27 2023	Adults	26				26
Foreign Film: The Weasel's Tale (2019)	January 12 2023	Adults	11	11			
AARP Tax Volunteer Training	January 13 2023	Outreach	20	20			
AARP Tax Volunteer Training	January 09 2023	Outreach	20	20			
AARP Tax Volunteer Training	January 12 2023	Outreach	20	20			
AARP Tax Volunteer Training	January 10 2023	Outreach	20	20			
AARP Tax Volunteer Training	January 11 2023	Outreach	20	20			
AARP Tax Volunteer Meeting	January 18 2023	Outreach	20	20			

**Clifton Park - Halfmoon Public Library
Program Statistics - January 2023**

Title	Date	Primary Event Type	Attendance	Adults	Teens	Children	Online Views
Adult Grab & Go: Embroidery Project	January 07 2023	Grab & Go	30	30			
Cookies & Milk Family Story Time	January 12 2023	Children	50	22		28	
Reading Therapy Dogs	January 18 2023	Children	2	1		1	
Reading Therapy Dogs	January 18 2023	Children	1			1	
Reading Therapy Dogs	January 18 2023	Children	2	1		1	
Reading Therapy Dogs	January 18 2023	Children	2	1		1	
Reading Therapy Dogs	January 10 2023	Children	2	1		1	
Reading Therapy Dogs	January 10 2023	Children	2	1		1	
Reading Therapy Dogs	January 10 2023	Children	2	1		1	
Reading Therapy Dogs	January 10 2023	Children	4		4		
Music & Motion	January 20 2023	Children	46	20		26	
Helping Hands Outreach	January 13 2023	Children	84	22		62	
Baby Story Time	January 20 2023	Children	31	18		13	
Family Story Time	January 09 2023	Children	55	26		29	
Family Story Time	January 30 2023	Children	48	21		27	
Family Story Time	January 19 2023	Children	75	29		46	
Family Story Time	January 26 2023	Children	63	25		38	
Famous Bears Book Club: Happy Birthday, Winnie the Pooh!	January 17 2023	Children	13	2		11	
Make Your Own Snow Globes	January 30 2023	Children	21	5		16	
Battle of the Books: First Battle!	January 17 2023	Children	14	6	2	6	
Battle of the Books: Team Meeting	January 31 2023	Children	6	2		4	
Beginner Python Programming	January 19 2023	Children	4	1		3	
Beginner Python Programming	January 26 2023	Children	4	1		3	
Beginner Python Programming	January 17 2023	Children	4	1		3	
Beginner Python Programming	January 24 2023	Children	2			2	
Ready-Set-Code for Early Learners	January 11 2023	Children	13	4		9	
Ready-Set-Code for Early Learners	January 18 2023	Children	16	6		10	
Ready-Set-Code for Early Learners	January 25 2023	Children	13	4		9	
Battle of the Books: Team Meeting	January 03 2023	Children	6	2		4	
January LEGO Challenge	January 29 2023	Children	75			75	
Guess the number of LEGOs!	January 29 2023	Children	472			472	
ZOOM: PJ Story Time	January 10 2023	Children	15	5		10	
Teen Book Box	January 13 2023	Teens					
Beginner Python Programming	January 30 2023	Teens	10		10		
Teen Video Games Night	January 05 2023	Teens	7		7		
Teen Video Games Night	January 05 2023	Teens	0		0		
Beginner Python Programming	January 31 2023	Teens	9		9		
Positivity Post-Its	January 08 2023	Teens	85		85		
Teen Take & Make: Indoor Snowballs	January 03 2023	Teens	38		38		
Teen Craft: Bead Bonanza	January 18 2023	Teens	4	1	3		
Teen Game Time: High School	January 19 2023	Teens	0		0		
Teen Game Time: Middle School	January 19 2023	Teens					
Therapy Dogs for Teens	January 26 2023	Teens	11	3	6	2	
Therapy Dogs for Teens	January 25 2023	Teens	15	8	7		
Saturday Scrabble Meetup	January 28 2023	General Interest					

Clifton Park - Halfmoon Public Library
Program Statistics - January 2023

Title	Date	Primary Event Type	Attendance	Adults	Teens	Children	Online Views
Family LEGO Build!	January 24 2023	General Interest	22	8	1	13	
Game Night: Honey Heist	January 23 2023	General Interest	3	2	1		
Social Media Test Drive-Parent/Child Workshop	January 17 2023	General Interest	2	1	1		
Celebrate National Popcorn Day!	January 19 2023	General Interest	51	24	11	16	

Clifton Park-Halfmoon Public Library

2023 Activity Report

[illegible]

[illegible]



Update on the progress made toward Director's goals approved by the Board of Trustees in February 2022.

Duties of the Library Director

The following goals have been set for the director according to Policy 6.1 and reflect the director's responsibility for all aspects of the library's operation in accordance with the mission and strategic vision of the library and include but are not limited to:

- Determining the annual priorities and goals of the Library in conjunction with the Board.
- Determining staffing needs, hiring, supervising, and appraising staff.
- Setting the overall programs and services of the Library.
- Proposing and monitoring annual budgets.
- Overseeing the care and maintenance of library facilities.
- Coordinating beneficial partnerships and associations with other libraries and library groups, community organizations, and schools.
- Providing the Board with necessary information, data and support for its activities.

Operational Goals

1. Work with the Library Board committees and administration team to develop a 2023 budget that supports the Board vision, mission, and goals, and is supported by the tax district voters.
 - A draft 2023 budget was developed and approved by the Library Board at the June meeting. The draft budget supports the goals of the Strategic Plan and is tax cap compliant. It was approved by the voters in September.
 - The 2021 audit was completed with Cusack & Co. and presented to the Board in February. Recommendations from the auditors include reviewing purchases carefully to ensure compliance with the Library's purchasing policy, and monitoring employee time off accruals. Staff have been reminded of the purchasing policy requirements and the Business Office is being diligent in ensuring compliance. Due to the pandemic employees were allowed to carry over more vacation time than officially allowed in the Employee Handbook. Employees have been reminded that they are allowed to carry over no more than two weeks of vacation time into 2023, and the HR Coordinator is monitoring accruals.



2. Oversee the bid/RFP process for the Grounds Maintenance Contract, (November 1).
 - The Grounds Maintenance RFP was issued in August. Proposals were due early in September and three proposals were received. A recommendation was made to the Board at the September meeting to award the contract to Northside Services. The new contract began on November 1.
3. Begin the bid/RFP process for the Cleaning Contract (expires Feb 2023)
 - The Cleaning Contract RFP was issued in November. Bids were due in early January, and a recommendation was made to the Board at the January meeting to award the contract to K&P Facilities Maintenance. The contract begins March 1, 2023.
4. Oversee the implementation of a new public internet contract and service contract for the phone system (current phone lease complete in September of 2022; Library owns phones and expansion modules at end of lease, but will require a service contract for support).
 - A new contract for public internet has been signed with First Light for three years.
 - The phone lease expires in the fall of 2023.
5. Investigate the cost of re-surfacing the parking lot.
 - It has been determined that the Library can piggy-back on the Saratoga County paving contract. New contracts will be issued at the County beginning in January, after which we will work with the county contracts to proceed with the paving project in 2023.
6. Assess and adjust staff priorities and assignments in keeping with the goals outlined in the Strategic Plan and supporting the reintroduction of services.
 - Rose Christopher was hired as the HR Coordinator/Accounting Assistant.
 - Kim Nemeth was hired as the new Technology Librarian.
 - The Head of Access Services resigned in the fall. The first round of recruitment was not successful, but a second round of interviews have been scheduled.
7. Work with Board committee chairs and staff liaisons to ensure committees are provided with the information and support required. Support the planning and implementation of the fall Board Retreat.
 - Information and reports are provided to the various board committees as needed.



