



February 26, 2024 7:15 PM

Board Meeting

1. *Agenda: Approval or Changes
2. *Minutes of the January 22, 2024 meeting for approval.
3. Public Comment
4. Board Comment
5. Treasurer's Report
 - A. Presentation of the 2023 Audit
 - B. December 2023 and January 2024 Financial Statements
 - C. *Warrants
 - #2024-02 January 25, 2024 \$720,993.38
 - #2024-03 February 8, 2024 \$147,637.06
6. Friends' Report
7. Director's Report
 - A. Public Service -Jim Foster
 - B. Planning / Communication -Alex Gutelius
 - C. General Updates -Alex Gutelius
 - 2024 Director's Goals
8. Committee Reports
 - A. Ad Hoc Crisis Communications Committee Notes – February 1, 2024
9. Old Business
10. New Business
 - A. *Approve appointment of Rebecca Verhayden, Assistant Director, and Kathryn Bonk, Page.
 - B. *2023 Annual Report for Public and Association Libraries
11. Executive Session



January 22, 2024 7:15 PM

Present: DiGianni, Jason; Dugan, Suzanne; Golden, Dave; McMunn, Maria; Rodger, Ed; Srinivasan, Purushothaman; Wise, Russell. Also present were Alex Gutelius, Jim Foster, Lisa Oddo, and Joe Gaug, Attorney.

Absent: Megan Brown, Mathew Cantore, Tom Madison, Stephen Meyer

Guest: Susan Flint

The meeting was called to order at 7:18 PM by Ms. McMunn.

AGENDA: Ms. McMunn presented the January 22, 2024 agenda. A **Motion** was made by Ms. Dugan, seconded by Mr. Golden, to approve the agenda. The **Motion** passed unanimously by those present.

MINUTES:

A **Motion** was made by Ms. Dugan, seconded by Mr. Wise, to accept the December 18, 2023, minutes with corrected spelling of Mr. Cantore. The **Motion** passed unanimously by those present. Mr. Golden and Mr. Srinivasan chose to abstain.

A **Motion** was made by Mr. Wise, seconded by Mr. Srinivasan, to accept the January 2 2024, minutes with minor corrections on page 2. Pioneer Bank should read Key Bank and the Treasurer's name should read Russ Wise. The **Motion** passed unanimously by those present. Ms. Dugan and Mr. Golden chose to abstain.

A **Motion** was made by Ms. Dugan, seconded by Mr. Golden, to accept the December 18, 2023, Public Hearing minutes as sent. The **Motion** passed unanimously by those present. Mr. Golden and Mr. Srinivasan chose to abstain.

PUBLIC COMMENT: None

BOARD COMMENT: None

TREASURER'S REPORT:

Mr. Wise noted that due to the work on the 2023 audit this month there is no Financial Statement. The December 2023 and January 2024 reports will be presented at the February meeting. In December there was a miscellaneous patron donation of \$0.40.



The December 22, 2023, warrant for \$215,172.34 was presented for approval. A **Motion** was made by Mr. Wise, seconded by Mr. Rodger, to approve the December 22, 2023, warrant. The **Motion** passed unanimously by those present. The reviewer for the December 22, 2023, warrant was Mr. DiGianni.

The January 8, 2024 warrant for \$153,064.44 was presented for approval. A **Motion** was made by Mr. Wise, seconded by Mr. Srinivasan, to approve the January 8, 2024, warrant. The **Motion** passed unanimously by those present. The reviewer for the January 8, 2024, warrant was Mr. Wise.

THE FRIENDS: Mr. Foster gave the following report:

1. The FOL Used Book Sale is scheduled for January 26-28.
2. The TTOB kickoff event on January 20 featured a pie baking demonstration.
3. The Reading is Sweet Brownie Bake off is scheduled for February 25 at 2:00pm.
4. The TTOB will be hosting former NY Times food critic Ruth Reichl on April 17 at 7:00pm, at the Gowana Middle School.

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

1. Staff will participate in CPR/AED training on January 31.
2. AARP tax volunteers will be here on Mondays and Saturdays from January through mid-April. We will start scheduling appointments on January 23.
3. Federal Tax forms just arrived and have been placed out for the public. We have not received the state tax forms.
4. Saratoga County Department of Health will be hosting a Narcan Training event here on Thursday, January 25 from 4-7pm.
5. Messages from Survivors: One Family's Holocaust Legacy will be featured in the gallery during the month of February.
6. Never Forget- Conversation with a Holocaust Survivor is Tuesday, February 6 at 7pm. This hybrid event is hosted by the United States Holocaust Memorial Museum.
7. On February 21 at 2pm we will have Sled Dogs at the Library.

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

1. Recite Me is an accessibility tool that has been added to our website. Staff shared a walkthrough of Recite Me with board members.
2. Conflict of Interest forms were distributed for trustees to sign.
3. We will be participating in the Library Speakers Consortium. This allows us to offer more author events to our programming. This will launch on March 1.
4. The notes from Staff Development Night were included in the Board packet to review.
5. We are talking to a new vendor regarding a coffee vending machine for the café area.



6. We are interviewing for the Assistant Director position and hope to have it filled soon.
7. Trustee Education forms need to be returned to Ms. Gutelius tonight.

COMMITTEE REPORTS:

POLICY COMMITTEE: No Report

PUBLIC RELATIONS: No Report

LONG RANGE PLANNING: No Report

PERSONNEL COMMITTEE: No Report

BUILDINGS AND GROUNDS: No Report

FINANCE AND AUDIT: No Report

LEGISLATION: No Report

OLD BUSINESS: None

NEW BUSINESS:

A **Motion** was made by Mr. Rodger, seconded by Ms. Dugan, to approve the appointment of Tehreem Fatima as a Page. The **Motion** passed unanimously by those present.

Ms. Gutelius 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. Ms. Dugan 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.

There being no further business, Mr. DiGianni made the **Motion**, seconded by Mr. Srinivasan, to adjourn the meeting. The **Motion** passed unanimously by those present, and the meeting adjourned at 7:51PM.

The next scheduled Board Meeting is Monday, February 26, 2024, at 7:15pm.

Clifton Park-Halfmoon Public Library
Financial Statement December 2023

Percentage of Year: 100.00%

| <i>RECEIPTS</i> | <i>Adopted Budget</i> | | <i>Modified</i> | | <i>YTD as % of</i> | | |
|--|-----------------------|---------------------|-----------------------|----------------------|-----------------------|----------------|--------------------|
| | <i>Jan 23</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 | \$3,261,597.00 | \$0.00 | \$3,261,597.00 | \$0.00 | \$3,261,599.53 | 100.00% | \$2.53 |
| 4020 Town of Halfmoon | \$1,659,423.00 | \$0.00 | \$1,659,423.00 | \$0.00 | \$1,659,423.68 | 100.00% | \$0.68 |
| 4040 LLSA | \$16,283.00 | \$1,849.00 | \$18,132.00 | \$0.00 | \$18,132.00 | 100.00% | \$0.00 |
| 4030 Bullet Aid | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 |
| Subtotal | \$4,937,303.00 | \$1,849.00 | \$4,939,152.00 | \$0.00 | \$4,939,155.21 | 100.00% | \$3.21 |
| Grants | | | | | | | |
| 4110 SALS Programming | \$0.00 | \$3,000.00 | \$3,000.00 | \$283.88 | \$3,283.88 | 0.00% | \$283.88 |
| 4130 NYS Education | \$0.00 | \$270,763.00 | \$0.00 | -\$270,763.00 | \$0.00 | 0.00% | \$0.00 |
| 4150 DFY Municipal | \$3,600.00 | \$0.00 | \$3,600.00 | \$0.00 | \$3,667.00 | 101.86% | \$67.00 |
| 4160 Friends - Specified | \$9,000.00 | \$3,210.00 | \$12,210.00 | \$30,907.15 | \$43,117.15 | 353.13% | \$30,907.15 |
| 4170a Saratoga Arts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 |
| 4170b Construction | \$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 | \$3,792.00 | \$3,792.00 | \$0.00 | \$3,792.00 | 100.00% | \$0.00 |
| 4170 Other Grant | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$170.80 | 0.00% | \$170.80 |
| 4190 FEMA Grant Income | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 |
| Subtotal | \$12,600.00 | \$280,765.00 | \$22,602.00 | -\$239,571.97 | \$54,030.83 | 239.05% | \$31,428.83 |
| Donations | | | | | | | |
| 4210 Patron Donations | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.40 | \$298.59 | 29.86% | -\$701.41 |
| 4220 Friends - Unspecified | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 |
| 4230 Commemorative | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$900.00 | 0.00% | \$900.00 |
| 4240 Other Donations | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,250.00 | 0.00% | \$2,250.00 |
| Subtotal | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.40 | \$3,448.59 | 344.86% | \$2,448.59 |
| Interest | | | | | | | |
| 4310 Investment Income | \$0.00 | \$0.00 | \$0.00 | \$4,154.46 | \$4,154.46 | 0.00% | \$4,154.46 |
| 4320 Unrealized Gain/Loss on Investment | \$0.00 | \$0.00 | \$0.00 | \$3,530.65 | \$3,104.17 | 0.00% | \$3,104.17 |
| 4330 Bank Interest Income | \$1,000.00 | \$20,000.00 | \$21,000.00 | \$1,516.91 | \$20,688.47 | 98.52% | -\$311.53 |
| Subtotal | \$1,000.00 | \$20,000.00 | \$21,000.00 | \$9,202.02 | \$27,947.10 | 133.08% | \$6,947.10 |
| Other Income | | | | | | | |
| 4410 Fines | \$10,000.00 | \$18,000.00 | \$28,000.00 | \$2,425.89 | \$28,111.81 | 100.40% | \$111.81 |
| 4420 Library Fees - Lost & Damaged | \$5,000.00 | \$0.00 | \$5,000.00 | \$542.70 | \$4,812.41 | 96.25% | -\$187.59 |
| 4431 Emp Books | \$0.00 | \$0.00 | \$0.00 | \$90.96 | \$141.40 | 0.00% | \$141.40 |
| 4440 Copier | \$15,500.00 | -\$5,000.00 | \$10,500.00 | \$932.80 | \$10,391.66 | 98.97% | -\$108.34 |
| 4450 Other | \$0.00 | \$0.00 | \$0.00 | \$78.88 | \$1,056.13 | 0.00% | \$1,056.13 |
| Subtotal | \$30,500.00 | \$13,000.00 | \$43,500.00 | \$4,071.23 | \$44,513.41 | 102.33% | \$1,013.41 |
| Total Receipts | \$4,982,403.00 | \$315,614.00 | \$5,027,254.00 | -\$226,298.32 | \$5,069,095.14 | 100.83% | \$41,841.14 |
| Applied Fund Balance | \$0.00 | \$0.00 | \$0.00 | \$46,823.38 | \$46,823.38 | 0.00% | \$46,823.38 |
| Subtotal | \$0.00 | \$0.00 | \$0.00 | \$46,823.38 | \$46,823.38 | 0.00% | \$46,823.38 |
| Total Receipts including Appropriations | \$4,982,403.00 | \$315,614.00 | \$5,027,254.00 | -\$179,474.94 | \$5,115,918.52 | 101.76% | \$88,664.52 |

Clifton Park-Halfmoon Public Library
Financial Statement December 2023

Percentage of Year: 100.00%

| | <i>Adopted Budget</i> | | <i>Modified</i> | | <i>YTD as % of</i> | | |
|---------------------------------|-----------------------|----------------------|-----------------------|---------------------|-----------------------|----------------|---------------------|
| <i>DISBURSEMENTS</i> | <i>Jan 23</i> | <i>Adj Budget</i> | <i>Budget</i> | <i>December</i> | <i>YTD</i> | <i>Budget</i> | <i>Variance</i> |
| Personnel | | | | | | | |
| 7010 Salaries - Personnel | \$2,392,533.00 | -\$174,733.00 | \$2,217,800.00 | \$277,694.19 | \$2,260,234.43 | 101.91% | -\$42,434.43 |
| 7013 Contracted Services | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,200.00 | 120.00% | -\$200.00 |
| 7200 Insurance | \$140,246.00 | \$48,750.00 | \$188,996.00 | -\$4,764.84 | \$162,254.43 | 85.85% | \$26,741.57 |
| 7270 Employee Public Relations | \$0.00 | \$7,000.00 | \$7,000.00 | \$643.95 | \$8,036.45 | 114.81% | -\$1,036.45 |
| 7300 Benefits - Taxes | \$181,636.00 | -\$15,800.00 | \$165,836.00 | \$20,579.91 | \$165,051.35 | 99.53% | \$784.65 |
| 7400 Benefits - Retirement | \$250,000.00 | \$0.00 | \$250,000.00 | -\$61,577.00 | \$241,127.00 | 96.45% | \$8,873.00 |
| 7500 Benefits - Pass through | \$0.00 | \$0.00 | \$0.00 | \$11,808.78 | \$2,719.44 | 0.00% | -\$2,719.44 |
| Subtotal | \$2,965,415.00 | -\$134,783.00 | \$2,830,632.00 | \$244,384.99 | \$2,840,623.10 | 100.35% | -\$9,991.10 |
| Library Materials | | | | | | | |
| 6010 Books | \$161,438.00 | \$0.00 | \$161,438.00 | \$26,283.29 | \$158,222.96 | 98.01% | \$3,215.04 |
| 6020 Periodicals | \$14,000.00 | \$0.00 | \$14,000.00 | -\$6,010.12 | \$16,379.27 | 116.99% | -\$2,379.27 |
| 6030 AV | \$57,000.00 | \$0.00 | \$57,000.00 | \$2,980.70 | \$50,045.04 | 87.80% | \$6,954.96 |
| 6050 Digital Resources | \$113,500.00 | \$0.00 | \$113,500.00 | \$14,057.16 | \$115,535.92 | 101.79% | -\$2,035.92 |
| 60000 Other | \$0.00 | \$0.00 | \$0.00 | \$33.32 | \$874.20 | 0.00% | -\$874.20 |
| Subtotal | \$345,938.00 | \$0.00 | \$345,938.00 | \$37,344.35 | \$341,057.39 | 98.59% | \$4,880.61 |
| Facility & Equipment | | | | | | | |
| 6110 Bldg Svc Contracts | \$213,022.00 | \$0.00 | \$213,022.00 | \$13,208.59 | \$209,462.88 | 98.33% | \$3,559.12 |
| 6130 Office Equip | \$5,500.00 | \$0.00 | \$5,500.00 | \$5,334.31 | \$11,798.81 | 214.52% | -\$6,298.81 |
| 6140 Facility Insurance | \$50,000.00 | -\$3,363.00 | \$46,637.00 | \$0.00 | \$46,637.00 | 100.00% | \$0.00 |
| 6150 Repairs - Bldg & Equipment | \$46,000.00 | \$145,000.00 | \$191,000.00 | \$15,812.31 | \$206,756.97 | 108.25% | -\$15,756.97 |
| 6160 Equipment Lease Expense | \$28,050.00 | \$0.00 | \$28,050.00 | \$2,394.23 | \$27,680.66 | 98.68% | \$369.34 |
| 61000 Other Fac & Equip | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 |
| Subtotal | \$342,572.00 | \$141,637.00 | \$484,209.00 | \$36,749.44 | \$502,336.32 | 103.74% | -\$18,127.32 |
| Operations | | | | | | | |
| 6200 Programs | \$46,920.00 | \$0.00 | \$46,920.00 | \$23,782.07 | \$74,749.66 | 159.31% | -\$27,829.66 |
| 6510 Automation | \$225,000.00 | \$0.00 | \$225,000.00 | \$7,835.04 | \$227,546.07 | 101.13% | -\$2,546.07 |
| 6515 Custodial Supp | \$9,000.00 | \$0.00 | \$9,000.00 | \$519.66 | \$9,225.53 | 102.51% | -\$225.53 |
| 6520 Elections | \$5,500.00 | \$0.00 | \$5,500.00 | \$0.00 | \$2,868.06 | 52.15% | \$2,631.94 |
| 6521 Insurance - D & O | \$1,111.00 | \$892.00 | \$2,003.00 | \$0.00 | \$2,003.00 | 100.00% | \$0.00 |
| 6525 Membership Dues | \$4,500.00 | \$0.00 | \$4,500.00 | \$0.00 | \$4,478.00 | 99.51% | \$22.00 |
| 6530 Office & Lib Supplies | \$22,500.00 | \$0.00 | \$22,500.00 | \$1,385.58 | \$25,694.48 | 114.20% | -\$3,194.48 |
| 6540 Postage & Freight | \$6,500.00 | \$0.00 | \$6,500.00 | \$522.90 | \$5,071.51 | 78.02% | \$1,428.49 |
| 6545 Professional Services | \$33,000.00 | \$75,000.00 | \$108,000.00 | \$229.90 | \$105,335.83 | 97.53% | \$2,664.17 |
| 6551 PR & Printing | \$11,000.00 | \$0.00 | \$11,000.00 | \$632.68 | \$12,321.28 | 112.01% | -\$1,321.28 |
| 6556 Travel & Continuing Ed | \$15,000.00 | \$0.00 | \$15,000.00 | \$541.15 | \$16,391.43 | 109.28% | -\$1,391.43 |
| 6575 Utilities | \$100,000.00 | \$0.00 | \$100,000.00 | \$5,776.10 | \$95,860.68 | 95.86% | \$4,139.32 |
| 6576 Building Security | \$100,980.00 | \$0.00 | \$100,980.00 | \$7,732.43 | \$103,353.25 | 102.35% | -\$2,373.25 |
| 6581 Other Operational | \$7,085.00 | -\$4,000.00 | \$3,085.00 | \$173.37 | \$4,824.59 | 156.39% | -\$1,739.59 |
| Subtotal | \$588,096.00 | \$71,892.00 | \$659,988.00 | \$49,130.88 | \$689,723.37 | 104.51% | -\$29,735.37 |
| Bonds | | | | | | | |
| 6610 Town of Clifton Park | \$503,782.00 | \$0.00 | \$503,782.00 | \$0.00 | \$503,781.65 | 100.00% | \$0.35 |
| 6620 Town of Halfmoon | \$236,600.00 | \$0.00 | \$236,600.00 | \$0.00 | \$236,600.00 | 100.00% | \$0.00 |
| Subtotal | \$740,382.00 | \$0.00 | \$740,382.00 | \$0.00 | \$740,381.65 | 100.00% | \$0.35 |
| Other Expense Types | | | | | | | |
| 8000 Bad Debt | \$0.00 | \$0.00 | \$0.00 | \$1,796.69 | \$1,796.69 | 0.00% | \$1,796.69 |
| Subtotal | \$0.00 | \$0.00 | \$0.00 | \$1,796.69 | \$1,796.69 | 0.00% | \$1,796.69 |
| Total Disbursements | \$4,982,403.00 | \$78,746.00 | \$5,061,149.00 | \$369,406.35 | \$5,115,918.52 | 101.08% | -\$51,176.14 |

