



**Board of Trustees Meeting  
December 10, 2018 6:00 pm  
Agenda**

- **Call to order**
  - **Public participation**
  - **BELLS grant presentation**
  - **Approval of previous meeting minutes**
  - **Financial report**
    - Manual invoices
    - Jaeger & Flynn
    - Resolutions - none
    - Personnel report**
    - Personnel actions
  - **Director's report**
  - **UHLS report**
  - **New business**
    - Copier purchase
    - Fine Free at Albany
    - Community Room A/V system
    - Other new business
  - **Old business**
    - Annual audit
    - Cyber liability
    - UHLAN contract extension
    - Long range capital plan
    - Bethlehem First Night
    - HVAC Update
    - BCN-TV/studio makerspace update
    - Other old business
  - **Future business**
    - Background checks
    - Plaza feasibility
    - Policy updates/schedule
    - Resource sharing
    - Fines and Fees
  - **Public Participation**
  - **Executive Session**
  - **Adjournment**
- Next board meeting: January 14, 2019 6:00pm**  
**Next Friends of the Library board meeting: Dec 17th, 2018 6:30pm**

MINUTES OF THE BOARD OF TRUSTEES MEETING  
BETHLEHEM PUBLIC LIBRARY **DRAFT**  
Monday November 13, 2018

PRESENT: Caroline Brancatella  
Joyce Becker  
Mark Kissinger  
Harmeet Narang  
Mary Redmond  
Lisa Scoons  
Brian Sweeney

Geoffrey Kirkpatrick, director  
Kristen Roberts, recording secretary

EXCUSED:

GUESTS: Tanya Choppy, Accounts Clerk  
Catherine Stollar Peters, Head of Tech Services, Circulation  
Chris McGinty, Head of Public Services  
Cathy Brenner, Cathy Brenner, CSEA Local 6015 president  
Gordon Noble, Manager, Information and Readers' Advisory  
Tracey McShane, Personnel Administrator  
Alan Walther, The Bonadio Group

President M. Redmond called the meeting to order at 6:00pm.

#### PUBLIC PARTICPATION

There was no public participation at this time.

#### DRAFT AUDIT PRESENTATION

Alan Walther of The Bonadio Group reviewed the draft report and required communications letter. The library has received an unmodified opinion — the highest level of assurance. The report noted no deficiencies considered to be material weaknesses and no instances of noncompliance with regard to internal controls. The final report will be placed in the public record.

The report noted that the library had adopted one new GASB governmental accounting standard, which changed the way post-employment benefits were recorded. Under the new standards, the library has a positive net position of about \$58,000. A. Walther said that many other government organizations are in a negative net position.

In response to a question by H. Narang, T. Choppy said that health care and other post-employment costs are estimated by an outside actuary.

M. Redmond said that before finalizing the drafts, she would like to take a closer look at how the HVAC project expenses were accounted for at the end of the fiscal year.

#### MINUTES

Minutes of the 9 October 2018 board meeting were approved unanimously on a MOTION by M. Kissinger with a SECOND by J. Becker.

#### FINANCIAL REPORT

On a MOTION by B. Sweeney with a SECOND by M. Kissinger, the board unanimously approved the Financial Statement dated 31 October 2018 (Manual Disbursements for October \$31,968.42; Cash Disbursements/Accounts Payable for November \$93,675.67; Trust & Agency Disbursements/Salaries for October \$189,112.46; CapProject Fund/Hand-Drawn Checks for November \$0; Total: \$314,756.55).

In response to a question by M. Kissinger, T. Choppy noted that the check made out to Albany Family and Children is for Capital EAP benefits provided to the staff.

#### BANK ACCOUNT RECONCILIATION REPORT

The board noted Bank Reconciliations for October 1-31, 2018.

#### MANUAL INVOICES

None

#### RESOLUTIONS

None

#### PERSONNEL REPORT

G. Kirkpatrick noted that N. McDonough is resigning to take a position with the State Division of Library Development. He told the board he would like to refill her position (Librarian II), along with the library assistant position, which was also recently vacated. He said he is still looking at how he would like to replace the full-time technology assistant position, but it would include reclassifying it. He requested the board continue holding the position as he and T. McShane work with civil service to come up with a reasonable title for it.

In response to a question by H. Narang, G. Kirkpatrick said that library assistants provide support on the reference desk and in programs under the supervision of a librarian, expanding desk time and freeing up more librarians to do outreach.

The board said they would discuss the specifics of the treasurer position in executive session.

#### PERSONNEL ACTION

On a MOTION by H. Narang, with a SECOND by M. Kissinger, the board unanimously approved new hires for the following vacancies, pending Civil Service approval:

- Library page, part-time, permanent, 13.85 hours/week at \$10.40/hour or per contract.
- Library assistant, full-time, permanent, 35 hours/week at \$36,860/annual or per contract.
- Librarian II, full time, permanent, 35 hours/week at \$60,004/ annual or per contract.

## DIRECTOR'S REPORT

The board noted the director's report. Additional items:

- Staff had just returned from the NYLA conference in Rochester, and their reports will be part of the December board packet.
- Work on the Makerspace studio continues. There may be some delay as N. McDonough was in charge of implementation, but it is moving forward. The studio will be available for a soft opening in the coming months, and will be written up in the January/February Footnotes.
- As survey results come in, one recurring theme is that some people are requesting services that are already provided, so the challenge is to find new ways to get that information to the people who can use it. H. Narang asked if there was a way to use email addresses through Overdrive to promote the survey to more users. G. Kirkpatrick said that while it is a possibility, the board would need to carefully consider the possibility of a negative reaction about unsolicited emails. He did note that Overdrive users seem to be fairly well represented in the survey results so far. Because the inflow of survey results has tapered off, the upcoming Spotlight advertisement will provide the library with some good marketing data.
- G. Kirkpatrick invited board members to play with the synthesizer, sampler, drum machine, bass machine and mixer that C. Stollar Peters had set out for display earlier in the evening.
- The new Makerspace-ready laptops are preloaded with Adobe Premiere, Audacity, and staff are still researching the best software for Twitch (or video game) streaming as that has emerged as a popular video platform for a younger demographic.
- The goal is to have the tech room updates ready in the next couple of months.
- B. Sweeney said he and his children have reached their personal goal of 15 libraries in the Library Expedition. He said it has been a really fun opportunity.
- C. Brancatella said she had received some positive feedback about the library's civil service class. G. Kirkpatrick said it was very popular, and the library will probably hold the program again. Other libraries were also interested.
- M. Redmond asked about updating the director's evaluation form, and C. Brancatella said she and M. Redmond had volunteered. G. Kirkpatrick said that they don't have to worry about the technology to deliver the form, as the library has much of that available. They would just need to come up with any revised questions/content.

## UPPER HUDSON LIBRARY SYSTEM REPORT

L. Scoons said the board meets the following night to talk about the central library budget and a possible grant update.

## NEW BUSINESS

### *Board treasurer*

Interviews have been completed. G. Kirkpatrick said there was a very strong applicant pool and candidates, and he is confident they will hire someone who is an asset to the library. M. Redmond said those interviewed seemed excited about the work, and both noted that the part-time nature of the job was well understood and a draw for most applicants.

### *UHLAN contract extension*

G. Kirkpatrick said that he wanted to add this to the agenda as a placeholder for next month when the board will be asked to vote on a one-year extension to the UHLAN contract. Upper Hudson is still in the process of trying to define what a net lender is and what that would mean as far as additional compensation.

*Long range capital plan*

G. Kirkpatrick said he had spoken with library planner Paul Mays about his process, and he said his cost for performing a long-range planning needs assessment is \$500 and would include discussion with staff and trustees. His report will include a proposal to create a long-range plan. G. Kirkpatrick said he felt it was a good idea to get the conversation going and facilitated by someone familiar with the process. P. Mays has work with many libraries, including Voorheesville and Guilderland.

The board agreed to move forward with working with P. Mays, and said they would start looking at some non-meeting times that they will be available in January.

*Other new business*

M. Redmond asked why there was cold air blowing into the board room on a chilly November evening. G. Kirkpatrick said this is something that is being evaluated as the new HVAC system moves into the heating season.

*NYS Retirement System invoice*

On a MOTION by M. Kissinger with a second by C. Brancatella, the board unanimously authorized prepayment of the NYS Retirement System annual invoice for 2019, in the amount of \$283,682.

## OLD BUSINESS

*Bethlehem First Night*

G. Kirkpatrick said the town has declined to provide snow removal for the library on First Night, if needed. J. Becker said the library should reach out again to the town to see if they could come up with other options. M. Redmond said snow removal had been a requirement since day one. The board asked if the library might be able to privately contract snow removal for that night. The board reluctantly agreed to move forward with First Night participation only because the library had made a commitment to the community and promoted it in the Footnotes newsletter. Board members agreed to revisit participation in the future based on this experience.

*Capital Projects/Long Range Plan*

This was discussed earlier under new business.

*Fire alarm and security update*

G. Kirkpatrick said that barring the design expenses, the library is not too far into the fire alarm and security project, and he has not heard much call to move forward with it as is. He said that instead of sitting on the project any longer, he would rather pull the library's application for the Upper Hudson grant money while it can still be useful to other libraries.

M. Redmond said she supported withdrawing the application, but would like to keep the four main components (asbestos removal, lighting, security and fire) in mind as the board begins outlining long-range goals. She said the board was not completely aware of all of the bells and whistles that were a part of the design that may have been unnecessary. She said they have learned from the experience and may want to ask who they'd like to be working with as a designer for future projects.

The board agreed to pause and reassess what is necessary as part of the long-range plan.

On a MOTION by C. Brancatella and a SECOND by H. Narang the board voted unanimously to withdraw the library's application for UHLS grant money for a fire alarm and security project.

*HVAC project update*

G. Kirkpatrick said close out of the project is not complete, as maintenance and Johnson Controls continue to make adjustments.

*BCN-TV/studio makerspace update*

The library has been offering Adobe Premiere training through numerous programs, and will be doing a soft opening of the studio with longtime producers.

*Staff Development Day and Luncheon*

Trustees were invited to attend some or all of the programming.

*Other old business*

No other old business.

## FUTURE BUSINESS

*Background checks*

No further discussion at this time.

*Plaza feasibility*

No further discussion at this time.

*Policy updates/schedule*

No further discussion at this time.

*Resource sharing*

No further discussion at this time.

*Fines and fees*

G. Kirkpatrick said Albany Public Library is planning to go fine free for all ages at the beginning of the year. H. Narang asked what the affect would be in lost revenue, and was told that it would be more than offset by PILOT income. G. Kirkpatrick said they have a very compelling social just argument to go fine free. B. Sweeney said it will be exciting to watch the transition to learn how such a move affects a library similar in scale to Bethlehem. The board discussed whether a guilt jar or honor system fines would be successful.

## PUBLIC PARTICIPATION

There was no public participation at this time

## EXECUTIVE SESSION

On a MOTION by B. Sweeney with a SECOND by C. Brancatella, the board adjourned to executive session at 8:03pm to discuss the salary and other conditions of employment of an individual.

On a MOTION by H. Narang with a SECOND by M. Kissinger, the board adjourned executive session at 8:49pm; no action was taken.

On a MOTION by H. Narang, with a SECOND by L. Scoons, the board adjourned the regular meeting at 8:50pm.

Prepared by  
Kristen Roberts, recording secretary

Cosigned by  
M. Redmond, board president

**BETHLEHEM PUBLIC LIBRARY  
FINANCIAL STATEMENT #5  
11/30/2018**

**CURRENT MONTHLY REVENUE**

Real Property Taxes	114,500.00
PILOT	0.00
Sale of Equipment	0.00
Fines	3,918.56
Interest on Investment	2,146.86
Sale of Books	711.99
Gifts and Donations	200.00
Insurance Recovery	0.00
Photocopier	767.85
State Aid	0.00
Grants	25,000.00
Miscellaneous Income	75.00
<b>Total</b>	<b>\$147,320.26</b>

**BETHLEHEM PUBLIC LIBRARY  
FINANCIAL STATEMENT #5  
11/30/2018**

**REPORT OF ESTIMATED AND ACTUAL YTD REVENUES**

FISCAL YEAR 2018-2019

	BUDGET	YEAR TO DATE	UNFAVORABLE (FAVORABLE) VARIANCE	PERCENT
Real Property Taxes	3,934,858.00	3,789,566.30	145,291.70	96.31%
PILOT	196,336.00	197,033.70	(697.70)	100.36%
Sale of Equipment	0.00	0.00	0.00	0.00%
Fines	30,000.00	15,124.16	14,875.84	50.41%
Interest on Investment	5,000.00	2,989.51	2,010.49	59.79%
Sale of Books	6,000.00	2,253.49	3,746.51	37.56%
Gifts and Donations, Misc	1,000.00	725.00	275.00	72.50%
Insurance Recovery	0.00	0.00	0.00	0.00%
Photocopier	7,000.00	3,355.95	3,644.05	47.94%
State Aid	23,000.00	25,036.70	(2,036.70)	108.86%
Grants	0.00	25,000.00	(25,000.00)	
Miscellaneous Income	0.00	225.00	(225.00)	
Sub-Total	\$4,203,194.00	4,061,309.81	167,109.19	96.62%
Appropriated Funds Balance	\$0.00			
<b>TOTAL</b>	<b>\$4,203,194.00</b>			

**OPERATING CASH SUMMARY**

TD Checking Account:	3,034,348.89 *
TD Money Market:	1,626,007.26
TD Payroll Account:	0.00
Capital Project Fund:	262,959.23
<b>TOTAL</b>	<b>4,923,315.38</b>

\*Includes Interest of \$2,146.86 credited on 11/15/18

**BETHLEHEM PUBLIC LIBRARY  
FINANCIAL STATEMENT #5**

**11/30/2018**

MANUAL DISBURSEMENTS - NOVEMBER HAND DRAWN CHECKS TD BANK	\$318,400.22
CASH DISBURSEMENTS - DECEMBER ACCOUNTS PAYABLE TD BANK	\$71,397.97
TRUST & AGENCY DISBURSEMENTS - NOVEMBER SALARIES - TD BANK	\$195,136.04
CAPITAL PROJECT FUND HAND DRAWN CHECKS - DECEMBER	\$0.00
<b>TOTAL</b>	<b>\$584,934.23</b>

**BETHLEHEM PUBLIC LIBRARY**

Check Warrant Report For A - 19: MANUAL DISB (NOV 18) For Dates 11/1/2018 - 11/30/2018



Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
37540	11/09/2018	1833	BLUESHIELD OF NORTHEASTERN NY		6,211.02
37541	11/09/2018	1607	VERIZON BUSINESS FIOS	190002	127.77
37542	11/09/2018	1607	VERIZON BUSINESS FIOS	190002	126.98
37543	11/09/2018	1607	VERIZON BUSINESS FIOS	190002	201.98
37544	11/19/2018	2087	CITIBANK	190293	1,493.44
37545	11/19/2018	2234	LLOYD, PATRICIA	190310	22.96
37546	11/19/2018	1570	NATIONAL GRID		3,283.13
37547	11/19/2018	730	NYS EMPLOYEES RETIREMENT SYSTE	190312	283,682.00
37548	11/19/2018	2137	WEX BANK	190006	24.70
37553	11/29/2018	1424	AFLAC NEW YORK		415.92
37554	11/29/2018	1831	CDPHP UNIVERSAL BENEFITS, INC.		18,337.37
37555	11/29/2018	720	MVP HEALTH PLAN, INC.		3,154.98
37556	11/29/2018	1581	UNITED STATES POSTAL SERVICE	190328	1,195.20
37557	11/29/2018	1607	VERIZON BUSINESS FIOS	190002	122.77

Number of Transactions: 14

**Warrant Total: 318,400.22**  
**Vendor Portion: 318,400.22**

**Certification of Warrant**

To The District Treasurer: I hereby certify that I have verified the above claims, \_\_\_\_\_ in number, in the total amount of \$\_\_\_\_\_. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

\_\_\_\_\_  
 Date Signature Title

# BETHLEHEM PUBLIC LIBRARY

Check Warrant Report For A - 21: CASH DISB (DEC 18) For Dates 12/11/2018 - 12/11/2018



Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
37559	12/11/2018	30	ALBANY PUBLIC LIBRARY-MAIN BR	190327	25.95
37560	12/11/2018	2242	ALPHA CARD SYSTEMS	190277	80.55
37561	12/11/2018	1009	AMAZON CREDIT PLAN	190332	2,123.41
37562	12/11/2018	61	AQUASCAPE DESIGNS LLC	190016	70.00
37563	12/11/2018	77	BAKER & TAYLOR , INC.	190280	18,869.93
37564	12/11/2018	1186	BAKER AND TAYLOR ENTERTAINMENT	190281	160.13
37565	12/11/2018	84	BAY STATE ELEVATOR CO.	190306	3,011.75
37566	12/11/2018	89	BETHLEHEM C OF C	190304	395.00
37567	12/11/2018	719	BETHLEHEM CENTRAL SCHOOL DIST	190285	1,658.26
37568	12/11/2018	1820	BONADIO & CO., LLP	190301	3,000.00
37569	12/11/2018	2111	COMMUNITY MEDIA GROUP	190344	672.00
37570	12/11/2018	2078	COUNTY WASTE & RECYCLING SERVICE, INC.	190008	375.78
37571	12/11/2018	1154	CRISAFULLI BROTHERS	190302	1,930.61
37572	12/11/2018	169	CURTIS LUMBER CO INC	190300	96.56
37573	12/11/2018	1240	DE LAGE LANDEN FINANCIAL SER	190010	440.00
37574	12/11/2018	1220	DEMCO, INC	190215	2,056.26
37575	12/11/2018	1991	EASTERN MANAGED PRINT NETWORK LLC	190292	47.43
37576	12/11/2018	195	EBSCO SUBSCRIPTION SRVS	190297	11,648.49
37577	12/11/2018	1674	FINDAWAY	190342	551.13
37578	12/11/2018	1986	FIRSTLIGHT FIBER	190007	191.11
37579	12/11/2018	2272	GLOBAL EQUIPMENT COMPANY INC.	190269	28.99
37580	12/11/2018	787	GUILDERLAND PUBLIC LIBRARY	190309	112.88
37581	12/11/2018	292	INDUSTRIAL APPRAISAL	180783	550.00
37582	12/11/2018	1576	JAEGER & FLYNN ASSOCIATES, INC	190287	197.50
37583	12/11/2018	1839	LARRY KOT ELECTRICAL SVCS	190278	196.00
37584	12/11/2018	2283	LYDIA LYNCH	190333	190.00
37585	12/11/2018	2048	MAKERBOT INDUSTRIES	190295	68.22
37586	12/11/2018	1024	**CONTINUED** MIDWEST TAPE		0.00
37587	12/11/2018	1024	MIDWEST TAPE	190283	6,864.52
37588	12/11/2018	2280	NATIONAL LEARNING CORPORATION	190279	1,342.38
37589	12/11/2018	2148	NORTHEAST PEST CONTROL	190307	398.00
37590	12/11/2018	2088	NYSID	190104	117.50
37591	12/11/2018	2121	NYSPSP	190103	344.50
37592	12/11/2018	2094	ORIENTAL TRADING COMPANY, INC.	190275	117.37
37593	12/11/2018	1823	OVER DRIVE INC.	190286	5,701.71
37594	12/11/2018	947	PARSONS, SKIP	190329	250.00
37595	12/11/2018	450	PHILLIPS HARDWARE INC	190013	31.91
37596	12/11/2018	1661	RCS COMMUNITY LIBRARY	190338	11.99
37597	12/11/2018	493	RECORDED BOOKS, LLC	190318	83.47
37598	12/11/2018	505	ROEMER WALLENS GOLD & MINEAUX	190331	1,421.00
37599	12/11/2018	1951	S & S WORLDWIDE INC.	190319	198.94
37600	12/11/2018	2092	SENSOURCE, INC	190291	900.00
37601	12/11/2018	2038	STAPLES BUSINESS ADVANTAGE	190046	497.56
37602	12/11/2018	2154	STERICYCLE, INC.	190282	45.28
37603	12/11/2018	2238	SUCCESSFUL CHANGE INC.	190336	1,500.00
37604	12/11/2018	1722	TROY PUBLIC LIBRARY-MAIN BRANCH	190303	16.85