- The fall retreat took place at Grooms Tavern, focusing on Crisis Communications. An Ad Hoc Crisis Communications committee will be formed to look at other areas of communication concern.
 - Trustees will be required to participate in two hours of trustee education per year beginning in 2023. Policy 5.1 Role of the Board of Trustees: Duties and Responsibilities has been updated to add wording for trustee training requirements and reporting procedures.
8. Ensure that the Library is meeting the new NY State minimum public library standards by implementing the Technology Training Plan for staff.
- Technology training for staff is an ongoing process, and quarterly training will be provided at staff meetings. The plan for this training will be coordinated by the new Technology Librarian.
9. Make recommendations to the Board for space planning priority projects, including funding sources such fund balance and grant opportunities. Include maintenance projects in the list of priorities.
- A State Construction Grant application was submitted in August, and approved by SALS for 25/75% funding. The application is currently being reviewed by the Division of Library Development.
 - The Board approved Phases 1 & 2 of the Children's Library renovations based on the estimates from Synthesis. The project will take 5-6 months.
10. Review services as they are reintroduced, and provide a combination of the best in traditional services along with virtual or hybrid services to create a new service model that best meets the needs of the community. Coordinate with the Safety Committee when re-introducing services.
- Information is regularly posted on the Library's website about service updates.
 - The Safety Committee updated the Continuation of Services Plan in April, following the CDC guidance for low, medium and high community transmission rates.



Strategic Plan Goals

Outlined below are the goals from the Strategic Plan and some of the activities that will be directly led or supported by the director.

Connect and Collaborate

- Expand opportunities for the community to engage with Library collections, services and programs, through promotions such as shelf talkers, patron comments.
 - Shelf talkers appear to attract patron attention and the “staff picks” table is well used.
 - Social media posts are garnering attention. PR staff are boosting promotions programs and events, which is increasing interactions.
 - PR staff are looking for opportunities to promote library programs and events. iHeart radio has developed public service announcement for several of the Library’s high profile programs.
 - The Library has a regular column in the glossy monthly publication called *Clifton Park Neighbors* that is distributed in Clifton Park. Ads for the Library have also been included in the Halfmoon Navigator and the Clifton Park Park & Recreation brochure.
- Continue to explore opportunities for developing new partnerships for the Library.
 - Staff made outreach visits to local pools to promote the Summer Reading program.
 - The Library continues to provide space for the Saratoga County Board of Elections to provide space for Early Voting. In 2022, there are two sessions of primary early voting and the general election in November, resulting in the BOE using the Library for 33 days of voting.
 - Outreach visits to Cheryl’s Lodge resumed during the summer, offering a Summer Reading program to the children living in Halfmoon Heights.

Maximize Library Access: Inside, Outside and Virtual

- Work with Safety Committee to evaluate what permanent changes will be required for building safety/cleanliness because of the pandemic.
 - See above under item #10



- Increase foot traffic at the Library by offering events and programming that can't be accessed online, and encouraging the use of the Library as the "new office" for people working from home.
 - In-person programming increased over the year. Programs in the summer were very popular, particularly those offered outdoors.
 - Foot traffic for 2022 increased by 63% compared to 2021, with an average of 20,000 visitors each month.
- Update the costs for implementing RFID.
 - This project will begin in spring 2023.
- Apply for any state construction grants that would be applicable as a result of the space planning priorities.
 - See #9 above.

Pandemic Response Hour/Services

- The Library operated at 70 hours per week throughout 2022.
- The Continuation of Service Plan was updated to reflect the CDC's changing metrics.
- Safety Committee met regularly to review pandemic related service concerns as well as other safety issues at the Library.

Create and Deliver Collections, Programs and Services

- Support the post-pandemic re-introduction of in-person services.
 - The Library offered 933 programs in 2022 and provided 3,101 Grab & Go program bags. 19,856 people participated in the programs.
 - Opportunities for volunteer hours for teens was re-introduced during the summer to support the Summer Reading program.
 - Teen are also able to gain volunteer hours by working on book reviews or preparing Grab & Go crafts.
 - Passive programming is also very popular. Scavenger hunts in the Children's Library have hundreds of participants each month.
- Continue to provide programming virtually or in a hybrid model when appropriate.
 - The majority of programs are now offered in person, but hybrid programs are offered when appropriate such as for Demystifying Shakespeare and computer training programs.



- Continue to add new non-traditional collections as appropriate for the community and that can be supported by current staff.
 - There are now 20 hotspots that are circulating to the public. They are loaned for two weeks. Staff are being diligent about turning off the service to overdue hotspots, which has resulted in them being returned in a more timely fashion.
 - New board games are regularly added to the collection and circulate well.

Collection Use and Management

- Overall circulation increased by 6.6% in 2022.
 - Print use was up by 8.9%
 - AV and digital materials remained flat
 - Use of “other” materials such as board games, hotspots and other non-traditional items increased by 26%.
 - Digital material use was flat from 2021 to 2022.

Contactless Services

- The self-check machines are popular with approximately 15-20% of circulation done on the machines. The machine in the Children's Library is the most used of the three machines.
- Curbside pickup continues to be offered as a service, with approximately 2-5 pickups per week.

Programs/Partnerships/Outreach

- 933 programs were offered in 2022 along with 3,101 Grab & Go program bags.
- 19,856 people attended the programs
- Most programs were offered in person, but hybrid and online programs are also available.
- Organizations such as the Not So Common Players are returning to the Library as the public is more comfortable with indoor in-person programming.
- Indoor and scavenger hunts continue to be a very popular activity for families, highlighting different areas of the Library.



Develop People and the Organization

- Work with the Executive Committee to implement regular trustee training (required effective January 1, 2023).
 - See #7 above.

Human Resources

- Turnover returned to pre-pandemic rates. Several student pages left for college and were replaced and several new part-time clerks were hired. In addition the following new salaried staff were hired in 2022:
 - Rose Christopher was hired mid-year as the HR Coordinator/Accounting Assistant.
 - Susan Flint was hired as Head of Youth Services in January.
 - Kim Nemeth was hired as our new Technology Librarian in September.

Annual Reports

- NY State Annual Report for Public Libraries 2021
- Public Library Association – Public Library Data Service Report for 2021
- NY State Annual Update Document for the State Comptroller's Office 2021

Mandatory Workplace Safety and Loss Prevention Program

- The Library received a notification in October that a Safety and Loss Prevention Consultation and Evaluation was required due to the Library's experience modification which is greater than 1.20.
- A Risk Assessment specialist from our insurance broker is managing the workplace safety and loss prevention analysis and reporting.
- This risk assessment specialist is managing the workplace safety and loss prevention analysis and reporting. There is no cost to the Library for this service. The review and report was submitted to DOL in January 16, 2023 with remedial action recommendations that will be implemented by June 2023.

Safety Committee

- The Library's Safety Committee has evolved to include supervisors, part-time, and salaried staff.
- Meetings are held quarterly or more often when necessary.



Construction Grants

- A SALS Construction Grant application to create a reading area in the Children's Library. The \$5,000 from SALS will be supplemented by an additional \$5,000 from the Friends of the Library.
- A State Construction Grant was submitted to SALS to replace the front entrance. It was approved by SALS and we are waiting on approved at the State level.



The goals outlined below for 2023 are based on the continued effective operation of the Library.

Duties of the Library Director

The following goals have been set for the director according to Policy 6.1 and reflect the director's responsibility for all aspects of the library's operation in accordance with the mission and strategic vision of the library and include but are not limited to:

- Determining the annual priorities and goals of the Library in conjunction with the Board.
- Determining staffing needs, hiring, supervising, and appraising staff.
- Setting the overall programs and services of the Library.
- Proposing and monitoring annual budgets.
- Overseeing the care and maintenance of library facilities.
- Coordinating beneficial partnerships and associations with other libraries and library groups, community organizations, and schools.
- Providing the Board with necessary information, data and support for its activities.