Clifton Park-Halfmoon Public Library
Financial Statement December 2023

Percentage of Year: 100.00%

| <i>Cash - Bank Balances</i> | |
|---------------------------------|-----------------------|
| 1040 Petty Checking | \$224.25 |
| 1050 Petty Cash | \$669.67 |
| 1051 Key Checking | \$96,775.12 |
| 1052 Key MM Savings | \$896,068.58 |
| 1055 Pioneer Checking | \$216,622.49 |
| 1056 Pioneer MM Savings | \$1,164,370.44 |
| 1060 Unemployment Fund Bond | \$119,157.74 |
| TTL CASH | \$2,493,888.29 |
| | |
| 1100 Accounts Receivable | \$6,074.15 |
| 12000 Undeposited Funds | \$0.00 |
| 13000 Prepaid Expense | \$172,074.44 |
| Fixed Assets | \$0.00 |
| TTL ASSETS | \$2,672,036.88 |
| | |
| 1071 Accrued credit card | \$0.00 |
| 2000 Accounts Payable | \$54,416.73 |
| 21000 Accrued Pay | \$47,522.58 |
| 24000 Payroll Liab | \$0.00 |
| 24100 Accrued Leave and Payroll | \$66,930.71 |
| 24103 Deferred Revenue | \$270,763.00 |
| 24200 Accrued Expense | \$20,433.20 |
| TTL LIABILITIES | \$460,066.22 |
| | |
| TTL EQUITY | \$2,211,970.66 |
| | \$0.00 |
| TTL LIAB & EQUITY | \$2,672,036.88 |

| <i>Fund Balance Reconciliation</i> | |
|------------------------------------|---------------------|
| Year to Date Revenues | \$5,069,095.14 |
| Year to Date Expenses | -\$5,115,918.52 |
| Net Change | -\$46,823.38 |

| Appropriations | Use of Fund | | |
|--|-----------------------|---------------------|-----------------------|
| | Prior Month Balance | Balance | Current Balance |
| 3006 Library Construction | \$140,669.29 | -\$140,669.29 | \$0.00 |
| 3000/3002 Automation App Fund | \$0.00 | \$0.00 | \$0.00 |
| | | | |
| 32000 Unappropriated Funds/Unrestricted Net Assets | \$2,118,104.75 | \$93,845.91 | \$2,211,970.66 |
| Fund Changes | \$2,258,774.04 | -\$46,823.38 | \$2,211,970.66 |

Clifton Park-Halfmoon Public Library
Financial Statement December 2023

Percentage of Year: 100.00%

| Net Fixed Assets | | | | |
|-------------------------|---------------------|------------------------|-------------------|---------------|
| | 12/31/23 | 12/31/2022 | \$ Change | % Change |
| LAND | \$ 593,860.00 | \$ 593,860.00 | 0.00 | 0% |
| LAND IMPROVEMENTS | \$ 27,091.00 | \$ 13,781.00 | 13,310.00 | 96.58% |
| EQUIPMENT | \$ 23,977.00 | \$ 23,201.00 | 776.00 | 3.34% |
| BUILDING | \$ 7,532,616.00 | \$ 7,632,665.00 | -100,049.00 | -1.31% |
| TOTALS | 8,177,544.00 | \$ 8,263,507.00 | -85,963.00 | -1.04% |

| Reconciliation | |
|------------------------------------|-----------------|
| Prior Month Fund Balance | \$2,258,774.04 |
| + Net change (revenues - expenses) | -\$46,823.38 |
| Subtotal | \$2,211,950.66 |
| - Total Cash | -\$2,493,888.29 |
| Accounts Payable | \$54,416.73 |
| Accounts Receivable | -\$6,074.15 |
| Prepaid Expense | -\$172,074.44 |
| Accrued Payroll | \$47,522.58 |
| Undeposited Funds | \$0.00 |
| Accrued Leave and Payroll | \$66,930.71 |
| Accrued Expense | \$20,433.20 |
| Payroll Liab | \$0.00 |
| Credit Cards | \$0.00 |
| Deferred Revenue | \$270,763.00 |
| Fixed Assets | \$0.00 |
| Balance | \$0.00 |

| Children's Reno - Month: December 2023 | | | | |
|--|-------------------------------|-----------------|---------------|--------------------------|
| Account | Account Budget Dec 2023 | Month Amount | YTD Total | Percent of YTD Budget |
| 6150 Repairs - Bldg & Equipment | | | | |
| Children's Library Reno 2023 | | \$ - | \$ 152,415.28 | 79.80% |
| Regular 6150 Repairs | | \$ 15,812.31 | \$ 54,341.69 | 28.45% |
| Total | \$191,000.00 | \$15,812.31 | \$206,756.97 | 108.25% |
| 6540 Postage & Freight | | | | |
| Children's Library Reno 2023 | | \$ - | \$ 1,620.89 | 24.94% |
| Regular 6540 Postage | | \$ 522.90 | \$ 3,450.62 | 53.09% |
| Total | \$6,500.00 | \$522.90 | \$5,071.51 | 78.02% |
| 6545 Professional Services | | | | |
| Children's Library Reno 2023 | | \$ - | \$ 79,627.13 | 73.73% |
| Regular 6545 Professional Svcs | | \$ 229.90 | \$ 25,708.70 | 23.80% |
| Total | \$108,000.00 | \$229.90 | \$105,335.83 | 97.53% |

Clifton Park-Halfmoon Public Library
Financial Statement January 2024

Percentage of Year: 8.33%

| <i>RECEIPTS</i> | <i>Adopted Budget</i> | <i>Modified</i> | | <i>YTD as % of</i> | | | |
|--|-----------------------|-------------------|-----------------------|-----------------------|-----------------------|-----------------|------------------------|
| | <i>Jan 24</i> | <i>Adj Budget</i> | <i>Budget</i> | <i>January</i> | <i>YTD</i> | <i>Budget</i> | <i>Variance</i> |
| Governmental Income | | | | | | | |
| 4010 Town of Clifton Park | \$3,425,085.00 | \$0.00 | \$3,425,085.00 | \$0.00 | \$0.00 | 0.00% | -\$3,425,085.00 |
| 4020 Town of Halfmoon | \$1,678,167.00 | \$0.00 | \$1,678,167.00 | \$1,678,167.78 | \$1,678,167.78 | 100.00% | \$0.78 |
| 4040 LLSA | \$16,283.00 | \$0.00 | \$16,283.00 | \$0.00 | \$0.00 | 0.00% | -\$16,283.00 |
| 4030 Bullet Aid | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 |
| Subtotal | \$5,119,535.00 | \$0.00 | \$5,119,535.00 | \$1,678,167.78 | \$1,678,167.78 | 32.78% | -\$3,441,367.22 |
| Grants | | | | | | | |
| 4110 SALS Programming | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 |
| 4130 NYS Education | \$0.00 | \$0.00 | \$0.00 | \$270,763.00 | \$270,763.00 | 0.00% | \$270,763.00 |
| 4150 DFY Municipal | \$3,600.00 | \$0.00 | \$3,600.00 | \$0.00 | \$0.00 | 0.00% | -\$3,600.00 |
| 4160 Friends - Specified | \$9,000.00 | \$0.00 | \$9,000.00 | \$0.00 | \$0.00 | 0.00% | -\$9,000.00 |
| 4170a Saratoga Arts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 |
| 4170b Construction | \$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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 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 | \$0.00 | \$12,600.00 | \$270,763.00 | \$270,763.00 | 2148.91% | \$258,163.00 |
| Donations | | | | | | | |
| 4210 Patron Donations | \$1,000.00 | \$0.00 | \$1,000.00 | \$298.80 | \$298.80 | 29.88% | -\$701.20 |
| 4220 Friends - Unspecified | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 |
| 4230 Commemorative | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 |
| 4240 Other Donations | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 |
| Subtotal | \$1,000.00 | \$0.00 | \$1,000.00 | \$298.80 | \$298.80 | 29.88% | -\$701.20 |
| Interest | | | | | | | |
| 4310 Investment Income | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 |
| 4320 Unrealized Gain/Loss on Investment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 |
| 4330 Bank Interest Income | \$5,000.00 | \$0.00 | \$5,000.00 | \$1,455.96 | \$1,455.96 | 29.12% | -\$3,544.04 |
| Subtotal | \$5,000.00 | \$0.00 | \$5,000.00 | \$1,455.96 | \$1,455.96 | 29.12% | -\$3,544.04 |
| Other Income | | | | | | | |
| 4410 Fines | \$20,000.00 | \$0.00 | \$20,000.00 | \$2,868.14 | \$2,868.14 | 14.34% | -\$17,131.86 |
| 4420 Library Fees - Lost & Damaged | \$5,000.00 | \$0.00 | \$5,000.00 | \$402.92 | \$402.92 | 8.06% | -\$4,597.08 |
| 4431 Emp Books | \$0.00 | \$0.00 | \$0.00 | \$16.79 | \$16.79 | 0.00% | \$16.79 |
| 4440 Copier | \$10,500.00 | \$0.00 | \$10,500.00 | \$847.13 | \$847.13 | 8.07% | -\$9,652.87 |
| 4450 Other | \$0.00 | \$0.00 | \$0.00 | \$72.11 | \$72.11 | 0.00% | \$72.11 |
| Subtotal | \$35,500.00 | \$0.00 | \$35,500.00 | \$4,207.09 | \$4,207.09 | 11.85% | -\$31,292.91 |
| Total Receipts | \$5,173,635.00 | \$0.00 | \$5,173,635.00 | \$1,954,892.63 | \$1,954,892.63 | 37.79% | -\$3,218,742.37 |
| 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 | \$5,173,635.00 | \$0.00 | \$5,173,635.00 | \$1,954,892.63 | \$1,954,892.63 | 37.79% | -\$3,218,742.37 |

Clifton Park-Halfmoon Public Library
Financial Statement January 2024

Percentage of Year: 8.33%

| <i>DISBURSEMENTS</i> | <i>Adopted Budget</i> <i>Jan 24</i> | <i>Adj Budget</i> | <i>Modified</i> <i>Budget</i> | <i>January</i> | <i>YTD</i> | <i>YTD as % of</i> <i>Budget</i> | <i>Variance</i> |
|---------------------------------|--|-------------------|----------------------------------|---------------------|---------------------|-------------------------------------|-----------------------|
| Personnel | | | | | | | |
| 7010 Salaries - Personnel | \$2,543,103.00 | \$0.00 | \$2,543,103.00 | \$73,871.54 | \$73,871.54 | 2.90% | \$2,469,231.46 |
| 7013 Contracted Services | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$0.00 | 0.00% | \$1,000.00 |
| 7200 Insurance | \$160,841.00 | \$0.00 | \$160,841.00 | \$53,288.50 | \$53,288.50 | 33.13% | \$107,552.50 |
| 7270 Employee Public Relations | \$0.00 | \$0.00 | \$0.00 | \$255.18 | \$255.18 | 0.00% | -\$255.18 |
| 7300 Benefits - Taxes | \$175,000.00 | \$0.00 | \$175,000.00 | \$4,996.59 | \$4,996.59 | 2.86% | \$170,003.41 |
| 7400 Benefits - Retirement | \$250,000.00 | \$0.00 | \$250,000.00 | \$61,577.00 | \$61,577.00 | 24.63% | \$188,423.00 |
| 7500 Benefits - Pass through | \$0.00 | \$0.00 | \$0.00 | -\$3,693.22 | (\$3,693.22) | 0.00% | \$3,693.22 |
| Subtotal | \$3,129,944.00 | \$0.00 | \$3,129,944.00 | \$190,295.59 | \$190,295.59 | 6.08% | \$2,939,648.41 |
| Library Materials | | | | | | | |
| 6010 Books | \$160,000.00 | \$0.00 | \$160,000.00 | \$5,624.58 | \$5,624.58 | 3.52% | \$154,375.42 |
| 6020 Periodicals | \$18,000.00 | \$0.00 | \$18,000.00 | \$7,425.23 | \$7,425.23 | 41.25% | \$10,574.77 |
| 6030 AV | \$55,000.00 | \$0.00 | \$55,000.00 | \$1,418.09 | \$1,418.09 | 2.58% | \$53,581.91 |
| 6050 Digital Resources | \$120,000.00 | \$0.00 | \$120,000.00 | \$17,033.11 | \$17,033.11 | 14.19% | \$102,966.89 |
| 60000 Other | \$0.00 | \$0.00 | \$0.00 | \$5.66 | \$5.66 | 0.00% | -\$5.66 |
| Subtotal | \$353,000.00 | \$0.00 | \$353,000.00 | \$31,506.67 | \$31,506.67 | 8.93% | \$321,493.33 |
| Facility & Equipment | | | | | | | |
| 6110 Bldg Svc Contracts | \$221,628.00 | \$0.00 | \$221,628.00 | \$16,920.06 | \$16,920.06 | 7.63% | \$204,707.94 |
| 6130 Office Equip | \$10,000.00 | \$0.00 | \$10,000.00 | \$0.00 | \$0.00 | 0.00% | \$10,000.00 |
| 6140 Facility Insurance | \$46,000.00 | \$0.00 | \$46,000.00 | \$44,748.00 | \$44,748.00 | 97.28% | \$1,252.00 |
| 6150 Repairs - Bldg & Equipment | \$32,000.00 | \$0.00 | \$32,000.00 | \$953.70 | \$953.70 | 2.98% | \$31,046.30 |
| 6160 Equipment Lease Expense | \$29,183.00 | \$0.00 | \$29,183.00 | \$2,276.16 | \$2,276.16 | 7.80% | \$26,906.84 |
| 61000 Other Fac & Equip | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 |
| Subtotal | \$338,811.00 | \$0.00 | \$338,811.00 | \$64,897.92 | \$64,897.92 | 19.15% | \$273,913.08 |
| Operations | | | | | | | |
| 6200 Programs | \$47,858.00 | \$0.00 | \$47,858.00 | \$12,124.03 | \$12,124.03 | 25.33% | \$35,733.97 |
| 6510 Automation | \$225,000.00 | \$0.00 | \$225,000.00 | \$19,862.04 | \$19,862.04 | 8.83% | \$205,137.96 |
| 6515 Custodial Supp | \$9,000.00 | \$0.00 | \$9,000.00 | \$191.37 | \$191.37 | 2.13% | \$8,808.63 |
| 6520 Elections | \$5,610.00 | \$0.00 | \$5,610.00 | \$0.00 | \$0.00 | 0.00% | \$5,610.00 |
| 6521 Insurance - D & O | \$2,003.00 | \$0.00 | \$2,003.00 | \$2,063.00 | \$2,063.00 | 103.00% | -\$60.00 |
| 6525 Membership Dues | \$5,000.00 | \$0.00 | \$5,000.00 | \$1,331.00 | \$1,331.00 | 26.62% | \$3,669.00 |
| 6530 Office & Lib Supplies | \$21,500.00 | \$0.00 | \$21,500.00 | \$4,020.63 | \$4,020.63 | 18.70% | \$17,479.37 |
| 6540 Postage & Freight | \$6,500.00 | \$0.00 | \$6,500.00 | \$163.08 | \$163.08 | 2.51% | \$6,336.92 |
| 6545 Professional Services | \$33,660.00 | \$0.00 | \$33,660.00 | \$150.00 | \$150.00 | 0.45% | \$33,510.00 |
| 6551 PR & Printing | \$11,000.00 | \$0.00 | \$11,000.00 | \$428.90 | \$428.90 | 3.90% | \$10,571.10 |
| 6556 Travel & Continuing Ed | \$16,000.00 | \$0.00 | \$16,000.00 | \$5,541.55 | \$5,541.55 | 34.63% | \$10,458.45 |
| 6575 Utilities | \$120,000.00 | \$0.00 | \$120,000.00 | \$5,555.19 | \$5,555.19 | 4.63% | \$114,444.81 |
| 6576 Building Security | \$106,729.00 | \$0.00 | \$106,729.00 | \$7,305.18 | \$7,305.18 | 6.84% | \$99,423.82 |
| 6581 Other Operational | \$5,000.00 | \$0.00 | \$5,000.00 | -\$1,617.67 | (\$1,617.67) | -32.35% | \$6,617.67 |
| Subtotal | \$614,860.00 | \$0.00 | \$614,860.00 | \$57,118.30 | \$57,118.30 | 9.29% | \$557,741.70 |
| Bonds | | | | | | | |
| 6610 Town of Clifton Park | \$495,414.00 | \$0.00 | \$495,414.00 | \$452,457.55 | \$452,457.55 | 91.33% | \$42,956.45 |
| 6620 Town of Halfmoon | \$241,606.00 | \$0.00 | \$241,606.00 | \$0.00 | \$0.00 | 0.00% | \$241,606.00 |
| Subtotal | \$737,020.00 | \$0.00 | \$737,020.00 | \$452,457.55 | \$452,457.55 | 61.39% | \$284,562.45 |
| Other Expense Types | | | | | | | |
| 8000 Unrecoverable Debt | \$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 | \$5,173,635.00 | \$0.00 | \$5,173,635.00 | \$796,276.03 | \$796,276.03 | 15.39% | \$4,377,358.97 |

Clifton Park-Halfmoon Public Library
Financial Statement January 2024

Percentage of Year: 8.33%

| <i>Cash - Bank Balances</i> | |
|---------------------------------|-----------------------|
| 1040 Petty Checking | \$224.25 |
| 1050 Petty Cash | \$719.67 |
| 1051 Key Checking | \$92,413.86 |
| 1052 Key MM Savings | \$896,373.05 |
| 1055 Pioneer Checking | \$188,918.74 |
| 1056 Pioneer MM Savings | \$2,099,700.10 |
| 1060 Unemployment Fund Bond | \$119,157.74 |
| TTL CASH | \$3,397,507.41 |
| | |
| 1100 Accounts Receivable | \$32.89 |
| 12000 Undeposited Funds | \$0.00 |
| 13000 Prepaid Expense | \$0.00 |
| Fixed Assets | \$0.00 |
| TTL ASSETS | \$3,397,540.30 |
| | |
| 1071 Accrued credit card | \$0.00 |
| 2000 Accounts Payable | \$26,953.04 |
| 21000 Accrued Pay | \$0.00 |
| 24000 Payroll Liab | \$0.00 |
| 24100 Accrued Leave and Payroll | \$0.00 |
| 24103 Deferred Revenue | \$0.00 |
| 24200 Accrued Expense | \$0.00 |
| TTL LIABILITIES | \$26,953.04 |
| | |
| TTL EQUITY | \$3,370,587.26 |
| | \$0.00 |
| TTL LIAB & EQUITY | \$3,397,540.30 |

| <i>Fund Balance Reconciliation</i> | |
|------------------------------------|-----------------------|
| Year to Date Revenues | \$1,954,892.63 |
| Year to Date Expenses | -\$796,276.03 |
| Net Change | \$1,158,616.60 |

| Appropriations | Use of Fund | | |
|--|-----------------------|---------------|-----------------------|
| | Prior Month Balance | Balance | Current Balance |
| 3006 Library Construction | \$0.00 | \$0.00 | \$0.00 |
| 3000/3002 Automation App Fund | \$0.00 | \$0.00 | \$0.00 |
| | | | |
| 32000 Unappropriated Funds/Unrestricted Net Assets | \$2,211,970.66 | \$0.00 | \$2,211,970.66 |
| Fund Changes | \$2,211,970.66 | \$0.00 | \$2,211,970.66 |

Clifton Park-Halfmoon Public Library
Financial Statement January 2024

Percentage of Year: 8.33%

| Net Fixed Assets | | | | |
|-------------------------|---------------------|------------------------|-------------------|-----------------|
| | 12/31/23 | 12/31/2022 | \$ Change | % Change |
| LAND | \$ 593,860.00 | \$ 593,860.00 | 0.00 | 0% |
| LAND IMPROVEMENTS | \$ 27,091.00 | \$ 13,781.00 | 13,310.00 | 96.58% |
| EQUIPMENT | \$ 23,977.00 | \$ 23,201.00 | 776.00 | 3.34% |
| BUILDING | \$ 7,532,616.00 | \$ 7,632,665.00 | -100,049.00 | -1.31% |
| TOTALS | 8,177,544.00 | \$ 8,263,507.00 | -85,963.00 | -1.04% |

| Reconciliation | |
|------------------------------------|-----------------|
| Prior Month Fund Balance | \$2,211,970.66 |
| + Net change (revenues - expenses) | \$1,158,616.60 |
| Subtotal | \$3,370,587.26 |
| - Total Cash | -\$3,397,507.41 |
| Accounts Payable | \$26,953.04 |
| Accounts Receivable | -\$32.89 |
| Prepaid Expense | \$0.00 |
| Accrued Payroll | \$0.00 |
| Undeposited Funds | \$0.00 |
| Accrued Leave and Payroll | \$0.00 |
| Accrued Expense | \$0.00 |
| Payroll Liab | \$0.00 |
| Credit Cards | \$0.00 |
| Deferred Revenue | \$0.00 |
| Fixed Assets | \$0.00 |
| Balance | \$0.00 |

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

«Report_Date»

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

We have audited the financial statements of the Clifton Park-Halfmoon Public Library (the Library) for the year ended December 31, 2023, and we will issue our report thereon dated «Report_Date». 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, 2023. 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. No new accounting policies were adopted and the application of existing policies was not changed in 2023. 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 «Report_Date».