**BETHLEHEM PUBLIC LIBRARY**

Check Warrant Report For A - 18: TRUST & AGENCY (NOV 18) For Dates 11/1/2018 - 11/30/2018



Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
37532	11/06/2018	712	CIVIL SERVICE EMPL ASSOC INC.		986.41
37532	11/06/2018	712	**VOID** CIVIL SERVICE EMPL ASSOC INC.		-986.41
37533	11/06/2018	1679	METLIFE-TSA CONTRIBUTIONS		100.00
37533	11/06/2018	1679	**VOID** METLIFE-TSA CONTRIBUTIONS		-100.00
37534	11/06/2018	2003	NEW YORK STATE DEFERRED		2,884.75
37534	11/06/2018	2003	**VOID** NEW YORK STATE DEFERRED		-2,884.75
37535	11/06/2018	711	SCHOOL SYSTEMS FED CREDIT UNION		170.00
37535	11/06/2018	711	**VOID** SCHOOL SYSTEMS FED CREDIT UNION		-170.00
37536	11/15/2018	712	CIVIL SERVICE EMPL ASSOC INC.		986.41
37537	11/15/2018	1679	METLIFE-TSA CONTRIBUTIONS		100.00
37538	11/15/2018	2003	NEW YORK STATE DEFERRED		2,884.75
37539	11/15/2018	711	SCHOOL SYSTEMS FED CREDIT UNION		170.00
37549	11/30/2018	712	CIVIL SERVICE EMPL ASSOC INC.		961.17
37550	11/30/2018	1679	METLIFE-TSA CONTRIBUTIONS		100.00
37551	11/30/2018	2003	NEW YORK STATE DEFERRED		5,979.13
37552	11/30/2018	711	SCHOOL SYSTEMS FED CREDIT UNION		170.00
100310	11/15/2018	709	BPL SPECIAL PAYROLL ACCOUNT		62,611.93
100311	11/15/2018	710	NYS INCOME TAX BUREAU		3,598.20
100312	11/15/2018	1946	IRS - PAYROLL TAX PMT		20,685.67
100313	11/30/2018	709	BPL SPECIAL PAYROLL ACCOUNT		66,729.04
100314	11/30/2018	710	NYS INCOME TAX BUREAU		3,921.88
100315	11/30/2018	730	NYS EMPLOYEES RETIREMENT SYSTE		3,112.30
100316	11/30/2018	1946	IRS - PAYROLL TAX PMT		23,125.56

Number of Transactions: 23

**Warrant Total: 195,136.04**  
**Vendor Portion: 195,136.04**

**Certification of Warrant**

To The District Treasurer: I hereby certify that I have verified the above claims, \_\_\_\_\_ in number, in the total amount of \$\_\_\_\_\_. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

\_\_\_\_\_  
 Date Signature Title

**BETHLEHEM PUBLIC LIBRARY**  
**BANK ACCOUNT RECONCILIATION SUMMARY**  
**11/30/2018**

<b>ACCOUNT</b>	<b>PREVIOUS BALANCE</b>	<b>RECEIPTS</b>	<b>DISBURSEMENTS</b>	<b>ENDING BALANCE</b>
TD Bank General Fund	\$3,490,075.76	\$151,485.06	\$607,211.93	\$3,034,348.89
TD Bank Payroll	\$0.00	\$129,340.97	\$129,340.97	\$0.00
TD Bank Money Market	\$1,626,007.26	\$0.00	\$0.00	\$1,626,007.26
Capital Project Fund	\$262,959.23	\$0.00	\$0.00	\$262,959.23
<b>TOTAL:</b>	<b>\$5,379,042.25</b>	<b>\$280,826.03</b>	<b>\$736,552.90</b>	<b>\$4,923,315.38</b>

**BETHLEHEM PUBLIC LIBRARY  
BANK ACCOUNT RECONCILIATION REPORT**

***TD Bank - General Fund***

**For the month beginning 11-1-18 and ending 11-30-18**

**Balance on hand at the beginning of the month** \$3,490,075.76

**Receipts during the month**

Interest	2,146.86
Transfers from Money Maket Account TD Bank	0.00
Fines	3,918.56
Copier	767.85
Miscellaneous (Abate)	4,164.80
Book Sale	711.99
PILOT	0.00
School Taxes	114,500.00
Gifts	200.00
Sale of Equipment	0.00
Grants	25,000.00
State/System Aid	0.00
Miscellaneous Income	75.00

Total Receipts \$151,485.06

Total Receipts Including Balance \$3,641,560.82

**Disbursements During Month By Check**

From Check #37540 to Check #37557	318,400.22
Trust & Agency Payments (Payroll)	195,136.04
From Check #37483 to Check #37531	93,675.67
Transfers to Money Maket Account	0.00
Adjustment	0.00

**Total amount of Disbursements** \$607,211.93

**Balance on Hand at End of Month** **\$3,034,348.89**

**Reconciliation With Bank Statement**

Total Amount of Cash Balance on Deposit as shown by Bank Statement	3,068,843.89
Amount of Outstanding Checks	34,495.00
Balance on Deposit	3,034,348.89

Received by Board of Trustees and  
entered as part of the minutes of Board  
Meeting held on \_\_\_\_\_

This is to certify that the above  
statement is in agreement with  
my bank statement.

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Business Manager

**BETHLEHEM PUBLIC LIBRARY**  
**Outstanding Checks - TD Bank**  
**General Fund**  
**11/30/18**

<b>Check Number</b>	<b>Date</b>	<b>Amount</b>	
37461	10/10/2018	402.00	Haven't heard back from retiree yet
37543	11/9/2018	201.98	Stopped Payment reissued 12/5/18
37489	11/14/2018	39.00	
37493	11/14/2018	169.81	
37509	11/14/2018	22.98	
37517	11/14/2018	110.39	
37553	11/14/2018	415.92	
37554	11/29/2018	18,337.37	
37555	11/29/2018	3,154.98	
37556	11/29/2018	1,195.20	
37557	11/29/2018	122.77	
37549	11/30/2018	961.17	
37550	11/30/2018	100.00	
37551	11/30/2018	5,979.13	
37552	11/30/2018	170.00	
100315	11/30/2018	3,112.30	

**TOTAL** **\$34,495.00**

**BETHLEHEM PUBLIC LIBRARY  
BANK ACCOUNT RECONCILIATION REPORT**

***TD Bank - Payroll Account***

**For the month beginning 11-1-18 and ending 11-30-18**

**Balance on hand at the beginning of the month** \$0.00

Receipts during the month

Transfer from Checking 11/14/18	62,611.93
Transfer from Checking 11/29/18	66,729.04

Total Receipts \$129,340.97

Total Receipts Including Balance \$129,340.97

**Disbursements During Month By Check**

11/15/18 - From Check #85099 to Check #85170	62,611.93
11/30/18 - From Check #85171 to Check #85241	66,729.04

<b>Total Amount of Disbursements</b>	<u>\$129,340.97</u>
<b>Balance on Hand at End of Month</b>	<b>\$0.00</b>

Reconciliation With Bank Statement

Total Amount of Cash Balance on Deposit as shown by bank statement	1,984.74
Amount of Outstanding Checks	1,984.74
Balance on Deposit	\$0.00

Received by Board of Trustees and  
entered as part of the minutes of Board  
Meeting held on \_\_\_\_\_

This is to certify that the above  
statement is in agreement with  
my bank statement.

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Business Manager



**BETHLEHEM PUBLIC LIBRARY  
BANK ACCOUNT RECONCILIATION REPORT**

***TD Bank - Money Market Account***

**For the month beginning 11-1-18 and ending 11-30-18**

**Balance on hand at the beginning of the month** \$1,626,007.26

**Receipts during the month**

Transfer from General Fund 0.00

Total Receipts \$0.00  
Total Receipts Including Balance \$1,626,007.26

**Disbursements During Month By Check**

Transfers to General Fund 0.00  
Transfers to Capital Projects Fund 0.00

Total Amount of Disbursements \$0.00  
**Balance on Hand at End of Month** **\$1,626,007.26**

Reconciliation With Bank Statement

Total Amount of Cash Balance on Deposit		
as shown by Bank Statement	1,626,007.26	
Amount of Outstanding Checks	0.00	
Balance on Deposit	1,626,007.26	

Received by Board of Trustees and  
entered as part of the minutes of Board  
Meeting held on \_\_\_\_\_

This is to certify that the above  
statement is in agreement with  
my bank statement.

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Business Manager

**BETHLEHEM PUBLIC LIBRARY  
BANK ACCOUNT RECONCILIATION REPORT**

***Capital Project Fund Account (HVAC, Technology & Misc.)  
TD Bank***

For the month beginning 11-1-18 and ending 11-30-18

Balance on hand at the beginning of the month \$262,959.23

Receipts during the month

Technology Fund Donation	0.00	
Transfer from Money Market Account	0.00	
PEG Reimbursement	0.00	
Construction Grant	0.00	
		<u>Total Receipts</u> <u>\$0.00</u>
		Total Receipts Including Balance <u>\$262,959.23</u>

Disbursements During Month By Check

From Check #1195 to Check #1195 0.00

	<u>0.00</u>	
		<u>Total Amount of Disbursements</u>
		Balance on Hand at End of Month <u>\$262,959.23</u>

Reconciliation With Bank Statement

Total Amount of Cash Balance on Deposit		
as shown by Bank statement	262,959.23	
Amount of Outstanding Checks	0.00	
Balance on Deposit	262,959.23	

Received by Board of Trustees and  
entered as part of the minutes of Board  
Meeting held on \_\_\_\_\_

This is to certify that the above  
statement is in agreement with  
my bank statement.

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Business Manager



4427533000280997901493440149344062



21133100 - 000176 - 0001 - 0003 - 26

Company Account Number	Payment Date	New Balance	Minimum Amount Due	Enter Amount Paid
XXXX-XXXX-XX80-9979	12/01/2018	\$1,493.44	\$1,493.44	1493.44



BETHLEHEM PUB LIBRARY  
TANYA CHOPPY  
451 DELAWARE AVE  
DELMAR NY 12054-3042

\*\*T0000056

CITIBANK  
P.O. BOX 78025  
PHOENIX, AZ 85062-8025

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## CITIBANK CORPORATE CARD

Company Credit Line	Available Credit Line	Cash Advance Limit	Available Cash Line
\$33,000	\$31,506	\$00	\$00

Statement Date  
11/06/18

Payment Date  
12/01/18

OK to pay  
OK  
11/15/18

For customer service call or write 1-800-248-4553 P.O. Box 6125 Sioux Falls, SD 57117

Send payments to: Citibank P.O. Box 78025 Phoenix, AZ 85062-8025

### COMPANY SUMMARY

BETHLEHEM PUB LIBRARY XXXX-XXXX-XX80-9979	Previous Balance	Payment Allocation	Credits	Purchases and Advances	Interest Charges	New Balance
	1,554.37	- 1,554.37	- 26.95	1,520.39		1,493.44
Company Totals	TOTAL 1,554.37	- 1,554.37	- 26.95	1,520.39		1,493.44

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### CARDMEMBER SUMMARY

KIRKPATRICK, GEOFFREY XXXX-XXXX-XX82-7377	Previous Balance	Payments	Credits	Purchases and Advances	Interest Charges	New Balance
				1,234.72		1,234.72
Monthly Limit: \$1,300				TOTAL 1,234.72		1,234.72

PETERS, M CATHERINE XXXX-XXXX-XX82-7386	Previous Balance	Payments	Credits	Purchases and Advances	Interest Charges	New Balance
				192.79		192.79
Monthly Limit: \$625				TOTAL 192.79		192.79

COFFEY, KEVIN J XXXX-XXXX-XX56-3708	Previous Balance	Payments	Credits	Purchases and Advances	Interest Charges	New Balance
			- 26.95	56.12		29.17
Monthly Limit: \$750			TOTAL - 26.95	56.12		29.17

<b>DAYS IN BILLING PERIOD: 31</b>					
Balance Subject	>	<u>Purchases</u>	<u>Cash Advances</u>	Payment Due:	1,493.44
To Interest Charges	>	.00	.00	Amount Over Credit Limit:	.00
Periodic Rate	>	.0000%	.0000%	Amount Past Due:	.00
ANNUAL PERCENTAGE RATE	>	0.00%	0.00%	MINIMUM AMOUNT DUE:	1,493.44



21133100 - 000176 - 0002 - 0003 - 26

XXXX-XXXX-XX80-9979

Statement Date  
11/06/18

CARDMEMBER SUMMARY

MCDONOUGH, NATALIE XXXX-XXXX-XX42-8387	Previous Balance	Payments	Credits	Purchases and Advances	Interest Charges	New Balance
Monthly Limit: \$500	Purchases Advances TOTAL			36.76		36.76
				36.76		36.76

COMPANY BOOKKEEPING DETAIL

BETHLEHEM PUB LIBRARY				XXXX-XXXX-XX80-9979
Monthly Limit	Cash Limit*	Available Credit Line	Available Cash Line**	
\$33,000	\$00	\$31,506	\$00	
Sale Date	Post Date	Reference Number	Type of Activity	Total Amount
10-25	10-26	74046588299298000010558	PAYMENT - THANK YOU	1,554.37 PY

INDIVIDUAL CARDHOLDER ACTIVITY

KIRKPATRICK, GEOFFREY				XXXX-XXXX-XX82-7377
Monthly Limit	Cash Limit*			
\$1,300	\$00			
Sale Date	Post Date	Reference Number	Type of Activity	Amount
10-25	10-26	24492158298715185953994	<b>Bike GPS</b> RIDE WITH GPS 415-472-9809 OR 190200	10.00
10-31	11-01	24204298304000153711442	FACEBK A7TZEJAKK2 650-5434800 CA 190293	45.36
11-01	11-02	24755428305173058967602	BADGE A MINIT 800-2234103 IL 190293	1,179.36
				TOTAL PURCHASES/ADVANCES/CREDITS 1,234.72

PETERS, M CATHERINE				XXXX-XXXX-XX82-7385
Monthly Limit	Cash Limit*			
\$625	\$00			
Sale Date	Post Date	Reference Number	Type of Activity	Amount
11-01	11-02	24801638305200002589550	<b>Button maker</b> TECRE CO., INC 920-922-9168 WI 190293	52.95
11-01	11-02	24755428305173058967529	BADGE A MINIT 800-2234103 IL 190293	139.84
				TOTAL PURCHASES/ADVANCES/CREDITS 192.79

**Button Making Supplies**

\*Cash Advance Limit is a portion of your Total Monthly Limit  
\*\*Available Cash Line is a portion of your Available Credit Line



21133100 - 000176 - 0003 - 0003 - 26

XXXX-XXXX-XX80-9979

Statement Date  
11/06/18

INDIVIDUAL CARDHOLDER ACTIVITY

COFFEY, KEVIN J				XXXX-XXXX-XX56-3708	
Monthly Limit \$750			Cash Limit* \$00		
Sale Date	Post Date	Reference Number	Type of Activity	Bldg Supplies	Amount
11-02	11-05	74692168306100253566790	LOWES #01784 GLENMONT NY	190293	26.95 CR
11-02	11-05	24692168306100253566415	LOWES #01784 GLENMONT NY		56.12
TOTAL PURCHASES/ADVANCES/CREDITS					29.17

MCDONOUGH, NATALIE				XXXX-XXXX-XX42-8387	
Monthly Limit \$500			Cash Limit* \$00		
Sale Date	Post Date	Reference Number	Type of Activity		Amount
10-16	10-17	24427338289060000585005	HANNAFORD #8339 DELMAR NY	190293	25.10
11-01	11-02	24427338305060000557426	HANNAFORD #8339 DELMAR NY	190293	11.66
TOTAL PURCHASES/ADVANCES/CREDITS					36.76

Program Supplies

\*Cash Advance Limit is a portion of your Total Monthly Limit  
\*\*Available Cash Line is a portion of your Available Credit Line



4404658000607786001666440166644221



21113250 - 003901 - 0001 - 0002 - 26

Company Account Number	Payment Date	New Balance	Minimum Amount Due	Enter Amount Paid
XXXX-XXXX-XX07-7860	12/17/2018	\$1,666.44	\$1,666.44	1666.44

BETHLEHEM PUBL LIBRARY      \*\*T0001600  
 TANYA CHOPPY  
 451 DELAWARE AVE  
 DELMAR NY 12054-3042

CITIBANK  
 P.O. BOX 78025  
 PHOENIX, AZ 85062-8025

For a credit balance refund, or a telephone or address change, please place an X in the parentheses and make the desired changes on the reverse side. Thank you.