Operational Goals

The following goals are suggested below and provide additional detail for the above duties.

1. Work with the Library Board committees, administration team, and staff to develop a 2024 budget that supports the Board vision, mission, and goals, and is supported by the tax district voters.
2. Implement the recommendations from the Workplace Safety and Loss Prevention program review by June 2023.
3. Work with the Finance Committee to review banking services with the aim of lowering or eliminating banking fees.
4. Work with staff to evaluate costs and features of payroll services and make a service recommendation to the Board.
5. Oversee Phases 1 & 2 of the Children's Library renovation project (approved by the Board in November 2022).



6. Oversee the 2022 State Construction Grant project of replacing the front entrance. The actual construction work on this project will likely take place in 2024.
7. Working with the B&G and Finance Committees, make recommendations to the Board for a 2024 State Construction Grant application to support the priority and maintenance projects identified through the space planning process. Submit a grant application that will maximize the Library's use of matching funds.
8. Investigate the costs and options for replacing our aging security camera system, for inclusion in the 2024 budget.
9. Work with the B&G and Finance Committees to plan the project to re-surface of the parking lot by piggy backing on the Saratoga County contracts.
10. Work with the B&G Committee to install EV charging stations.
11. Work with Board committee chairs and staff liaisons to ensure committees are provided with the information and support required. Support the planning and implementation of the fall Board Retreat.

Strategic Plan Goals

Outlined below are the goals from the Strategic Plan and some of the activities that will be directly led or supported by the director.

Connect and Collaborate

- Expand opportunities for the community to engage with Library collections, services and programs, through promotions such a new quarterly newsletter and participating in community outreach events.
- Continue to explore opportunities for developing new partnerships for the Library.
- Continue efforts with the Town of Clifton Park to realize access to and from the Library and the Clifton Park Center Park



Maximize Library Access: Inside, Outside and Virtual

- Work with Safety Committee to ensure the Library is a safe workplace for employees and a safe location for patrons. Make recommendations to the Board for changes to the physical building where appropriate such as an egress window, and window coverings for safety.
- Increase foot traffic at the Library by offering events and programming that can't be accessed online, and encouraging the use of the Library as the "new office" for people working from home.
- Update the costs for implementing RFID.

Create and Deliver Collections, Programs and Services

- Continue to provide programming virtually or in a hybrid model when appropriate.
- Support staff in offering programs outdoors and in other locations in the community.
- Continue to add new non-traditional collections as appropriate for the community and that can be supported by current staff.

Develop People and the Organization

- Identify ways to support well-being for employees by aligning organizational culture, policies and activities including:
 - In communications, being as transparent as possible about decision-making where appropriate.
 - Provide employees the opportunity to participate in the planning and implementation of changes.
 - Involve employees in the review of policies and practices.
 - Provide the time and resources needed for professional development and well-being.
- Work with the Executive Committee to implement regular trustee training (required effective January 1, 2023).



- Work with the Staff Benefits Committee to bring recommendations to the Board for updates to the Employee Handbook.
- Work with the Personnel Committee to provide 2024 salary recommendations.

Clifton Park-Halfmoon Public Library
Purchasing Policy and Procedures Manual

*ADOPTED BY THE BOARD OF TRUSTEES OF THE CLIFTON PARK-HALFMOON
PUBLIC LIBRARY*

Date: February 27, 2022~~March 21, 2022~~

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I. Purchasing Statement

The Clifton Park-Halfmoon Public Library dedicates itself to the procurement of the right goods and services at the best value for the Library in a timely manner assuring the prudent and economical use of public monies. We will facilitate the acquisition of goods and services in the best interest of the taxpayer and at the same time guard against favoritism, extravagance and fraud.

II. Introduction

It is, therefore, essential that the purchasing policies and procedures of Clifton Park-Halfmoon Public Library be clearly established and understood by all concerned.

The Purchasing Manual has been prepared at the direction of the Clifton Park-Halfmoon Public Library Board as a statement of the policy upon which our purchasing practices and procedures are based.

The Library declares its intention to purchase competitively without prejudice and to seek maximum operational value for every dollar expended.

III. Purchasing Guidelines

All employees shall maintain effective and professional public, vendor and customer relationships.

To maintain a high level of quality service to our customers, we encourage our staff to participate in the numerous educational opportunities offered in the purchasing field; and to keep abreast of current developments in market conditions, pricing, new products and New York State laws as they pertain to the purchase of goods and services for the Library.

The purchasing procedures shall be administered in accordance with the Library's Conflicts of Interest Policy.

The purchasing procedures employed will comply with all applicable laws and regulations of New York State and shall be subject to the approval of the Library Board.

Each procurement request will be processed according to the guidelines set forth under the appropriate section of the attached Purchasing Procedures. The individuals responsible for purchasing are listed in Appendix E.

The Clifton Park-Halfmoon Public Library will maintain adequate documentation of all action taken in connection with each method of procurement. Such documentation shall include but not be limited to any and all pertinent Board resolutions, memoranda, written quotes, contracts and any other appropriate form of documentation.

When soliciting bids, certain specifications will be provided to suppliers relevant to that bid that will be incorporated into contracts awarded for the purchase of materials, equipment and services.

By adopting this purchasing manual the Board authorizes the Library Director or Business Manager to obtain all goods and services required and necessary for the operation of the Library by all means legally available by New York State law at the time of the purchase.

Supplies used by various Library departments should be uniform whenever consistent with operational goals, in the interest of efficiency and economy.

Credit Cards shall be issued on an individual basis with the approval of the Board. Procedures covering their use are found in Appendix D.

No official or employee will have a financial interest in contracts entered into by the Library (as defined in Section 800 of General Municipal Law). This also precludes acceptance of gratuities, financial or otherwise, as stated in the Clifton Park-Halfmoon Public Library Conflicts of Interest Policy.

The Clifton Park-Halfmoon Public Library will not be deemed responsible for any commitment made circumventing these procedures. If Library procedures are circumvented, disciplinary action may be taken and the party making said commitment may be held responsible for any costs incurred by the Library.

Library staff will annually review the Purchasing Policy and Procedures Manual and recommend modifications as necessary to the Library Board.

The unintentional failure to fully comply with the provisions of General Municipal Law Sections 103 and 104-b shall not be grounds to void any action taken or give rise to cause of action against the Clifton Park-Halfmoon Public Library, or any officer or employee thereof.

IV. Purchasing Procedures

Purchases of supplies and services involving an estimated overall annual expenditure by the Library in excess of the limits in accordance with current General Municipal Laws will be awarded only after public advertising and solicitation of formal bids, or use of other appropriate means as allowed by law. Excluded from this are professional services, which are secured through a Request for Proposal.

Legal notices are published in the [Library's newspaper of record official Library newspapers](#), informing the public of the products or services being bid as well as being posted online as deemed appropriate.

Where formal bidding procedures are not required by law and/or resolution, pricing will be solicited by the Library pursuant to the procedure set forth in Section 104-b of General Municipal Law and this document.

The only exceptions are for procurement made pursuant to General Municipal Law section 103 (3) (through certain county contracts), section 104 (through certain State and Federal contracts), State Finance Law section 162, Correction Law sections 184 and 186 (from "preferred sources" including articles manufactured in correctional institutions).

All quotations not secured by the Library shall be done by use of the attached "Verbal Quote Form", or written quote/invoice from a vendor. This form is available to all employees upon request.

After solicitation for a particular procurement is made, the Business Manager or Director, with counsel from the Library Attorney or others as deemed necessary at the time, may choose to award to other than the lowest responsible dollar offeror. In such a case, the Business Manager or Director shall provide written justification for such action, and any other appropriate documentation will be added to the bid folder.