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

Revenue- Donations

During our audit we noted that donations to the library that are earmarked for specific expenses are recorded in the expense account instead of revenue.

Recommendation: We recommend recording donations received in revenue account instead of netting them in an expense account.

Credit Card

During our audit we randomly selected one credit card statement to verify credit card policies and procedures are being followed. We noted 11 out of the 44 purchases made on the credit card statement did not have supporting receipts. As per the client policy, all purchases should have a tracking form and receipt.

Recommendation: We recommend reviewing policies with staff to ensure they are aware of the requirement to provide a receipt when making purchases with the library credit card.

Payroll- Civil Service Documents

During our audit we sampled 25 payroll transactions and noted that for 4 of those sampled items the employee personnel file was lacking the required civil service documents. The library was able to provide documents for 3 out of the 4 employees when requested. However, documents were not initially retained in file.

Recommendation: We recommend including all required civil service documents in each employee personnel file upon hiring.

STATUS OF PRIOR 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: 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 several 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.

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,

A handwritten signature in black ink that reads "Cusack & Company, CPA's LLC". The signature is written in a cursive, flowing style.

CUSACK & COMPANY, CPA'S LLC

Draft

Schedule 1

Clifton Park-Halfmoon Public Library
Adjusting Journal Entries

January 1, 2023 - December 31, 2023

| Date | Reference | Account | Description | Debit | Credit | Net Income Effect |
|----------------------------------|-----------|---------|-----------------------------------|------------|------------|-------------------|
| Adjusting Journal Entries | | | | | | |
| 12/31/23 | AJE01 | | Correct Opening Net Assets | | | (20.00) |
| | | 6130 | Office Equipment | 20.00 | | |
| | | 32000 | Unrestricted Net Assets | | 20.00 | |
| 12/31/23 | AJE02 | | Record Accrued Expenses | | | (20,433.20) |
| | | 6011 | Library Materials - Books | 92.70 | | |
| | | 6110 | Building Service Contract | 4,650.00 | | |
| | | 6510 | Automation - Other | 9,123.51 | | |
| | | 6575 | Utilities - Other | 104.00 | | |
| | | 7520 | 414-h - Expenses | 5,343.78 | | |
| | | 6575 | Utilities - Other | 681.88 | | |
| | | 6013 | Digital Resources- E-Books | 437.33 | | |
| | | 24200 | Accountant Accrual | | 20,433.20 | |
| 12/31/23 | AJE03 | | Record Prepaid Expenses | | | 172,074.44 |
| | | 13000 | Prepaid Expenses | 172,074.44 | | |
| | | 6040 | Digital Resources - Databases | | 270.00 | |
| | | 6020 | Library Materials - Periodicals | | 6,821.73 | |
| | | 6011 | Library Materials - Books | | 483.53 | |
| | | 6510 | Automation - Other | | 15,971.00 | |
| | | 7410 | Retirement Benefits Paid | | 61,577.00 | |
| | | 6110 | Building Service Contract | | 1,141.93 | |
| | | 6525 | Membership Dues | | 247.00 | |
| | | 6521 | Insurance - Liability, D and O | | 2,063.00 | |
| | | 7230 | Worker's Compensation | | 14,427.00 | |
| | | 6140 | Facility Insurance | | 44,748.00 | |
| | | 72000 | Benefits Payable - Other | | 175.11 | |
| | | 7210 | Employee Health Insurance - Other | | 23,522.34 | |
| | | 7211 | Retiree Health Insurance | | 282.80 | |
| | | 6280 | Programs - Adult - Other | | 114.66 | |
| | | 6281 | Programs - Youth - Other | | 229.34 | |
| 12/31/23 | AJE04 | | Changes in Assigned Fund Balance | | | 0.00 |
| | | 32000 | Unrestricted Net Assets | | 140,669.29 | |
| | | 3006 | Library Const Appropriated Fund | 140,669.29 | | |
| 12/31/23 | AJE05 | | Reclass Investment Income | | | 0.00 |
| | | 4320 | Unrealized Gain/Loss | 4,154.46 | | |
| | | 4310 | Investment Income | | 4,154.46 | |
| 12/31/23 | AJE06 | | Record Accrued Payroll | | | (47,522.58) |

Clifton Park-Halfmoon Public Library
Adjusting Journal Entries

January 1, 2023 - December 31, 2023

| Date | Reference | Account | Description | Debit | Credit | Net Income Effect |
|---|-----------|---------|-----------------------------|-------------------|-------------------|---------------------|
| | | 7010 | Salaries | 44,145.45 | | |
| | | 7310 | Taxes - FICA & Medicare ER | 3,377.13 | | |
| | | 21000 | Accrued Payroll | | 47,522.58 | |
| 12/31/23 | AJE07 | | Record Accrued Vacation | | | (66,930.71) |
| | | 7010 | Salaries | 62,174.37 | | |
| | | 7310 | Taxes - FICA & Medicare ER | 4,756.34 | | |
| | | 24100 | Accrual Leave | | 66,930.71 | |
| 12/31/23 | AJE08 | | Remove balance from AP | | | 9,855.00 |
| | | 20000 | Accounts Payable | 9,855.00 | | |
| | | 6575 | Utilities - Other | | 9,855.00 | |
| 12/31/23 | AJE09 | | To reclass FOL donation | | | 0.00 |
| | | 4160 | Friends Specified | | 5,000.00 | |
| | | 6150 | Repairs- Bldg & Equipment | 5,000.00 | | |
| 12/31/23 | AJE10 | | To reclass FOL donation | | | 0.00 |
| | | 4160 | Friends Specified | | 19,865.89 | |
| | | 6282 | Friends Specified Expense | 19,865.89 | | |
| 12/31/23 | AJE11 | | To adjust for grant advance | | | (270,763.00) |
| | | 4130 | NYS Education Grant | 270,763.00 | | |
| | | 24103 | Deferred Revenue | | 270,763.00 | |
| Totals for Adjusting Journal Entries | | | | <u>757,288.57</u> | <u>757,288.57</u> | <u>(223,740.05)</u> |
| Report Totals | | | | <u>757,288.57</u> | <u>757,288.57</u> | <u>(223,740.05)</u> |

Journal Entry count = 11

CLIFTON PARK-HALFMOON PUBLIC LIBRARY

FINANCIAL STATEMENTS

DECEMBER 31, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Clifton Park-Halfmoon Public Library

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, 2023, 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, 2023, 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 «Report_Date» 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, CPA'S LLC

Latham, New York
«Report_Date»

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 2023. 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 2023 increased from \$3,928,540 to \$4,173,694 as depicted in the following table.

Table 1

| | <u>Governmental Activities</u> | | | |
|--------------------------------|---------------------------------------|----------------------|-----------------------|---------------------------------|
| | <u>2023</u> | <u>2022</u> | <u>Change</u> | <u>Percentage Change</u> |
| Current assets | \$ 2,610,460 | \$ 2,420,489 | \$ 189,971 | 7.8% |
| Capital assets | 8,177,544 | 8,263,507 | (85,963) | (1.0%) |
| Net pension assets | - | 448,356 | (448,356) | (100.0%) |
| Total Assets | <u>\$ 10,788,004</u> | <u>\$ 11,132,352</u> | <u>\$ (344,348)</u> | (3.1%) |
| Deferred Outflows of Resources | <u>\$ 1,298,573</u> | <u>\$ 1,425,520</u> | <u>\$ (126,947)</u> | (8.9%) |
| Current liabilities | \$ 1,058,516 | \$ 802,860 | \$ 255,656 | 31.8% |
| Noncurrent liabilities | <u>5,610,671</u> | <u>4,965,519</u> | <u>645,152</u> | 13.0% |
| Total Liabilities | <u>\$ 6,669,187</u> | <u>\$ 5,768,379</u> | <u>\$ 900,808</u> | 15.6% |
| Deferred Inflows of Resources | <u>\$ 1,243,696</u> | <u>\$ 2,860,953</u> | <u>\$ (1,617,257)</u> | (56.5%) |
| Net Position | | | | |
| Invested in capital assets | \$ 3,573,844 | \$ 3,075,037 | \$ 498,807 | 16.2% |
| Unrestricted | <u>599,850</u> | <u>853,503</u> | <u>(253,653)</u> | (29.7%) |
| Total Net Position | <u>\$ 4,173,694</u> | <u>\$ 3,928,540</u> | <u>\$ 245,154</u> | 6.2% |

Significant variances are explained below:

- The decrease in net pension assets, increase in noncurrent liabilities, decrease in deferred outflows of resources and decrease 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

| | <u>Governmental Activities</u> | | | |
|--|---------------------------------------|---------------------|----------------------|---------------------------------|
| | <u>2023</u> | <u>2022</u> | <u>Change</u> | <u>Percentage Change</u> |
| Revenue | | | | |
| Program Revenue | | | | |
| Charges for services | \$ 43,476 | \$ 39,596 | \$ 3,880 | 9.8% |
| Operating grants | 72,163 | 46,399 | 25,764 | 55.5% |
| General Revenue | | | | |
| Real property taxes | 4,921,023 | 4,755,400 | 165,623 | 3.5% |
| Donations and other income | 4,486 | 2,845 | 1,641 | 57.7% |
| Interest income | 20,688 | 2,569 | 18,119 | 705.3% |
| Investment income (loss) | <u>7,259</u> | <u>(17,438)</u> | <u>24,697</u> | (141.6%) |
| Total Revenue | <u>5,069,095</u> | <u>4,829,371</u> | <u>239,724</u> | 5.0% |
| Expenses | | | | |
| Program Expenses | | | | |
| Culture and recreation | <u>4,823,941</u> | <u>4,183,868</u> | <u>640,073</u> | 15.3% |
| Change in Net Position | 245,154 | 645,503 | <u>\$ (400,349)</u> | |
| Total Net Position - Beginning of Year | <u>3,928,540</u> | <u>3,283,037</u> | | |
| Total Net Position - End of Year | <u>\$ 4,173,694</u> | <u>\$ 3,928,540</u> | | |

Significant variances are explained below:

- Increase in culture and recreation expenses related to capital improvements and salary and benefits increases.

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

| | <u>Governmental Activities</u> | | | |
|------------------------|---|---|---|---|
| | <u>2023</u> <u>Total Cost of</u> <u>Services</u> | <u>2022</u> <u>Total Cost of</u> <u>Services</u> | <u>2023</u> <u>Net Cost of</u> <u>Services</u> | <u>2022</u> <u>Net Cost of</u> <u>Services</u> |
| Culture and recreation | \$ 4,823,941 | \$ 4,183,868 | \$ 4,708,302 | \$ 4,097,873 |

- The cost of all governmental activities this year was \$4,823,941.
- The users of the Library's programs financed \$43,476 of the costs.
- State operating grants subsidized certain programs with contributions in the amount \$72,163.
- 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 a deficiency of revenues over expenditures of \$46,823 and a fund balance of \$2,211,971.

GENERAL FUND BUDGETARY HIGHLIGHTS

In the 2023 general budget, revenue was projected to be \$5,027,254 and actual revenue was \$5,069,095, resulting in a favorable variance of \$41,841.

Overall expenditures were budgeted at \$5,061,149 and actual expenditures were \$5,115,918 resulting in an unfavorable variance of \$54,769. The Library Board developed and adopted the 2023 budget nearly six months before the start of the 2023 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 \$2,211,971. Library management believes current fund balance is necessary to sustain library operations.

CAPITAL ASSET AND DEBT ADMINISTRATION

As of December 31, 2023, the Library had \$3,573,844 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>2023</u> | <u>2022</u> |
|---|---------------------|---------------------|
| Land | \$ 593,860 | \$ 593,860 |
| Land improvements/landscaping | 27,091 | 13,781 |
| Equipment and furniture | 23,977 | 23,201 |
| Building | <u>7,532,616</u> | <u>7,632,665</u> |
| Fixed Assets, Net of Accumulated Depreciation | 8,177,544 | 8,263,507 |
| Less Conduit Debt Obligations | <u>(4,603,700)</u> | <u>(5,188,470)</u> |
| Net Investment in Capital Assets | <u>\$ 3,573,844</u> | <u>\$ 3,075,037</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, 2023***ASSETS AND DEFERRED OUTFLOWS OF RESOURCES****Current Assets**

| | |
|----------------------|------------------|
| Cash | \$ 2,374,731 |
| Investments | 119,158 |
| Accounts receivable | 6,074 |
| Prepaid expenditures | <u>110,497</u> |
| Total Current Assets | <u>2,610,460</u> |

Noncurrent Assets

| | |
|---|-------------------|
| Depreciable capital assets, net of accumulated depreciation | 7,583,684 |
| Non-depreciable capital assets | <u>593,860</u> |
| Total Noncurrent Assets | <u>8,177,544</u> |
| Total Assets | <u>10,788,004</u> |

Deferred Outflows of Resources

| | |
|--------------------------------------|------------------|
| Pension | 945,806 |
| Other postemployment benefits | <u>352,767</u> |
| Total Deferred Outflows of Resources | <u>1,298,573</u> |

Total Assets and Deferred Outflows of Resources \$ 12,086,577

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

| | |
|---------------------------------------|------------------|
| Accounts payable and accrued expenses | \$ 189,303 |
| Deferred Revenue | 270,763 |
| Current portion of bonds payable | <u>598,450</u> |
| Total Current Liabilities | <u>1,058,516</u> |

Noncurrent Liabilities

| | |
|-------------------------------|------------------|
| Bonds payable | 4,005,250 |
| Net pension liability | 1,222,775 |
| Other postemployment benefits | <u>382,646</u> |
| Total Noncurrent Liabilities | <u>5,610,671</u> |
| Total Liabilities | <u>6,669,187</u> |

Deferred Inflows of Resources

| | |
|-------------------------------------|------------------|
| Pension | 51,220 |
| Other postemployment benefits | <u>1,192,476</u> |
| Total Deferred Inflows of Resources | <u>1,243,696</u> |

Net Position

| | |
|----------------------------------|------------------|
| Net investment in capital assets | 3,573,844 |
| Unrestricted | <u>599,850</u> |
| Total Net Position | <u>4,173,694</u> |

Total Liabilities, Deferred Inflows of Resources and Net Position \$ 12,086,577

CLIFTON PARK-HALFMOON PUBLIC LIBRARY

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2023

| | <u>Expenses</u> | <u>Program Services</u> | | <u>Net (Expense) Revenue and Changes in Net Position</u> |
|---------------------------------|-----------------|---------------------------------|-------------------------|--|
| | | <u>Charges for Services</u> | <u>Operating Grants</u> | |
| Functions/Programs | | | | |
| Culture and recreation | \$ 4,823,941 | \$ 43,476 | \$ 72,163 | \$ (4,708,302) |
| General Revenues | | | | |
| Real property taxes | | | | 4,921,023 |
| Donations and other income | | | | 4,486 |
| Interest income | | | | 20,688 |
| Investment income | | | | <u>7,259</u> |
| Total General Revenues | | | | <u>4,953,456</u> |
| Change in Net Position | | | | <u>245,154</u> |
| Net Position, Beginning of Year | | | | <u>3,928,540</u> |
| Net Position, End of Year | | | | <u>\$ 4,173,694</u> |

CLIFTON PARK-HALFMOON PUBLIC LIBRARY
BALANCE SHEET - GOVERNMENTAL FUNDS AND RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO GOVERNMENT-WIDE NET POSITION
DECEMBER 31, 2023

| | General and Total Governmental Fund |
|--|--|
| Assets | |
| Cash | \$ 2,374,731 |
| Investments | 119,158 |
| Accounts receivable | 6,074 |
| Prepaid expenditures | <u>172,074</u> |
| Total Assets | <u>\$ 2,672,037</u> |
| Liabilities | |
| Accounts payable and accrued liabilities | \$ 189,303 |
| Deferred revenue | <u>270,763</u> |
| Total Liabilities | <u>460,066</u> |
| Fund Balance | |
| Nonspendable | 172,074 |
| Unassigned | <u>2,039,897</u> |
| Total Fund Balance | <u>2,211,971</u> |
| Total Liabilities and Fund Balance | <u>\$ 2,672,037</u> |
| Amounts reported for governmental activities in the statement of net position are different due to the following: | |
| Fund Balance of Governmental Funds | \$ 2,211,971 |
| Prepaid pension in government funds, not reported in the statement of position | (61,577) |
| Net pension asset, proportionate share and related deferrals | (328,189) |
| Other postemployment benefits obligation and related deferrals | (1,222,355) |
| Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds | 8,177,544 |
| Bonds payable | <u>(4,603,700)</u> |
| Net Position of Governmental Activities | <u>\$ 4,173,694</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, 2023

| | General and Total Governmental Fund |
|---|--|
| Revenues | |
| Real property taxes | \$ 4,921,023 |
| Library fees | 43,476 |
| State and local grants | 72,163 |
| Donations and other income | 4,486 |
| Bank interest income | 20,688 |
| Investment income | <u>7,259</u> |
| Total Revenues | <u>5,069,095</u> |
| Expenditures | |
| General support | 3,796,348 |
| Debt service | 740,382 |
| Employee benefits | <u>579,188</u> |
| Total Expenditures | <u>5,115,918</u> |
| Deficiency of Revenues Over Expenditures | (46,823) |
| Fund Balance, Beginning of Year | <u>2,258,794</u> |
| Fund Balance, End of Year | <u>\$ 2,211,971</u> |
| Net Changes in Fund Balance - Total Governmental Funds | \$ (46,823) |
| 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 | 32,041 |
| Net pension asset and related deferrals | (238,871) |
| Debt principal payments are recognized as a reduction of liability when paid | 584,770 |
| Capital outlays are expenditures in the governmental funds, but are capitalized in the statement of net position | 277,363 |
| Depreciation is not recorded as an expenditure in the governmental funds, but is recorded in the statement of activities | <u>(363,326)</u> |
| Change in Net Position - Governmental Activities | <u>\$ 245,154</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.