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### CITIBANK CORPORATE CARD

Company Credit Line	Available Credit Line	Cash Advance Limit	Available Cash Line
\$50,000	\$48,333	\$50,000	\$48,333

For customer service call or write 1-800-248-4553 P.O. Box 6125 Sioux Falls, SD 57117

Send payments to: Citibank P.O. Box 78025 Phoenix, AZ 85062-8025

#### COMPANY SUMMARY

BETHLEHEM PUBL LIBRARY XXXX-XXXX-XX07-7860	Previous Balance	Payment Allocation	Credits	Purchases and Advances	Interest Charges	New Balance
				1,666.44		1,666.44
Company Totals				1,666.44		1,666.44

*Handwritten:* OS copy  
 OK  
 12/17/18

Statement Date  
11/22/18

Payment Date  
12/17/18

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Sign-up for email or text message alerts to know when your statement is ready to view. When on the go, access your account and recent activity through your mobile device at [www.citimanager.com/mobile](http://www.citimanager.com/mobile)

#### CARDMEMBER SUMMARY

PETERS, M CATHERINE XXXX-XXXX-XX13-5544	Previous Balance	Payments	Credits	Purchases and Advances	Interest Charges	New Balance
Monthly Limit: \$2,500				530.37		530.37
				530.37		530.37

MCGINTY, CHRISTINE XXXX-XXXX-XX13-5598	Previous Balance	Payments	Credits	Purchases and Advances	Interest Charges	New Balance
Monthly Limit: \$3,000				492.00		492.00
				492.00		492.00

KIRKPATRICK, GEOFFREY XXXX-XXXX-XX13-5601	Previous Balance	Payments	Credits	Purchases and Advances	Interest Charges	New Balance
Monthly Limit: \$2,500				644.07		644.07
				644.07		644.07

<b>DAYS IN BILLING PERIOD:</b> 31				
Balance Subject		<b>Purchases</b>	<b>Cash Advances</b>	Payment Due: 1,666.44
To Interest Charges	>	.00	.00	Amount Over Credit Limit: .00
Periodic Rate	>	.0000%	.0000%	Amount Past Due: .00
ANNUAL PERCENTAGE RATE	>	0.00%	0.00%	MINIMUM AMOUNT DUE: 1,666.44



XXXX-XXXX-XX07-7860

Statement Date  
11/22/18

INDIVIDUAL CARDHOLDER ACTIVITY

PETERS, M CATHERINE					XXXX-XXXX-XX13-5544
Monthly Limit			Cash Limit*		
\$2,500			\$00		
Sale Date	Post Date	Reference Number	Type of Activity	Amount	
11-07	11-09	24435658312036214748367	HGI ROCHESTER RESTAURANT ROCHESTER NY 19298	20.28	
11-09	11-12	24275398315900018112562	HYATT REGENCY ROCHESTER ROCHESTER NY 190298	5.24	
11-08	11-12	24275398313900018073782	HYATT REGENCY ROCHESTER ROCHESTER NY 190298	12.85	
11-10	11-12	24435658315036001147861	HGI ROCHESTER ROCHESTER NY 190298 190298	492.00	
			ARRIVAL: 11-10-18		
TOTAL PURCHASES/ADVANCES/CREDITS				530.37	

MCGINTY, CHRISTINE					XXXX-XXXX-XX13-5593
Monthly Limit			Cash Limit*		
\$3,000			\$00		
Sale Date	Post Date	Reference Number	Type of Activity	Amount	
11-10	11-12	24435658315036001147879	HGI ROCHESTER ROCHESTER NY 190298	492.00	
			ARRIVAL: 11-10-18		
TOTAL PURCHASES/ADVANCES/CREDITS				492.00	

KIRKPATRICK, GEOFFREY					XXXX-XXXX-XX13-5601
Monthly Limit			Cash Limit*		
\$2,500			\$00		
Sale Date	Post Date	Reference Number	Type of Activity	Amount	
11-08	11-09	24355718312900011000587	NICK TAHOU HOTS ROCHESTER NY 190298	28.25	
11-09	11-12	24610438313004000154219	EZ PASS PREPAID TOLL 800-333-8655 NY 190299	50.00	
11-09	11-12	24431068314200188400082	DINOSAUR - ROCHESTER ROCHESTER NY 190298	73.82	
11-10	11-12	24435658315036001147887	HGI ROCHESTER ROCHESTER NY 190298	492.00	
			ARRIVAL: 11-10-18		
TOTAL PURCHASES/ADVANCES/CREDITS				644.07	

\*Cash Advance Limit is a portion of your Total Monthly Limit  
\*\*Available Cash Line is a portion of your Available Credit Line

December 10, 2018 - Board of Trustee Meeting											
Job Status Report											
											27
<u>Previously Approved to Fill</u>											
Title	Current Hours to be Approved	Former Hours, if Changed	Salary/Rate	Previous Incumbent	End Date	Reason	BOT Approved to Fill	Status	Name	Start Date	Type
Library Page PT	13.85 hrs/wk		\$10.40/hour	M. Trotta	11/8/2018	Resignation	11/12/2018	Filled	H. Wessel	11/26/2018	Hire
Library Assistant FT	35 hrs/wk		\$36,860/annual or per contract	S. Bhatti	11/1/2018	Resignation					
Librarian II FT	35 hrs/wk		\$60,004/annual or per contract	N. McDonough	11/23/2018	Resignation					
<u>Action Requested</u>											
Board Treasurer PT	15 hrs/wk		\$50/hour	N/A	N/A	N/A	11/12/2018		R. Khalife	1/7/2019	
Promotion from Department Head to Assistant Director	35 hrs/wk		title change only/no change in salary						C. McGinty	1/1/2019	Promo.
Promotion from Department Head to Assistant Director	35 hrs/wk		\$76,695/annual						C. Stollar Peters	1/1/2019	Promo.
Library Clerk FT (reclass of Technology Assistant FT)	35 hrs/wk		\$28,995/annual or per contract	M. Giuffre	11/30/2018	Retirement					
<u>Positions Held</u>											

## **Director's Report December 2018**

### **Building and Grounds**

We have been in constant contact with DASNY, Johnson Controls, Trane, and Wilkins Mechanical about serious issues with the heating system for the library. The major concern at this point appears to be problems with second stage heating for unit B, which covers the majority of the public space in the library. The rooftop units are in a near-constant state of alarm for various reasons and reset themselves frequently. The leads directly to insufficient heating for a majority of the library proper. Our representatives at DASNY have called meetings between the interested parties, and some improvements have been made through setting changes, but the core heating issues are yet to be resolved. I have begun to hear complaints from the public about the cold temperatures in the library.

The berm walkways have been closed for the season using snow fence. There have been a few comments about the lack of a walkway from the rear parking lot, but most people understand the issues when they are explained to them.

The Studio Makerspace has been completely repainted and the wall removed. We are excited to get this service moving. I have had some questions about using the space for podcasting production.

### **Public Service**

The American Red Cross blood drive had another successful year at the library with 48 donors in six hours. The staff at the Red Cross are excellent to work with, and we appreciate being able to participate in this long term partnership.

#### **100<sup>th</sup> anniversary of the end of WWI**

Gordon coordinated with Frank, Michael, Anne and Natalie to provide a variety of programs honoring the 100th anniversary of the end of WWI. It was a great team effort, which also included Kristen who had to keep on top of reprinting the bookmarks and other promotional materials when needed. This topic was showcased in the library's book discussion groups, Friday cinema, and Little Sunday Music. Other programs included guest speakers, such as "The Empire State and the War of Empires" with SUNY Albany Professor Richard Fogarty and "Sammy Doughboy Remembers" with Robert Mulligan. Two more programs will conclude the series in December. The hallway glass display case also showcased WWI items provided by Robert Mulligan during the month of November. The community has positively reacted to these programs with lots of great comments, such as...

*"Love it, please do more like this;" "I've attended over half of the programs and learned a great deal;" "The speakers were fantastic and very knowledgeable;" and many, many thanks from the attendees.*

We had our first 1,000 Completion in the Rubber Ducky Club. Progress is coming along, but it's slow. Kristen has taken photos for new posters, and we are working on some social media postings to help remind families to keep tracking. We had nine new signups this month. Special thanks to Cathy for coordinating our relaunch efforts.

#### **BCMS Letter Writing to Veterans**

Tori collaborated with the BCMS librarian to provide an opportunity for students to write letters to veterans. Quite a few students enjoyed writing and decorating notes of thanks and

appreciation. Silvia Lilly, BCMS librarian, dropped the letters off at the Albany VA after the program.

Albany Public Library has announced that the library is going fine free as of the first of the year. Details are still being worked out but the announcements include a fine amnesty for patrons as well. How this will affect the fines of patrons that use multiple libraries has yet to be worked out. At the same time, the Director's Association of UHLS is taking a vote on whether to advocate for a systemwide MyCard that would exempt kids cards from fines but limit them to five items at a time. I should have the results of this vote at the board meeting.

One teen and one adult volunteer are currently working a combined three hours a week on the local history digitization project.

### **Meetings and Miscellany**

Several staff members have volunteered to come in to help with Bethlehem First Night. Along with the Friends of the Library, we should have enough people here to cover the inside of the library. The folks from the town have assured me that they will cover any necessary snow clearing with volunteers from the committee and other sources.

The Fire Alarm and Security Project was successfully pulled from the NYS Construction Grant application process. This leaves the door open in the future for a project that contains some of the included elements to be eligible for NYS grant money.

There has been no change in the HVAC update report since last month. There is little going on with the project. I plan to discontinue the inclusion of the report in this packet, I will issue a wrap up report when we reach final project close out.

#### **CE training provided for the staff**

John demonstrated the One Button Studio for Michael and Rene. More sessions are planned.

#### **Individual/Small Group CE**

Falling for Mystery webinar – Anne

BELLS Grant program – Patti and Michelle – reports attached

CALA program – Patti – report attached

NYLA Conference reports attached

Geoffrey Kirkpatrick, Library Director

CALA workshop report:

CALA Lunch and Learn Workshop (11/15) – I was able to attend this workshop held at CDLC and titled, Making It Happen: Knock Out Daily To-Do Lists with Slack, Trello, and Zapier. Each of these apps was presented by a different presenter who has used it extensively in his or her library work setting. I had never heard of any of them, so I learned quite a bit, and I really appreciate the opportunity given to me. The first speaker was from SUNY Albany and spoke on the use of Slack in her workspace and how it has increased communication among the staff. It is essentially a direct messaging service. It has options to create groups within the larger group, so that chats can be public or private between just a few members. It is easily searchable, allows documents to be shared and can integrate up to 10 other apps.

Trello, spoken on by another SUNY employee, is basically a high-tech “To Do” list. You have the option to create lists, assign particular people to the various tasks, set due dates, create checklists and set meeting agendas, among other things. Each task will show up as yet to be done, in progress, and completed, so other members of the team can see the progress of an overall project. For big projects, the task lists can be saved and re-used, say in an annual event. The dates can simply be wiped and re-entered each year.

The last item, Zapier, is not an app, itself, but is used on-line and works with over a thousand apps. Rebekah Jarvis-Girtler of Colonie’s library uses it extensively to automate many of the day-to-day interactions always faced. She has used Zapier to set up work-flows, where for instance, patrons fill out a simple on-line form and based on their answers, various staff receive emails to address the patrons’ needs. This works well for tech help appointments and ILL requests. She also uses it to manage meeting room requests and create help tickets for I/T or maintenance.

The speakers made a point to say how all three could be used with each other. Slack and Trello work well with each other as Trello can be easily integrated into Slack for communication on big projects. Zapier works with both apps. I found all of the information fascinating and a little exciting, but I am not sure as to the necessity of any of them at Bethlehem. The ways in which Colonie is using Zapier, for instance, seemed very similar to many of the systems we already have in place by our I/T staff. I was probably most intrigued by Slack. While we do have a wiki to communicate, Slack seemed to provide better communication options. I like the idea of the direct messaging for more back-and-forth discussion, for one thing. The creation of smaller groups within the group seems a very practical application as well. Sometimes email chains just become too cumbersome, and Slack provides a nice alternative.

Patti

BELLS grant - Nov 13th, 2018

This program was held at UHLS from 8 am to 12:30 pm. It was a well presented program on early literacy specifically on how to conduct storytimes and the importance of planning them in advance. I was pleased to discover that the methods that we use at Bethlehem Public Library aligned with the best practices promoted at this program. As an attendee to this program I was given the opportunity to select, in collaboration with a couple of my other colleagues who attended, an item to add to Bethlehem Public Library's early literacy tools for storytime. My colleagues and I selected two felt-board kits. At the conclusion of the program all participants were formed into small teams and asked to present an abbreviated storytime to the group. Overall the program was well organized. This program was an great way to meet some new librarians that are involved with storytimes throughout UHLS.

Thanks, Michelle

BELLS Early Literacy Class Report  
November 13, 2018 at UHLS

The BELLS early literacy class (or "Early Literacy Programs: Core Elements for Making a Real Difference!") was really helpful in explaining the different early literacy skills/practices and early literacy components.

Early literacy skills are something we utilize here at BPL and I am familiar with, they are:

- Talking
- Writing
- Reading
- Playing
- Singing

But the early literacy components aren't quite as familiar so it was good to get a better explanation of what they are. There are six early literacy components:

- Oral Language
- Phonological Awareness
- Print Conventions
- Letter Knowledge
- Vocabulary
- Background Knowledge

Knowing the difference between the components and the skills is helpful and it can help me when I start to try and incorporate more early literacy tips or pieces into my storytimes. There were many practices we went over- using music, repetition, asking questions to engage the children- that I already make use of in my storytimes but I'm not quite as good at pointing out to parents/caregivers WHY these things are important. The idea of providing them with an early literacy tip each week is also an idea I learned here and have thought about adding to my storytimes.

During the training we discussed and did a group session presenting a storytime that really showcased 1-3 different early literacy principles/techniques. This allowed us to understand how to better and more fluidly incorporate the principles into our regular storytimes.

Gail Brown was selected as my Peer Mentor, and I have contacted her about having her come to see one of my storytimes and going to VPL to see one of her storytimes.

The BELLS training class was a great way for me to learn to enhance my storytimes so that those that attend can get more out of them. I think it will only serve to benefit them and help me grow and just make my storytimes more beneficial.

## NYLA 2018 write up: Making a Difference Together

I sincerely appreciate the opportunity to attend the NYLA 2018 Annual Conference in Rochester, New York. I have included a few main takeaways from luncheons and sessions I attended at the conference and trade show below.

Empire State Library Network Luncheon *Trends, Signals, and the Future of Libraries* and session *From Futuring to Innovation* with Miguel Figueroa, ALA Center for the Future of Libraries

Mr. Figueroa emphasized considering trends and changes while considering:

professional values of librarianship: confidentiality and privacy, diversity, equitable access, intellectual freedom and expression, preservation and;

values to our communities: a civic commons, democracy, discovery, education and literacy, public discourse.

We discussed how future trends could impact libraries, notably:

- Trend toward expert advice and curated product suggestions (think Trunk Club, Wine Clubs, Blue Apron)
- Mobile computing
- 3<sup>rd</sup> place and blurring lines between publicly funded and privately funded entities (think Starbucks)
- Creative placemaking
- Robots and artificial intelligence
- Digital interfaces
- Art and signage, public infrastructure

During these sessions, we discussed how to consider the future in current library planning. Two sets of card are available from the ALA Center for the Future of libraries to spur creative thinking about service planning and future trends:

1. Future of Libraries Trend cards (<http://www.ala.org/tools/future/engage/TrendCards>)
2. Library Service Design Heuristics cards (<http://www.ala.org/tools/future/engage/heuristics>)

I have hard copies of both sets of cards. They are fantastic!

*Branding Your Library to Achieve Success* session by Henrietta Public Library in Rochester, NY

Borrowing from thought-leader Simon Sinek (also PLA Great Ideas session presenter) the session started with a small video and website <https://startwithwhy.com/find-your-why/#for-organizations> encouraging a shift in thinking from **what** we do (we are a place to access books, information, and services) to **why**,

**how and what** we do. This allows an organization to better understand itself and represent itself to the public.

Henrietta Public Library took part in a branding workshop (grant funded) offered by Cause Wave Community Partners [www.causewave.org](http://www.causewave.org) that helped them rethink how the library markets itself. They used their brand (and dinosaur mascot) to connect with their community and gain overwhelming support for a new library building.

As a staff they discuss: what the library can uniquely offer to the community and why to come up with a brand essence; brand personality; brand promise and core values. They frequently discuss customer touchpoints at staff meetings to determine where library users interact with the library and how the library brand can shape those interactions positively. One touchpoint was replacement charges for books and they came up with a max fine owed of \$7 and replacement costs of paperback = free, children's books = \$3, hardcover = \$7.

This made me think of our library as a wayfinder and how we could brand our work as a path to a better job, increased knowledge, personal ancestry, improved technology skills, community involvement, etc.

*Tactical Skills in Political Environments by Cassie Guthrie at Greece Public Library*

In this session Cassie Guthrie discussed 7 tactical skills to use and understand in political environments:

1. Powerful presentation and defense
2. Flexibility
3. Timing
4. Managing emotions
5. Mission over ego
6. Changing your political environment

She provided guidance on framing and understanding your library's local political environment and offered practical tactics for leaders to use as they maneuver within it. Her advice was to focus on tactical skills over principles to achieved greater success in your political environment. Her session was frank, honest, and useful in an organizational atmosphere, especially public libraries.

I also attended the tradeshow, opening session and closing banquet, battle decks and many other sessions. The conference was illuminating and thought provoking. It allowed me a chance to think about initiatives for the library and future collaborative opportunities and I sincerely appreciate the opportunity to attend.

Catherine Stollar Peters  
November 2018

NYLA Annual Conference  
Rochester, NY  
Thursday, Nov. 8, 2018  
Patti Lloyd

Keynote Address:

Leah Esguerra & Jennifer Keys

The morning began with the conference keynote speakers. Leah Esguerra is a licensed social worker from San Francisco, who became the first full-time social worker in a public library. In 2009, a unique partnership formed between the San Francisco Public Library and the San Francisco Department of Public Health to place Ms. Esguerra in the Main branch of the public library, primarily to assist the homeless population that frequented the building. She began a program to assist people with finding housing and services, and eventually added a job-training component to help people find employment. Ms. Esguerra emphasized how she and her staff are careful to approach patrons when no one is around to protect privacy. Also, how they word their interactions is important, as well. They never assume a person is in need of their services, but simply let them know they are available to assist if the person is interested. Ms. Esguerra told a powerful story about a woman who was a library regular, coming every day and staying until closing. Ms. Esguerra approached her privately by the elevator one day and learned this woman, who was homeless, had been a successful nurse for years, but through health issues and bad luck had lost her job and home. She had lost hope, and resigned herself to being homeless for the rest of her life, but through the program at the San Francisco Public Library, Ms. Esguerra eventually helped the woman get housing. The program changed this woman's life, as it does for many people in need.

Esguerra works with a team of Health and Safety Associates (HASA), one of whom is Jennifer Keys. Ms. Keys told her own very personal story of addiction and despair, which led her to want to help people in similar circumstances. While she has only worked at SFPL since May 2018, she has already been instrumental in linking over a hundred library patrons with community resources. The fact that she was part of the conference address also speaks to how much Ms. Esguerra values Ms. Keys as a team member.