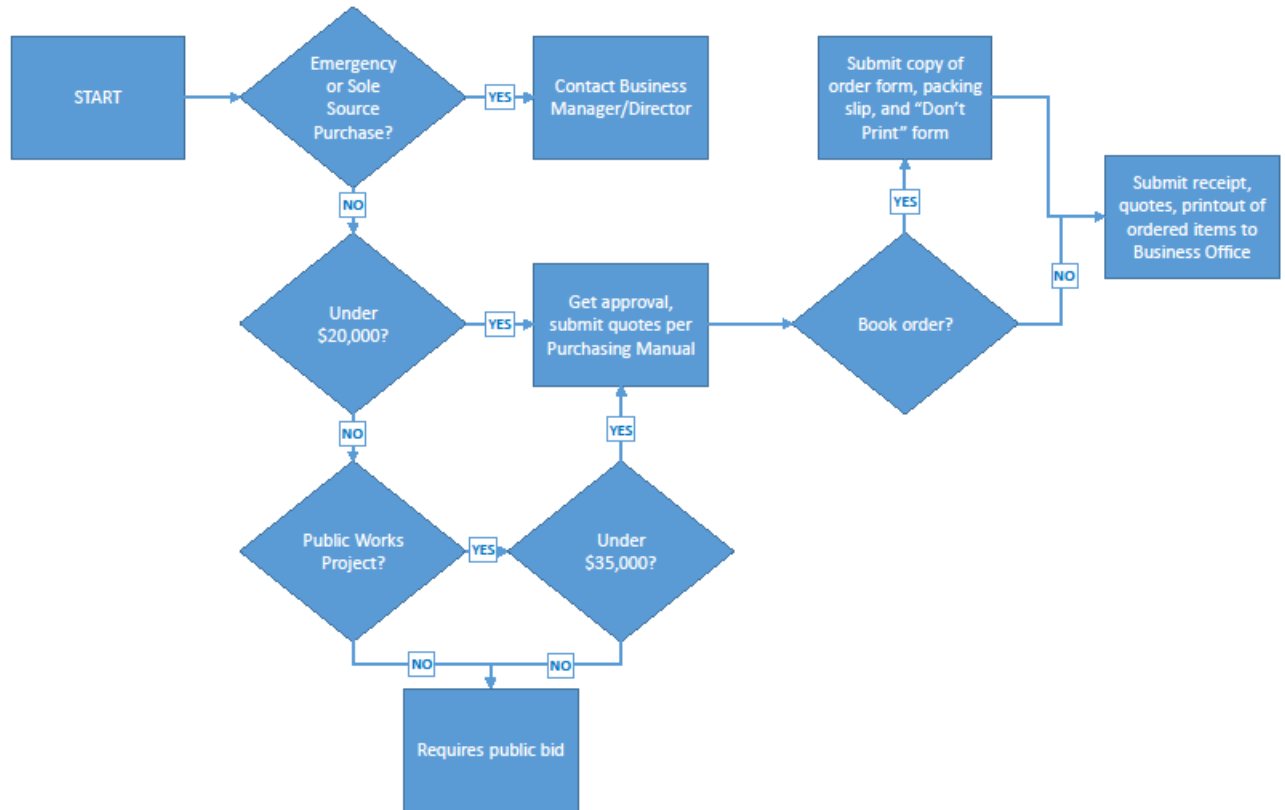
In certain situations, solicitation of alternative proposals or quotes is not practical. These may include: emergencies, true leases and sole source situations and

combinations of professional services/purchases. In each of these cases, the requesting department and Business Manager shall analyze, justify and clearly document the reasons behind the award. No awards shall be made before contacting the Business Manager or Director. In these cases, the “Verbal Quote form”, or written quote/invoice from a vendor, shall be used as a basis to establish pricing and a contract.

V. Purchasing Matrix

Purchase Contracts	One (1) Verbal or Written Quote	Two (2) Verbal or Written Quotes	Three (3) Written Quotes	Bid Required	Approving Officers
Under \$500	X				None required
\$500 - \$2,999.99		X			Department supervisor
\$3,000 - \$9999.99			X		Director or Business Manager
\$10,000 - \$19,999.99			X		Library Board
Product over bid threshold of \$20,000*				X	Library Board
Services or Public Works Project \$20,000 - \$34,999.99			X		Library Board
Public Works Project over bid threshold of \$35,000				X	Library Board
Sole Source Purchase		Contact Business Manager or Director			Director or Business Manager / Library Board

* Including any total purchase over \$20,000 for a like item in a 12-month period.



Only the Director, the Business Manager or other agents of the Clifton Park-Halfmoon Public Library, as listed in the Authorized Purchasing List, may purchase on behalf of the Clifton Park-Halfmoon Public Library for purchases. Further, with the few exceptions including those purchases requiring action to secure the immediate safety of the staff and public, all purchases require advanced planning and the proper preparation of a purchasing documentation.

The materials, equipment, supplies and services to be purchased shall be of the quality and quantity required to serve the functions of the Library in a satisfactory manner, as determined by the department heads and recommended to the Director.

It is the responsibility of each department head to secure the appropriate bids or to investigate alternative supplies to ensure the most economical purchase of required items. The Director or designee shall have the final authority on all purchasing decisions.

All purchases will have a budgetary appropriation. All budgetary transfers will be reported to the Board of Trustees and their approval documented.

VI. Purchasing Documentation

One Verbal Quote

The following documentation must be sent to the Business Office upon receipt of the item(s):

- Original itemized receipt indicating the dollar value, the vendor or supplier, and the itemized description of the purchase
- Account or budget line
- Name and signature or initials of employee who placed order
- In the case of direct book orders, a copy of the order form, with the packing slip attached, initialed and dated by the person checking in the shipment, as well as a notation on the packing slip indicating the Polaris account to be charged
- Hard-copy printout of items ordered on-line

Two Verbal Quotes

The following documentation must be sent to the Business Office upon receipt of the item(s):

- Original itemized receipt indicating the dollar value, the vendor or supplier, and the itemized description of the purchase
- Completed Written Quote Form indicating the date of the quote, vendor/supplier name, quoted price, vendor representative name, staff initials and account or budget line the order
- Hard copy print-out of items ordered on-line

Three Written Quotes

The following documentation must be sent to the Business Office upon receipt of the item(s):

- Original itemized receipt indicating the dollar value, the vendor or supplier, and the itemized description of the purchase
- Completed Written Quote Form indicating the date of the quote, vendor/supplier name, quoted price, vendor representative name, staff initials and account or budget line
- Copy of written quote from vendors
- Hard copy print-out of items ordered on-line

VII. Sole Source and Single Source

A sole source can be a manufacturer, software developer or service provider that sells direct and there are no other sources offering that product or an “or equal” product. Prior to a vendor being considered a sole source, a letter on the manufacturer’s official letterhead must be on file with the Library detailing their sole source status.

A single source could be a distributor/wholesaler/retailer that has a contractual agreement for a specific territory to the exclusion of others. Should you have a situation involving a single source supplier, a letter on the manufacturer’s letterhead must be on file with the Library confirming the single source authorized vendor.

VIII. Emergency Purchases

By accepting this purchasing manual by means of resolution, the Board authorizes the Director or Business Manager to act in its behalf in declaring emergencies when in the best interest of the Library.

An emergency as defined by New York State is “any unforeseen event or situation that has transpired and has been determined to be an imminent threat to life or property and does not allow the Library to safely follow the normal regulations set forth in General Municipal Laws 100 – 104b.”

An emergency procurement is one in which an urgent and unexpected situation occurs where health and public safety or the conservation of public resources is at risk. Where an emergency exists, the Library may issue procurement contracts without complying with formal competitive bidding requirements. However, a reasonable attempt should be made to obtain at least three oral quotes. Failure to properly plan in advance – which then results in a situation where normal practices cannot be followed, does not constitute an emergency.