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.

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

Fund Financial Statements (Continued)

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 2023:

- *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.

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.

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

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, 2023, expenditures exceeded appropriations in the general support line by \$54,769. These overexpenditures were not funded by anticipated revenues for the Library due to the timing of adopting the 2023 budget.

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.

**1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)****Cash and Investments (Continued)**

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 |

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).

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

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.

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 \$172,074 of nonspendable fund balance as of December 31, 2023.

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 bylaw through constitutional provisions or enabling legislation. The Library had 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 had no assigned fund balance as of year end.

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, 2023.

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.

Fair values of assets measured on a recurring basis at December 31, 2023 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 | \$ 119,158 | \$ 119,158 | \$ - | \$ - |
| Total Assets at Fair Value | \$ 119,158 | \$ 119,158 | \$ - | \$ - |

CLIFTON PARK-HALFMOON PUBLIC LIBRARY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2023

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

Fair Value Measurement of Financial Instruments (Continued)

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, 2023, 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.

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 with its two financial institutions included balances not covered by depository insurance at year end, collateralized as follows:

| | <u>Bank Balance</u> | <u>Carrying Amount</u> |
|---|----------------------------|-----------------------------------|
| Cash | \$ 2,525,901 | \$ 2,374,731 |
| Collateralized with securities held by the pledging financial institution's trust department or agent in the Library's name | \$ 1,830,566 | |
| Covered by FDIC insurance (checking and savings) | 1,000,000 | |
| Total Insured | \$ 2,830,566 | |

The Library's unrestricted investments consisted of the following at December 31, 2023:

| | <u>Market Value</u> | <u>Investment Maturity (in Years) Less than 1 Year</u> |
|--|----------------------------|---|
| Fidelity investment grade mutual funds | \$ 119,158 | \$ 119,158 |

2. CASH AND INVESTMENTS (CONTINUED)

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.

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.

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

DECEMBER 31, 2023

3. CAPITAL ASSETS, NET OF ACCUMULATED DEPRECIATION

Capital asset balances and activity for the year ended December 31, 2023, 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 | 11,887 | - | 262,252 |
| Equipment | 79,258 | - | - | 79,258 |
| Building | 13,290,829 | 249,476 | - | 13,540,305 |
| Land improvements | 40,288 | 16,000 | - | 56,288 |
| Furniture | 1,727,725 | - | - | 1,727,725 |
| Landscaping | <u>30,660</u> | <u>-</u> | <u>-</u> | <u>30,660</u> |
| Total Depreciable Costs | <u>15,419,125</u> | <u>277,363</u> | <u>-</u> | <u>15,696,488</u> |
| Less: Accumulated depreciation | | | | |
| Computer equipment | 250,365 | 1,188 | - | 251,553 |
| Equipment | 72,395 | 1,351 | - | 73,746 |
| Building | 5,658,163 | 349,526 | - | 6,007,689 |
| Land improvements | 26,681 | 2,516 | - | 29,197 |
| Furniture | 1,711,387 | 8,572 | - | 1,719,959 |
| Landscaping | <u>30,487</u> | <u>173</u> | <u>-</u> | <u>30,660</u> |
| Total Accumulated Depreciation | <u>7,749,478</u> | <u>363,326</u> | <u>-</u> | <u>8,112,804</u> |
| Capital Assets, Net | <u>\$ 8,263,507</u> | <u>\$ (85,963)</u> | <u>\$ -</u> | <u>\$ 8,177,544</u> |

Depreciation expense of \$363,326 was allocated to culture and recreation for the year ended December 31, 2023.

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.

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:

| | | |
|------|----|---------|
| 2023 | \$ | 246,309 |
| 2022 | \$ | 225,578 |
| 2021 | \$ | 279,332 |

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

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

DECEMBER 31, 2023

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

At December 31, 2023, 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, 2023 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, 2023 |
| Library's net pension asset/(liability) | \$ (1,222,775) |
| Library's portion of the Plan's total net pension asset/(liability) | 0.0057022% |

Pension Expense (Credit)

For the year ended December 31, 2023, the Library recognized its proportionate share of the pension expense of \$427,426.

Collective Deferred Outflows and Inflows of Resources Related to Pension

At December 31, 2023, 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 | \$ 130,235 | \$ (34,340) |
| Changes of assumptions | 593,858 | (6,563) |
| Net difference between projected and actual earnings on pension plan investments | - | (7,184) |
| Changes in proportion and differences between contributions and proportionate share of contributions | 36,981 | (3,133) |
| Contributions subsequent to the measurement date | 184,732 | - |
| Total | <u>\$ 945,806</u> | <u>\$ (51,220)</u> |

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:

| | |
|------|-------------------|
| 2024 | \$ 361,570 |
| 2025 | (56,305) |
| 2026 | 255,195 |
| 2027 | 334,126 |
| | <u>\$ 894,586</u> |

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

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, 2023 |
| Actuarial valuation date | April 1, 2022 |
| Salary scale | 4.4% |
| Interest rate | 5.9% |
| Decrement | April 1, 2015 - March 31, 2020 |
| | System's experience |
| Inflation rate | 2.9% |
| Projected cost of living adjustments | 1.5% annually |
| Mortality improvement | Scale MP-2021 |

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-2021. 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.

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.

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

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>2023</u> | Long-Term Expected Real Rate of Return* <u>2023</u> |
|-------------------------|----------------------------------|--|
| Domestic equity | 32.0% | 4.30% |
| International equity | 15.0% | 6.85% |
| Private equity | 10.0% | 7.50% |
| Real estate | 9.0% | 4.60% |
| Opportunistic portfolio | 3.0% | 5.38% |
| Credit | 4.0% | 5.43% |
| Real assets | 3.0% | 5.84% |
| Fixed income | 23.0% | 1.50% |
| Cash | <u>1.0%</u> | 0.00% |
| Total | <u>100.0%</u> | |

* Real rates of return are net of the long-term inflation assumption of 2.5%.

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

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).

4. EMPLOYEES' RETIREMENT SYSTEM (CONTINUED)**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>\$ (2,954,923)</u> | <u>\$ (1,222,775)</u> | <u>\$ 224,636</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, 2023 is \$432,886.

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, 2023 represent the projected employer contribution for the period April 1, 2023 through December 31, 2023 based on paid ERS wages multiplied by the employer's contribution rate, by tier. Prepayment of retirement contributions as of December 31, 2023 amounted to \$61,577.

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.

5. POSTEMPLOYMENT BENEFITS (CONTINUED)**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, 2023, 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> |

Net OPEB Liability

The Library's total OPEB liability was measured as of December 31, 2023; the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of September 30, 2023 (the "measurement date").

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2023 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 | 4.64% |
| Healthcare cost trend rates: | |
| Initial cost trend | 5.10% |
| Ultimate cost trend | 3.86% |
| Salary Increases | 3.42% |
| Year ultimate trend is reached | 2075 |

5. POSTEMPLOYMENT BENEFITS (CONTINUED)**Actuarial Assumptions and Other Inputs (Continued)**

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, 2023.

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, 2022 | \$ 361,819 |
| Changes for the year: | |
| Service cost | 20,696 |
| Interest | 16,566 |
| Assumption changes | (10,191) |
| Difference between expected and actual experience | (220) |
| Benefit payments | <u>(6,024)</u> |
| Net changes | <u>20,827</u> |
| Balances at December 31, 2023 | <u>\$ 382,646</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>(3.64%)</u> | Discount Rate <u>(4.64%)</u> | 1% Increase <u>(5.64%)</u> |
|----------------------|---|---|---|
| Total OPEB Liability | \$ 432,785 | \$ 382,646 | \$ 341,342 |

CLIFTON PARK-HALFMOON PUBLIC LIBRARY**NOTES TO FINANCIAL STATEMENTS (CONTINUED)****DECEMBER 31, 2023****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 (4.10% to 2.86%) | Healthcare Cost Rate (5.10% to 3.86%) | 1% Increase (6.10% to 4.86%) |
|----------------------|---|--|---|
| Total OPEB Liability | \$ 328,588 | \$ 382,646 | \$ 450,462 |

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

For the year ended December 31, 2023, the Library recognized OPEB expense of \$(26,017). At December 31, 2023, 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 | \$ 52,821 | \$ 352,100 |
| Amounts recognized in OPEB expense | 299,946 | 840,376 |
| Total | \$ 352,767 | \$ 1,192,476 |

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

| | |
|------------|--------------|
| 2024 | \$ (63,279) |
| 2025 | (63,279) |
| 2026 | (63,279) |
| 2027 | (88,648) |
| 2028 | (90,773) |
| Thereafter | (470,451) |
| Total | \$ (839,709) |

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

DECEMBER 31, 2023

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% | \$ 3,113,700 |
| Town of Halfmoon | 2014 | 2030 | 2.00-4.00% | <u>1,490,000</u> |
| | | | | <u>\$ 4,603,700</u> |

The following is a summary of changes:

| | <u>Balance December 31, 2022</u> | <u>Issued</u> | <u>Retired</u> | <u>Balance December 31, 2023</u> |
|----------------------|--|---------------|-------------------|--|
| Town of Clifton Park | \$ 3,513,470 | \$ - | \$ 399,770 | \$ 3,113,700 |
| Town of Halfmoon | <u>1,675,000</u> | <u>-</u> | <u>185,000</u> | <u>1,490,000</u> |
| | <u>\$ 5,188,470</u> | <u>\$ -</u> | <u>\$ 584,770</u> | <u>\$ 4,603,700</u> |

The following is a schedule of principal and interest payments for future debt service requirements as of December 31, 2023:

| | <u>Principal</u> | <u>Interest</u> |
|-----------|---------------------|-------------------|
| 2024 | \$ 598,450 | \$ 138,570 |
| 2025 | 612,950 | 120,643 |
| 2026 | 636,930 | 101,895 |
| 2027 | 651,420 | 82,307 |
| 2028 | 680,410 | 59,214 |
| 2029-2030 | <u>1,423,540</u> | <u>46,556</u> |
| | <u>\$ 4,603,700</u> | <u>\$ 549,185</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, 2023.

9. SUBSEQUENT EVENTS

The Library's management has evaluated events subsequent to the statement of net position date of December 31, 2023 through «Report_Date», 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.

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, 2023

| | <u>Original Budget</u> | <u>Amended Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--|-----------------------------------|----------------------------------|----------------------|--|
| Revenues | | | | |
| Real property taxes | \$ 4,921,020 | \$ 4,921,020 | \$ 4,921,023 | \$ 3 |
| Library fees | 30,500 | 43,500 | 43,476 | (24) |
| State and local grants | 28,883 | 40,734 | 72,163 | 31,429 |
| Donations and other income | 1,000 | 1,000 | 4,486 | 3,486 |
| Bank interest income | 1,000 | 21,000 | 20,688 | (312) |
| Investment income (loss) | <u>-</u> | <u>-</u> | <u>7,259</u> | <u>7,259</u> |
| Total Revenue | <u>4,982,403</u> | <u>5,027,254</u> | <u>5,069,095</u> | <u>41,841</u> |
| Expenditures | | | | |
| General support | 3,670,139 | 3,708,935 | 3,796,348 | (87,413) |
| Debt service | 740,382 | 740,382 | 740,382 | - |
| Employee benefits | <u>571,882</u> | <u>611,832</u> | <u>579,188</u> | <u>32,644</u> |
| Total Expenditures | <u>4,982,403</u> | <u>5,061,149</u> | <u>5,115,918</u> | <u>(54,769)</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>\$ -</u> | <u>\$ (33,895)</u> | <u>(46,823)</u> | <u>\$ 96,610</u> |
| Fund Balance, Beginning of Year | | | <u>2,258,794</u> | |
| Fund Balance, End of Year | | | <u>\$ 2,211,971</u> | |

CLIFTON PARK-HALFMOON PUBLIC LIBRARY
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION ASSET (LIABILITY)
FOR THE YEAR ENDED DECEMBER 31, 2023

| | <u>2023</u> | <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) | 0.0057022% | 0.0054848% | 0.0052796% | 0.0051173% | 0.0045868% | 0.0060746% | 0.0052637% | 0.0046690% | 0.0048350% |
| Proportionate share of the net pension asset (liability) | \$ (1,222,775) | \$ 448,356 | \$ (1,665,084) | \$ (1,355,080) | \$ (324,990) | \$ (196,055) | \$ (494,588) | \$ (749,381) | \$ (163,338) |
| Covered-employee payroll | \$ 1,878,526 | \$ 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 | 65% | 26% | 97% | 84% | 21% | 13% | 35% | 58% | 13% |
| Plan fiduciary net position as a percentage of total pension liability | 90.78% | 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, 2023*

| | <u>2023</u> | <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 | \$ 183,650 | \$ 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>(183,650)</u> | <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> | <u>\$ -</u> |
| Covered-employee payroll | 1,878,526 | 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 | 9.78% | 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, 2023

| | <u>2023</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> |
|--|-------------------|-------------------|---------------------|---------------------|-------------------|-------------------|
| Total OPEB Liability | | | | | | |
| Measurement date | 12/31/2023 | 12/31/2022 | 12/31/2021 | 12/31/2020 | 12/31/2019 | 12/31/2018 |
| Service cost | \$ 20,696 | \$ 106,963 | \$ 132,973 | \$ 130,212 | \$ 74,136 | \$ 71,287 |
| Interest | 16,566 | 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 | (220) | (415,097) | - | (24,929) | 50,974 | 4,556 |
| Changes in assumptions and other inputs | (10,191) | (1,020,023) | - | 403,042 | - | - |
| Benefit payments | <u>(6,024)</u> | <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 | 20,827 | (1,303,265) | 147,768 | 520,463 | 145,641 | 94,325 |
| Total OPEB Liability, Beginning of Year | <u>361,819</u> | <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>\$ 382,646</u> | <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 | \$ 1,684,963 | \$ 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 | 22.71% | 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*

CUSACK & COMPANY
Certified Public Accountants LLC

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LATHAM, NEW YORK 12110
(518) 786-3550
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AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF:
NEW YORK STATE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

**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, 2023, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements and have issued our report thereon dated «Report_Date».

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, CPA'S LLC

Latham, New York
«Report_Date»



CONNECT AND COLLABORATE

Website & Social Media

One of the most popular social media posts in the last month was the photos of the Stuffie Sleepover. Over 180 people reacted to the photos of childrens' stuffies getting up to hijinks overnight at the Library.



Chinese (Lunar) New Year Celebration

The Library collaborated with the Southern Saratoga YMCA and the Chinese Community Center to present a Chinese New Year Celebration on February 17th. The afternoon celebration featured crafts, calligraphy, and face painting for children and an hour long program of Chinese cultural music and dancing by members of the Chinese Community Center. This was the first time the Library hosted a Chinese New Year program since 2020.

Traveling Holocaust Exhibit

For the month of February, the Library is presenting a traveling exhibit from Memory Project Productions, Inc., entitled Messages from Survivors: One Family's Holocaust Legacy. The exhibit is built on 40 years of filming a family of Holocaust survivors in the Bronx, Miami, and a bungalow colony in the Catskills between 1962 and 2016. The exhibit has been attracting many viewers since its installation at the beginning of the month.

MAXIMIZE LIBRARY ACCESS: INSIDE, OUTSIDE AND VIRTUAL

Outreach

Library staff participated in a variety of outreach opportunities in January including visits to Cheryl's Lodge, Summer Senior Living in Halfmoon, Helping Hands Preschool and Arongen's Books and Bingo night.



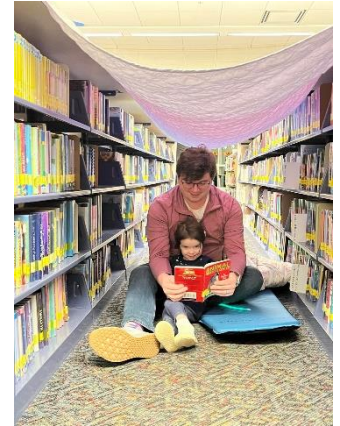
Winterfest

The Library participated in the Town of Clifton Park's Winterfest by offering an outdoor storytime.



Build a Fort Night

A very popular program at the Library is the after hours Build a Fort Night program. Families register and bring blankets and pillows and build forts in the Library and have an evening of family reading.



CREATE AND DELIVER COLLECTIONS, PROGRAMS AND SERVICES

New Digital Exhibit

A new digital exhibit has been added to the Local History collection. It is called Clifton Park's Oldest Artifacts and is a digital exhibit of some of the oldest items in the Town of Clifton Park History Collection. It includes images of documents such as a will from 1688, and photos of artifacts such as a needlepoint sampler from the early 1800's. It can be found in the Local History page under exhibits.

<https://cphlibrarylocalhistory.omeka.net/exhibits/show/clifton-parks-oldest-artifacts/oldest-items>



Notary Public Services

The Library has three notaries on staff who provide notary public services when they are scheduled to work. In 2023, documents were notarized for 380 patrons, including 543 signatures for those patrons.

DEVELOP PEOPLE AND THE ORGANIZATION

Benefits – Open Enrollment

Open enrollment for health insurance benefits for salaried staff took place in early February. The Library's benefits year runs from March 1 – February 28. The average increase in insurance cost for the 2024/2025 benefit year was 8%. The Library's contribution towards health insurance benefits increased to 70%.

Sustainability initiative

A group of staff members proposed that the Library join the Sustainable Libraries Initiative (sustainablelibrariesinitiative.org). There are three components of sustainability: environmentally sound, socially equitable, and economically feasible. The Sustainability Committee will look intentionally at programming, collections, and service to ensure these three components are addressed whenever possible. The Committee will consist of 6-8 people from all departments and will meet quarterly.