What struck me during the speech was simply how much it makes sense. The library is where people go to seek information, which often includes government services. It is also a safe space where people living with homelessness can go during the day to be warm, have bathroom facilities, and use a computer. My experience working in an urban library helped me to see that firsthand. Here, at Bethlehem, patrons often come in to use the computer to fill out forms for various services or simply to ask where they can find information about something. Having a social worker available in the library to assist patrons with connecting to needed services seems an efficient, and terrific, use of resources.

Session I: Cultivating Empathy in Reference Services:

Ilka Datig, Nazareth College & Miranda Stefano, Hillside Children's Center

The speakers began this session with asking what empathy is and sharing a couple of definitions, including the dictionary one. They showed us a video by Brene Brown, illustrating the difference between empathy and sympathy. There is this idea that if someone has fallen down a hole and cannot get out, a sympathetic response would be to hand down a ladder. The

empathetic person actually climbs down the ladder to the same position as the person in need, and travels back up the ladder with them. One statement that stood out to me is the following: “Empathy building is akin to writing. You have to practice to get better.”

After a discussion of the life assets that assist in being able to handle difficulties, including such things as positive role models, a cultural identity and a sense of purpose, the speakers illustrated how the fewer assets a person has, the fewer resources he or she can draw on in times of need. Understanding this is a way to build empathy for others. In particular, the library can be a place where troubled individuals come to find information for their needs or simply a listening ear. After some discussion about how to be more empathetic in the library setting, the speakers acknowledged that library staff are often very empathetic and sometimes “compassion fatigue” sets in. Sometimes we are actually too empathetic! In the effort to assist people, especially in certain areas, say where poverty and joblessness are common, an employee can suffer something called secondary trauma. The symptoms are similar to chronic stress. Self-care is an important component in our positions, which can include a healthy lifestyle, enjoyable hobbies, taking breaks at work, and sharing the load with co-workers. If helping a patron gets too stressful, it is fine to “tag out,” and ask another person to take over.

I felt the speakers did a fabulous job of conveying the importance of empathy and in getting us to think about using empathy at work. They presented it in a very realistic way, though, in acknowledging that certain patrons can be very needy and draining. They reminded us that we are not counselors, so gently getting a patron back “on task” is often the best approach. I anticipated the focus on the importance of empathy when I chose this session, but I was pleasantly surprised at being absolved of some of the guilt I feel when not every problem can be solved.

### Session 2: Health Literacy in the Public Library:

Dana Tomlin, SUNY College at Old Westbury

Health literacy is not often something we think about in the library world, but Ms. Tomlin would like that to change. As an institution of knowledge and free information, the public library can play a major role in assisting the public with their health literacy. Only 12% of the American public is truly proficient in health literacy, a surprisingly low number. Low health literacy rates lead to unhealthy lifestyles, misread prescription labels, increased visits to the ER, and a higher mortality rate. Ms. Tomlin took an on-line course with the federally funded National Network of Libraries of Medicine (NNLM) to learn about the role libraries can play in providing health literacy.

Very often when patrons come to the library seeking answers to their health questions, library staff are not even sure where to find the information. There are many resources available if one knows where to look. Ms. Tomlin shared several websites with us, including [publiclibrary.health](http://publiclibrary.health), a joint project of NNLM and PLA. The website’s purpose is in bringing “together a host of resources to help public libraries better serve their patrons’ health needs.” My cursory glance at the website does make me think it could be a really useful tool. It even has the option to enter a person’s zip code in order to find local agencies that will help people enroll in health insurance on the Connector. The website also provides resources, databases and training opportunities.

The other way libraries can help promote health literacy is through their programming. Several programs that Ms. Tomlin tried at her former public library were exercise classes (i.e. Yoga, Pilates, tai chi), introducing veganism, introducing the new food pyramid, a health fair, a garden

club and a junk food cleanse. She also mentioned computer classes, which assisted patrons in navigating some of their health care needs. In particular, October is Health Literacy Month, so that can be a great time to focus on this kind of programming and celebrate healthy lifestyles. Ms. Tomlin was quick to point out, though, that you can and should have health literacy programs year round.

There was some really good information in this session, and it made me very aware of how public libraries can really serve the health literacy needs of their communities.

I found the whole day at the NYLA conference to be valuable, and I really thank Geoff and the Board for allowing me to participate. It was a great opportunity, and I am so glad I went!

NYLA Annual Conference  
Rochester, NY  
November 2018  
Geoffrey Kirkpatrick

The annual state conference is a great opportunity for staff from the library to network with colleagues and learn about larger state wide and national issues in libraries. This year's conference was in Rochester.

### **I Still Don't Want to Talk About It**

This session is a perennial favorite of mine. Library (and library system) directors from around the state discuss submitted personnel issues and how best to address them. This year's speakers included directors from Buffalo and Erie County Library System and Queens Public Library. I appreciate the candor with which they approach these thorny issues and it's always good to think about how one might approach it given similar circumstances.

### **PLS Membership Meeting**

I attended this early morning session to hear updates from the Public Libraries Section, vote to change the bylaws, and hear about the building and innovative program awards. It's always good to tabs on what the best public libraries are doing across the state.

### **Tactical Skills in Political Environments**

This was a very useful session given by Cassie Guthrie from the Greece Public Library near Rochester. Her library is a municipal library which means the director is in a more overtly political position than directors of free association or district public libraries. He implored librarians not to get on intellectual high horses and remember not to mistake principles for tactics. Keep your goals and principles in mind and use compromise to achieve the steps along the way.

### **Active Hope and Restorative Justice**

This session was taught by Kit Miller the Director of the M.K. Gandhi Institute for Nonviolence in Rochester. The session focused on recognizing the ways that violence insinuates itself into our lives and actively recognizing it and working to live and work in a nonviolent way. Recognizing violence, it all its forms, is difficult. During the session each attendee was asked to learn about a facet of nonviolence from Gandhi's life and teach it to three other people in the room. The act of teaching solidifies the concepts in a much stronger way than simple hearing or reading about it. Learning about the Institute for Nonviolence was informative as well.

## **Nazis in the Library**

Public use of program meetings and the policies that libraries need to have can lead to uncomfortable situations that can cause communities to examine their identities in ways that are upsetting to many. How should libraries deal with hate groups that technically meet room use policies? Is the administration and board prepared to deal with the fallout of providing space to groups that they individually may take great issue with? Solutions are few, but it's important to discuss the issue before it happens and be prepared to make tough decisions.

## **Bold, Brave, and Leading the Way**

I was pleased to be able to host a question and answer session for the NYLA Sustainability Initiative. I asked questions to participants in the Sustainable Library Certification Program to illustrate how libraries are moving through the process towards certification. Our neighbor library, Saratoga Springs Public Library is quickly headed to be one of the first libraries in the state to achieve the NYLA certification as a Sustainable Library. The other half of the session focused on the Community Change Agent Program. Participating libraries went through a year-long process to create a new outside partnership to increase services to their communities.

## **Empire State Library Network Luncheon**

Miguel Figueroa from the American Library Association's Center for the Future of Libraries was the featured speaker for this year's ESLN luncheon. Miguel's work focuses on where libraries are headed and works to identify emerging trends, promote futuring and innovation techniques in libraries, and build connections with experts and innovative thinkers to help libraries address emerging issues. Miguel showed some excellent examples of robot wayfinders that help provide directional assistance to travelers in an airport in California. Robots are likely to impact restocking (reshelving) of items in the near future. How will this level of technological innovation impact the service of libraries in the future?

As always, much of the benefit of the conference comes from interaction with vendors, exploring their new offerings. I spent a lot of time talking with library design experts and architectural firms to learn about new trends in library design. I spent time reviewing resumes for new librarians as part of a New Members Round Table program. It's always exciting to talk with people just entering the field. I enjoyed spending time with all of my colleagues at the NYLA Past Presidents Dinner.

Thank you again for the opportunity, I am looking forward to next year's conference in Saratoga Springs. I like it when the conference is closer because we can send more library staff to the conference.

## 2018 NYLA Annual Conference Report

November 8-10 in Rochester, NY

I attended the conference from Thursday morning, starting with the Keynote Address, through Saturday, ending with the New Members of NYLA committee meeting.

### Keynote

The keynote speakers for this year were Leah Esguerra and Jennifer Keys, both work at the San Francisco Public Library as a social worker and a health and safety associate (respectively). These are very different positions for a library to have and I'd never heard of a library having a social worker before but after hearing Leah and Jennifer talk about what it is they do and how it sparked other types of services at libraries around the country it just helps broaden the ideas of what's possible for a library and what they can provide for their communities.

### Program Sessions

- I'm a New-ish Librarian, Ask Me Anything!
  - This was a really great session to start off with because it helped put me in the mindset to think about what I could really get out of NYLA and how to do that. It also helped to get me thinking about what the different paths are within libraries, and all the different ways librarians have taken them. I'm still learning and working on figuring out where I want to focus and this session gave me both clarity and more to think about.
- I Still Don't Want to Talk About It
  - We all have the same problems. It was interesting to hear about how libraries from across the state have the same kind of patrons that they just don't know quite how to deal with- the ones who call continuously with the same questions, or constantly need help with the same thing, etc. The bottom line in most of the situations came down to- it's your job to help them and answer the questions. While that wasn't surprising, it was more interesting to hear that all libraries really do have the same types of patrons and problems.
- Becoming a Young Professional
  - Becoming a Young Professional talked about how to dress, conduct oneself in the workplace, write emails, and more basics of being a professional but it did even more than that. The discussion grew to include knowing your own worth and what you deserve, how to evaluate yourself, and work to further your career.
- Discovery Through Literacy and Science
  - A talk about how to enhance storytimes and other programs using scientific terms and observations to get school age kids thinking and seeing the world around them in different ways.

- Nazis in the Library
  - Understanding what “libraries are for everyone” can really mean, especially when referencing people with radically different views than you, and how we still have to assist them as best we can. It can be a challenge for a lot of librarians to deal with patrons who are supporting or showcasing racist or other offensive ideals and opinions but as long as they’re still abiding by the library’s code of conduct we still have to assist them. This session focused on how librarians deal with those situations.
- Bold, Brave, and Leading the Way
  - I didn’t fully understand what being a sustainable library meant until attending this program, so I’m very glad I did. It’s not just about environmental sustainability but long term relevance within your community, being able to continue to grow and provide for the needs of those within your community.
- Ins and Outs of Professional Collaborations
  - This wasn’t quite what I had expected, it was really more about collaborations between academic libraries/librarians, and I guess I was expecting the collaborations to be a lot more varied. Still it reinforces the idea that if you know there are other librarians like you or in the same special field sometimes reaching right out to them to ask for help or advice is the best way to connect.
- We Still Persist- Women’s Leadership Panel
  - It was great look at how women are perceived in our field and how we can help support one another. There were great questions about the challenges that women can face trying to rise up the ranks and how the panelists dealt with those challenges and plan to help their own employees succeed in their careers.

### Luncheons and Other Events

- Trade Show
- Trends, Signals, and the Future of Libraries Luncheon
- Battle Decks!
  - Attendees volunteered to present a randomly compiled ‘deck’ of PowerPoint slides within only a few minutes. Each deck had a title from one of the program sessions and each presenter had to tailor their presentation to fit that theme. It was very funny to see just what everyone did with the ridiculous images provided.
- New Members of NYLA
  - I went to the meet and greet they held on Thursday evening and met many of the new members, some were librarians and others were board members or trustees.
  - Meeting on Saturday- It was a brief meeting just going over how this year’s booth and events at NYLA went and deciding on committee positions for the coming year. Speaking of which- I am now the secretary for the New Members of NYLA committee.

Overall, NYLA was a great experience for me. I found most of the sessions to be interesting and informative, and I got a chance to connect with other librarians from around the state. It's always interesting to see how other libraries or librarians do things differently and to think about if it would work for you or your library. I think for my first time attending the NYLA conference I was able to balance attending sessions that can benefit me with how I'm working at the library right now, and can benefit my long term career as a librarian. That was one of my goals for NYLA to attend programs and learn ways to further my whole career and to become a better librarian right now. It was a wonderful experience and I am very thankful for getting the opportunity to attend the conference.

<b>Library Collection</b>				<b>2017-18</b>	<b>Current Total</b>
Adult fiction				25,650	26,559
Adult non-fiction				29,279	29,044
Adult audio				7,387	7,418
Adult video				7,462	7,695
Young adult fiction				5,493	5,207
Young adult nonfiction				498	506
Young adult audiobooks				322	333
Children's fiction				26,831	26,942
Children's non-fiction				15,094	15,134
Children's audiobooks				1,380	1,493
Children's video				2,130	2,017
OverDrive - UHLS Shared				59,361	62,712
e-magazines				113	113
Electronic (games, ereaders)				467	463
<b>Total</b>				<b>181,467</b>	<b>185,636</b>
<b>Library Programs</b>	<b>Nov-18</b>	<b>Nov-17</b>	<b>% change</b>	<b>2017-18</b>	<b>F-Y-T-D</b>
Programs	82	81	1.2%	854	377
Program attendance	1,666	2,053	-18.9%	26,583	12,896
Outreach Programs	11	15	-26.7%	304	68
Outreach Attendance	223	192	16.1%	8,919	1,791
<b>Circulation</b>	<b>Nov-18</b>	<b>Nov-17</b>	<b>% change</b>	<b>2017-18</b>	<b>F-Y-T-D</b>
Adult fiction	11,648	11,209	3.9%	143,450	64,846
Adult non-fiction	7,329	7,310	0.3%	94,927	39,623
Adult audio	4,079	4,328	-5.8%	52,342	20,919
Adult video	9,628	8,685	10.9%	106,685	47,182
Adult magazines	1,869	1,765	5.9%	19,756	9,525
Young adult fiction	1,303	1,247	4.5%	18,900	8,183
Young adult nonfiction	130	93	39.8%	1,379	661
Young adult audiobooks	106	88	20.6%	1,243	574
Young adult magazines	3	4	-25.0%	98	34
Children's fiction	11,203	11,877	-5.7%	144,538	61,144
Children's non-fiction	3,002	3,269	-8.2%	41,533	15,146
Children's audiobooks	648	545	18.8%	7,249	3,554
Children's video	1,418	1,620	-12.5%	15,823	7,357
Children's magazines	20	39	-48.7%	435	162
Electronic (games, ereaders)	460	525	-12.4%	6,581	2,867
<b>Total</b>	<b>52,845</b>	<b>52,604</b>	<b>0.5%</b>	<b>654,937</b>	<b>281,777</b>
<b>Interlibrary Loan</b>	<b>Nov-18</b>	<b>Nov-17</b>	<b>% change</b>	<b>2017-18</b>	<b>F-Y-T-D</b>
Borrowed from others	5,325	7,272	-26.8%	86,973	34,504
Loaned to others	6,618	5,799	14.1%	67,687	30,144
<b>Miscellaneous</b>	<b>Nov-18</b>	<b>Nov-17</b>	<b>% change</b>	<b>2017-18</b>	<b>F-Y-T-D</b>
Visits to our home page	86,200	62,344	38.3%	939,696	358,099
Public use of meeting rooms	45	51	-11.8%	484	177
Public meeting attendance	745	758	-1.7%	5,860	2,567
Staff use & library programs	94	103	-8.7%	1,355	474
Study room sessions	372	409	-9.0%	4,935	1,995
Tech room use	30	27	11.1%	364	141
Door count	24,398	27,307	-10.7%	325,408	131,363
Registered BPL borrowers	59	70	-15.7%	1,117	469
Computer signups	2,845	3,273	-13.1%	37,496	14,833
Museum Pass use	135	129	4.7%	1,666	945
E-book use	5,514	4,065	35.6%	55,407	28,203
E-magazine use	1,247	1,072	16.3%	12,186	4,913
Equipment	399	377	5.8%	4,444	2,226
Wireless Use	11,509	7,384	55.9%	109,852	70,199

## 2018-19 Budget Line Balances

Account Name	Budget	Adjustments	Adj. Budget	Nov. Exp	Exp to date	Encumbered	Available	% Available
<b>Personnel</b>								
Salaries-Librarians	1,122,789	0	1,122,789	96,489	449,097	0	\$673,692	60%
Salaries-Clerical	987,451	0	987,451	79,082	370,044	0	\$617,407	63%
Salaries-Custodians	152,187	0	152,187	12,564	58,981	0	\$93,206	61%
Retirement	285,626	0	285,626	282,542	282,542	1,140	\$1,944	1%
SocSec/Medicare	173,483	0	173,483	13,961	67,441	0	\$106,042	61%
Worker's Comp.	23,000	0	23,000	0	18,851	0	\$4,149	18%
Unemployment	0	0	0	0	0	0	\$0	N/A
Health Ins.	294,558	0	294,558	20,558	130,792	200	\$163,566	56%
Disability Ins.	1,400	0	1,400	0	1,266	0	\$134	10%

**Materials**

Adult books	171,000	29,435	200,435	19,213	65,027	14,999	\$120,409	60%
Audiobooks	33,000	931	33,931	2,473	7,796	3,101	\$23,034	68%
Ebooks	105,000	0	105,000	23,783	59,651	4,328	\$41,021	39%
Electronic Resources	28,000	0	28,000	2,049	4,979	7,078	\$15,943	57%
Periodicals	21,000	0	21,000	7,888	8,084	5,631	\$7,284	35%

YS Books	85,000	16,253	101,253	6,064	33,173	4,276	\$63,805	63%
YS Audiobooks	5,000	869	5,869	358	1,448	57	\$4,363	74%
YS Media	7,000	5,288	12,288	572	6,613	801	\$4,874	40%

Special Collections	10,500	1,582	12,082	0	1,176	1,677	\$9,230	76%
AS Media	58,000	7,805	65,805	2,864	13,234	2,837	\$49,733	76%