The Business Manager or Director will not approve an emergency purchase when the purchase is not justified, where the purchase is being made to circumvent established procedures or where there is lack of proper planning.

The Library Board will be informed as soon as possible when emergency purchases of a significant cost are made.

IX. Planning

Once a need has been determined, within budgetary limitations, authorized purchasers may contact the Business Manager to help develop the specification for the quote or bid to get the best value possible for the expenditure of tax dollars.

X. Prepayments

Clifton Park-Halfmoon Public Library takes the position, consistent with New York State Municipal Law ({369}); the State Comptrollers Opinion 81-83 and Opinion 81-90; and good business sense, that prepayments should not be made using Library funds. This constitutes a gift or loan of public funds to a private entity in violation of the State Constitution Article VII.

XI. Delayed Deliveries and Inferior Materials

There may be occasions when inferior goods or services are received or the goods or services are not received in a reasonable amount of time. If this should occur the authorized purchaser should report the problem to the Business Manager or Director as soon as possible.

The Business Manager or Director will contact the vendor to resolve the problem; if necessary the Library Attorney will be contacted for assistance.

XII. Department of Labor – Notice to Withhold Payment

On occasion the New York State Department of Labor, Bureau of Public Work, upon receiving complaints for non-payment of prevailing wages, shall direct the Library to withhold monies due to a vendor. These monies are held until notification is received from the Department of Labor as to how they are to be disbursed.

XIII. Petty Cash

The custodian of the petty cash fund will request replenishment of the fund in advance of its depletion. An itemization of the disbursements made from the petty cash fund and a grand total of the claim will be attached to the actual documents supporting each petty cash transaction. Petty cash claims will be included on the warrant quarterly for review.

XIV. Competitive Bidding

Competitive bidding is required under the following General Municipal Law sections 103 and 104-b require annual purchase contracts exceeding \$20,000 and public works contracts exceeding \$35,000 be awarded to the lowest responsive/responsible bidder meeting the intent of the specifications after public advertising requesting submission of sealed bids.

Any time an item or project involves labor or both materials and labor (other than simple delivery of goods) it qualifies as a public works contract. Examples include contracts for construction, demolition, remodeling, maintenance, painting, paving and repair contracts, and lawn maintenance or snow removal.

In determining the necessity for competitive bidding, the **aggregate cost** of like items or commodities estimated to be purchased by the Library in a 12- month period beginning on the date of the first purchase are considered.

The Business Manager shall prepare bidding specifications; all bids shall include a non-collusion certification and indemnification agreement and all other documents required by General Municipal Law.

Formal bids/quotes containing a renewal clause shall be for a term of 12 months with optional renewals for two- twelve months periods if mutually agreeable by the vendor and the Clifton Park-Halfmoon Public Library Board. Exceptions to this are for contracts such as elevator maintenance, software, etc. where a vendor will not enter an agreement at certain pricing unless it is for a longer specified period of time.

The advertisement for bids shall at a minimum contain a description of the goods and/or services being solicited, a statement of the time and place where all bids will be publicly opened and read, the time and place of any pre-bid meetings and a

description of where and how bid documents may be obtained. All bid openings will be conducted at a public meeting and all interested parties may attend.

Lists of recipients of bid documents shall not be released prior to a bid opening as this may adversely affect the bids received and/or encourage collusion. Any requests received by a Library department for this information are to be directed to the Business Office.

After the public opening of a sealed bid, a tabulation sheet shall be prepared recording all pricing as submitted by the responding vendors. The Business Manager shall evaluate the bid responses and prepare a bid evaluation. This, along with the tabulation sheet, copies of the bid responses and all supporting documentation needed to evaluate the bid responses, shall be reviewed by the department requesting the goods or services.

Once the requesting department and the Business Office are in agreement as to the responsive/responsible vendor, a recommendation shall be presented to the Board for final award. The requesting department shall also be responsible for submitting any contract renewals with the proper supporting documentation.

When laborers, workers or mechanics are employed, they are entitled to prevailing wage rates according to Article 8 of the New York State Labor Law, no matter what the dollar amount. Payment for services will not be made until certified payrolls are received by the Business Office. Certified payrolls are required to be kept on file by the Business Office.

XV. Bid Approval Process

Contracts for goods and services will be awarded by the Clifton Park-Halfmoon Public Library Board after the following conditions are met:

1. Sufficient appropriations are contained within the current budget (or budget transfer has been completed).
2. The bids are reviewed to ensure they meet the intent of the specifications.
3. The award is made to the bidder submitting the lowest responsive and responsible bid per specifications or best value.
4. The requesting department shall document the rejection of any low bid deemed non-responsive or non-responsible. The vendor may request to meet with the Business Manager, Director, or Library Attorney to discuss the

rejection. The documentation detailing the rejection shall be attached to the bid evaluation form in the bid folder.

XVI. Conflicts of Interest

Library employees and trustees are required to sign and comply with the Library's Conflicts of Interest Policy and Whistleblower Policy

XVII. Certificates of Insurance

The Clifton Park-Halfmoon Public Library maintains evidence of vendor insurance, with ACORD forms on file for vendors who provide services to the Library.

Before the Library can enter into a contract with a vendor, valid insurance forms must be on file; this includes proof of worker's compensation and disability forms as required by New York State Workers' Compensation and Disability Benefits Laws plus any additional insurance as indicated in bid, quote or proposal specifications.

XVIII. Standardization

General Municipal Law Section 103 makes it possible for the Library to standardize on a particular type of material or equipment. A resolution approved by at least two-thirds majority of the Library Board shall state that there is a need for standardization for reasons of efficiency or economy. The resolution shall contain a full explanation supporting such action.

The adoption of such a resolution does not eliminate the necessity for conformance to the competitive bidding requirements. Standardization restricts the purchase to a specific model or type of equipment or supply, but does not limit the vendors it can be purchased from.

Standardization should be used very sparingly and only after careful consideration of the ramifications to future purchases and maintenance costs.

XIX. Bidding Timeline

The following list represents the minimum time required to complete a bidding cycle.

Not all items pertain to all bids. Contact the Business Office before starting any project requiring a bid. This list is meant as a guideline, not a hard and fast rule. Times may be shorter or longer depending on the circumstances.

RFP Process	Responsible Party	Timeline (estimate)
Business Office reviews documents	Business Manager or Library Director	15 days minimum
Board Committee review and approve documents	Board Committee	15 days minimum
Printing documents	Business Office	5 days
Publish notice in newspapers	Business Office	3 days
Vendors pick up bids	Vendors	Minimum 15 days
Pre-bid meeting	Vendors/Business Office/Staff	1 day
Issue addendum	Business Office	7 days
Submission of bids/opening of bids	Vendors/Business Office/Staff	1 day
Evaluation / Tabulation/Review of bids	Business Office / Staff	15 days
Library Board Committee review	Board Committee	15 days
Recommendation on Board Meeting agenda	Library Director	15 days
Approval at library Board Meeting	Library Board	1 day
Notice of Award to successful vendor	Business Office	5 days
Contract signed; bonds, insurance received	Business Office / Library Director	10 days
Anticipated delivery time	Vendor	varies
Project start date	Vendor	varies
Completion of project	Vendor	varies

XX. Appendix A – Related Policies

It is expected that anyone using this policy is also compliant with the following policies:

Policy 7.8 Fixed Asset Capitalization Policy

Policy 7.9 Surplus Books, Furniture and Equipment Policy

Policy 2.4 Conflicts of Interest Policy

Policy 2.5 Whistleblower Policy

XXI. Appendix B – Agreement for Use of Bank Credit Card



CLIFTON PARK
HALFMOON
PUBLIC
LIBRARY

Financial Procedures Agreement for Use of Bank Credit Card

The credit card is issued to you on a temporary basis, and remains the sole property of the bank from which it was issued. The right to use this card may be revoked at any time without warning by the issuing bank authority or by Clifton Park-Halfmoon Public Library.