Prepared by: Alex Gutelius
Library Director

**Clifton Park - Halfmoon Public Library
Program Statistics - January 2024**

| Title | Date | Primary Event Type | Attendance | Adults | Teens | Children | Online Views |
|---|-----------------|--------------------|------------|--------|-------|----------|--------------|
| Beginner English Language Learning (ELL) | January 24 2024 | Adults | 41 | 39 | | 2 | |
| ZOOM: Desktop Organization: Simplify Your Computer Life | January 24 2024 | Adults | 9 | | | | 9 |
| HYBRID: Demystifying Shakespeare | January 29 2024 | Adults | 13 | 4 | | | 9 |
| Journaling for Adults | January 03 2024 | Adults | 18 | 10 | | | 8 |
| ZOOM: Instagram 101 | January 10 2024 | Adults | 5 | | | | 5 |
| HYBRID: Daytime Book Group | January 18 2024 | Adults | 6 | 4 | | | 2 |
| Jigsaw Puzzle & Board Game Swap | January 13 2024 | Adults | 89 | 89 | | | |
| Beginner English Language Learning (ELL) | January 31 2024 | Adults | 34 | 34 | | | |
| Genealogy Assistance | January 04 2024 | Adults | 5 | 5 | | | |
| ZOOM: Intermediate English Language Learning (ELL) | January 18 2024 | Adults | 13 | | | | 13 |
| Tech Tutoring | January 03 2024 | Adults | 9 | 9 | | | |
| ZOOM: Intermediate English Language Learning (ELL) | January 25 2024 | Adults | 16 | | | | 16 |
| ZOOM: Intermediate English Language Learning (ELL) | January 11 2024 | Adults | 14 | | | | 14 |
| Download Ebooks, Audiobooks, & Magazines for FREE | January 24 2024 | Adults | 3 | 3 | | | |
| Download Ebooks, Audiobooks, & Magazines for FREE | January 09 2024 | Adults | 2 | 2 | | | |
| Download Ebooks, Audiobooks, & Magazines for FREE | January 05 2024 | Adults | 2 | 2 | | | |
| English Language Learning (ELL) Evening Class | January 09 2024 | Adults | 12 | 12 | | | |
| Download Ebooks, Audiobooks, Magazines, & Stream TV for | January 31 2024 | Adults | 1 | 1 | | | |
| Learn How to Read Digital Newspapers for FREE | January 17 2024 | Adults | 1 | 1 | | | |
| Connecting Threads Quilt Group | January 10 2024 | Adults | 7 | 7 | | | |
| English Language Learning (ELL) Evening Class | January 30 2024 | Adults | 13 | 13 | | | |
| Beginner English Language Learning (ELL) | January 17 2024 | Adults | 26 | 26 | | | |
| Beginner English Language Learning (ELL) | January 10 2024 | Adults | 31 | 31 | | | |
| Beginner English Language Learning (ELL) | January 30 2024 | Adults | 37 | 37 | | | |
| Beginner English Language Learning (ELL) | January 23 2024 | Adults | 37 | 37 | | | |
| Beginner English Language Learning (ELL) | January 16 2024 | Adults | 20 | 20 | | | |
| Beginner English Language Learning (ELL) | January 09 2024 | Adults | 29 | 29 | | | |
| English Language Learning (ELL) Evening Class | January 23 2024 | Adults | 10 | 10 | | | |
| Android Essentials | January 18 2024 | Adults | 7 | 7 | | | |
| Android Essentials | January 23 2024 | Adults | 7 | 7 | | | |
| Getting to Know Your Smartphone | January 04 2024 | Adults | 6 | 6 | | | |
| Foreign Film: Belfast (2021) | January 11 2024 | Adults | 19 | 19 | | | |
| Therapy Dogs for Adults | January 17 2024 | Adults | 31 | 31 | | | |
| Appy Hour: Health and Wellness | January 30 2024 | Adults | 8 | 8 | | | |
| iPad Essentials | January 30 2024 | Adults | 10 | 10 | | | |
| iPad Essentials | January 25 2024 | Adults | 10 | 10 | | | |
| iPad Essentials | January 23 2024 | Adults | 9 | 9 | | | |
| iPad Essentials | January 18 2024 | Adults | 9 | 9 | | | |
| Android Essentials | January 30 2024 | Adults | 7 | 7 | | | |
| Android Essentials | January 25 2024 | Adults | 7 | 7 | | | |
| Book to Movie | January 24 2024 | Adults | 2 | 2 | | | |
| First Friday: Asteroid City (2023) | January 05 2024 | Adults | 0 | 0 | | | |
| Narcan Training and Distribution | January 25 2024 | Adults | | | | | |
| Read With Pride Book Group | January 09 2024 | Teens Adults | 1 | 1 | | | |
| | | | | | | | |
| Family Story Time | January 11 2024 | Children | 82 | 34 | | 48 | |
| Family Story Time | January 04 2024 | Children | 74 | 34 | 0 | 40 | |
| Music & Motion | January 19 2024 | Children | 63 | 32 | | 31 | |
| Family PJ Story Time | January 02 2024 | Children | 5 | 2 | | 3 | |

Clifton Park - Halfmoon Public Library
Program Statistics - January 2024

| Title | Date | Primary Event Type | Attendance | Adults | Teens | Children | Online Views |
|--|-----------------|--------------------|------------|--------|-------|----------|--------------|
| Family Story Time | January 22 2024 | Children | 51 | 26 | | 25 | |
| Family Story Time | January 25 2024 | Children | 45 | 23 | | 22 | |
| Family Story Time | January 18 2024 | Children | 46 | 24 | | 22 | |
| Family Story Time | January 08 2024 | Children | 39 | 19 | | 20 | |
| Preschool Story Time & Craft | January 24 2024 | Children | 32 | 15 | | 17 | |
| Wonderful Walkers | January 12 2024 | Children | 32 | 17 | | 15 | |
| Preschool Story Time & Craft | January 17 2024 | Children | 31 | 16 | | 15 | |
| Terrific Twos Story Time | January 09 2024 | Children | 26 | 12 | | 14 | |
| Preschool Story Time & Craft | January 31 2024 | Children | 25 | 13 | | 12 | |
| Baby Story Time | January 12 2024 | Children | 21 | 11 | | 10 | |
| Preschool Story Time & Craft | January 10 2024 | Children | 18 | 8 | | 10 | |
| Bilingual Story Time: Mandarin | January 29 2024 | Children | 19 | 9 | | 10 | |
| | | | | | | | |
| Famous Dogs & Cats Book Club: Skippyjon Jones | January 09 2024 | Children | 8 | | | 8 | |
| Battle of the Books-Round 1 | January 09 2024 | Children | 27 | 12 | | 15 | |
| Battle of the Books Meeting | January 02 2024 | Children | 10 | | | 10 | |
| Coding with Dash and Dot | January 31 2024 | Children | 12 | | | 12 | |
| Coding with ScratchJr | January 24 2024 | Children | 15 | 4 | | 11 | |
| Coding with ScratchJr | January 10 2024 | Children | 10 | | | 10 | |
| Coding with ScratchJr | January 17 2024 | Children | 10 | | | 10 | |
| Reading Therapy Dogs | January 11 2024 | Children | 2 | 1 | | 1 | |
| Reading Therapy Dogs | January 11 2024 | Children | 2 | 1 | | 1 | |
| Reading Therapy Dogs | January 11 2024 | Children | 2 | 1 | | 1 | |
| Reading Therapy Dogs | January 23 2024 | Children | 2 | 1 | | 1 | |
| Reading Therapy Dogs | January 11 2024 | Children | 2 | 1 | | 1 | |
| Reading Therapy Dogs | January 23 2024 | Children | 2 | 1 | | 1 | |
| Reading Therapy Dogs | January 23 2024 | Children | 2 | 1 | | 1 | |
| Reading Therapy Dogs | January 23 2024 | Children | 2 | 1 | | 1 | |
| Create Digital Art with Python Turtle Graphics | January 30 2024 | Children | 11 | | | 11 | |
| Create Digital Art with Python Turtle Graphics | January 23 2024 | Children | 12 | 1 | | 11 | |
| LEGO Scavenger Hunt! | January 05 2024 | Children | 710 | | | 710 | |
| Celebrate National Sticker Day! | January 13 2024 | Children | 41 | | | 41 | |

Clifton Park-Halfmoon Public Library 2023 Activity Report

[illegible]

Clifton Park-Halfmoon Public Library 2023 Activity Report

[illegible]



The goals outlined below for 2024 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 2025 budget that supports the Board vision, mission, and goals, and is supported by the tax district voters.
2. Develop a plan to move the Library to fine free status by no later than FY 2025.
3. Oversee Phase 3 of the Children's Library renovation project and the administration of the construction grant.
4. Oversee the 2022 State Construction Grant project of replacing the front entrance to be completed in 2024.
5. Working with the B&G and Finance Committees, make recommendations to the Board for a 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.

6. Investigate the costs and options for replacing our aging security camera system, for inclusion in the 2025 budget.
7. Work with the B&G and Finance Committees to plan the project to re-surface of the parking lot.
8. 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.
9. Work with the Personnel Committee to analyze proposals for staff merit pay.
10. Work with the Long Range Planning Committee to produce a new Strategic Plan by the end of FY 2024.

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.
- Provide support for the Clifton Park Celebrations Committee in planning for future anniversaries.



Maximize Library Access: Inside, Outside and Virtual

- Complete the renovations of the former IT office to a Sensory Room / Meeting space for the public.
- 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.



-
- Support trustee education by sharing training opportunities with trustees and ensure trustees submit self-assurance forms annually.
 - Finalize the Employee Handbook and work with the Staff Benefits Committee to bring additional recommendations to the Board for updates to the Employee Handbook.
 - Work with the Personnel Committee to provide 2025 salary recommendations.



February 1, 2024

7:00 pm

Attendees

Maria McMunn, Mat Cantore, Jason DiGianni, Steve Meyer, Russ Wise
Alex Gutelius

Notes

- Reviewed the notes from the May 18, 2023 meeting
- Completed the first draft of the risk register based on the crisis scenarios identified in May 2023.
- The Risk Register needs to be reviewed by staff members who may have a different view of the probability and impact ratings.
- The register is a tool to manage mitigation and can be used to determine what we can do to mitigate and prevent situations from occurring.
- Anything with a rating of 3 on impact should be addressed first.

Follow-up

- Review the risk register ratings with supervisory and other key staff members.
- Arrange a meeting of key staff members and trustees to review register together.
- Items with a 3 should have a specific playbooks developed.
- Add a column to the risk register – does the rating change if we have taken mitigating steps.

Clifton Park-Halfmoon Public Library

Annual Report For Public And Association Libraries - 2023

1. GENERAL LIBRARY INFORMATION

Library / Director Information

[Outline of Major Changes](#)

Please be advised Bibliostat CollectConnect is now using a new interface. If you have accessed or if you believe you may have accessed the old Bibliostat Collect, please click the new link [here](#) and you will be taken to the new interface. Please be sure you exit and close the old Bibliostat Collect before you begin your survey.

To avoid loss of data, only one person at a time should be logged into a member library report.

Multiple people logged into the same report will cause data to be lost.

Libraries should not have reports from two different years open at the same time.

Report all information in Part 1 as of December 31, 2023, except for questions related to the current library director/manager (questions 1.37 through 1.44).

- | | | |
|------|---|---|
| 1.1 | Library ID Number | 7600521415 |
| 1.2 | Library Name | CLIFTON PARK- HALFMOON PUBLIC LIBRARY |
| 1.3 | Name Status (State use only) | 00 (for no change from previous year) |
| 1.4 | Structure Status (State use only) | 00 (for no change from previous year) |
| 1.5 | Community | Clifton Park |
| 1.6 | Beginning Fiscal Reporting Year | 01/01/2023 |
| 1.7 | Ending Fiscal Reporting Year | 12/31/2023 |
| 1.8 | Is the library now reporting on a different fiscal year than it reported on in the previous Annual Report? | No |
| 1.9 | If yes, please indicate the beginning date of library's new reporting year. Enter N/A if No was answered to Question 1.8. | N/A |
| 1.10 | Please indicate the ending date of library's new reporting year. Enter N/A if No was answered to Question 1.8. | N/A |

| | | |
|------|--|---------------------------------------|
| 1.11 | Beginning <u>Local</u> Fiscal Year | 01/01/2023 |
| 1.12 | Ending <u>Local</u> Fiscal Year | 12/31/2023 |
| 1.13 | Address Status | 00 (for no change from previous year) |
| 1.14 | Street Address | 475 MOE ROAD |
| 1.15 | City | CLIFTON PARK |
| 1.16 | Zip Code | 12065 |
| 1.17 | Mailing Address | 475 MOE ROAD |
| 1.18 | City | CLIFTON PARK |
| 1.19 | Zip Code | 12065 |
| 1.20 | Telephone Number (enter 10 digits only and hit the Tab key; enter N/A if no telephone number) | (518) 371-8622 |
| 1.21 | Fax Number (enter 10 digits only and hit the Tab key; enter N/A if no fax number) | (518) 371-3799 |
| 1.22 | E-Mail Address to Contact the Library (Enter N/A if no e-mail address) | agutelius@sals.edu |
| 1.23 | Library Home Page URL (Enter N/A if no home page URL) | www.cphlibrary.org |
| 1.24 | Population Chartered to Serve (per 2020 Census) | 61,063 |
| 1.25 | Indicate the type of library as stated in the library's charter (select one): | PUBLIC |
| 1.26 | Indicate the area chartered to serve as stated in the library's charter (select one): | Special Legislative District |
| 1.27 | During the reporting year, has there been any change to the library's legal service area boundaries? Changes must be the result of a Regents charter action. Answer Y for Yes, N for No. | N |
| 1.28 | Indicate the type of charter the library currently holds (select one): | Absolute |
| 1.29 | Date the library was granted its absolute charter <u>or</u> the date of the provisional charter if the library does not have an absolute charter | 12/18/1992 |
| 1.30 | Date the library was last registered | 01/01/1986 |

| | | |
|------|--|------------------------------------|
| 1.31 | Federal Employer Identification Number | 141510789 |
| 1.32 | County | SARATOGA |
| 1.33 | School District | Shenendehowa |
| 1.34 | Town/City | Clifton Park |
| 1.35 | Library System | Southern Adirondack Library System |

THESE QUESTIONS ARE FOR NYC LIBRARIES ONLY. PLEASE PROCEED TO THE NEXT QUESTION.

| | | |
|-------|----------------------------|--|
| 1.36a | President/CEO Name | |
| 1.36b | President/CEO Phone Number | |
| 1.36c | President/CEO Email | |

NOTE: For questions 1.37 through 1.44, report all information for the current library director/manager.

| | | |
|------|---|--------------------|
| 1.37 | First Name of Library Director/Manager | Alexandra |
| 1.38 | Last Name of Library Director/Manager | Gutelius |
| 1.39 | NYS Public Librarian Certification Number | 24090 |
| 1.40 | What is the highest education level of the library manager/director? | Master's Degree |
| 1.41 | If the library manager/director holds a Master's Degree, is it a Master's Degree in Library/Information Science? | Y |
| 1.42 | Do all staff working in the budgeted Librarian (certified) positions reported in 6.4 have an active NYS Public Librarian Certificate? If No, list the name and e-mail address of each staff member without an active certificate in a Note. | Y |
| 1.43 | E-mail Address of the Director/Manager | agutelius@sals.edu |
| 1.44 | Fax Number of the Director/Manager | (518) 371-3799 |
| 1.45 | Does the library charge fees for library cards to people residing outside the system's service area? | N |

1.46 Was all or part of the library's funding subject to a public vote(s) held during Calendar Year 2023? (Please respond even if the vote was unsuccessful). Enter Y for Yes, N for No. If Yes, complete one record for the public vote from each funding source. If no, go to question 1.47. Y

Public Votes / Contracts

Please Note: last year's answers for repeating groups cannot be displayed.

- | | | |
|-----|--|--|
| 1. | Name of municipality or district holding the public vote | Clifton Park-Halfmoon Public Library District |
| 2. | Indicate the type of municipality or district holding the public vote | Special Legislative District |
| 3. | Date the vote was held (mm/dd/2023) | 09/14/2023 |
| 4. | Was the vote successful? Y/N | Y |
| 5. | What type of public vote was it? | budget vote (special legislative district public library only) |
| 6a. | Most recent prior year approved appropriation from a public vote: | \$4,921,020 |
| 6b. | Proposed increase in appropriation as a result of the vote held on the date reported in question number 3: | \$182,232 |
| 6c. | Total proposed appropriation (manually sum of 6a and 6b): | \$5,103,252 |

This question should only be answered if "No" was answered in Q1.46 OR the library has votes from different municipalities/districts that were held in different years, both current and prior.

1.47 Did the library receive funding from an appropriation which was approved by public vote in a prior year? (Prior to Calendar Year 2023) Enter Y for Yes, N for No. If Yes, complete one record for the vote from each funding source. If No, go to question 1.48. N

Please Note: last year's answers for repeating groups cannot be displayed.

- | | | |
|----|---|-----|
| 1. | Name of municipality or district holding the public vote | N/A |
| 2. | Indicate the type of municipality or district holding the public vote | |

3. Date the last successful vote was held (mm/dd/yyyy) N/A
4. What type of public vote was it?
5. What was the total dollar amount of the appropriation from tax dollars resulting from the last successful vote? N/A

1.48 Does the reporting library have a contractual agreement with a municipality or district to provide library services to residents of an area not served by a chartered library? Enter Y for Yes, N for No. If yes, please complete one record for *each* contract. If no, go to question 1.49. N

Unusual Circumstances

Please Note: last year's answers for repeating groups cannot be displayed.

1. Name of contracting municipality or district N/A
2. Is this a written contractual agreement? N/A
3. Population of the geographic area served by this contract N/A
4. Dollar amount of contract N/A
5. Enter the appropriate code for range of services provided (select one): N/A

1.49 For the reporting year, has the library experienced any unusual circumstance(s) that affected the statistics reported (e.g., natural disaster, fire, closed for renovations, massive weeding of collection, etc.)? If yes, please annotate explaining the circumstance(s) and the impact on the library using the Note; if no, please go to Part 2, Library Collection. N

2. LIBRARY COLLECTION

Print / Electronic / Other Holdings

Report holdings, additions, and subscriptions as of the end of the fiscal year reported in Questions 1.6 and 1.7 in Part 1. Please [read](#) general information instructions below before completing this section.

This section of the survey (2.1-2.25) collects data on selected types of materials.

It does not cover all materials (i.e., microforms, loose sheet music, maps, and pictures) for which expenditures are reported under Print Materials Expenditures, Electronic Materials Expenditures, and Other Materials Expenditures (questions 12.6, 12.7 and 12.8). Under this category report only items that have been purchased, leased or licensed by the library, a consortium, the state library, a donor or other person or entity. Included items must only be accessible with a valid library card or at a physical library location; inclusion in the catalog is not required. Do not include items freely available without monetary exchange. Count electronic materials at the administrative entity level (main library); do not duplicate numbers at each branch.

PRINT MATERIALS

Cataloged Books

| | | |
|-----|---|---------|
| 2.1 | Adult Fiction Books | 39,775 |
| 2.2 | Adult Non-fiction Books | 29,364 |
| 2.3 | Total Adult Books (Total questions 2.1 & 2.2) | 69,139 |
| 2.4 | Children's Fiction Books | 33,588 |
| 2.5 | Children's Non-fiction Books | 22,185 |
| 2.6 | Total Children's Books (Total questions 2.4 & 2.5) | 55,773 |
| 2.7 | Total Cataloged Books (Total questions 2.3 & 2.6) | 124,912 |

Other Print Materials

| | | |
|------|---|---------|
| 2.8 | Total Uncataloged Books | 38 |
| 2.9 | Total Print Serials | 269 |
| 2.10 | All Other Print Materials | 3 |
| 2.11 | Total Other Print Materials (Total questions 2.8 through 2.10) | 310 |
| 2.12 | Total Print Materials (Total questions 2.7 and 2.11) | 125,222 |

ALL OTHER MATERIALS

Electronic Materials

| | | |
|------|------------------|--------|
| 2.13 | Electronic Books | 30,950 |
|------|------------------|--------|

| | | |
|------|--|---------|
| 2.14 | Local Electronic Collections | 14 |
| 2.15 | NOVEL _{NY} Electronic Collections | 15 |
| 2.16 | Total Electronic Collections (Total questions 2.14 and 2.15) | 29 |
| 2.17 | Audio - Downloadable Units | 24,153 |
| 2.18 | Video - Downloadable Units | 63,791 |
| 2.19 | Other Electronic Materials (Include items that are not included in the above categories, such as e-series; electronic files; collections of digital photographs; and electronic government documents, reference tools, scores and maps.) | 6,506 |
| 2.20 | Total Electronic Materials (Total questions 2.13, 2.16, 2.17, 2.18 and 2.19) | 125,429 |

Non-Electronic Materials

| | | |
|------|---|--------|
| 2.21 | Audio - Physical Units | 8,637 |
| 2.22 | Video - Physical Units | 16,564 |
| 2.23 | Other Circulating Physical Items | 416 |
| 2.24 | Total Other Materials - Non-Electronic (Total questions 2.21 through 2.23) | 25,617 |

Grand Total / Additions to Holdings

| | | |
|------|---|---------|
| 2.25 | GRAND TOTAL HOLDINGS (Total questions 2.12, 2.20 and 2.24) | 276,268 |
|------|---|---------|

ADDITIONS TO HOLDINGS - Do not subtract withdrawals or discards.

| | | |
|------|--|--------|
| 2.26 | Cataloged Books | 9,987 |
| 2.27 | All Other Print Materials | 12 |
| 2.28 | Electronic Materials | 16,982 |
| 2.29 | All Other Materials | 1,879 |
| 2.30 | Total Additions (Total questions 2.26 through 2.29) | 28,860 |

3. LIBRARY PROGRAMS, POLICIES, AND SERVICES

Visits / Borrowers / Policies / Accessibility

Report all information on questions 3.1 through 3.32 as of the end fiscal year reported in Questions 1.6 and 1.7 in Part 1; report information on questions 3.33 through 3.77 for the 2023 calendar year. Please click [here](#) to read general instructions before completing this section.