**Operations**

Copiers and supplies	15,000	0	15,000	840	4,513	5,199	\$5,288	35%
Office supplies	23,000	0	23,000	998	3,050	2,984	\$16,966	74%
Custodial supplies	17,000	0	17,000	1,163	3,387	5,306	\$8,307	49%
Postage	17,000	479	17,479	3,206	7,714	1,238	\$8,526	49%
Printing	30,000	79	30,079	2,970	9,147	11,055	\$9,877	33%
Van lease & oper.	1,500	0	1,500	25	203	397	\$900	60%
Gas and Electric	65,000	0	65,000	3,283	20,810	0	\$44,190	68%
Telecommunications	11,000	0	11,000	917	6,383	7,931	-\$3,314	-30%
Water	3,000	0	3,000	0	1,337	0	\$1,663	55%
Taxes-sewer&water	3,700	0	3,700	0	0	0	\$3,700	100%
Refund property taxes	4,000	0	4,000	170	16,210	1,658	-\$13,868	-347%
Prof. Services	12,000	550	12,550	0	662	1,971	\$9,917	79%
Contract Services	37,500	0	37,500	303	1,695	6,508	\$29,296	78%
Insurance	29,000	0	29,000	0	25,995	0	\$3,006	10%
Travel/Conference	10,000	0	10,000	33	1,917	3,166	\$4,917	49%
Memberships	2,000	0	2,000	0	50	395	\$1,555	78%
Special Programs	20,000	2,244	22,244	-1,260	8,440	2,605	\$11,199	50%
Furniture&Equipment	50,000	1,941	51,941	1,843	8,273	3,036	\$40,632	78%
IT Hardware & Software	42,000	4,721	46,721	1,619	18,243	1,218	\$27,261	58%
Bld&Grnd. Repair	40,000	162	40,162	3,676	17,108	6,320	\$16,733	42%
Furn/Equip Repair	2,000	0	2,000	37	525	0	\$1,475	74%
Miscellaneous	3,500	0	3,500	961	-1,422	228	\$4,694	134%
Audit Service	13,000	0	13,000	12,500	12,500	3,000	-\$2,500	-19%
Accounting Service	13,000	0	13,000	0	13,068	682	-\$750	-6%
UHLAN fees	50,000	0	50,000	0	23,311	0	\$26,689	53%
Capital Expenditures	125,000	0	125,000	0	0	0	\$125,000	100%
<b>TOTAL</b>	<b>\$4,203,194</b>	<b>\$72,339</b>	<b>\$4,275,533</b>	<b>\$603,745</b>	<b>\$1,783,314</b>	<b>\$111,022</b>	<b>\$2,381,196</b>	<b>56%</b>

Monthly Gas and Electric Comparisons												
Date	# of days	Total Therms	Use per day	Cost	Cost per day	Cost per therm	# of day	kWh	Use per day	Cost	Cost per day	Cost per kWh
10/12/2016	30	509	17	\$241.68	\$8.06	\$0.47	30	43,392	1,446	\$3,623.83	\$120.79	\$0.08
10/11/2017	29	577	20	\$304.89	\$10.51	\$0.53	29	51,840	1,788	\$4,526.94	\$156.10	\$0.09
11/9/2016	28	878	31	\$363.94	\$13.00	\$0.41	28	32,640	1,166	\$2,913.35	\$104.05	\$0.09
11/9/2017	29	780	27	\$401.22	\$13.84	\$0.51	29	36,480	1,258	\$3,526.99	\$121.62	\$0.10
12/12/2016	33	1,576	48	\$689.63	\$20.90	\$0.44	33	31,104	943	\$2,776.58	\$84.14	\$0.09
12/12/2017	33	1,606	49	\$798.17	\$24.19	\$0.50	33	29,184	884	\$2,618.16	\$79.34	\$0.09
1/11/2017	30	2,269	76	\$1,150.42	\$38.35	\$0.51	30	28,800	960	\$3,405.58	\$113.52	\$0.12
1/11/2018	30	2,964	99	\$1,474.51	\$49.15	\$0.50	30	30,336	1,011	\$3,501.04	\$116.70	\$0.12
2/10/2017	30	2,118	71	\$1,280.34	\$42.68	\$0.60	29	29,184	1,006	\$2,866.03	\$98.83	\$0.10
2/9/2018	29	2,380	82	\$1,388.85	\$47.89	\$0.58	29	28,800	993	\$3,871.09	\$133.49	\$0.13
3/13/2017	31	2,015	65	\$1,188.31	\$38.33	\$0.59	32	33,792	1,056	\$2,837.83	\$88.68	\$0.08
3/13/2018	33	1,833	56	\$1,238.17	\$37.52	\$0.68	32	30,336	948	\$2,672.72	\$83.52	\$0.09
4/12/2017	30	1,862	62	\$1,037.51	\$34.58	\$0.56	29	29,568	1,020	\$3,267.38	\$112.67	\$0.11
4/11/2018	28	1,555	56	\$969.24	\$34.62	\$0.62	29	26,496	914	\$2,280.77	\$78.65	\$0.09
5/15/2017	33	937	28	\$594.98	\$18.03	\$0.63	31	39,552	1,276	\$3,990.92	\$128.74	\$0.10
5/11/2018	30	776	26	\$522.08	\$17.40	\$0.67	30	29,568	986	\$2,810.83	\$93.69	\$0.10
6/13/2017	29	607	21	\$415.62	\$14.33	\$0.68	32	47,616	1,488	\$4,489.56	\$140.30	\$0.09
6/13/2018	33	56	2	\$67.42	\$2.04	\$1.20	33	33,792	1,024	\$3,523.65	\$106.78	\$0.10
7/13/2017	30	604	20	\$259.97	\$8.67	\$0.43	30	57,600	1,920	\$5,198.19	\$173.27	\$0.09
7/12/2018	29	36	1	\$47.11	\$1.62	\$1.31	29	36,096	1,245	\$4,151.89	\$143.17	\$0.12
8/11/2017	29	476	16	\$259.97	\$8.96	\$0.55	29	54,144	1,867	\$5,302.17	\$182.83	\$0.10
8/10/2018	29	35	1	\$44.40	\$1.53	\$1.27	29	39,936	1,377	\$4,473.49	\$154.26	\$0.11
9/12/2017	32	538	17	\$285.37	\$8.92	\$0.53	32	49,536	1,548	\$4,285.62	\$133.93	\$0.09
9/11/2018	32	38	1	\$46.65	\$1.46	\$1.23	32	39,168	1,224	\$4,428.29	\$138.38	\$0.11
10/11/2017	29	577	20	\$304.89	\$10.51	\$0.53	29	51,840	1,788	\$4,526.94	\$156.10	\$0.09
10/11/2018	30	99	3	\$86.02	\$2.87	\$0.87	30	34,176	1,139	\$3,643.09	\$121.44	\$0.11
11/9/2017	29	780	27	\$401.22	\$13.84	\$0.51	29	36,480	1,258	\$3,526.99	\$121.62	\$0.10
11/8/2018	28	1,420	51	\$754.30	\$26.94	\$0.53	28	27,264	974	\$2,432.22	\$86.87	\$0.09



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1. **Definitions.** The first page of this Sales Order is called the Cover Page. The Cover Page and this Terms and Conditions page, along with a listing of additional products on Schedule A (if attached), represent the agreement (the "Agreement") between Company and the Customer, with respect to the acquisition of those Products identified on the Cover Page and/or Schedule A. "Products" shall mean the equipment ("Equipment"), Software Licenses, and Professional Services identified in this Agreement.
2. **Scope.** This Agreement may be executed for:
  - a) A **SALE** of Products. If a SALE, Company hereby offers to sell and Customer hereby accepts to purchase those Products in the quantity and for the price indicated on the Cover Page (and/or Schedule A). Payment terms are Cash on Delivery ("COD"). Alternatively, if Customer has a verifiable credit account in good standing with Company, Customer may elect to be invoiced for the Products.
  - b) A **LEASE** of Products. If a LEASE, Customer will execute a separate lease agreement which will fund the purchase of the Products in the quantity indicated on the Cover Page for the benefit of Customer. Upon execution of a lease agreement, the Customer shall be responsible to lessor to satisfy the terms and conditions of the lease. If, however, a lease agreement cannot be executed within 15 days of Customer's execution of this Agreement, Customer must immediately pay cash for the Products or return the Products to Company in Like New condition.
  - c) A **RENTAL** of Products. If a RENTAL, Customer will execute a separate rental agreement with the Company. Customer shall be responsible for satisfying the terms and conditions of the rental agreement.
3. **Acceptance and Non-Cancellation.** This Agreement shall become binding upon the Customer's execution and may not be cancelled or altered thereafter without the Company's written consent.
4. **Delivery and Installation.** Unless specified otherwise on the Cover Page, the Company shall deliver and install the Products at the location specified by Customer on the Cover Page unless: (1) Customer has not made available at that address a suitable place of installation as specified by the Company; or (2) Customer has not made available suitable electrical service in accordance with the Underwriter's Lab ("UL") requirements. All risk of loss will transfer to the Customer upon delivery.
5. **Payment and Late Fees.** Payment must be received by Company within 30 days of the invoice date. Restrictive covenants on payment instruments will not reduce Customer's obligation. A late charge of 1.5% may be assessed on invoice balances 10 days or more overdue. Customer is responsible for all collection fees, attorneys' fees and court costs incurred by the Company in enforcing the terms of this Section 5.
6. **Taxes.** Customer is responsible for all applicable taxes, fees or charges of any kind (including interest and penalties) assessed by any governmental entity on this Agreement or the amounts payable hereunder ("Taxes"), which will be included in the invoice unless Customer timely provides proof of tax exempt status. Taxes do not include taxes on Company income.
7. **Force Majeure.** The Company shall not be determined to be in default of any provision herein or be liable for any delay, failure in performance or interruption of services resulting from acts of God, civil or military catastrophe, strikes, embargoes, transportation delays, inability to obtain materials from suppliers, product deficiencies, or any other situation beyond the reasonable control of the Company.
8. **Default.** If Customer breaches any obligation under this Agreement, Customer will pay all reasonable costs, including attorneys' fees, incurred by the Company to enforce this Agreement. In addition to any remedies under the law, if Customer breaches this Agreement and fails to cure said breach within 20 days after receipt of notice from the Company, Company may terminate this Agreement.
9. **Indemnification.** (a) Customer is responsible for any losses, damages, penalties, claims, suits, and actions (collectively "Claims") whether based on a theory of contract, tort, strict liability, or otherwise caused by or related to or in any manner arising out of its use, ownership, possession, or financing, of the Products (including but not limited to the negligence of Customer, Customer's employees or agents, or any third party), and, (b) Customer is responsible for any and all costs and attorneys' fees incurred by the Company relating to any such claim. Customer will reimburse and, if requested, defend the Company at Customer's own cost and expense, against any Claims. Customer's obligations under this Section 9 shall survive termination of this Agreement.
10. **WARRANTIES AND LIMITATION OF LIABILITY ON WORK PERFORMED. THERE ARE NO WARRANTIES, WHETHER EXPRESSED, IMPLIED, OR STATUTORY, ON ANY PRODUCTS PROVIDED BY COMPANY, INCLUDING WITHOUT LIMITATION ANY IMPLIED WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE OR NON-INFRINGEMENT. NO OBLIGATION OR LIABILITY SHALL GROW OUT OF THE COMPANY RENDERING TECHNICAL OR OTHER ADVICE IN CONJUNCTION WITH PRODUCTS PROVIDED UNDER THIS AGREEMENT.**
11. **Limitation of Liability.** The Company's total liability to Customer for any claim, whether based in contract, tort, common law, or statute, arising out of, connected with, or resulting from the furnishing or failure to furnish any Products under this Agreement (and the associated delivery and installation) shall not exceed the amount paid by Customer for the Products which give rise to the claim. In no event shall the Company be liable for any incidental, consequential, or special damages incurred by Customer or any third party, including without limitation any loss of use, loss of anticipated profits, costs of downtime, or for substitute equipment, and any claims of Customer's clientele for service interruptions or failure to supply.
12. **Limited License to Use Software.** The Company grants Customer a non-exclusive, non-transferable license to use in the U.S.: (a) software and accompanying documentation provided with the Equipment ("Base Software") only with the Equipment with which it was delivered; and (b) software and accompanying documentation separately identified on the Cover Page ("Application Software"), provided Customer is current in the payment, including any applicable software license fees (if any). Application Software may be subject to, or accompanied by click wrap/shrink wrap licenses or a separate contract or End User License Agreement. Diagnostic Software is embedded in the Equipment and is a valuable trade secret used to evaluate or maintain the Equipment ("Diagnostic Software"). Customer is granted no right to use the Diagnostic Software. Other than as provided for herein, Customer has no other rights to the Base, Application, or Diagnostic Software (collectively, "Software") and may not (1) distribute, copy, modify, create derivatives of, decompile, or reverse engineer Software; (2) activate Software delivered with the Equipment in an inactivated state; or (3) allow others to engage in same. Title to, and all intellectual property rights in, Software will reside solely with Company and/or its licensors (who will be considered third-party beneficiaries of this subsection). The Base Software license will terminate: (i) if Customer no longer uses or possesses the Equipment; or (ii) upon the expiration of any installment payments under which Customer has rented or leased the Equipment (unless Customer has exercised an option to purchase the Equipment). Neither Company nor its licensors warrant that Software will be free from errors or that its operation will be uninterrupted.
13. **Governing Law.** This Agreement shall be governed by the laws of the state of New York without regard to the conflict of laws or principles of such states.
14. **Errors.** The Company reserves the right at its sole discretion to correct clerical and typographical errors in this Agreement.
15. **Severability.** The invalidity in whole or in part of any provision of this Agreement shall not affect the validity of any other provision.
16. **Modifications.** No modification, amendment, or other change shall be binding on the parties unless agreed to in writing by each party's authorized representative.
17. **Waiver.** The waiver of any breach of any of the terms and conditions set forth herein shall not be construed as a waiver of any other breach. The failure of either party to exercise any right arising from any default of the other party hereunder shall not be deemed to be a waiver of such right.
18. **Assignment.** Any assignment of this Agreement by Customer without the prior written consent of the Company shall be void and unenforceable.

THE CUSTOMER HAS READ THIS AGREEMENT, UNDERSTANDS IT, HAS THE AUTHORITY TO ENTER INTO THIS AGREEMENT AND BIND THE CUSTOMER TO SAME, AND AGREES TO BE BOUND BY ITS TERMS AND CONDITIONS. THIS AGREEMENT SUPERSEDES ANY PRIOR PROPOSALS, QUOTATIONS, OR COMMUNICATIONS, WRITTEN OR ORAL, REGARDING THE ACQUISITION OF THE PRODUCTS FROM COMPANY. THE CUSTOMER FURTHER UNDERSTANDS THIS AGREEMENT IS NOT INTENDED TO SUPERSEDE ANY LEASE OR RENTAL AGREEMENT, OR OTHER CONTRACTS OR AGREEMENTS WHICH CUSTOMER MAY EXECUTE WITH THE COMPANY OR ANY THIRD PARTY REGARDING THE PRODUCTS.

Date: \_\_\_\_\_ Initial: \_\_\_\_\_

## REQUIRED COMMUNICATIONS

November 20, 2018

To the Board of Trustees of  
Bethlehem Public Library:

We have audited the financial statements of the governmental activities and each major fund of Bethlehem Public Library (Library) for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Library are described in Note 2 to the financial statements. During the year ended June 30, 2018, the Library adopted the following accounting policy:

- As discussed in the footnotes to the financial statements, the Library adopted GASB Statement No. 75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Statement No. 75 addresses accounting and financial reporting for other postemployment benefits (OPEB) provided to employees of state and local governmental employers. The statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. The implementation also required the restatement of beginning net position which is described in the notes to the financial statements. Also, the footnote describing OPEB provided has been modified and additional required supplementary information was added.

We noted no transactions entered into by the 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.

#### *Significant Accounting Estimates*

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. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the depreciable lives of property and equipment are based on judgments regarding the length of time an asset will provide value to the Library.
- Management's estimate of compensated absences is based upon unused hours of vacation and the estimated pay rates as of June 30, 2018. This is the best estimate of the future amounts of leave that will be paid out.
- Management's estimate of the other postemployment benefit is based on an actuarial calculation from a third party actuary.
- Management's estimates related to the net pension asset, deferred outflows, net pension liability, and deferred inflows are based upon actuarial information from audited financial statements of the pensions.

We evaluated the key factors and assumptions used to develop each estimate described above in determining that they are reasonable in relation to the financial statements taken as a whole.

#### *Financial Statement Disclosures*

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- The disclosure of capital assets in the financial statements describes the historical cost of the buildings, furniture and equipment, and improvements. The notes also disclose the current year activity for these classifications.
- The disclosure of pension information in the financial statements describes the estimates used in the calculation of the pension information.
- The disclosure of other postemployment benefits in the financial statements describes the assumptions used and the components of the actuarial determined obligation.

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. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### **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 as of the date of this letter.

### **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 governmental unit'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 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 the management's discussion and analysis and budgetary comparison information, the schedule of proportionate share of net pension liability (asset), the schedule of pension plan contributions and the schedule of changes in total OPEB liability and related ratios which are required supplementary information (RSI) that supplements 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.

### **Restriction on Use**

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

Very truly yours,

BONADIO & CO., LLP

**BETHLEHEM PUBLIC LIBRARY**

**Financial Statements  
and Required Report  
as of June 30, 2018  
Together with  
Independent Auditor's Report**

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## INDEPENDENT AUDITOR'S REPORT

November 20, 2018

To the Board of Trustees of  
 Bethlehem Public Library

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of Bethlehem Public Library (Library) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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(Continued)

## **INDEPENDENT AUDITOR'S REPORT**

(Continued)

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Bethlehem Public Library as of June 30, 2018, 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.

### **Change in Accounting Principle**

As discussed in the notes to the financial statements, during 2018, the Library adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. Our opinions are not modified with respect to this matter.

### **Report on Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedules of changes in total OPEB liability and related ratios, and proportionate share of the net pension liability, and pension plan contributions be presented to supplement the basic financial statements. Such information, 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 November 20, 2018, 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 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.

## BETHLEHEM PUBLIC LIBRARY

### MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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Our discussion and analysis of Bethlehem Public Library's (Library) financial performance provides an overview of the financial activities for the year ended June 30, 2018. This document should be read in conjunction with Bethlehem Public 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 provide information about the activities of Bethlehem Public Library as a whole and present a longer-term view of the Library's finances. Fund financial statements begin thereafter. 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 Bethlehem Public Library's operations in more detail than the government-wide statements by comparing budget totals to actual.

#### REPORTING ON BETHLEHEM PUBLIC LIBRARY AS A WHOLE

Our analysis of Bethlehem Public Library as a whole begins below. One of the most important questions asked about the Library's finances is, *Is Bethlehem 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 Bethlehem Public Library's net position and changes in them. You can think of the Library's net position – the difference between assets and liabilities – as one way to measure the Library's financial health, or financial position. Over time, increases or decreases in Bethlehem Public 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 increased from \$3,060,233 to \$3,509,786 as depicted in the following table.