By accepting this card it is understood that you are personally responsible for any unauthorized or inappropriate use of the purchasing card. Inappropriate use includes using the Library credit card to charge materials for personal use.

It must be understood that any online account created for the benefit of the Library will be reported to the Business Manager. The Business Manager will be provided with the name of the business, the website address, and reason for account, who will use it, the user name and password.

I have read the *Credit Card Responsibility and Use Procedures* and the *Agreement for Use of Bank Credit Card* and fully understand and accept my personal responsibilities and liabilities involving the use of the bank credit card issued to me. I further understand that any inappropriate use of the card may result in disciplinary action and possible garnishment of my wages.

Employee Name:	
Employee Signature:	
Date:	

XXII. Appendix C - Agreement for Issuance of Bank Credit Card



CLIFTON PARK
HALFMOON
PUBLIC
LIBRARY

Financial Procedures Agreement for Issuance of Bank Credit Card

The credit card is issued to you on a temporary basis, and remains the sole property of the bank from which it was issued. The right to use this card may be revoked at any time without warning by the issuing bank authority or by Clifton Park-Halfmoon Public Library.

By accepting this card, it is understood that you are personally responsible for any unauthorized or inappropriate use of the purchasing card.

I have read the *Credit Card Responsibility and Use Procedures* and the *Agreement for Use of Bank Credit Card* and fully understand and accept my personal responsibilities and liabilities involving the use of the bank credit card issued to me. I further understand that any inappropriate use of the card may result in disciplinary action and possible garnishment of my wages.

Card Number:	
Card Issued:	

Card Holder:	
Card Holder Signature:	
Date:	

XXIII. Appendix D – Credit Card Responsibility and Use



Financial Procedures Credit Card Responsibility and Use

1. Bank credit cards are established in the name of the Clifton Park-Halfmoon Public Library and the specific name of an individual with a maximum credit limit for each set by the Library. All monthly bank statements and correspondence will be sent to the Library.

Bank credit cards will be issued to the Director and Business Manager under one account. The total credit limit of the account is \$25,000.

2. Prior to initial receipt of any credit card, eligible employees must complete and sign the Agreement for use of Bank Credit Card form stating that they understand and will comply with the Library's Credit Card Responsibility and Use procedures.
3. Expenses may be incurred with the credit card only if all of the following conditions are met:
 - a. Expenditures must be within the guidelines of the particular activity of the approved budget. **The card is not to be used for any personal expenses.**
 - b. Proper documentation to support the expenditure must be sent to the Business Office immediately after the purchase is made. Documentation is to include:
 - **Credit Card Purchase Tracking Form** attached to the original itemized receipt indicating the dollar value, the vendor or supplier, and the itemized description of the purchase or a hard copy print-out of items ordered on-line
 - In the case of direct book orders, a copy of the order form, with the packing slip attached, initialed and dated by the person checking in the shipment, as well as a completed **Credit Card Purchase Tracking Form**
 - For purchases over \$500 a completed **Verbal Quote Form** or written **quote/invoice from a vendor** indicating the date of the quote,

vendor/supplier name, quoted price, vendor representative name, staff initials and account or budget line must also be submitted.

4. Tax Exemption Certificates are available in the business office. The Library is an exempt unit of local government, and no sales tax should be charged on purchases made on the Library's behalf.

The credit card will be kept in the Business Office for safe keeping. Staff will be asked to sign out the card when needed. The card should be returned as soon as possible with appropriate documentation of any purchases.

XXIV. Appendix E – Authorized Purchasing List



Financial Procedures Authorized Purchasing List

The following staff members, with preapproval, are authorized to purchase materials on behalf of the Clifton Park-Halfmoon Public Library in accordance with established purchasing policies and procedures:

Employee	Title	Department	Purchasing Limit
Alex Gutelius	Director	Administration	\$9,999.99
Lisa Oddo	Business Manager	Administration	\$9,999.99
Jim Foster	Asst. Director	Administration	\$2,999.99
Lou Ann Stewart	Asst. Director	Administration	\$2,999.99
Albie Gotay	Facilities Manager	Administration	\$2,999.99
Stephanie Carpenter	Library Assistant – PR	Administration	\$2,999.99
Rebecca Dyehouse	Head of Adult Services	Adult Services	\$2,999.99
Susan Flint	Head of Youth Services	Youth Services	\$2,999.99
vacant Paula Weaver	Head of Access Services	Access Services	\$2,999.99
Thomas Schlatter	IT Supervisor	IT	\$2,999.99
Judy Gerwitz	Principal Clerk	TP	\$499.99
Vincent Gizzi	Computer Support	IT	\$499.99
Linda Loeser	Librarian	Adult Services	\$499.99
Alison Starkey	Librarian	Adult Services	\$499.99
Emily Martin	Librarian	Adult Services	\$499.99
Gwen Weldy	Librarian	Adult Services	\$499.99
Marybeth Hassett-Murphy	Librarian	Youth Services	\$499.99
Jacob Crofoot Stephanie Buist	Librarian	Adult Services	\$499.99
Kim Nemeth	Librarian	Adult Services	\$499.99
Ashleigh Whitfield	Librarian	Youth Services	\$499.99
Samantha Green	Librarian	Youth Services	\$499.99
Ariana Quattrocchi	Librarian	Youth Services	\$499.99
Chrissie Morrison	Librarian	Youth Services	\$499.99
Barbara Reese	Librarian Assistant	Youth Services	\$499.99
Patty Dailey	Page Coordinator	Paging	\$499.99
Maggie Hume	Senior Clerk	Circulation	\$499.99
Patty Bullock	Facilities Support	Facilities	\$499.99

Amanda Luke	Library Assistant - PR	Administration	\$499.99
Andie Talmadge Rose Christopher	Clerk HR Coordinator/Accounting Asst.	Administration	\$499.99
Amanda Menneto	Website Support	Administration	\$499.99
Jennifer Olsen	Senior Clerk	Circulation	\$499.99

XXV. Appendix F – Warrant Process

Warrant Process

1. Account clerk opens mail, matches bills with order forms and/or shipment statements.
2. Pricing and order is verified and approved, with signature/initials, by the person who placed the order.
3. Paperwork is given to Business Manager who reviews bills. When the bills are tied to a contract, the Business Manager makes sure the bill adheres to the terms of the contract.
4. The Business Manager enters bills into the accounting software for payment.
 - a. Any payment by wire or ACH is entered directly into the checking account within the accounting software.
5. The Business Manager prints the checks.
6. The Business Manager enters the following data on the Warrant: (1) claimant (company being paid), (2) account being charged, (3) the amount of the bill, and (4) payroll expenses. The check numbers are listed and the form is sorted by check number so it is apparent if a check number is missing or duplicated.
 - a. ACH and wire payments are listed and appropriate backup is supplied.

Note – the ~~Principal Clerk~~ Accounting Assistnat – ~~Accounting~~ services as backup to the Business Manager.
7. Payroll data is listed for the time period covered by the warrant.
8. The Business Manager transfers money from the money market fund to the checking account to cover the expense of the warrant.
9. The Director of the Library (or Assistant Director), the Treasurer and a minimum of one other member of the Board of Trustees reviews the bills in detail each month. The Treasurer or Board President signs the checks. For checks over \$15,000 the signatures of both Treasurer and President are required. Also, any trustee is permitted to review the claims at any time. The Treasurer or Board President and reviewing Board member initial and date each check stub that is attached to the bills. The Director also lists the account to be charged.