Please report information on LIBRARY USE as of the end of the fiscal year reported in Questions 1.6 and 1.7 in Part 1.

LIBRARY USE

| | | |
|------|---|-------------------|
| 3.1 | Library visits (total annual attendance) | 272,307 |
| 3.1a | Regarding the number of Library Visits entered, is this an annual count or an annual estimate based on a typical week or weeks? | CT - Annual Count |
| 3.2 | Registered resident borrowers | 30,732 |
| 3.3 | Registered non-resident borrowers | 5,078 |

Please report information on WRITTEN POLICIES as of 12/31/23.

WRITTEN POLICIES (Answer Y for Yes, N for No)

Answers are prefilled with the prior year's answers. If a change is made please add a note of explanation.

| | | |
|------|---|---|
| 3.4 | Does the library have an open meeting policy? | Y |
| 3.5 | Does the library have a policy protecting the confidentiality of library records? | Y |
| 3.6 | Does the library have an Internet use policy? | Y |
| 3.7 | Does the library have a disaster plan? | Y |
| 3.8 | Does the library have a board-approved conflict of interest policy? | Y |
| 3.9 | Does the library have a board-approved whistle blower policy? | Y |
| 3.10 | Does the library have a board-approved sexual harassment prevention policy? | Y |

Please report information on ACCESSIBILITY as of 12/31/23.

ACCESSIBILITY (Answer Y for Yes, N for No)

| | | |
|------|--|---|
| 3.11 | Does the library provide service to persons who cannot visit the library (homebound persons, persons in nursing homes, persons in jail, etc.)? | Y |
|------|--|---|

3.12 Does the library have assistive devices for persons who are deaf and hearing impaired (TTY/TDD)? Y

3.13 Does the library have large print books? Y

3.14 Does the library have assistive technology for people who are visually impaired or blind? Y

3.15 - If so, what do you have? If no, go to next question

screen reader, such as JAWS, Windoweyes or NVDA No

refreshable Braille commonly referred to as a refreshable Braille display No

screen magnification software, such as Zoomtext Yes

electronic scanning and reading software, such as OpenBook No

3.16 Is the library registered for services from either the New York State Talking Book and Braille Library (New York State Library, Albany) or the Andrew Heiskell Braille and Talking Book Library (The New York Public Library, New York)? Y

Library Sponsored Programs

LIVE PROGRAM SESSIONS and ATTENDANCE

Live Program Sessions

A live program session is any planned event which introduces the group attending to library services or which provides information to participants.

Program sessions may cover use of the library, library services, or library tours. Program sessions may also provide cultural, recreational, or educational information.

Examples of these types of program sessions include, but are not limited to, film showings, lectures, story hours, literacy programs, citizenship classes, and book discussions.

For specific examples of live and prerecorded programs (previously called synchronous and asynchronous), please refer to the chart in Instructions.

Live Programs Categorized by Age

3.17a Number of Sessions Targeted at Children Ages 0-5 135

| | | |
|------------------------------------|---|--------|
| 3.17b | Attendance at Sessions Targeted at Children Ages 0-5 | 5,718 |
| 3.18a | Number of Sessions Targeted at Children Ages 6-11 | 221 |
| 3.18b | Attendance at Sessions Targeted at Children Ages 6-11 | 15,789 |
| 3.19a | Number of Sessions Targeted at Young Adults Ages 12-18 | 129 |
| 3.19b | Attendance at Sessions Targeted at Young Adults Ages 12-18 | 1,716 |
| 3.20a | Number of Sessions Targeted at Adults Age 19 or Older | 652 |
| 3.20b | Attendance at Sessions Targeted at Adults Age 19 or Older | 8,134 |
| 3.21a | Number of General Interest Program Sessions | 105 |
| 3.21b | Attendance at General Interest Program Sessions | 8,457 |
| 3.22 | Total Sessions of Live Programs Categorized by Age (sum of 3.17a, 3.18a, 3.19a, 3.20a, 3.21a) | 1,242 |
| 3.23 | Total Attendance at Live Programs Categorized by Age (sum of 3.17b, 3.18b, 3.19b, 3.20b, 3.21b) | 39,814 |
| Live Programs Categorized by Venue | | |
| 3.24a | Total Live Onsite Program Sessions | 1,065 |
| 3.24b | Total Live Onsite Program Attendance | 34,454 |
| 3.25a | Total Live Offsite Program Sessions | 67 |
| 3.25b | Total Live Offsite Program Attendance | 4,199 |
| 3.26a | Total Live Virtual Program Sessions | 110 |
| 3.26b | Total Live Virtual Program Attendance | 1,161 |
| 3.27 | Total Sessions of Live Programs Categorized by Venue (sum of 3.24a, 3.25a, 3.26a) | 1,242 |
| 3.28 | Total Attendance at Live Programs Categorized by Venue (sum of 3.24b, 3.25b, 3.26b) | 39,814 |

Prerecorded and One-on-One Programs

| | | |
|------|---|-----|
| 3.29 | Total Number of Prerecorded Program Presentations | 0 |
| 3.30 | Total Views of Prerecorded Program Presentations within 30 Days | 0 |
| 3.31 | One-on-One Program Sessions | 140 |
| 3.32 | Attendance at One-on-One Program Sessions | 147 |

Teen-Led / Promotion / Summer Reading

| | | |
|------|--|-----|
| 3.33 | Did your library offer teen-led activities during the 2023 calendar year? | Y |
| 3.34 | Do library staff, trustees and/or volunteers reach outside of the library to promote library programs and services through group presentations, information tables and/or other similar educational activities sponsored by the Library? | Yes |

Please report information on SUMMER READING PROGRAMS for the 2023 calendar year

SUMMER READING PROGRAM

| | | |
|------|--|-------|
| 3.35 | Did the library offer a summer reading program in 2023? (Enter Y for Yes, N for No) If entering no, proceed to the next section. | Y |
| 3.36 | Library outlets offering the summer reading program | 1 |
| 3.37 | Children registered for the library's summer reading program | 1,883 |
| 3.38 | Young adults registered for the library's summer reading program | 294 |
| 3.39 | Adults registered for the library's summer reading program | 325 |

| | | |
|----------------------|--|--------|
| 3.40 | Total number registered for the library's summer reading program (total 3.37 + 3.38 + 3.39) | 2,502 |
| 3.41a 2023 | Children's program sessions - Summer | 172 |
| 3.41b 2023 | Children's program attendance - Summer | 14,595 |
| 3.42a 2023 | Young adult program sessions - Summer | 29 |
| 3.42b Summer 2023 | Young adult program attendance - Summer | 791 |
| 3.43a | Adult program sessions - Summer 2023 | 77 |
| 3.43b 2023 | Adult program attendance - Summer | 823 |
| 3.44 | Total program sessions - Summer 2023 (total 3.41a + 3.42a + 3.43a) | 278 |
| 3.45 | Total program attendance - Summer 2023 (total 3.41b + 3.42b + 3.43b) | 16,209 |
| 3.46 | Did the library use the Summer Reading at New York Libraries name and/or logo? | N |
| 3.47 | Did the library use the Collaborative Summer Library Program (CSLP) Manual, provided through the New York State Library? | N |

COLLABORATORS

| | | |
|------|---|---|
| 3.48 | Public school district(s) and/or BOCES | 1 |
| 3.49 | Non-public school(s) | 0 |
| 3.50 | Childcare center(s) | 1 |
| 3.51 | Summer camp(s) | 0 |
| 3.52 | Municipality/Municipalities | 2 |
| 3.53 | Literacy provider(s) | 0 |
| 3.54 | Other (describe using the State note) | 0 |
| 3.55 | Total Collaborators (total 3.48 through 3.54) | 4 |

Please report information on EARLY LITERACY PROGRAMS for the 2023 calendar year.

EARLY LITERACY PROGRAMS

| | | |
|-------|---|-------|
| 3.56 | Did the library offer early literacy programs in 2023? (Enter Y for Yes, N for No) If entering no, proceed to the next section. | Y |
| 3.57a | Focus on birth - school entry (kindergarten) sessions | 135 |
| 3.57b | Focus on birth - school entry (kindergarten) attendance | 5,718 |
| 3.58a | Focus on parents & caregivers sessions | 0 |
| 3.58b | Focus on parents & caregivers attendance | 0 |
| 3.59a | Combined audience sessions | 0 |
| 3.59b | Combined audience attendance | 0 |
| 3.60 | Total Sessions | 135 |
| 3.61 | Total Attendance | 5,718 |
| 3.62 | Collaborators (check all that apply): | |
| a. | Childcare center(s) | Yes |
| b. | Public School District(s) and/or BOCES | Yes |
| c. | Non-Public School(s) | No |
| d. | Health care providers/agencies | No |
| e. | Other (describe using the State note) | No |

Adult Literacy

Please report information on ADULT LITERACY for the 2023 calendar year.

ADULT LITERACY

| | | |
|------|---|---|
| 3.63 | Did the library offer adult literacy programs in 2023? (Enter Y for Yes, N for No) If entering no, proceed to the next section. | Y |
|------|---|---|

- 3.64a Total group program sessions
- 3.64b [Total group program attendance](#)
- 3.65a Total one-on-one program sessions
- 3.65b [Total one-on-one program attendance](#)
- 3.66 - Collaborators (check all that apply)
- a. Literacy NY (Literacy Volunteers of America) No
- b. Public School District(s) and/or BOCES No
- c. Non-Public Schools No
- d. Other (see instructions and describe using Note) No

ESOL / Digital Literacy

Please report information on ENGLISH FOR SPEAKERS OF OTHER LANGUAGES (ESOL) PROGRAMS for the 2023 calendar year.

ENGLISH FOR SPEAKERS OF OTHER LANGUAGES (ESOL) PROGRAMS

3.67 Did the library offer English for Speakers of Other Languages (ESOL) programs in 2023? (Enter Y for Yes, N for No) If entering no, proceed to the next section. Y

- 3.68a Children's program sessions 0
- 3.68b [Children's program attendance](#) 0
- 3.69a Young adult program sessions 0
- 3.69b [Young adult program attendance](#) 0
- 3.70a Adult program sessions 200
- 3.70b [Adult program attendance](#) 3,139
- 3.71 [Total program sessions \(total 3.68a + 3.69a + 3.70a\)](#) 200

3.72 Total program attendance (total 3.68b + 3,139
3.69b + 3.70b)

3.73a One-on-one program sessions 0

3.73b One-on-one program attendance 0

3.74 - Collaborators (check all that apply):

a. Literacy NY (Literacy Volunteers of America) No

b. Public School District(s) and/or BOCES No

c. Non-Public School(s) No

d. Other (describe using the Note) No

Please report information on DIGITAL LITERACY for the 2023 calendar year.

DIGITAL LITERACY

3.75 Did the library offer digital literacy programs in 2023? (Enter Y for Yes, N for No) If entering no, proceed to the next section. Y

3.76a Total group program sessions 153

3.76b Total group program attendance 626

3.77a Total one-on-one program sessions 140

3.77b Total one-on-one program attendance 147

4. LIBRARY TRANSACTIONS

Circulation / Electronic Use Reference Transactions

Report all transactions as of the end of the fiscal year reported in Questions 1.6 and 1.7 in Part 1.
(Please note: Internal Library usage is not considered part of circulation.)

CATALOGED BOOK CIRCULATION

4.1 Adult Fiction Books 127,326

4.2 Adult Non-fiction Books 63,384

4.3 Total Adult Books (Total questions 4.1 & 4.2) 190,710

4.4 Children's Fiction Books 160,267

| | | |
|-----|---|---------|
| 4.5 | Children's Non-fiction Books | 38,333 |
| 4.6 | Total Children's Books (Total questions 4.4 & 4.5) | 198,600 |
| 4.7 | Total Cataloged Book Circulation (Total question 4.3 & 4.6) | 389,310 |

CIRCULATION OF OTHER MATERIALS

| | | |
|------|--|---------|
| 4.8 | Circulation of Adult Other Materials | 76,153 |
| 4.9 | Circulation of Children's Other Materials | 24,245 |
| 4.10 | Circulation of Other Physical Items (Total questions 4.8, 4.9) | 100,398 |
| 4.11 | Physical Item Circulation (Total questions 4.7 & 4.10) | 489,708 |

ELECTRONIC USE

| | | |
|------|--|---------|
| 4.12 | Use of Electronic Material | 109,427 |
| 4.13 | Successful Retrieval of Electronic Information | 45,357 |
| 4.14 | Electronic Content Use (Total questions 4.12 & 4.13) | 154,784 |
| 4.15 | Total Circulation of Materials (Total questions 4.11 & 4.12) | 599,135 |
| 4.16 | Total Collection Use (Total questions 4.13 & 4.15) | 644,492 |
| 4.17 | Grand Total Circulation of Children's Materials (Total questions 4.6 & 4.9) | 222,845 |
| 4.18 | As of the end of the reporting period, does the library charge overdue fines to any users when they fail to return physical print materials by the date due? | Yes |

REFERENCE TRANSACTIONS

| | | |
|-------|---|-------------------|
| 4.19 | Total Reference Transactions | 45,643 |
| 4.19a | Regarding the number of Reference Transactions entered, is this an annual count or an annual estimate based on a typical week or weeks? | CT - Annual Count |
| 4.20 | Does the library offer virtual reference? | Y |

Interlibrary Loan

INTERLIBRARY LOAN - MATERIALS RECEIVED (BORROWED)

| | | |
|------|--------------------------|--------|
| 4.21 | TOTAL MATERIALS RECEIVED | 40,021 |
|------|--------------------------|--------|

INTERLIBRARY LOAN - MATERIALS PROVIDED (LOANED)

| | | |
|------|--------------------------|--------|
| 4.22 | TOTAL MATERIALS PROVIDED | 30,179 |
|------|--------------------------|--------|

5. TECHNOLOGY AND TELECOMMUNICATIONS

Report all information as of December 31, 2023.

SYSTEMS AND SERVICES

| | | |
|------|---|---------------------|
| 5.1 | Automated circulation system? | Y |
| 5.2 | Online public access catalog (OPAC)? | Y |
| 5.3 | Electronic access to the OPAC from outside the library? | Y |
| 5.4 | Annual number of visits to the library's web site | 380,290 |
| 5.5 | Does the library use Internet filtering software on any computer? | N |
| 5.6 | Does your library use social media? | Y |
| 5.7 | Does the library file for E-rate benefits? | N |
| 5.8 | Is the library part of a consortium for E-rate benefits? | N |
| 5.9 | If yes, in which consortium are you participating? | N/A |
| 5.10 | Name of the person responsible for the library's Information Technology (IT) services | Thomas Schlatter |
| 5.11 | IT contact's telephone number (enter 10 digits only and hit the Tab key) | (518) 371-8622 |
| 5.12 | IT contact's email address | tschlatter@sals.edu |

6. STAFF INFORMATION

Note: Report figures as of the last day of the fiscal year reported in Questions 1.6 and 1.7 in Part 1. Include the FTE for all positions funded in the library's budget whether those positions are filled or not. This report requires conversion of part-time hours to full-time equivalents (FTE). To compute the FTE of employees in any category, take the total number of hours worked per week for all budgeted positions in that category and divide that total by the number of hours per week the library considers to be full-time. Report the FTE to two decimal places.

FTE (FULL-TIME EQUIVALENT CALCULATION)

6.1 The number of hours per workweek used 35
to compute FTE for all paid library personnel in
this section.

BUDGETED POSITIONS IN FULL-TIME EQUIVALENTS

| | | |
|------|--|-------|
| 6.2 | Library Director (certified) | 1 |
| 6.3 | Vacant Library Director (certified) | 0 |
| 6.4 | Library Manager (not certified) | 0 |
| 6.5 | Vacant Library Manager (not certified) | 0 |
| 6.6 | Librarian | 13.31 |
| 6.7 | Vacant Librarian | 2 |
| 6.8 | Library Specialist/Paraprofessional | 0 |
| 6.9 | Vacant Library Specialist/Paraprofessional | 0 |
| 6.10 | Other Staff | 28.34 |
| 6.11 | Vacant Other Staff | 0 |
| 6.12 | TOTAL PAID STAFF (Total questions 6.2, 6.4, 6.6, 6.8 & 6.10) | 42.65 |
| 6.13 | VACANT TOTAL PAID STAFF (Total questions 6.3, 6.5, 6.7, 6.9 & 6.11) | 2.00 |

SALARY INFORMATION

| | | |
|------|--|-----------|
| 6.14 | FTE - Library Director (certified) | 1 |
| 6.15 | Salary - Library Director (certified) | \$130,765 |
| 6.16 | FTE - Library Manager (not certified) | 0 |
| 6.17 | Salary - Library Manager (not certified) | \$0 |
| 6.18 | FTE - Librarian | 1 |
| 6.19 | Salary - Librarian | \$49,140 |

7. MINIMUM PUBLIC LIBRARY STANDARDS

All public, free association and Indian libraries in New York State are required to meet the minimum standards listed below. Please indicate which of these standards your library meets as of **December 31, 2023**. Please click [here](#) to read general instructions before completing this section. [Helpful information for meeting minimum public library standards](#) is available on the State Library's website.