**Table 1 - Net Position (Rounded) Governmental Activities**

	<b><u>2018</u></b>	<b><u>2017</u></b> <b><u>(As Restated)</u></b>
Current and other assets	\$ 2,849,300	\$ 3,160,600
Capital assets	<u>3,451,200</u>	<u>2,593,900</u>
Total assets	6,300,500	5,754,500
Deferred outflows of resources	<u>707,600</u>	<u>510,100</u>
Total assets and deferred outflows of resources	\$ <u>7,008,100</u>	\$ <u>6,264,600</u>
Current liabilities	\$ 189,400	\$ 143,200
Net pension liability - ERS	254,200	751,900
Other long-term liabilities	<u>2,191,200</u>	<u>2,152,883</u>
Total liabilities	2,634,800	3,047,983
Deferred inflows of resources	<u>863,600</u>	<u>166,300</u>
Total liabilities and deferred inflows of resources	\$ <u>3,498,400</u>	\$ <u>3,214,283</u>
Net position:		
Invested in capital assets	\$ 3,451,200	\$ 2,593,900
Unrestricted	<u>58,600</u>	<u>466,317</u>
Total net position	<u>\$ 3,509,800</u>	<u>\$ 3,060,217</u>

**THE GOVERNMENT AS A WHOLE (Continued)****Table 2 - Change in Net Position (Rounded) Governmental Activities**

	<u>2018</u>	<u>2017</u>
Revenues:		
Program revenue:		
Charges for services	\$ 45,500	\$ 46,600
Operating grants	333,300	25,800
General revenue:		
Real property taxes	4,018,700	3,949,600
Use of money and property	7,900	16,100
Sale of property and compensation for loss	5,400	7,000
Gifts and donations	<u>2,500</u>	<u>4,500</u>
Total revenue	<u>4,413,300</u>	<u>4,049,600</u>
Program expenses:		
General support	2,048,600	2,147,800
Library operations	<u>1,915,100</u>	<u>2,067,900</u>
Total expenses	<u>3,963,700</u>	<u>4,215,700</u>
Change in net position	<u>\$ 449,600</u>	<u>\$ (166,100)</u>

The Library's fiscal year 2018 revenue totaled approximately \$4,413,300 (see Table 2). Property taxes accounted for 91% and 98% of total revenue for the years ended June 30, 2018 and 2017, respectively. Approximately 53% and 52% of total expenses were comprised of salary and benefits for librarians and support staff for the years ended June 30, 2018 and 2017, respectively.

**THE GOVERNMENT AS A WHOLE (Continued)****Table 3 - Governmental Activities (Rounded)**

	<b><u>2018</u></b>	
	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>
General support	\$ 2,048,600	\$ 1,740,800
Library operations	<u>1,915,100</u>	<u>1,844,200</u>
Totals	<u>\$ 3,963,700</u>	<u>\$ 3,585,000</u>

	<b><u>2017</u></b>	
	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>
General support	\$ 2,147,800	\$ 2,147,800
Library operations	<u>2,067,900</u>	<u>1,995,600</u>
Totals	<u>\$ 4,215,700</u>	<u>\$ 4,143,400</u>

Table 3 presents the Library's two governmental functions: general support and library operations – as well as each 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 each of these functions.

Significant analysis follows:

- The cost of all governmental activities this year was \$3,963,743.
- The users of the Library's programs financed \$45,492 of the costs.
- State operating and capital grants subsidized certain programs with contributions in the amount of \$333,254.
- Most of the Library's net costs (\$3,584,997) were financed by local taxpayers.

**FUND ANALYSIS**

The Library utilizes two funds - General and Capital Projects. The General Fund is used for the operations of the Library and the Capital Projects Fund accounts for various library improvement projects. 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 an operating surplus of \$172,070 and a fund balance of \$2,518,680. The Capital Projects Fund ended the year with an operating deficit of \$529,585 and a fund balance of \$141,259.

## GENERAL FUND BUDGETARY HIGHLIGHTS

In the 2018 budget, general fund revenue was projected to be \$4,100,652 and actual revenue was \$4,105,428 resulting in a favorable variance of \$4,776.

Expenditures were budgeted, after adjustments, at \$4,260,907; actual expenditures were \$3,783,358, resulting in a favorable variance of \$405,210 after applying encumbrances. The majority of the favorable variance was a result of the budgeted staff salaries and benefits being greater than actual expenditures, coupled with less than anticipated contractual purchases related to professional services.

The final budget had anticipated that the fund balance would be drawn down by \$814,897, but actual results was an increase in fund balance of \$172,070, which resulted in a net budgetary surplus of \$914,628, after applying encumbrances.

The general fund balance at the end of the year was \$2,518,680. The current fund balance is sufficient to sustain library operations in the three-month period between the end of the fiscal year and the receipt of tax revenue for the new fiscal year.

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

As of June 30, 2018, the Library had \$3.45 million invested in a broad range of capital assets including buildings, and building improvements, computers, and other research and educational equipment, net of accumulated depreciation

**Table 4** - Capital Assets Net of Depreciation (Rounded)

	<u>2017</u>	<u>2016</u>
Furniture and equipment	\$ 676,600	\$ 621,100
Land improvements	1,275,400	1,275,400
Building improvements	3,744,300	3,542,500
Construction in progress	849,300	69,000
Less: accumulated depreciation	<u>(3,094,400)</u>	<u>(2,914,200)</u>
Capital assets, net	<u>\$ 3,451,200</u>	<u>\$ 2,593,800</u>

### Long-Term Liabilities

No new debt was incurred during 2018 and the Library was debt free as of June 30, 2018. However, the Library has committed to provide certain benefits to its employees that create long-term obligations. More detailed information about the Library's long-term liabilities is presented in the notes to the financial statements.

## **FACTORS BEARING ON THE FUTURE OF THE LIBRARY**

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

New York State's tax cap legislation will have a financial impact on future library operations. The Library is dedicated to meeting patron demand for high quality library materials and services.

Health insurance costs and other postemployment costs will continue to see significant cost increases.

The cost of the New York State Retirement Benefits costs will fluctuate as the market conditions change. More staff members have chosen to participate in the New York State Retirement benefit program which increases the costs to the Library.

## **CONTACTING BETHLEHEM PUBLIC LIBRARY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of Bethlehem Public Library's finances and to show Bethlehem Public Library's accountability for the money it receives.

If you have questions about this report or need additional financial information, please contact:

Geoffrey Kirkpatrick, Library Director  
Bethlehem Public Library  
451 Delaware Avenue  
Delmar, NY 12054

**BETHLEHEM PUBLIC LIBRARY****STATEMENT OF NET POSITION  
JUNE 30, 2018****ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

## CURRENT ASSETS:

Cash	\$ 2,501,593
Grants receivable	289,467
Prepaid expenses	<u>58,242</u>

Total current assets 2,849,302

## NON-CURRENT ASSETS:

Capital assets, net	<u>3,451,220</u>
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## DEFERRED OUTFLOWS OF RESOURCES:

Deferred outflows of resources - pensions	<u>707,619</u>
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TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES 7,008,141

**LIABILITIES AND DEFERRED INFLOWS OF RESOURCES**

## CURRENT LIABILITIES:

Accounts payable	85,186
Accrued liabilities	33,256
Due to Employees' Retirement System	<u>70,921</u>

Total current liabilities 189,363

## LONG-TERM LIABILITIES:

Compensated absences	103,839
Net pension liability - ERS	254,214
Other postemployment benefits	<u>2,087,326</u>

Total long-term liabilities 2,445,379

## DEFERRED INFLOWS OF RESOURCES:

Deferred inflows of resources - pensions	<u>863,613</u>
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TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES 3,498,355

## NET POSITION

Investment in capital assets	3,451,220
Unrestricted	<u>58,566</u>

TOTAL NET POSITION \$ 3,509,786

The accompanying notes are an integral part of these statements.

**BETHLEHEM PUBLIC LIBRARY**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants</u>	<u>Capital Grants</u>	
GOVERNMENT ACTIVITIES:					
General support	\$ 2,048,619	\$ -	\$ -	\$ 307,862	\$ (1,740,757)
Library operations	<u>1,915,124</u>	<u>45,492</u>	<u>25,392</u>	<u>-</u>	<u>(1,844,240)</u>
TOTAL GOVERNMENT ACTIVITIES	<u>\$ 3,963,743</u>	<u>\$ 45,492</u>	<u>\$ 25,392</u>	<u>\$ 307,862</u>	<u>(3,584,997)</u>
GENERAL REVENUE:					
Real property taxes					4,018,723
Use of money and property					7,929
Sale of property and compensation for loss					5,405
Gifts and donations					<u>2,493</u>
TOTAL GENERAL REVENUE					<u>4,034,550</u>
CHANGE IN NET POSITION					449,553
TOTAL NET POSITION - beginning of year, as previously reported					4,244,216
PRIOR PERIOD ADJUSTMENT (Note 11)					(1,183,983)
TOTAL NET POSITION - beginning of year, as restated					<u>3,060,233</u>
TOTAL NET POSITION - end of year					<u>\$ 3,509,786</u>

The accompanying notes are an integral part of these statements.

## BETHLEHEM PUBLIC LIBRARY

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2018

	<u>Governmental Fund Types</u>		Total Governmental Funds
	<u>General</u>	<u>Capital Projects</u>	
<b>ASSETS</b>			
Cash	\$ 2,485,256	\$ 16,337	\$ 2,501,593
Grants receivable	-	289,467	289,467
Due from other funds	201,270	-	201,270
Prepaid expenses and other assets	<u>21,517</u>	<u>36,725</u>	<u>58,242</u>
TOTAL ASSETS	<u>\$ 2,708,043</u>	<u>\$ 342,529</u>	<u>\$ 3,050,572</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 85,186	\$ -	\$ 85,186
Accrued liabilities	33,256	-	33,256
Due to Employees' Retirement System	70,921	-	70,921
Due to other funds	<u>-</u>	<u>201,270</u>	<u>201,270</u>
TOTAL LIABILITIES	<u>189,363</u>	<u>201,270</u>	<u>390,633</u>
<b>FUND BALANCE</b>			
Nonspendable - Prepaid	\$ 21,517	\$ -	\$ 21,517
Committed - HVAC Capital Project	-	36,725	36,725
Assigned - Unappropriated	72,339	-	72,339
Unassigned	<u>2,424,824</u>	<u>104,534</u>	<u>2,529,358</u>
TOTAL FUND BALANCE	<u>2,518,680</u>	<u>141,259</u>	<u>2,659,939</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,708,043</u>	<u>\$ 342,529</u>	<u>\$ 3,050,572</u>

The accompanying notes are an integral part of these statements.

**BETHLEHEM PUBLIC LIBRARY****RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE TO  
NET POSITION OF GOVERNMENTAL ACTIVITIES  
JUNE 30, 2018**

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A reconciliation of total governmental fund balance to government-wide net position follows:

	\$ 2,659,939
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	3,451,220
Compensated absences at year end in government-wide statements under full accrual accounting	(103,839)
Other postemployment benefits are not due and payable in the current period and, therefore, are not reported in the funds	(2,087,326)
GASB 68 related government - wide activity	
Deferred outflows of resources	707,619
Net pension liability - ERS	(254,214)
Deferred inflows of resources	<u>(863,613)</u>
 NET POSITION OF GOVERNMENTAL ACTIVITIES	 <u>\$ 3,509,786</u>

The accompanying notes are an integral part of these statements.

## BETHLEHEM PUBLIC LIBRARY

STATEMENT OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2018

	<u>General</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
REVENUE:			
Real property taxes	\$ 4,018,723	\$ -	\$ 4,018,723
Charges for services	45,492	-	45,492
Use of money and property	7,923	6	7,929
Sale of property and compensation for loss	5,405	-	5,405
Gifts and donations	2,493	-	2,493
State sources	<u>25,392</u>	<u>307,862</u>	<u>333,254</u>
Total revenue	<u>4,105,428</u>	<u>307,868</u>	<u>4,413,296</u>
EXPENDITURES:			
General support	1,527,726	-	1,527,726
Library operations	1,524,339	-	1,524,339
Employee benefits	731,293	-	731,293
Capital outlay	<u>-</u>	<u>987,453</u>	<u>987,453</u>
Total expenditures	<u>3,783,358</u>	<u>987,453</u>	<u>4,770,811</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	322,070	(679,585)	(357,515)
OTHER SOURCES AND (USES):			
Operating transfers in	-	150,000	150,000
Operating transfers (out)	<u>(150,000)</u>	<u>-</u>	<u>(150,000)</u>
Total other sources and (uses)	<u>(150,000)</u>	<u>150,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)	172,070	(529,585)	(357,515)
FUND BALANCE - beginning of year	<u>2,346,610</u>	<u>670,844</u>	<u>3,017,454</u>
FUND BALANCE - end of year	<u>\$ 2,518,680</u>	<u>\$ 141,259</u>	<u>\$ 2,659,939</u>

The accompanying notes are an integral part of these statements.

**BETHLEHEM PUBLIC LIBRARY****RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2018**


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Net changes in fund balance - Total governmental funds	\$ (357,515)
Capital outlays are expenditures in governmental funds, but are capitalized in the statement of net position	1,038,481
Depreciation is not recorded as an expenditure in the governmental funds, but is recorded in the statement of activities	(181,136)
Other postemployment benefits do not require the expenditure of current resources and, therefore, are not reported as expenditures in the governmental funds	(43,893)
Compensated absences are not due and payable in the current period and are, therefore not reported in the funds	(4,404)
Pension expense resulting from the GASB 68/71 related actuary reporting is not recorded as an expenditure in the government funds but, is recorded in the statement of activities	<u>(1,980)</u>
Change in net position - Governmental activities	<u><u>\$ 449,553</u></u>

The accompanying notes are an integral part of these statements.

## BETHLEHEM PUBLIC LIBRARY

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

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#### 1. NATURE OF OPERATIONS

Bethlehem Public Library provides library services to residents within the geographic borders of the Bethlehem Central School District located in Albany County, New York.

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Bethlehem Public Library (Library) have been prepared in conformity with generally accepted accounting principles as applied to governmental units. Those principles are prescribed by the Governmental Accounting Standards Board (GASB), which 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:

##### **Reporting Entity**

Bethlehem Public Library was established as a school district public library in 1913, and operates in accordance with the provisions of the Education Law of the State of New York. The Board of Trustees is the governing body of the Library and is elected by the voters of the district.

##### **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 Bethlehem Public Library's governmental activities. These statements include the financial activities of the overall government in its entirety. Governmental activities generally are financed through taxes, state aid, intergovernmental revenue, and other exchange and non-exchange transactions. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column, when present, reflects capital-specific grants.

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. Indirect expenses, principally employee benefits, are allocated to functional areas in proportion to the payroll expended for those areas. Program revenue includes charges paid by the recipients of 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 statements provide information about the Library's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Fund Financial Statements (Continued)

The accounts of Bethlehem Public Library are organized into funds or account groups, 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 balances, revenue, and expenditures. The various funds are summarized by type in the financial statements. Significant transactions between funds within a fund type have been eliminated. The major funds of the Bethlehem Public Library are as follows:

**General Fund:** This is the Library's primary operating fund. It accounts for all financial transactions that are not required to be accounted for in another fund.

**Capital Projects Fund:** This fund is used to account for the financial resources used for acquisition, construction, or major repair of capital facilities.

### **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. Estimates and assumptions are made in a variety of areas, including computation of encumbrances, compensated absences, potential contingent liabilities, other post-employment benefits and useful lives of long-lived assets.

### **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 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. Non-exchange 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, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Cash**

The Library's cash consists of cash on hand and demand deposits. New York State law governs the Library investment policies. Resources must be deposited in FDIC-insured commercial banks or trust companies located within the state. Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements, and obligations of New York State or its localities.

Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. The Library's aggregate bank balances that were not covered by FDIC insurance were not exposed to custodial credit risk at June 30, 2018.

### **Property Taxes**

Real property taxes are levied annually by the Board of Education of Bethlehem Central School District (School District) no later than September 1, and become a lien on September 1. Taxes are collected by the Bethlehem School District and transmitted to the Library as collected. The total amount of the levied taxes is paid to the Library prior to its year-end.

### **Prepaid expenses**

Prepaid items represent payments made by the Library for which benefits extend beyond year-end. These payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the Government-wide and fund financial statements. These items are reported as assets on the statement of net position or balance sheet using the consumption method. A current asset for the prepaid amounts is recorded at the time of purchase and an expense/expenditure is reported in the year the goods or services are consumed.

### **Interfund Transactions**

The operations of the Library include transactions between funds. These transactions may be temporary in nature, such as with interfund borrowings. The Library typically loans resources between funds for the purpose of providing cash flow. These interfund receivables and payables are expected to be repaid within one year. Permanent transfers of funds include the transfer of expenditures and revenues to provide financing or other services.

The governmental funds report all interfund transactions as originally recorded. Interfund receivables and payables may be netted on the accompanying governmental funds balance sheet when it is the Library's practice to settle these amounts at a net balance based upon the right of legal offset.

### **Capital Assets**

Capital assets are reported at actual cost for acquisitions, if actual cost information is available. If actual cost information is not available, estimated historical costs, based on appraisals conducted by independent third-party professionals are used. Donated assets are reported at acquisition value at the time received.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Capital Assets (Continued)

Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the Government-wide statements are as follows:

	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Buildings	1,000	SL	30-50
Furniture and equipment	1,000	SL	5-10
Land improvements	1,000	SL	10-40

### Inexhaustible Collections and Books

The value of the existing inexhaustible collections, including research books, is not readily determinable and, therefore, the Library has not capitalized them. Books used in the circulating library have not been capitalized. Their estimated useful lives are not readily determinable. For insurance purposes, these collections have an appraised replacement value of approximately \$2,970,000.

### Accrued Liabilities

Payables and accrued liabilities are reported in the government-wide financial statements. In the governmental funds, payables and accrued liabilities are paid in a timely manner and in full from current financial resources.

Claims and judgments, and compensated absences that will be paid from governmental funds, are reported as a liability in the fund financial statements only to the extent that they are due for payment in the current year.

### Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position reports 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 future periods and so will not be recognized as an outflow of resources (expense) until then. In addition to liabilities, the statement of net position reports 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 future periods and so will not be recognized as an inflow of resources (revenue) until that time. The Library has one type of item that qualify for reporting as deferred inflows and outflows of resources that related to pensions. Notes 6 provides the specific pension related items that make up the deferred outflow an inflow of resources balance.

### Vested Employee Benefits

#### Compensated Absences

Compensated absences consist of unpaid accumulated annual vacation time.

Library employees are granted vacation in varying amounts, based primarily on length of service and service position. Some earned benefits may be forfeited if not taken within varying time periods.

#### Other Benefits

Library employees participate in the New York State and Local Employees' Retirement System.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Other Postemployment Benefits**

In addition to providing the retirement benefits described, the Library provides other postemployment health insurance coverage to its retired employees and their survivors in accordance with the provisions of the employment contracts in effect at the time of retirement. Substantially all of the Library's employees may become eligible for these benefits if they reach normal retirement age while working for the Library. The Library pays a variable percentage of the cost of premiums to an insurance company that provides health care insurance. At the fund level, the Library recognized the current cost of providing benefits for 2018 by recording \$70,903, which is its share of insurance premiums for 15 currently enrolled retirees, as an expenditure in 2018.