10. Warrants are scheduled twice per month and are approved at Board Meetings by a vote of the trustees. When warrants are emailed to trustees for approval, they must be emailed at least 12 hours prior to a board meeting in order to be approved at that meeting, otherwise they will be added to the agenda for the next month's meeting.
- When the warrant date is the same as the Board Meeting date, and the meeting is in person, the warrant is presented for all trustees to review and sign at the meeting.
 - When the warrant date is the same as the Board Meeting date, and the meeting is held virtually, the warrant is emailed to trustees to review and respond with their approval via email.
 - When the warrant date is not the same as the Board Meeting date, the warrant is emailed to trustees to review and respond with their approval via email.
 - Checks are sent to claimants only after at least 6 trustees have approved the warrant.

XXVI. Appendix G – Quote Form

Clifton Park-Halfmoon Public Library Verbal Quote Form

Name: _____ Department: _____

Signature of Employee Obtaining Quotes

Signature of Supervisor for purchases \$500-\$2999.99

Signature of Director or Business Manager for purchases of \$3000 or more

Item/Model #	Quantity	Description of Service/Item	Unit Cost	Extended Cost

		Total Project/Item Cost		

Is Freight/Shipping Included in the Pricing? Yes _____ No _____ \$ _____

Prevailing Wages Required? Yes _____ No _____ PRC # _____

Vendor Name: _____

Vendor Rep. providing quote: _____

Address: _____ Email: _____

Phone #: _____ Date: _____

Initial Adoption Date: 3/16/2015

Modified Date	Description of Modification
	New document; included previous Purchasing Policy #7.7
3/22/16	Minor wording changes in document for clarification; eliminated duplication under Emergency Purchases; revised items 2 and 4 under bid approval process; revised description of bid process; updated list of authorized purchasers
6/19/17	In section III wording changes to refer to all relevant NYS laws rather than specific sections of GML.; Other minor wording changes; updated list of authorized purchasers.; new quote form
5/13/2019	Minor wording change; replace bidding timeline with a table; updated list of authorized purchasers; removed policies from appendices and replaced with references to the policies
4/20/2020	Minor edits for consistency; updated list of authorized purchasers
4/19/2021	Minor edits, updated list of authorized purchasers; added information in warrant process for remote meeting situations; modified purchasing process to allow for vendor quote in place of quote form
3/21/2022	Minor edits; updated list of authorized purchasers; revisions to the warrant process for emailed warrants.
2/27/2023	Minor edits, updated list of authorized purchasers.

POLICY 7.2 BUDGET DEVELOPMENT REVIEW and ADJUSTMENT

Need for this Policy:

Methods for budget development and review and adjustments are necessary to ensure the budget is prepared, reviewed and adjusted in a timely fashion and that the lines of responsibility are established.

Policy:

1. Budget Development

- a. All standing committees shall meet by April in order to submit by May recommendations for next year's budget. The Director will combine them with the operational needs and submit a tentative budget to the Finance and Audit Committee for approval and/or modification. The Finance and Audit Committee will prepare a proposed budget that will be submitted to the Board by its June meeting for final approval and subsequent presentation for public vote.
- b. Budget Development Responsibilities:
 - (1) The Director shall prepare the budget recommendations with input from all Board Committees.
 - (2) The Finance and Audit Committee, with the Treasurer of the Board as chairperson, is responsible for proposing all budgets to the Board.
 - (3) The Board is responsible for submitting the budget to the voters for approval.

2. Budget Review and Adjustments

- a. The Finance and Audit Committee, working with the Director, shall review the current year's budget no later than in June, forecast the year-end performance, and make suggested adjustments for approval by the Board.
- b. Whenever there is a needed change in one or more budgetary line items of \$5000 or more, the Finance and Audit Committee, working with the Director, shall make suggested adjustments for approval by the Board.
- c. Budget Review and Adjustments Responsibilities
 - (1) The Director shall advise the chairperson of the Finance and Audit Committee whenever there is a needed change in one or more budgetary line items of \$5000 or more.
 - (2) The Finance and Audit Committee, with the Treasurer of the Board as chairperson, is responsible for proposing all budget adjustments to the Board.
 - (3) The Board is responsible for approving all adjustments to the budget.

Initial Adoption Date: 3/13/85

Modified Date	Description of Modification
12/17/86	
7/18/94	
5/4/01	
9/19/05	
11/21/11	Revised to add in budget adjustments
1/23/2023 2/27/2023	<u>Revised title of Finance and Audit Committee</u>

POLICY 7.3 CHECK SIGNING PROCEDURES

Need for this Policy:

A policy is needed to achieve a ~~more effective~~ system of internal fiscal control and stipulate counter-signature requirements.

Policy:

Disbursement checks written for \$15,000 or more will require the signature of the President and Treasurer of the Board.

Responsibilities:

The President, Treasurer, and Business Manager will ensure that two signatures appear on all disbursement checks which are written for \$15,000 or more.

Initial Adoption Date: 9/19/2005

Modified Date	Description of Modification
11/20/2017	Changed position title
12/19/2022 / 27/2023	Reviewed, made minor wording change.

POLICY 7.7 AUDIT

Need for This Policy:

To ensure external oversight of the management of the Library's fiscal procedures

Policy:

1. Each year the Library will have a full audit of its financial activities performed by a certified public accountant individual or firm authorized to do business in the State of New York. The annual audit will be overseen and reviewed by the Finance and Audit Committee of the Board of Trustees.
2. It shall be the practice of the Library to have such audit performed by the same auditing firm or individual for no more than five consecutive years. ~~This practice will take effect with a new certified public accountant individual or firm auditing the financial activities of the year 2010.~~

Initial Adoption Date: 10/19/2009

Modified Date	Description of Modification
6/15/2015	Added specific note of Finance and Audit Committee responsibilities.
12/19/2022 / 27/2023	Reviewed and deleted sentence under item 2 indicating that changing auditors every 5 years would begin in 2010.

ARTICLE I – Background and Collateral Documents

The Clifton Park-Halfmoon Library District (hereinafter “the District”) was created by vote of the residents of the District on February 28, 2002 pursuant to the authority of Chapter 370 of the laws of 2001, and subject to its being chartered by the Board of Regents. On February 11, 2003, the Board of Regents amended the existing Charter of the Shenendehowa Public Library to change the chartered service area to include that portion of Halfmoon outside the limits of the Mechanicville and Waterford school districts.

The above actions added a portion of the town of Halfmoon to what had been the Clifton Park Library District, doing business as the Shenendehowa Public Library. The Clifton Park Library District came into being upon the vote of the residents of Clifton Park on September 5, 1985, pursuant to the authority of Chapter 519 of the laws of 1985, and a provisional charter granted by the Board of Regents on December 13, 1985, which became effective December 31, 1985. Also effective December 31, 1985, the Board of Regents dissolved the education corporation known as the Shenendehowa Free Library, and directed the transfer of its assets to the Shenendehowa Public Library. The provisional charter was made absolute by Regents action on December 18, 1992.

ARTICLE II – Operating Procedures

The enabling legislation described above and the charters of December 31, 1985 and February 11, 2003, contain provisions which substantially control the procedures to be followed in the operation of the Clifton Park-Halfmoon Public Library (hereinafter “the Library”). Various provisions of the Education Law, other statutes (both state and federal), the Rules of the Board of Regents, and regulations of the Education Commissioner of the State of New York also bear on the manner in which the library must be operated. The purpose of the bylaws that follow is to complement and supplement the aforesaid authorities and to provide guidance on matters of policy and procedure in the operation of the library. All questions of

order not provided for in any of the aforesaid authorities or in these bylaws shall be determined in accordance with Roberts Rules of Order.