- | | | |
|-----|---|---|
| 1. | Is governed by written bylaws which define the structure and governing functions of the library board of trustees, and which shall be reviewed and re-approved by the board of trustees at least once every five years or earlier if required by law. | Y |
| 2. | Has a community-based, board-approved, written long-range plan of service developed by the library board of trustees and staff. | Y |
| 3. | Provides a board-approved written annual report to the community on the library's progress in meeting its mission, goals and objectives, as outlined in the library's long-range plan of service. | Y |
| 4. | Has board-approved written policies for the operation of the library, which shall be reviewed and updated at least once every five years or earlier if required by law. | Y |
| 5. | Annually prepares and publishes a board-approved, written budget, which enables the library to address the community's needs, as outlined in the library's long-range plan of service. | Y |
| 6. | Periodically evaluates the effectiveness of the library's programs, services and collections to address community needs, as outlined in the library's long-range plan of service. | Y |
| 7. | Is open the minimum standard number of public service hours for population served. (see instructions) | Y |
| 8. | Maintains a facility that addresses community needs, as outlined in the library's long-range plan of service, including adequate: | |
| 8a. | space | Y |
| 8b. | lighting | Y |
| 8c. | shelving | Y |
| 8d. | seating | Y |
| 8e. | power infrastructure | Y |
| 8f. | data infrastructure | |
| 8g. | public restroom | Y |

9. Provides programming to address community needs, as outlined in the library's long-range plan of service.

10. Provides

10a. a circulation system that facilitates access to the local library collection and other library catalogs Y

10b. equipment, technology, and internet connectivity to address community needs and facilitate access to information. Y

11. Provides access to current library information in print and online, facilitating the understanding of library services, operations and governance; information provided online shall include the standards referenced in numbers (1) through (5) above. Y

12. Employs a paid director in accordance with the provisions of Commissioner's Regulation 90.8. Y

13. Provides library staff with annual technology training, appropriate to their position, to address community needs, as outlined in the library's long-range plan of service. Y

14. Establishes and maintains partnerships with other educational, cultural or community organizations which enable the library to address the community's needs, as outlined in the library's long-range plan of service. Y

8. PUBLIC SERVICE INFORMATION

Report all information as of the end of the fiscal year reported in Questions 1.6 and 1.7 in Part 1. Please click [here](#) to read general instructions before completing this section. Questions 8.1-8.4 are pre-filled with prior year answers but not locked to allow updating.

PUBLIC SERVICE OUTLETS - Libraries reporting main libraries, branches and bookmobiles should complete Service Outlets Information in Part 9.

| | | |
|-----|---------------|---|
| 8.1 | Main Library | 1 |
| 8.2 | Branches | 0 |
| 8.3 | Bookmobiles | 0 |
| 8.4 | Other Outlets | 0 |

8.5 TOTAL PUBLIC SERVICE OUTLETS 1
(Total questions 8.1 - 8.4)

PUBLIC SERVICE HOURS - Report hours to two decimal places.

8.6 Minimum Weekly Total Hours - Main Library 70.00

8.7 Minimum Weekly Total Hours - Branch Libraries 0.00

8.8 Minimum Weekly Total Hours - Bookmobiles 0.00

8.9 Minimum Weekly Total Hours - Total Hours Open (Total questions 8.6 - 8.8) 70.00

8.10 Annual Total Hours - Main Library 3,640.00

8.11 Annual Total Hours - Branch Libraries 0.00

8.12 Annual Total Hours - Bookmobiles 0.00

8.13 Annual Hours Open - Total Hours Open (Total questions 8.10 through 8.12) 3,640.00

9. SERVICE OUTLET INFORMATION

Please Note: last year's answers for repeating groups cannot be displayed.

Outlets should be arranged in alphabetical order if possible.

Report all information as of the end of the fiscal year reported in Questions 1.6 and 1.7 in Part 1. Please click [here](#) to read general instructions before completing this section. Questions 1–14, 20–25, and 34–36 are pre-filled with prior year answers but not locked to allow updating.

NOTE: Libraries reporting Public Service Outlets in questions 8.1, 8.2 and 8.3 of Part 8 are required to complete this part of the Annual Report. Use this section to enter outlet information on main libraries, branches or bookmobiles. Complete one record for *each* main library, branch or bookmobile.

If you have multiple libraries, you may 1) enter the data for the Service Outlet Information section directly into the survey as usual or 2) send Baker and Taylor the data for this section to be uploaded into CollectConnect. If you choose to send your data for uploading, you will enter the data into the spreadsheet form available in the survey by clicking [a link to an Excel sheet listing prior year outlets is located in section 9](#). Complete this form and email it to collectconnect@baker-taylor.com and your data will be uploaded into CollectConnect within 24 hours. The data will be loaded in the same order in which it appears in your file, so libraries should be in the correct order on the spreadsheet.

1. Outlet Name Clifton Park-Halfmoon Public Library
2. Outlet Name Status 00 (for no change)

| | | |
|-----|--|--------------------------------------|
| 3. | Street Address | 475 Moe Road |
| 4. | Outlet Street Address Status | 00 (for no change) |
| 5. | City | Clifton Park |
| 6. | Zip Code | 12065 |
| 7. | Phone (enter 10 digits only) | (518) 371-8622 |
| 8. | Fax Number (enter 10 digits only) | (518) 371-3799 |
| 9. | E-mail Address | agutelius@sals.edu |
| 10. | Outlet URL | www.cphlibrary.org |
| 11. | County | Saratoga |
| 12. | School District | Shenendehowa |
| 13. | Library System | SALS |
| 14. | Outlet Type Code (select one): | CE |
| 15. | Public Service Hours Per Year for This Outlet | 3,640 |
| 16. | Number of Weeks This Outlet is Open | 52 |
| 17. | Does this outlet have meeting space available for public use (non-library sponsored programs, meetings and/or events)? | Y |
| 18. | Is the meeting space available for public use even when the outlet is closed? | Y |
| 19. | Total number of non-library sponsored programs, meetings and/or events at this outlet | 584 |
| 20. | Enter the appropriate outlet code (select one): | LO |
| 21. | Who owns this outlet building? | Other (specify using the State note) |
| 22. | Who owns the land on which this outlet is built? | Other (specify using the State note) |
| 23. | Indicate the year this outlet was initially constructed | 2006 |
| 24. | Indicate the year this outlet underwent a major renovation costing \$25,000 or more | 2006 |
| 25. | Square footage of the outlet | 55,000 |

| | | |
|-----|---|--|
| 26. | Number of Internet Computers Used by General Public | 45 |
| 27. | Number of uses (sessions) of public Internet computers per year | 17,948 |
| 27a | Reporting Method for Number of Uses of Public Internet Computers Per Year | CT - Annual Count |
| 28. | Type of connection on the outlet's public Internet computers | Fiber |
| 29. | Maximum <u>download</u> speed of connection on the outlet's public Internet computers | 10 Greater than or equal to 50 mbps and less than 100 mbps |
| 30. | Maximum <u>upload</u> speed of connection on the outlet's public Internet computers | 10 Greater than or equal to 50 mbps and less than 100 mbps |
| 31. | Internet Provider | Other (specify using the State note) |
| 32. | WiFi Access | No restrictions to access |
| 33. | Wireless Sessions | 55,884 |
| 33a | Reporting Method for Wireless Sessions | CT - Annual Count |
| 34. | Does the outlet have a building entrance that is physically accessible to a person in a wheelchair? | Y |
| 35. | Is every public part of the outlet accessible to a person in a wheelchair? | Y |
| 36. | Does your outlet have a Makerspace? | N |
| 37. | <i>LIBID</i> | 7600521415 |
| 38. | <i>FSCSID</i> | NY0616 |
| 39. | <i>Number of Bookmobiles in the Bookmobile Outlet Record</i> | 0 |
| 40. | <i>Outlet Structure Status</i> | 00 (for no change from previous year) |

10. OFFICERS AND TRUSTEES

Trustees and Terms / Trustee Names

Report information about trustee meetings as of December 31, 2023. All public and association libraries are required by Education Law to hold at least four meetings a year.

BOARD MEETINGS

10.1 Total number of board meetings held during calendar year (January 1, 2023 to December 31, 2023) 13

NUMBER OF TRUSTEES AND TERMS

10.2 If the library's charter documents (incorporation) state a range of trustees, what is it? If a range is not stated, enter N/A.

10.3 If your library has a range, how many voting positions are stated in the library's current by-laws? If a range is not stated, enter N/A.

10.4 If your library does not have a range, how many voting positions are stated in the library's charter documents (incorporation)? If library does have a range, enter N/A here. 11

10.5 What is the **trustee term length, as stated in your library's charter documents (incorporation)**? If a term length is not stated, please explain in a Note. 5 years

10.6 I attest that all trustees participated in trustee education in the last calendar year (2023). If entering No, provide explanation in a Note. Y

BOARD MEMBER SELECTION

10.7 Enter Board Member Selection Code (select one): EP - board members are elected in a public election

Please Note: last year's answers for repeating groups cannot be displayed.

Trustee information has been pre-filled with prior year answers but not locked; please make sure to delete former trustees, add new ones, and update position titles, dates and make any other needed changes. You may 1) enter the data for the Officers and Board Members directly into the survey as usual or 2) send Baker and Taylor the data for this section to be uploaded into CollectConnect. If you choose to send your data for uploading, you must enter the data into the spreadsheet form available [here](#). Please Note: It is customized and contains previously entered data in need of updating. Complete this form and email it to collectconnect@baker-taylor.com.

| | | |
|----|----------------------------|---------------------|
| 1. | Status | Filled |
| 2. | First Name of Board Member | Megan |
| 3. | Last Name of Board Member | Brown |
| 4. | Mailing Address | 39 Willowbrook Terr |
| 5. | City | Halfmoon |
| 6. | Zip Code (5 digits only) | 12065 |

| | | |
|-----|----------------------------|-----------------------|
| 7. | E-mail address | brynnsmamal@gmail.com |
| 8. | Office Held or Trustee | Trustee |
| 9. | Term Begins - Month | January |
| 10. | Term Begins - Year (year) | 2023 |
| 11. | Term Expires | December |
| 12. | Term Expires - Year (yyyy) | 2027 |

13. Is the trustee serving a full term? If No, add a Note. The Note should identify the previous trustee whose unexpired term is being filled, and should identify the beginning and ending date of the unexpired previous trustee's term. Example: Trustee is filling the remainder of [name]'s term, which was to run from beginning date to ending date.

| | | |
|-----|--|------------|
| 14. | The date the Oath of Office (mm/dd/yyyy) was taken | 01/02/2024 |
|-----|--|------------|

| | | |
|-----|--|------------|
| 15. | The date the Oath of Office was filed with town or county clerk (mm/dd/yyyy) | 02/15/2024 |
|-----|--|------------|

| | | |
|-----|------------------------------|---|
| 16. | Is this a brand new trustee? | N |
|-----|------------------------------|---|

| | | |
|-----|----------------------------|---------------------------|
| 1. | Status | Filled |
| 2. | First Name of Board Member | Mathew |
| 3. | Last Name of Board Member | Cantore |
| 4. | Mailing Address | 37 Sterling Heights Drive |
| 5. | City | Clifton Park |
| 6. | Zip Code (5 digits only) | 12065 |
| 7. | E-mail address | mathewcantore@gmail.com |
| 8. | Office Held or Trustee | Trustee |
| 9. | Term Begins - Month | January |
| 10. | Term Begins - Year (year) | 2020 |
| 11. | Term Expires | December |
| 12. | Term Expires - Year (yyyy) | 2024 |

| | | |
|-----|---|---------------------|
| 13. | Is the trustee serving a full term? If No, add a Note. The Note should identify the previous trustee whose unexpired term is being filled, and should identify the beginning and ending date of the unexpired previous trustee's term. Example: Trustee is filling the remainder of [name]'s term, which was to run from beginning date to ending date. | Yes |
| 14. | The date the Oath of Office (mm/dd/yyyy) was taken | 01/02/2024 |
| 15. | The date the Oath of Office was filed with town or county clerk (mm/dd/yyyy) | 02/15/2024 |
| 16. | Is this a brand new trustee? | N |
| 1. | Status | Filled |
| 2. | First Name of Board Member | Jason |
| 3. | Last Name of Board Member | DiGianni |
| 4. | Mailing Address | 4 Cresthaven Lane |
| 5. | City | Clifton Park |
| 6. | Zip Code (5 digits only) | 12065 |
| 7. | E-mail address | jdigianni@gmail.com |
| 8. | Office Held or Trustee | Trustee |
| 9. | Term Begins - Month | January |
| 10. | Term Begins - Year (year) | 2022 |
| 11. | Term Expires | December |
| 12. | Term Expires - Year (yyyy) | 2026 |
| 13. | Is the trustee serving a full term? If No, add a Note. The Note should identify the previous trustee whose unexpired term is being filled, and should identify the beginning and ending date of the unexpired previous trustee's term. Example: Trustee is filling the remainder of [name]'s term, which was to run from beginning date to ending date. | Yes |
| 14. | The date the Oath of Office (mm/dd/yyyy) was taken | 01/02/2024 |
| 15. | The date the Oath of Office was filed with town or county clerk (mm/dd/yyyy) | 02/15/2024 |

| | | |
|-----|------------------------------|---------------------------|
| 16. | Is this a brand new trustee? | N |
| 1. | Status | Filled |
| 2. | First Name of Board Member | Suzanne |
| 3. | Last Name of Board Member | Dugan |
| 4. | Mailing Address | 49 Spruce Street |
| 5. | City | Clifton Park |
| 6. | Zip Code (5 digits only) | 12065 |
| 7. | E-mail address | suzannedugan@nycap.rr.com |
| 8. | Office Held or Trustee | Vice President |
| 9. | Term Begins - Month | January |
| 10. | Term Begins - Year (year) | 2021 |
| 11. | Term Expires | December |
| 12. | Term Expires - Year (yyyy) | 2025 |

13. Is the trustee serving a full term? If No, add a Note. The Note should identify the previous trustee whose unexpired term is being filled, and should identify the beginning and ending date of the unexpired previous trustee's term. Example: Trustee is filling the remainder of [name]'s term, which was to run from beginning date to ending date.

| | | |
|-----|--|------------|
| 14. | The date the Oath of Office (mm/dd/yyyy) was taken | 01/02/2024 |
|-----|--|------------|

| | | |
|-----|--|------------|
| 15. | The date the Oath of Office was filed with town or county clerk (mm/dd/yyyy) | 02/15/2024 |
|-----|--|------------|

| | | |
|-----|------------------------------|-------------------------|
| 16. | Is this a brand new trustee? | N |
| 1. | Status | Filled |
| 2. | First Name of Board Member | David |
| 3. | Last Name of Board Member | Golden |
| 4. | Mailing Address | 4 Royal Oak Drive |
| 5. | City | Clifton Park |
| 6. | Zip Code (5 digits only) | 12065 |
| 7. | E-mail address | goldendavid50@gmail.com |

| | | |
|-----|---|---------------------|
| 8. | Office Held or Trustee | Trustee |
| 9. | Term Begins - Month | January |
| 10. | Term Begins - Year (year) | 2020 |
| 11. | Term Expires | December |
| 12. | Term Expires - Year (yyyy) | 2024 |
| 13. | Is the trustee serving a full term? If No, add a Note. The Note should identify the previous trustee whose unexpired term is being filled, and should identify the beginning and ending date of the unexpired previous trustee's term. Example: Trustee is filling the remainder of [name]'s term, which was to run from beginning date to ending date. | |
| 14. | The date the Oath of Office (mm/dd/yyyy) was taken | 01/22/2024 |
| 15. | The date the Oath of Office was filed with town or county clerk (mm/dd/yyyy) | 02/15/2024 |
| 16. | Is this a brand new trustee? | N |
| 1. | Status | Filled |
| 2. | First Name of Board Member | Stephen |
| 3. | Last Name of Board Member | Meyer |
| 4. | Mailing Address | 44 Robinwood Drive |
| 5. | City | Clifton Park |
| 6. | Zip Code (5 digits only) | 12065 |
| 7. | E-mail address | s_j_meyer@yahoo.com |
| 8. | Office Held or Trustee | Trustee |
| 9. | Term Begins - Month | January |
| 10. | Term Begins - Year (year) | 2024 |
| 11. | Term Expires | December |
| 12. | Term Expires - Year (yyyy) | 2028 |

| | | |
|-----|---|------------------------|
| 13. | Is the trustee serving a full term? If No, add a Note. The Note should identify the previous trustee whose unexpired term is being filled, and should identify the beginning and ending date of the unexpired previous trustee's term. Example: Trustee is filling the remainder of [name]'s term, which was to run from beginning date to ending date. | Yes |
| 14. | The date the Oath of Office (mm/dd/yyyy) was taken | 01/02/2024 |
| 15. | The date the Oath of Office was filed with town or county clerk (mm/dd/yyyy) | 02/15/2024 |
| 16. | Is this a brand new trustee? | N |
| 1. | Status | Filled |
| 2. | First Name of Board Member | Thomas |
| 3. | Last Name of Board Member | Madison |
| 4. | Mailing Address | 14 Oregon Trail |
| 5. | City | Waterford |
| 6. | Zip Code (5 digits only) | 12188 |
| 7. | E-mail address | tjmadvisors1@gmail.com |
| 8. | Office Held or Trustee | Trustee |
| 9. | Term Begins - Month | January |
| 10. | Term Begins - Year (year) | 2022 |
| 11. | Term Expires | December |
| 12. | Term Expires - Year (yyyy) | 2026 |
| 13. | Is the trustee serving a full term? If No, add a Note. The Note should identify the previous trustee whose unexpired term is being filled, and should identify the beginning and ending date of the unexpired previous trustee's term. Example: Trustee is filling the remainder of [name]'s term, which was to run from beginning date to ending date. | Yes |
| 14. | The date the Oath of Office (mm/dd/yyyy) was taken | 01/02/2024 |
| 15. | The date the Oath of Office was filed with town or county clerk (mm/dd/yyyy) | 02/15/2024 |

| | | |
|-----|------------------------------|------------------|
| 16. | Is this a brand new trustee? | N |
| 1. | Status | Filled |
| 2. | First Name of Board Member | Edwin |
| 3. | Last Name of Board Member | Rodger |
| 4. | Mailing Address | 1 Saratoga Court |
| 5. | City | Rexford |
| 6. | Zip Code (5 digits only) | 12148 |
| 7. | E-mail address | aerodger@aol.com |
| 8. | Office Held or Trustee | Trustee |
| 9. | Term Begins - Month | January |
| 10. | Term Begins - Year (year) | 2021 |
| 11. | Term Expires | December |
| 12. | Term Expires - Year (yyyy) | 2025 |

13. Is the trustee serving a full term? If No, add a Note. The Note should identify the previous trustee whose unexpired term is being filled, and should identify the beginning and ending date of the unexpired previous trustee's term. Example: Trustee is filling the remainder of [name]'s term, which was to run from beginning date to ending date.

| | | |
|-----|--|------------|
| 14. | The date the Oath of Office (mm/dd/yyyy) was taken | 01/02/2024 |
|-----|--|------------|

| | | |
|-----|--|------------|
| 15. | The date the Oath of Office was filed with town or county clerk (mm/dd/yyyy) | 02/15/2024 |
|-----|--|------------|

| | | |
|-----|------------------------------|---------------------------|
| 16. | Is this a brand new trustee? | N |
| 1. | Status | Filled |
| 2. | First Name of Board Member | Purushothaman |
| 3. | Last Name of Board Member | Srinivasan |
| 4. | Mailing Address | 1 Castle Pines |
| 5. | City | Clifton Park |
| 6. | Zip Code (5 digits only) | 12065 |
| 7. | E-mail address | purushothaman.s@gmail.com |

| | | |
|-----|---|----------------------------------|
| 8. | Office Held or Trustee | Trustee |
| 9. | Term Begins - Month | January |
| 10. | Term Begins - Year (year) | 2024 |
| 11. | Term Expires | December |
| 12. | Term Expires - Year (yyyy) | 2028 |
| 13. | Is the trustee serving a full term? If No, add a Note. The Note should identify the previous trustee whose unexpired term is being filled, and should identify the beginning and ending date of the unexpired previous trustee's term. Example: Trustee is filling the remainder of [name]'s term, which was to run from beginning date to ending date. | Yes |
| 14. | The date the Oath of Office (mm/dd/yyyy) was taken | 01/02/2024 |
| 15. | The date the Oath of Office was filed with town or county clerk (mm/dd/yyyy) | 02/15/2024 |
| 16. | Is this a brand new trustee? | N |
| 1. | Status | Filled |
| 2. | First Name of Board Member | Russell |
| 3. | Last Name of Board Member | Wise |
| 4. | Mailing Address | 1400 Crescent-Vischer Ferry Road |
| 5. | City | Halfmoon |
| 6. | Zip Code (5 digits only) | 12065 |
| 7. | E-mail address | rewritejr@gmail.com |
| 8. | Office Held or Trustee | Financial Officer |
| 9. | Term Begins - Month | January |
| 10. | Term Begins - Year (year) | 2022 |
| 11. | Term Expires | December |
| 12. | Term Expires - Year (yyyy) | 2026 |

13. Is the trustee serving a full term? If No, Yes
add a Note. The Note should identify the previous trustee whose unexpired term is being filled, and should identify the beginning and ending date of the unexpired previous trustee's term. Example: Trustee is filling the remainder of [name]'s term, which was to run from beginning date to ending date.
14. The date the Oath of Office 01/02/2024
(mm/dd/yyyy) was taken
15. The date the Oath of Office was filed 02/15/2024
with town or county clerk (mm/dd/yyyy)
16. Is this a brand new trustee? N

11. OPERATING FUNDS RECEIPTS

Local Public Funds / System Cash Grants / Other State

Report financial data based on the fiscal reporting year reported in Part 1. (Q1.6 and Q1.7, or Q1.9 and Q1.10 if the fiscal reporting year has changed since the previous annual report). *ROUND TO THE NEAREST DOLLAR*. Please click [here](#) to read general instructions before completing this section.