In accordance with generally accepted accounting principles, the Library has recorded in the government-wide statement of net position other postemployment benefits totaling \$2,087,326 as of June 30, 2018.

### **Budgetary Procedures and Budgetary Accounting**

The Library's administration prepares a proposed budget for approval by the Board of Trustees for the following governmental fund for which legal (appropriated) budgets are adopted:

The voters of the Library approved the proposed appropriation budget for the general fund.

Appropriations are adopted at the program line level.

Appropriations established by the adoption of the budget constitute a limitation on expenditures, (and encumbrances) which may be incurred. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances lapse if not expended in the subsequent year. Supplemental appropriations may occur subject to legal restrictions, if the Board of Trustees approves them because of a need that exists which was not determined at the time the budget was adopted. No supplemental appropriations occurred during the year. Budgets are adopted annually on a basis consistent with generally accepted accounting principles. Appropriations authorized for the year are increased by the amount of encumbrances carried forward from the previous year.

### **Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments of expenditures are recorded for budgetary control purposes in order to reserve applicable appropriations, is employed as a control in preventing over-expenditure of established appropriations.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Equity 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) plus unspent bond proceeds reduced by outstanding balances of related debt obligations from the acquisition, construction, or improvements of those assets.

Restricted net position - reports net position 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.

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

When an expense is incurred for purposes for which both restricted and unrestricted net position 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 these notes.

#### 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 legally or contractually are required to be maintained intact. Non-spendable fund balance includes prepaid expenditures in the general and capital projects funds.

Restricted fund balance – Includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. The Library has available the following restricted fund balances:

#### Capital

Capital reserve (Education Law §3651) is used to pay the cost of any object or purpose for which bonds may be issued. The creation of a capital reserve fund requires authorization by a majority of the voters establishing the purpose of the reserve; the ultimate amount, its probable term, and the source of the funds. Expenditures may be made from the reserve only for a specific purpose further authorized by the voters. The form for the required legal notice for the vote on establishing and funding the reserve and the form of the proposition to be placed on the ballot are set forth in §3651 of the Education Law. This reserve is accounted for in the general fund under restricted fund balance.

#### Employee Benefit Accrued Liability

Reserve for employee benefit accrued liability (GML §6-p) is used to reserve funds for the payment of accrued employee benefit due an employee upon termination of the employee's service. This reserve may be established by a majority vote of the board, and is funded by budgetary appropriations and such other reserves and funds that may be legally appropriated. The reserve is accounted for in the general fund under restricted fund balance.

#### Retirement Contribution

Retirement Contribution Reserve (GML §6-r) is used for the purpose of financing retirement contributions. The reserve must be accounted for separate and apart from all other funds and a detailed report of the operation and condition of the fund must be provided to the board. This reserve is accounted for in the general fund under restricted fund balance.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Equity Classifications (Continued)

#### Governmental Fund Statements (Continued)

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’s Board of Trustees has committed \$36,725 of capital project fund balance as of June 30, 2018 for a HVAC capital project.

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. All encumbrances of the general fund are classified as assigned fund balance in the general fund. Encumbrances reported in the general fund amounted to \$72,339.

As of June 30, 2018, the Library’s encumbrances were classified as follows:

General support	\$ 10,176
Library operations	<u>62,163</u>
 Total encumbrances	 <u>\$ 72,339</u>

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 policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance at the end of the fiscal year. For all funds, non-spendable fund balances are determined first and then restricted fund balances for specific purposes are determined. Any remaining fund balance amounts for funds other than the general fund are classified as restricted fund balance. In the general fund, committed fund balance is determined next and then assigned. The remaining amounts are reported as unassigned. Assignments of fund balance cannot cause a negative unassigned fund balance.

### 3. CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2018, is as follows:

	July 1, 2017 <u>Balance</u>	<u>Additions</u>	<u>Disposals</u>	June 30, 2018 <u>Balance</u>
Governmental activities:				
Capital assets that are not depreciated:				
Construction in progress	\$ 69,001	\$ 780,308	\$ -	\$ 849,309
Total non-depreciable	<u>69,001</u>	<u>780,308</u>	<u>-</u>	<u>849,309</u>
Capital assets that are depreciated:				
Furniture and equipment	\$ 621,100	\$ 56,423	\$ 907	\$ 676,616
Land improvements	1,275,432	-	-	1,275,432
Buildings	<u>3,542,533</u>	<u>201,750</u>	<u>-</u>	<u>3,744,283</u>
Total cost	<u>5,439,065</u>	<u>258,173</u>	<u>907</u>	<u>5,696,331</u>
Less: Accumulated depreciation:				
Furniture and equipment	463,049	27,904	907	490,046
Land improvements	540,558	69,296	-	609,854
Building improvements	<u>1,910,584</u>	<u>83,936</u>	<u>-</u>	<u>1,994,520</u>
Total accumulated depreciation	<u>2,914,191</u>	<u>181,136</u>	<u>907</u>	<u>3,094,420</u>
Total cost, net	<u>\$ 2,593,875</u>	<u>\$ 857,345</u>	<u>\$ -</u>	<u>\$ 3,451,220</u>

Depreciation expense was \$181,136 for the year ended June 30, 2018.

The building occupied by the Library is owned by Bethlehem Central School District. Because the Library was obligated to make payments on the debt issuance for the building, the cost of the facility has also been recorded on the Library's books as a capital asset. As of June 30, 2018, all previous debt obligations related to the Library have been fulfilled.

### 4. INTERFUND BALANCES OR ACTIVITY

The following is a summary of interfund activity:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General fund	\$ 201,270	\$ -
Capital projects fund	<u>-</u>	<u>201,270</u>
Total governmental activities	<u>\$ 201,270</u>	<u>\$ 201,270</u>

#### 4. INTERFUND BALANCES OR ACTIVITY (Continued)

Interfund receivables and payables are eliminated on the statement of net position. The Library typically loans resources between funds for the purpose of mitigating the effects of transient cash flow issues. All interfund payables are expected to be repaid within one year.

The general fund made a \$150,000 transfer to the capital projects fund to finance a HVAC capital project

#### 5. PENSION PLAN

##### New York State and Local Employees Retirement System

The Library participates in the New York State and Local Employees' Retirement System (ERS) also referred to as New York State and Local Retirement System (the System). This is a cost-sharing multiple-employer retirement system, providing 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), established to hold all net assets and record changes in plan net position allocated to the System. System benefits are established under the provisions of the New York Retirement and Social Security Law (NYSRSSL). Once an 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 a State statute. The Library also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. The system is included in the State's financial report as a pension trust fund. That report, including information with regard to benefits provided, may be found at [www.osc.state.ny.us/retire/publications/index.php](http://www.osc.state.ny.us/retire/publications/index.php) or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

##### *Contributions*

The system is noncontributory except for employees who joined the New York State and Local Employees' Retirement System after July 27, 1976, who contribute 3 percent of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010 (ERS) who generally contribute 3 percent of their salary for their entire length of service. Under the authority of the NYSRSSL, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the Systems' fiscal year ending March 31. Contributions made the current year and two preceding years were equal to 100 percent of the contributions required, and were as follows:

2018	\$286,439
2017	\$279,222
2016	\$352,065

##### **Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2018, the Library reported a liability of \$254,214 for its proportionate share of the net pension liability. The net pension liability was measured as of March 31, 2018, and the total pension liability used to calculate the net pension liability was determined by the actuarial valuation as of that date. The Library's proportion of the net pension liability was based on a projection of the Library's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

## 5. PENSION PLAN (Continued)

### New York State and Local Employees' Retirement System (Continued)

At June 30, 2018, the Library's proportion was 0.0078766 percent, which was a decrease of .0001260% from its proportion measured at June 30, 2017.

For the year ended June 30, 2018, the Library recognized pension expense of \$288,420. At June 30, 2018, the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u>Resources</u>	<u>Resources</u>
Differences between expected and actual experience	\$ 90,670	\$ 74,926
Changes of assumptions	168,565	-
Net difference between projected and actual earnings on pension plan investments	369,226	728,816
Changes in proportion and differences between the Library's contributions and proportionate share of contributions	8,237	59,871
Contributions subsequent to the measurement date	70,921	-
	<u>\$ 707,619</u>	<u>\$ 863,613</u>

\$70,921 reported as deferred outflows of resources related to ERS resulting from the Library's accrued contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to ERS will be recognized in pension expense as follows:

Plan's Year Ended March 31:		
2019	\$	35,507
2020		21,305
2021		(192,227)
2022		<u>(91,500)</u>
	\$	<u>(226,915)</u>

### **Actuarial Assumptions**

The total pension liability at March 31, 2018 was determined by using an actuarial valuation as of April 1, 2016, with update procedures used to roll forward the total pension liability to March 31, 2018. The actuarial valuation used the following actuarial assumptions:

Actuarial cost method	Entry age normal
Inflation	2.50%
Salary scale	3.8% indexed by service
Investment Rate of Return, including inflation	7.0% compounded annually, net of investment expenses
Cost of living adjustments	1.3% compounded annually
Decrement	Developed from the Plan's 2015 experience study of the period April 1, 2010 through March 31, 2015
Mortality improvement	Society of Actuaries Scale MP-2014

## 5. PENSION PLAN (Continued)

### New York State and Local Employee Retirement System (Continued)

The long-term expected rate of return on pension plan investments was determined in accordance with Actuarial Standard 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 equities and fixed income as well as historical investment data and plan performance. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of March 31, 2018 are summarized below:

Asset Class	Target Allocation	Long-term expected real rate or return
Domestic Equity	36.0%	4.55%
International Equity	14.0%	6.35%
Private Equity	10.0%	7.50%
Real Estate	10.0%	5.55%
Absolute Return	2.0%	3.75%
Opportunistic Portfolio	3.0%	5.68%
Real Asset	3.0%	5.29%
Bonds, Cash & Mortgages	17.0%	1.31%
Cash	1.0%	-0.25%
Inflation Indexed Bonds	4.0%	1.25%
	100.0%	

#### **Discount Rate**

The discount rate used to calculate the total pension liability was 7.0 percent. 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. Based upon the assumptions, the Plan'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 liability.

#### **Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption**

The following presents the Library's proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the Library's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percent lower (6.0%) or 1 percent higher (8.0%) than the current rate:

	1 % Decrease (6.0%)	Current Assumption (7.0%)	1% Increase (8.0%)
Proportionate Share of Net Pension Liability	\$ 1,923,455	\$ 254,214	\$ (1,157,896)

## 5. PENSION PLAN (Continued)

### Pension Plan Fiduciary Net Position

The components of the current-year net pension liability of the employers as of March 31, 2018, were as follows:

Amounts in thousands	Pension Plan's Fiduciary Net Position
Total pension liability	\$ 183,400,590
Net position	<u>(180,173,145)</u>
Net pension liability	<u>\$ 3,227,445</u>
Fiduciary net position as a percentage of total pension liability	98.2%

## 6. OTHER POSTEMPLOYMENT BENEFITS

### Plan Description

The Library's single-employer defined benefit OPEB plan, which is administered by the School District, provides medical and Medicare Part B benefits to retired employees and their eligible dependents. The benefits and eligible requirements determined by the employment contracts negotiated between the Library and its employee groups. All employees are eligible if they retire at or after the age of 55 and have 15 years of full-time service if hired prior to July 1, 2006 and 20 years of full time-time service thereafter. Medical benefits, including pharmaceutical costs, are provided through plans whose premiums are based on the benefits paid during the year. The Library pays 80 and 50 percent of the cost of premiums for employees hired after before and after July 1, 2016 respectively. Spouses and surviving spouses contributing 100% of premiums.

The plan does not accumulate assets to meet its future obligation and the plan is not administered through a trust or an equivalent arrangement. The OPEB plan does not issue a stand-alone financial report.

In the governmental funds, the Library recognizes the cost of providing healthcare insurance by recording its share of insurance premiums as an expenditure in the general fund in the year paid. Total contributions to the plan to cover the Library's share of insurance premiums for the year ended June 30, 2018 was \$70,903.

At July 1, 2017, the number of employees covered by Library's OPEB plan:

Inactive employees or beneficiaries currently receiving benefits	15
Inactive employees entitled but not receiving benefits	-
Active employees	<u>33</u>
Total participants	<u><u>48</u></u>

## 6. OTHER POSTEMPLOYMENT BENEFITS (Continued)

### Total OPEB Liability

The Library's total OPEB liability of \$2,087,326 was measured as of June 30, 2018, and was determined by an actuarial valuation as of July 1, 2017. The July 1, 2017 total OPEB liability was increased by service cost and interest, decreased by benefits payments and adjusted to reflect any material plan changes to arrive at the total OPEB liability at the measurement date. The changes in the OPEB liability are as follows:

Service cost at end of year	\$ 60,885
Interest on net OPEB obligation	73,652
Difference between expected and actual experience	(19,741)
Benefit payments	<u>(70,903)</u>
 Increase in net OPEB obligation	 43,893
 Net OPEB obligation - beginning of year (as restated)	 2,043,433
 Net OPEB obligation - end of year	 <u>\$ 2,087,326</u>

### Actuarial Assumptions and Other Inputs

The total OPEB liability in the July 1, 2017 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Inflation	2.25%
Rate of compensation increase	2.00%
Discount rate	3.62%
Healthcare Cost Trend Rates:	
Pre-65 Medical trend rates:	
Assumed rate for 2019	7.00%
Ultimate trend rate	3.89%
Year of ultimate trend rate	2075
Post-65 Medical trend rates:	
Assumed rate for 2019	5.00%
Ultimate trend rate	3.89%
Year of ultimate trend rate	2075
Prescription drug trend rates:	
Assumed rate for 2019	10.25%
Ultimate trend rate	3.89%
Year of ultimate trend rate	2075
Medicare Part B drug trend rates:	
Assumed rate for 2019	4.60%
Ultimate trend rate	3.89%
Year of ultimate trend rate	2075

## 6. OTHER POSTEMPLOYMENT BENEFITS (Continued)

The discount rate was based on the Fidelity General Obligation 20-year AA Municipal Bond Index, which is a 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Mortality rates were based on RP 2014 Mortality Tables, adjusted backward to 2006 with scale MP-2014, and then adjusted for mortality improvements with scale MP-2017 mortality improvement scale on a fully generational basis.

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

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

	1% Decrease	Current Discount	1% Increase
	<u>2.62%</u>	<u>3.62%</u>	<u>4.62%</u>
Total OPEB Liability	\$ 2,477,312	\$ 2,087,326	\$ 1,775,780

### Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

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

	1% Decrease	Current Rate	1% Increase
Total OPEB Liability	\$ 1,760,062	\$ 2,087,326	\$ 2,505,680

## 7. RISK MANAGEMENT

The Library is exposed to various risks of loss related to torts, theft, damage, injuries, errors and omissions, natural disasters, and other risks. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage.

The Library does not purchase insurance for the risk of losses for unemployment claims. Instead, the Library manages its risks for these losses internally and accounts for these in the Library's general fund, including provisions for unexpected and unusual claims.

The Library has received grants which are subject to audit by agencies of the State and Federal governments. Such audits may result in disallowances and a request for a return of funds. Based on prior audits, the Library's administration believes disallowances, if any, will be immaterial.

## 8. COMMITMENTS AND CONTINGENCIES

### Collective Bargaining Agreement

Approximately 50% of the Library's employees are covered by a collective bargaining agreement with the Civil Service Employees Association, Inc., Local 1000, AFSCME, AFL-CIO Bethlehem Public Library Unit, Albany County Local #801. The current agreement with the covered employees expires on June 30, 2020.

## 8. COMMITMENTS AND CONTINGENCIES (Continued)

### Operating Leases

The Library leases office equipment at its facility under an operating lease agreement.

As of June 30, 2018, future minimum lease payments are as follows:

#### For the Year Ending June 30:

2019	2,640
2020	<u>440</u>
	<u>\$ 3,080</u>

## 9. TAX ABATEMENTS

All real property in New York State is subject to taxation unless specific legal provision grant it exempt status. Real property exemptions are granted on the basis of many different criteria, including the use to which the property is put, the owner's ability to pay taxes, the desire of the state and local governments to encourage certain economic or social activities, and other considerations. Most exemptions are granted under Article 4 of the Real Property Tax Law, but others are authorized by a wide variety of statutes ranging from Article 18-A of the Real Property Tax Law, the Agriculture and Markets Law and the Transportation Law. Certain exemptions provide full relief from taxation (wholly exempt property) and others reduce the taxes which would otherwise be payable by varying degrees (partially exempt property). Some exemptions apply to taxes levied for county, city/town, and school purposes, whereas other pertain only to certain of these purposes. Some tax exemptions are mandated by State law, others are subject to local option and/or local determination of eligibility criteria.

The Library has 16 real property tax abatement agreements that are entered into by the Town of Bethlehem Industrial Development Agency (IDA). These agreements provide for abatement of real property taxes in exchange for payment in lieu of taxes (PILOT) in accordance with the IDA's Tax Exemption Policy.

PILOTs are granted in accordance with various activities such, purchase of an existing facility, development of a new facility, or the improvement or expansion of an existing facility to promote job creation or retention. There are no policies for recapture of PILOTs should the applicant not meet certain criteria.

The following are the aggregated PILOT agreements by purpose and the amount of real property tax that has been abated for the year ended June 30, 2018.