ARTICLE III – Board of Trustees

- A. Composition of the Board: The District shall be managed, operated, and controlled by a Board of eleven trustees constituted in accordance with Chapter 370 of the Laws of 2001, Chapter 519 of the Laws of 1985 and section 226 of the Education Law. Any trustee who fails to attend three consecutive meetings without reasons accepted as satisfactory by the Board shall be deemed to have resigned. Trustee vacancies may be filled with qualified candidates appointed by the Board. Such appointments shall expire at the end of the calendar year following the next regular library district election in which they are appointed. At any regular election if more than one seat is being filled, the qualified candidate with the most votes will fill the longest term.
- B. Officers of the Board: An organizational meeting will be held each year within 7 days of January 1st. The purpose of this meeting shall be to:
- elect officers,
 - administer the oath of office to all trustees,
 - appoint Counsel, Recorder, and Secretary,
 - adopt an annual calendar,
 - set election date,
 - solicit committee interest so that appointments can be made at the regular January meeting,
 - provide trustee education and orientation as necessary.

No other business shall be conducted at this organizational meeting; all other business shall be conducted at the scheduled regular meeting of the Board.



Role of the Nominating Committee

Prior to the final meeting in the year preceding officer elections, the President shall recommend to the Board a Nominating Committee of three Board members.

The Nominating Committee shall not include any current officers. The Board shall approve the appointment of the committee by a majority vote. The nominating committee shall seek and evaluate candidates for the offices of president, vice-president, and treasurer.

At the final meeting of the year preceding officer elections, the nominating committee will make its recommendation to the full Board for consideration and discussion.

Election Process

At its organizational meeting in January, the Board shall elect a president, vice-president, and treasurer, who shall be members of the Board. The nominating committee will present the recommended officers for consideration and discussion. Nominations from the floor will be considered in accordance with Roberts' Rules of Parliamentary Procedure.

If the only candidates for office are those presented by the Nominating Committee, they may be elected as a slate by a majority vote of the Board. If there are any contested races, then a separate election must be held for each office and the winner shall be determined by a majority vote of the full Board. If there is no majority of present voting Board members a runoff will be held among the top two candidates, with a majority vote of present voting Board members determining the winner.

The elected officers begin their term immediately upon conclusion of voting. The term of office for each of the aforesaid officers shall be one year, and no



individual shall hold the same office for more than three consecutive terms.

The duties of each office shall be as follows:

1. President: The President shall preside at all meetings of the Board and preserve order. He or she shall enforce the by-laws and perform such other duties as the by-laws shall direct. He or she shall appoint all committees and shall be a member ex-officio of all committees. The President shall have the power to call special meetings of the Board as well as meetings of all committees whenever he or she deems it necessary. The President shall jointly with the Treasurer have authority to sign all bank drafts and checks. The President shall have the authority to act for the Library between meetings of the Board unless the matter at issue involves a conflict between or among the enabling legislation, the charter, and/or the bylaws. Should the President be precluded by illness or otherwise from performing his or her duties, the Vice-President shall perform the duties of the President.
2. Vice-President: The Vice-President shall perform the duties of the President in the event of the President's absence or disability, and shall succeed to the office of the President upon the resignation or death of the President. If both the President and the Vice-President are absent from a meeting, then any member of the Board may call the meeting to order, and the members present shall elect a chairman *pro-tem*.
3. Treasurer: The duties of the Treasurer, in addition to those specified in Section 4 of Chapter 370 of the Laws of 2001, shall be to ensure the keeping of accurate records of all monies received and disbursed by the Library and to make a report thereof to the Board at each regular meeting and at such other times as the Board shall require. The Treasurer shall jointly, with the President, have authority to sign all bank drafts and checks on behalf of the Library.

C. Appointees of the Board

1. Counsel: Counsel to the Board shall not be a member of the Board but shall be an attorney admitted to practice in the State of New York. Counsel shall attend all meetings of the Board, regular and special, and such committee meetings as the Board shall require. It shall be Counsel's duty to advise the Board on all legal matters and to prepare and review such documents as the Board shall deem appropriate.
2. The Recorder: The Recorder shall attend all meetings of the Board, regular and special, and such committee meetings as the Board shall require and shall record the minutes of such meetings.
3. Secretary: The secretary shall be responsible for the posting of legal notices for the annual elections required by the enabling legislation, for certifying the results of said elections, for advertising for and receiving applications for all positions in the professional staff of the Library which are appointed by and serve at the pleasure of the Board, for developing, in conjunction with the President of the Board and the Director of the Library, the agenda for each monthly meeting of the Board, and such other duties as the Board shall require.

- D. Employees, Consultants, and Independent Contractors: The Board shall have the authority to retain or employ such professional or other consultants, independent contractors or employees as it shall deem appropriate, including but not limited to architects, engineers, accountants, library consultants, and public relations consultants on such terms and for such periods as it deems appropriate.

- E. Board Records: The Library Director shall be responsible for the maintenance and safekeeping of all records of the Board, including minutes of meetings of the Board and of its subcommittees, and all financial records.

ARTICLE IV – Director

The Director of the Clifton Park-Halfmoon Public Library is not a member of the Board of Trustees, but shall be entitled to attend all meetings of the Board and to take part in the deliberations.

ARTICLE V – Committees

The President shall not later than the second meeting of the Board each year appoint a Chair and not less than two (2) members of the Board to serve on each of the following standing committees: ~~(a) Finance and Audit,~~ ~~(ab)~~ Building and Grounds, ~~(be)~~ Personnel, ~~(cd)~~ Public Relations, ~~(de)~~ Policy, ~~(ef)~~ Legislative, and ~~(fg)~~ Long Range Planning. The President shall not later than the second meeting of the Board each year appoint not less than two (2) members to serve on the Finance and Audit Committee, which shall be a standing committee. The Treasurer of the Board shall service as the Chair of the Finance and Audit Committee. Other committees may be appointed as needed to serve until discharged by the Board, and such other committees may be composed in whole or in part of individuals other than Board members. A quorum for the transaction of any committee business shall consist of a simple majority of the members of the committee.

ARTICLE VI – Meetings

The Board shall meet monthly at a time and place designated by the Board. In no event shall meetings be held less frequently than quarterly. The President may call a special meeting of the Board on not less than 72 hours notice. A quorum for the transaction of business at any such meeting shall consist of a simple majority of the entire Board.

ARTICLE VII – Order of Business

The order of business at all regular meetings shall be as follows:

1. Election of Board Officers or Chairman *pro tem*, as necessary
2. Approval of Agenda
3. Approval of Minutes of last meeting
4. Public Comment
5. Board Comment
6. Acceptance of Treasurer's Report
7. Report of Director
8. Reports of Committees
9. Unfinished Business
10. New Business
11. Adjournment

This order of business may be changed at any meeting by general consent.

ARTICLE IX – Fiscal Year

The fiscal year of the Clifton Park-Halfmoon Public Library shall be the calendar year.

ARTICLE X – Policies

Policies adopted by the Board shall be recorded in the minutes and shall be kept in a separate policy book.

ARTICLE XI – Conflict of Interest

No trustee or director or any member of their immediate families shall personally benefit financially from any transaction made by or on behalf of the Clifton Park-Halfmoon Public Library. No applicant for employment with the Library shall be considered disqualified for such employment solely because they are related by blood or marriage to a trustee or director, and such employment shall not



constitute “financial benefit” with the meaning of this Article. Members of the Board of Trustees may not be employed by the Library.

ARTICLE XII – Amendments

These bylaws may be amended at any regular meeting by a vote of the majority of the entire Board, or if the amendment was submitted in writing at the previous meeting, then they may be amended by a two-thirds vote of those voting, a quorum being present.

Initial Adoption Date: 5/19/1986

Modified Date	Description of Modification
6/16/1997	
3/15/2004	
09/19/2005	
12/19/2005	
3/19/2007	Added organization meeting date and agenda
07/16/2007	Added term limits to officers
3/21/2011	Added Long Range Planning as a standing committee
6/15/2015	Changed Finance Committee to Finance and <i>Audit</i>
12/21/2015	Added trustee education and orientation to Organizational Meeting
3/21/2022	Added detailed information about the nominating process for officers
<u>2/27/2023</u>	<u>Edited Article V to define that the Treasurer is the Chair of the Finance and Audit Committee</u>