LOCAL PUBLIC FUNDS

Specify by name the municipalities or school districts which are the source of funds.

- 11.1 Does the library receive any local public Y
funds? If yes, complete one record for each taxing
authority; if no, go to question 11.3.

Please Note: last year's answers for repeating groups cannot be displayed.

1. Source of Funds Town
2. Name of funding County, Municipality Towns of Clifton Park and
or School District Halfmoon
3. Amount \$4,921,023
4. Subject to public vote held in reporting Y
year or in a previous reporting year(s).
5. Written Contractual Agreement N

11.2 **TOTAL LOCAL PUBLIC FUNDS** \$4,921,023

SYSTEM CASH GRANTS TO MEMBER LIBRARY

- 11.3 Local Library Services Aid (LLSA) \$18,132

| | | |
|------|--|----------|
| 11.4 | Record all Central Library Services Aid monies received from system headquarters | \$0 |
| 11.5 | Additional State Aid received from the System | \$0 |
| 11.6 | Federal Aid received from the System | \$0 |
| 11.7 | Other Cash Grants | \$7,247 |
| 11.8 | TOTAL SYSTEM CASH GRANTS (Add Questions 11.3, 11.4, 11.5, 11.6 and 11.7) | \$25,379 |

OTHER STATE AID

| | | |
|------|---|---------|
| 11.9 | State Aid other than LLSA, Central Library Aid (CLDA and/or CBA), or other State Aid reported as system cash grants | \$3,667 |
|------|---|---------|

Federal Aid / Other Receipts

FEDERAL AID FOR LIBRARY OPERATION

| | | |
|-------|--|-----|
| 11.10 | LSTA | \$0 |
| 11.11 | Other Federal Aid | \$0 |
| 11.12 | TOTAL FEDERAL AID (Add Questions 11.10 and 11.11) | \$0 |

| | | |
|-------|--|-----|
| 11.13 | CONTRACTS WITH PUBLIC LIBRARIES AND/OR PUBLIC LIBRARY SYSTEMS IN NEW YORK STATE | \$0 |
|-------|--|-----|

OTHER RECEIPTS

| | | |
|-------|---|-------------|
| 11.14 | Gifts and Endowments | \$46,566 |
| 11.15 | Fund Raising | \$0 |
| 11.16 | Income from Investments | \$27,947 |
| 11.17 | Library Charges | \$44,513 |
| 11.18 | Other | \$0 |
| 11.19 | TOTAL OTHER RECEIPTS (Add Questions 11.14, 11.15, 11.16, 11.17 and 11.18) | \$119,026 |
| 11.20 | TOTAL OPERATING FUND RECEIPTS (Add Questions 11.2, 11.8, 11.9, 11.12, 11.13 and 11.19) | \$5,069,095 |

| | | |
|-------|---------------------|-----|
| 11.21 | BUDGET LOANS | \$0 |
|-------|---------------------|-----|

Transfers / Grant Total

TRANSFERS

| | | |
|-------|---|-----|
| 11.22 | From Capital Fund (Same as Question 14.8) | \$0 |
|-------|---|-----|

| | | |
|-------|------------------|-----|
| 11.23 | From Other Funds | \$0 |
|-------|------------------|-----|

| | | |
|-------|--|-----|
| 11.24 | TOTAL TRANSFERS (Add Questions 11.22 and 11.23) | \$0 |
|-------|--|-----|

| | | |
|-------|--|-------------|
| 11.25 | BALANCE IN OPERATING FUND - Beginning Balance for Fiscal Year Ending 2023 (Same as Question 12.39 of previous year if fiscal year has not changed) | \$2,258,794 |
|-------|--|-------------|

| | | |
|-------|--|-------------|
| 11.26 | GRAND TOTAL RECEIPTS, BUDGET LOANS, TRANSFERS AND BALANCE (Add Questions 11.20, 11.21, 11.24 and 11.25; Same as Question 12.40) | \$7,327,889 |
|-------|--|-------------|

12. OPERATING FUND DISBURSEMENTS

**Staff / Collection / Capital
Operation and Maintenance**

Report financial data based on the fiscal reporting year reported in Part 1. (Q1.6 and Q1.7, or Q1.9 and Q1.10 if the fiscal reporting year has changed since the previous annual report). ROUND TO THE NEAREST DOLLAR. Please click [here](#) to read general instructions before completing this section.

STAFF EXPENDITURES

Salaries & Wages Paid from Library Funds

| | | |
|------|----------------------|-------------|
| 12.1 | Certified Librarians | \$1,146,260 |
|------|----------------------|-------------|

| | | |
|------|-------------|-------------|
| 12.2 | Other Staff | \$1,113,975 |
|------|-------------|-------------|

| | | |
|------|--|-------------|
| 12.3 | Total Salaries & Wages Expenditures (Add Questions 12.1 and 12.2) | \$2,260,235 |
|------|--|-------------|

| | | |
|------|--------------------------------|-----------|
| 12.4 | Employee Benefits Expenditures | \$579,189 |
|------|--------------------------------|-----------|

| | | |
|------|---|-------------|
| 12.5 | Total Staff Expenditures (Add Questions 12.3 and 12.4) | \$2,839,424 |
|------|---|-------------|

COLLECTION EXPENDITURES

| | | |
|------|--|-----------|
| 12.6 | Print Materials Expenditures | \$174,602 |
| 12.7 | Electronic Materials Expenditures | \$115,536 |
| 12.8 | Other Materials Expenditures | \$50,919 |
| 12.9 | Total Collection Expenditures (Add Questions 12.6, 12.7 and 12.8) | \$341,057 |

CAPITAL EXPENDITURES FROM OPERATING FUNDS

| | | |
|-------|---|-----|
| 12.10 | From Local Public Funds (71PF) | \$0 |
| 12.11 | From Other Funds (71OF) | \$0 |
| 12.12 | Total Capital Expenditures (Add Questions 12.10 and 12.11) | \$0 |

OPERATION AND MAINTENANCE OF BUILDINGS

Repairs to Building & Building Equipment

| | | |
|-------|---|-----------|
| 12.13 | From Local Public Funds (72PF) | \$206,757 |
| 12.14 | From Other Funds (72OF) | \$0 |
| 12.15 | Total Repairs (Add Questions 12.13 and 12.14) | \$206,757 |
| 12.16 | Other Disbursements for Operation & Maintenance of Buildings | \$256,100 |
| 12.17 | Total Operation & Maintenance of Buildings (Add Questions 12.15 and 12.16) | \$462,857 |

MISCELLANEOUS EXPENSES

| | | |
|-------|--|-----------|
| 12.18 | Office and Library Supplies | \$25,694 |
| 12.19 | Telecommunications | \$0 |
| 12.21 | Professional & Consultant Fees | \$105,336 |
| 12.22 | Equipment | \$39,479 |
| 12.23 | Other Miscellaneous | \$450,796 |
| 12.24 | Total Miscellaneous Expenses (Add Questions 12.18, 12.19, 12.21, 12.22 and 12.23) | \$621,305 |

Contracts / Debt Service / Transfers / Grand Total

| | | |
|-------|--|-----------|
| 12.25 | CONTRACTS WITH PUBLIC LIBRARIES AND/OR PUBLIC LIBRARY SYSTEMS IN NEW YORK STATE | \$110,893 |
|-------|--|-----------|

DEBT SERVICE

Capital Purposes Loans (Principal and Interest)

| | | |
|-------|--|-----------|
| 12.26 | From Local Public Funds (73PF) | \$0 |
| 12.27 | From Other Funds (73OF) | \$740,382 |
| 12.28 | Total (Add Questions 12.26 and 12.27) | \$740,382 |

Other Loans

| | | |
|-------|--|-----------|
| 12.29 | Budget Loans (Principal and Interest) | \$0 |
| 12.30 | Short-Term Loans | \$0 |
| 12.31 | Total Debt Service (Add Questions 12.28, 12.29 and 12.30) | \$740,382 |

| | | |
|-------|--|-------------|
| 12.32 | TOTAL OPERATING FUND DISBURSEMENTS (Add Questions 12.5, 12.9, 12.12, 12.17, 12.24, 12.25 and 12.31) | \$5,115,918 |
|-------|--|-------------|

TRANSFERS

Transfers to Capital Fund

| | | |
|-------|---|-----|
| 12.33 | From Local Public Funds (76PF) | \$0 |
| 12.34 | From Other Funds (76OF) | \$0 |
| 12.35 | Total Transfers to Capital Fund (Add Questions 12.33 and 12.34; same as Question 13.8) | \$0 |

| | | |
|-------|--|-----|
| 12.36 | Transfer to Other Funds | \$0 |
| 12.37 | TOTAL TRANSFERS (Add Questions 12.35 and 12.36) | \$0 |

| | | |
|-------|--|-------------|
| 12.38 | TOTAL DISBURSEMENTS AND TRANSFERS (Add Questions 12.32 and 12.37) | \$5,115,918 |
|-------|--|-------------|

| | | |
|-------|--|-------------|
| 12.39 | BALANCE IN OPERATING FUND - Ending Balance for the Fiscal Year Ending 2023 | \$2,211,971 |
|-------|--|-------------|

| | | |
|-------|---|-------------|
| 12.40 | GRAND TOTAL DISBURSEMENTS, TRANSFERS & BALANCE (Add Questions 12.38 and 12.39; same as Question 11.26) | \$7,327,889 |
|-------|---|-------------|

ASSURANCE

12.41 The Library operated in accordance with 03/18/2024 all provisions of Education Law and the Regulations of the Commissioner, and assures that the "Annual Report" was reviewed and accepted by the Library Board on (date - mm/dd/yyyy).

FISCAL AUDIT

12.42 Last audit performed (mm/dd/yyyy) 01/30/2024

12.43 Time period covered by this audit 01/01/2023 - 12/31/2023
(mm/dd/yyyy) - (mm/dd/yyyy)

12.44 Indicate type of audit (select one): Private Accounting Firm

CAPITAL FUND

12.45 Does the library have a Capital Fund? Y
Enter Y for Yes, N for No. If No, stop here. If Yes, complete the Capital Fund Report.

13. CAPITAL FUND RECEIPTS

Report financial data based on the fiscal year reported in Questions 1.6 and 1.7 in Part 1. *ROUND TO THE NEAREST DOLLAR*. Please click [here](#) to read general instructions before completing this section.

REVENUES FROM LOCAL SOURCES

13.1 Revenues from Local Government Sources \$0

13.2 All Other Revenues from Local Sources \$0

13.3 **Total Revenues from Local Sources** \$0
(Add Questions 13.1 and 13.2)

STATE AID FOR CAPITAL PROJECTS

13.4 State Aid Received for Construction \$0

13.5 Other State Aid \$0

13.6 **Total State Aid** (Add Questions 13.4 and 13.5) \$0

FEDERAL AID FOR CAPITAL PROJECTS

13.7 **TOTAL FEDERAL AID** \$0

INTERFUND REVENUE

| | | |
|-------|---|-----------|
| 13.8 | Transfer from Operating Fund (Same as Question 12.35) | \$0 |
| 13.9 | TOTAL REVENUES (Add Questions 13.3, 13.6, 13.7 and 13.8) | \$0 |
| 13.10 | NON-REVENUE RECEIPTS | \$0 |
| 13.11 | TOTAL CASH RECEIPTS (Add Questions 13.9 and 13.10) | \$0 |
| 13.12 | BALANCE IN CAPITAL FUND - Beginning Balance for Fiscal Year Ending 2023 (Same as Question 14.11 of previous year, if fiscal year has not changed) | \$116,401 |
| 13.13 | TOTAL CASH RECEIPTS AND BALANCE (Add Questions 13.11 and 13.12; same as Question 14.12) | \$116,401 |

14. CAPITAL FUND DISBURSEMENTS

Report financial data based on the fiscal reporting year reported in Part 1. **ROUND TO THE NEAREST DOLLAR.** Please click [here](#) to read general instructions before completing this section.

PROJECT EXPENDITURES

| | | |
|------|-------------------------|-----|
| 14.1 | Construction | \$0 |
| 14.2 | Incidental Construction | \$0 |

Other Disbursements

| | | |
|------|---|-----|
| 14.3 | Purchase of Buildings | \$0 |
| 14.4 | Interest | \$0 |
| 14.5 | Collection Expenditures | \$0 |
| 14.6 | Total Other Disbursements (Add Questions 14.3, 14.4 and 14.5) | \$0 |

14.7 **TOTAL PROJECT EXPENDITURES** (Add Questions 14.1, 14.2 and 14.6) \$0

14.8 **TRANSFER TO OPERATING FUND** (Same as Question 11.22) \$0

14.9 **NON-PROJECT EXPENDITURES** \$0

| | | |
|-------|--|-----------|
| 14.10 | TOTAL CASH DISBURSEMENTS AND TRANSFERS (Add Questions 14.7, 14.8 and 14.9) | \$0 |
| 14.11 | BALANCE IN CAPITAL FUND - Ending Balance for the Fiscal Year Ending 2023 | \$116,401 |
| 14.12 | TOTAL CASH DISBURSEMENTS AND BALANCE (Add Questions 14.10 and 14.11; same as Question 13.13) | \$116,401 |

15. CENTRAL LIBRARIES

PART 15 EXISTS FOR THE CENTRAL/CO-CENTRAL LIBRARIES ONLY. PLEASE PROCEED
TO SECTION 16. FEDERAL TOTALS AND CONTINUE ON WITH YOUR SURVEY

16. FEDERAL TOTALS

All questions in Part 16 are calculated, locked fields.

Note: See instructions for definitions and calculations of each of these Federal Totals.

| | | |
|--------|--|-------------|
| 16.1 | Total ALA-MLS | 14.27 |
| 16.2 | Total Librarians | 14.27 |
| 16.3 | All Other Paid Staff | 24.80 |
| 16.4 | Total Paid Employees | 39.07 |
| 16.5 | State Government Revenue | \$21,799 |
| 16.6 | Federal Government Revenue | \$0 |
| 16.7 | Other Operating Revenue | \$126,273 |
| 16.8 | Total Operating Revenue | \$5,069,095 |
| 16.9 | Other Operating Expenditures | \$1,195,055 |
| 16.10 | Total Operating Expenditures | \$4,375,536 |
| 16.11 | Total Capital Expenditures | \$0 |
| 16.12 | Print Materials | 125,219 |
| 16.12a | Total Physical Items in Collection | 150,836 |
| 16.13 | Total Registered Borrowers | 35,810 |
| 16.14 | Other Capital Revenue and Receipts | \$0 |
| 16.15 | Number of Internet Computers Used by General Public | 45 |

| | | |
|-------|---|--------|
| 16.16 | Total Uses (sessions) of Public Internet Computers Per Year | 17,948 |
| 16.17 | Wireless Sessions | 55,884 |
| 16.18 | Total Capital Revenue | \$0 |

17. FOR NEW YORK STATE LIBRARY USE ONLY

| | | |
|------|---------------------------------------|--------------|
| 17.1 | <i>LIB ID</i> | 7600521415 |
| 17.2 | <i>Interlibrary Relationship Code</i> | ME |
| 17.3 | <i>Legal Basis Code</i> | LD |
| 17.4 | <i>Administrative Structure Code</i> | SO |
| 17.5 | <i>FSCS Public Library Definition</i> | Y |
| 17.6 | <i>Geographic Code</i> | CD2 |
| 17.7 | <i>FSCS ID</i> | NY0616 |
| 17.8 | <i>SED CODE</i> | 520302700061 |
| 17.9 | <i>INSTITUTION ID</i> | 800000038660 |

SUGGESTED IMPROVEMENTS

Library Name: CLIFTON PARK-
HALFMOON PUBLIC
LIBRARY

Library System: Southern Adirondack Library
System

Name of Person Completing Form: Alexandra Gutelius

Phone Number: (518) 371-8622

I am satisfied that this resource (Collect) is meeting library needs: Neither Agree nor Disagree

Applying this resource (Collect) will help improve library services to the public: Neither Agree nor Disagree

Please share with us your suggestions for improving the *Annual Report*. When providing feedback, if applicable please indicate the question number each comment/suggestion refers to. Thank you!

Since 2013 the Library has agreed to provide shelter to the Arongen and Shatekon students and staff in the event of an emergency requiring an evacuation of the school buildings.

The school district is required to perform Emergency Evacuation Drills at each of their schools on a rotating basis, and the drill for Arongen and Shatekon is scheduled for May 20, 2024.

The evacuation drill involves the entire school community of nearly 1,400 students and staff and requires them to evacuate the schools, travel to the Library via the path through the woods, enter the Library at which point several exercises will take place (assembly, accountability, communications and then screening of parents and release of students). There will only be four volunteer parents who will participate in the drill.

The drill is scheduled to begin at 8:30am with the students arriving at the Library at approximately 8:45am and departing back to the schools around 10am.

The evacuation drill requires that no unauthorized persons (patrons) be in the Library. Therefore the Library building will need to be closed to the public for approximately 1.5 hours on May 20th from 9am to 10:30am.

There are currently no programs scheduled for that morning.

Recommendation

It is recommended that the Library Board authorize the closing of the Library on May 20, 2024 for approximately 1.5 hours from 9am to 10:30am.

Prepared by: Alexandra Gutelius
Library Director
February 26, 2024