<u>Purpose</u>	<u>Assessed Taxable Value</u>	<u>Tax Value</u>	<u>PILOT Received</u>	<u>Amount of Tax Abated</u>
<b>Town of Bethlehem Industrial Development Agency:</b>				
Promote Commercial Development and Job Creation	<u>\$ 17,089,000</u>	<u>\$ 21,313</u>	<u>\$ 12,319</u>	<u>\$ (8,994)</u>



**REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)**

**BETHLEHEM PUBLIC LIBRARY**

**SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND (UNAUDITED)  
FOR THE YEAR ENDED JUNE 30, 2018**

	Original Budget	Final Budget	Actual	Encumbrances	Variance Favorable (Unfavorable)
<b>REVENUE:</b>					
Real property taxes	\$ 4,020,652	\$ 4,020,652	\$ 4,018,723	\$ -	\$ (1,929)
Charges for services	43,500	43,500	45,492	-	1,992
Use of money and property	5,000	5,000	7,923	-	2,923
Sale of property and compensation for loss	6,000	6,000	5,405	-	(595)
Gifts and donations	1,000	1,000	2,493	-	1,493
State sources	<u>24,500</u>	<u>24,500</u>	<u>25,392</u>	<u>-</u>	<u>892</u>
Total revenue	<u>4,100,652</u>	<u>4,100,652</u>	<u>4,105,428</u>	<u>-</u>	<u>4,776</u>
<b>EXPENDITURES:</b>					
General support	1,712,660	1,802,796	1,527,726	10,176	264,894
Library operations	1,611,617	1,681,736	1,524,339	62,163	95,234
Employee benefits	<u>776,375</u>	<u>776,375</u>	<u>731,293</u>	<u>-</u>	<u>45,082</u>
Total expenditures	<u>4,100,652</u>	<u>4,260,907</u>	<u>3,783,358</u>	<u>72,339</u>	<u>405,210</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	(160,255)	322,070	(72,339)	409,986
<b>OTHER SOURCES AND (USES):</b>					
Operating transfers (out)	<u>-</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)	-	(310,255)	172,070	(72,339)	409,986
FUND BALANCE - beginning of year	<u>2,346,610</u>	<u>2,346,610</u>	<u>2,346,610</u>	<u>-</u>	<u>-</u>
FUND BALANCE - end of year	<u>\$ 2,346,610</u>	<u>\$ 2,036,355</u>	<u>\$ 2,518,680</u>	<u>\$ (72,339)</u>	<u>\$ 409,986</u>

See independent auditors report.

## BETHLEHEM PUBLIC LIBRARY

**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS (UNAUDITED)  
 FOR THE YEAR ENDED JUNE 30, 2018**


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	Last 10 Fiscal Years* <u>2018</u>
<b>Total OPEB Liability</b>	
Service cost	\$ 60,885
Interest	73,652
Changes of benefit terms	-
Differences between expected and actual experience	(19,741)
Changes in assumptions	-
Benefit payments	<u>(70,903)</u>
<b>Total change in total OPEB liability</b>	43,893
<b>OPEB Plan Fiduciary Net Position</b>	-
<b>Total OPEB liability - beginning</b>	<u>2,043,433</u>
<b>Total OPEB liability - ending</b>	<u><u>\$ 2,087,326</u></u>
 <b>Covered-employee payroll</b>	 \$ 2,135,726
 <b>Total OPEB liability as a percentage of covered- employee payroll</b>	 97.73%
 <b>Notes to schedule:</b>	
 <b>Change in significant assumptions:</b>	 <u>2018</u>
Discount rate	3.62%

\* This Schedule is intended to show information for 10 years. Additional years will be displayed as the information becomes available.

**BETHLEHEM PUBLIC LIBRARY****SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET) (UNAUDITED)  
FOR THE YEAR ENDED JUNE 30, 2018**

<b>NEW YORK STATE EMPLOYEES' RETIREMENT SYSTEM PLAN</b>	Last 10 Fiscal Years (Dollar amounts displayed in thousands)			
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability (asset)	0.0078766%	0.0080026%	0.0077053%	0.0076626%
Proportionate share of the net pension liability (asset)	\$ 254.2	\$ 751.9	\$ 1,236.7	\$ 258.9
Covered-employee payroll	\$ 1,931.8	\$ 1,924.9	\$ 1,767.1	\$ 1,944.1
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	13.2%	39.1%	70.0%	14.7%
Plan fiduciary net position as a percentage of the total pension liability (asset)	98.2%	94.7%	90.7%	97.7%

See independent auditors report.

**BETHLEHEM PUBLIC LIBRARY****SCHEDULE OF PENSION PLAN CONTRIBUTIONS (UNAUDITED)  
FOR THE YEAR ENDED JUNE 30, 2018**

	Last 10 Fiscal Years (Dollar amounts displayed in thousands)			
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>NEW YORK STATE EMPLOYEES' RETIREMENT SYSTEM PLAN</b>				
Contractually required contribution	\$ 293.1	\$ 297.2	\$ 273.2	\$ 377.5
Contributions in relation to the contractually required contribution	<u>293.1</u>	<u>297.2</u>	<u>273.2</u>	<u>377.5</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 1,931.8	\$ 1,924.9	\$ 1,767.1	\$ 1,944.1
Contributions as a percentage of covered-employee payroll	15.17%	15.44%	15.46%	19.42%

\* This Schedule is intended to show information for 10 years. Additional years will be displayed as the information becomes available.

See independent auditors report.

**REPORT REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

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

November 20, 2018

To the Board of Trustees of  
 Bethlehem Public Library:

We have audited, in accordance with the 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, the financial statements of the governmental activities and each major fund of Bethlehem Public Library (Library) as of and for the year ended June 30, 2018, and the related notes to the financial statements to the Library's basic financial statements and have issued our report thereon dated November 20, 2018.

**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) to determine the 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 an opinion 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 may exist that have not been identified.

(Continued)

**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**  
(Continued)

**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 determination of financial statement amounts. 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.

**2019 UHLAN Fee Chart**

prepared 10/31/18	Service Fee		Circulation Fee			Adjustments			UHLAN Fee	Previous fee comparison			
Libraries	Total Local Support	Service Fee	2017 circulation	% of total circ.	(circ # x \$.058)	Service+Circ (not adjusted)	Adj. applied	Adj. \$ result	2019 UHLAN Fee Service fee + Circ fee (adjusted)	2018 UHLAN Fee	% Change Old to New**	Libraries	Quarterly
Albany	\$8,565,917	\$ 10,000	747,581	19.60%	\$43,360	\$53,360	1,3	\$2,897	\$55,034	\$57,930	-5.00%	Albany	\$13,758.38
Altamont	\$97,247	\$ 1,750	29,783	0.78%	\$1,727	\$3,477	n/a	\$0	\$3,477	\$3,477	0.00%	Altamont	\$869.25
Berlin	\$10,500	\$ 1,300	8,827	0.23%	\$512	\$1,812	3	\$91	\$1,721	\$1,729	-0.44%	Berlin	\$430.34
Berne	\$46,154	\$ 1,300	19,585	0.51%	\$1,136	\$2,436	3	\$122	\$2,314	\$2,325	-0.47%	Berne	\$578.53
Bethlehem	\$3,949,580	\$ 8,500	673,044	17.64%	\$39,037	\$47,537	n/a	\$0	\$47,437	\$45,372	4.55%	Bethlehem	\$11,859.25
Brunswick	\$148,481	\$ 2,000	47,155	1.24%	\$2,735	\$4,735	n/a	\$0	\$4,735	\$4,261	11.12%	Brunswick	\$1,183.75
Castleton	\$124,325	\$ 2,000	28,494	0.75%	\$1,653	\$3,653	n/a	\$0	\$3,653	\$3,275	11.54%	Castleton	\$913.25
Cohoes	\$200,000	\$ 2,000	43,281	1.13%	\$2,510	\$4,510	n/a	\$0	\$4,510	\$4,086	10.38%	Cohoes	\$1,127.50
East Greenbush	\$1,872,932	\$ 5,000	419,859	11.01%	\$24,352	\$29,352	n/a	\$0	\$29,352	\$27,227	7.80%	East Greenbush	\$7,338.00
Grafton	\$32,100	\$ 1,300	14,875	0.39%	\$863	\$2,163	1	\$245	\$2,408	\$2,408	0.00%	Grafton	\$602.00
Guilderland	\$3,597,618	\$ 8,500	498,799	13.08%	\$28,930	\$37,430	3	\$1,872	\$35,559	\$33,892	4.92%	Guilderland	\$8,889.71
Hoosick Falls	\$49,940	\$ 1,300	22,783	0.60%	\$1,321	\$2,621	1	\$6	\$2,627	\$2,627	0.00%	Hoosick Falls	\$656.75
Menands	\$133,659	\$ 2,000	20,967	0.55%	\$1,216	\$3,216	1,3	\$167	\$3,182	\$3,349	-5.00%	Menands	\$795.39
Nassau	\$108,870	\$ 2,000	20,040	0.53%	\$1,162	\$3,162	1	\$53	\$3,215	\$3,215	0.00%	Nassau	\$803.75
North Greenbush	\$307,384	\$ 2,000	102,646	2.69%	\$5,953	\$7,953	3	\$398	\$7,556	\$7,524	0.42%	North Greenbush	\$1,888.95
Petersburgh	\$59,768	\$ 1,750	16,958	0.44%	\$984	\$2,734	3	\$137	\$2,597	\$2,672	-2.81%	Petersburgh	\$649.22
Poestenkill	\$66,642	\$ 1,750	16,954	0.44%	\$983	\$2,733	3	\$137	\$2,597	\$2,575	0.84%	Poestenkill	\$649.17
RCS	\$559,284	\$ 5,000	63,935	1.68%	\$3,708	\$8,708	2	\$940	\$7,211	\$6,271	14.99%	RCS	\$1,802.75
Rensselaer	\$103,633	\$ 2,000	20,035	0.53%	\$1,162	\$3,162	1,3	\$177	\$3,369	\$3,546	-5.00%	Rensselaer	\$842.18
Rensselaerville	\$49,296	\$ 1,300	15,082	0.40%	\$875	\$2,175	3	\$109	\$2,066	\$1,908	8.28%	Rensselaerville	\$516.50
Sand Lake	\$135,650	\$ 2,000	43,718	1.15%	\$2,536	\$4,536	n/a	\$0	\$4,536	\$4,257	6.55%	Sand Lake	\$1,134.00
Schaghticoke	\$36,515	\$ 1,300	10,592	0.28%	\$614	\$1,914	1	\$86	\$2,000	\$2,000	0.00%	Schaghticoke	\$500.00
Stephentown	\$51,056	\$ 1,750	19,449	0.51%	\$1,128	\$2,878	2	\$374	\$2,869	\$2,495	15.00%	Stephentown	\$717.31
Troy	\$1,019,800	\$ 5,000	168,700	4.42%	\$9,785	\$14,785	1	\$2,057	\$16,842	\$16,842	0.00%	Troy	\$4,210.50
Valley Falls	\$34,932	\$ 1,300	12,555	0.33%	\$728	\$2,028	n/a	\$0	\$2,028	\$1,771	14.51%	Valley Falls	\$507.00
Voorheesville	\$1,115,551	\$ 5,000	102,667	2.69%	\$5,955	\$10,955	3	\$548	\$10,407	\$10,367	0.39%	Voorheesville	\$2,601.74
Watervliet	\$150,524	\$ 2,000	23,323	0.61%	\$1,353	\$3,353	n/a	\$0	\$3,353	\$3,001	11.73%	Watervliet	\$838.25
Westerlo	\$77,540	\$ 1,750	19,140	0.50%	\$1,110	\$2,860	3	\$143	\$2,717	\$2,735	-0.65%	Westerlo	\$679.28
W.K. Sanford	\$2,659,085	\$ 8,500	583,660	15.30%	\$33,852	\$42,352	1	\$690	\$43,042	\$43,042	0.00%	W.K. Sanford	\$10,760.50
Total	\$25,363,983	\$ 91,350	3,814,487	100.00%	\$217,426	\$312,590			\$312,413	\$306,179	2.04%		

Service Fee - Budget tiers	
Local Support less total debt service (from latest NYS Annual Report)	
\$5,000,000 and over	\$10,000
\$2,000,001 - \$5,000,000	\$8,500
\$500,001 - \$2 million	\$5,000
\$100,001 - \$500,000	\$2,000
\$50,001 - \$100,000	\$1,750
up to \$50,000	\$1,300

Adjustments
1) Minimum fee decrease of 0% from previous year's fee (exception - net lender discount)
2) Maximum fee increase of 15% from previous year's fee
3) Net lender 5% discount on total fee AFTER ALL OTHER ADJUSTMENTS (info from latest NYS annual report)

\*\*Average member library fee Increase = 3.57%

**EXTENSION AGREEMENT FOR UPPER HUDSON LIBRARY ACCESS NETWORK (UHLAN) SERVICES 2019**

The Upper Hudson Library System (hereinafter referred to as "UHLS") and the

\_\_\_\_\_ (Library name)  
(hereinafter referred to as the "Library") agree as follows:

The Library and UHLS will honor a second one year extension of the 2015-2017 UHLAN Agreement to cover calendar year 2019 under all terms and conditions as outlined in that agreement, with the following exceptions:

- 1) A 2019 UHLAN Fee Chart will be created reflecting the current approved NYS Annual Report data for each member library. With the exception of the per circulation transaction charge [see 2) below] the elements included in the chart and the fee formulas will remain unchanged from the 2015-2017 UHLAN Agreement.
- 2) In section 9 A. (Charges and Payments) the **Circulation Fee** will be based on a per circulation transaction charge of **\$.058** for 2019.
- 3) All references to the Automated Services Committee in the 2015-17 Agreement will be ignored. The UHLS Board dissolved the Automated Services Committee in March 2016 on the recommendation of UHLS and the UHLS Directors Association. UHLS will consult with the member libraries via the various advisory councils and committees and the UHLS Directors Association as appropriate to the specific issue being discussed.

**Agreement commencement date: January 1, 2019**

Executed on (date): \_\_\_\_\_

For the (Library name): \_\_\_\_\_

By (name): \_\_\_\_\_

Title: \_\_\_\_\_

For the Upper Hudson Library System:

By (name): \_\_\_\_\_

Title: UHLS Board President

## Anticipated Board Projects

### Schedule for 2018-19

- December
  - ~~Long range plan completed or current plan renewed~~
  
- January
  - Meet with Paul Mays for Capital Plan
- February
  - Auditor RFP
  - Long range plan
  
- March
  
- April
  
- May
  
- June

# Winter 2018 Break

Bethlehem Public Library  
451 Delaware Ave., Delmar

**December 24-25**  
• Library closed

**December 28**  
• **Vacation Cinema:**  
**'Hotel Transylvania 3'**  
The monster family embarks on a luxury cruise. (Columbia, 97 minutes, PG), 10am. *For kids and families.*

**December 28**  
• **Weaving on straws**  
Learn the basics of weaving on a loom made of straws, 3pm. *For ages 9 and up; sign up required.*



**December 31**  
• **New Year's Eve Until Noon**  
A celebration with bubbles, dancing and games as we count down to noon, 11am-noon. *For kids and families.*

**December 31**  
• **First Night at the library**  
Stop by the library from 7-10pm for concerts, face-painting, theater workshops, green screen fun and more. *For all ages.*

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Bethlehem Public Library  
451 Delaware Ave., Delmar

## Bean Bag Chairs

Thursday December 27

10:30am-noon

Bring 1.5 yards of non-stretchy fabric for a DIY bean bag chair. Project is OK for beginners who have not used a sewing machine before. For grades 6-12.

*\* sign-up required \**



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## Bean Bag Chairs

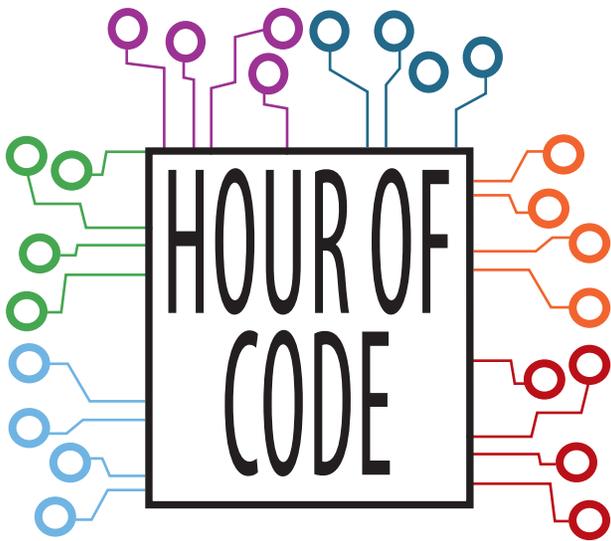
Thursday December 27

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DECEMBER 3-9

FOR KIDS AND TEENS.

Celebrate Hour of Code during Computer Science Education Week by trying out some of the library's cool STEM equipment. Stop by the Teen Area after school and get ready to crack the code!



**All week:** Hour of Code Creation Station

**Monday December 3 • 3:30-4:45pm:** 3D Printing

**Tuesday December 4 • 3:30-4:45pm:** Ozobots

**Wednesday December 5 • 3:30-4:45pm:** Scratch Jr.

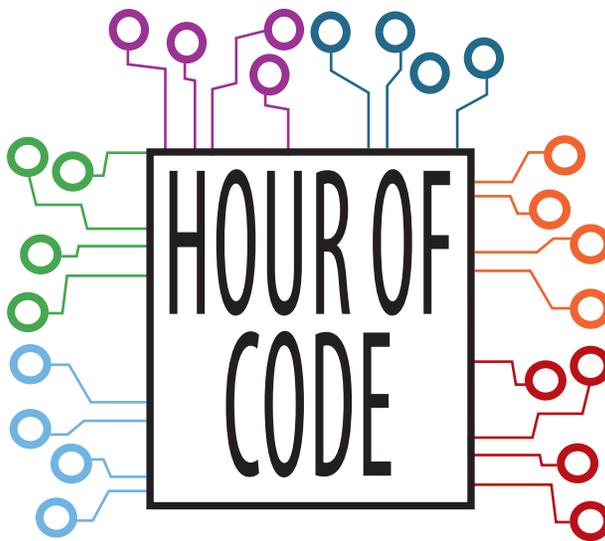
**Thursday December 6 • 3:30-4:45pm:** Snap Circuits

**BETHLEHEM PUBLIC LIBRARY**

451 DELAWARE AVE., DELMAR



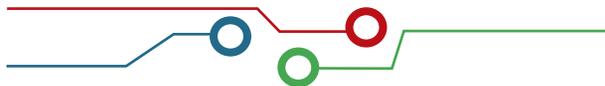
518-439-9314 • bplkids.org • bplteens.org



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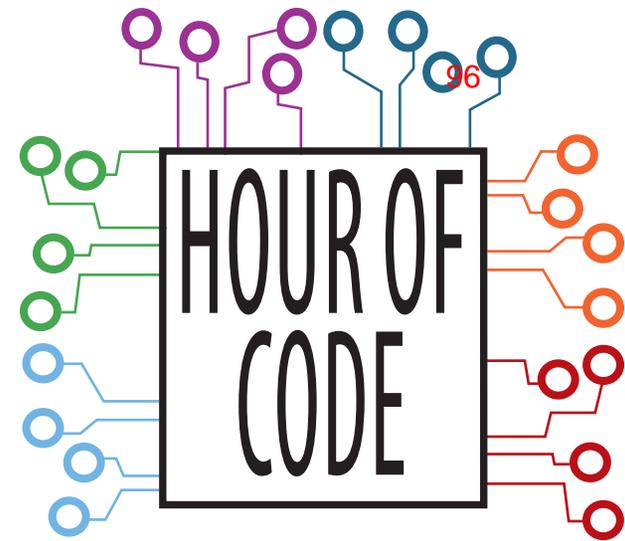
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