



**Board of Trustees Meeting
Monday November 14, 2022 6:00 pm**

This meeting will be held in person in the Board Room

Watch here: <http://www.bethlehempubliclibrary.org/watch-the-meeting-here/>

Public comments can be submitted here:

<https://www.bethlehempubliclibrary.org/about-us/contact-us/contact-the-director/>

Board packet information can be accessed here:

<https://www.bethpl.org/about-us/board-of-trustees/>

Agenda

- **Call to order**
- **Public participation**
- **Audit presentation – Marvin and Company**
- **Review previous meeting minutes**
- **Financial report**
 - **Treasurer’s update**
- **Personnel report**
 - **Personnel actions**
- **Director’s report**
- **UHLS report**
- **Building Project Committee Report**
- **New business**
 - **Contract negotiations engagement letter and attorney authorization**
 - **Collection Development and Maintenance Policy**
 - **NYS&L Retirement System invoice**
 - **Hildene museum pass invoice**
 - **Other new business**
- **Old business**
 - **Snowplow contract**
 - **Personnel Committee - report**
 - **Other old business**
- **Future business**
- **Public participation**
- **Adjournment**

Next board meeting: December 12, 2022 6:00 pm

Next Friends of the Library meeting: December 19, 2022 6:30 pm

Bethlehem Public Library
Highlights of the Financial Statements
For the Year Ended June 30, 2022

Change in net position increased by \$1,158,015 in 2022 compared to an increase in 2021 of \$88,609. This is largely due to the increase in cash and changes in the valuation of the pension liability which is explained in note 6. Several assumptions are used in the calculation of the pension liability and these assumptions can vary from year to year.

Page 8 provides a summary of budget results, indicating that we had a budget surplus of \$421,180. This compares to the June 2022 budget report which reported an anticipated surplus of \$418,310. We made a few year-end adjustments but the total amount did not significantly impact the surplus. An explanation of this surplus is included on page 8.

Page 14 shows a reconciliation of the budget (statement of revenue, expenditures, and changes in fund balance on page 13) to the statement of activities on page 11, which includes all accruals such as depreciation, pension liability, postemployment benefits, and the purchase of capital assets. After accounting for these items, the surplus (net change in fund balance) of \$421,180 is increased to \$1,158,015, the overall change in net position.

The footnotes have expanded to include a note on cash and investments. Due to the investment in the treasury bill, more information is required to be disclosed.

No adjustments were made by the auditors during the course of the audit.

**BETHLEHEM PUBLIC LIBRARY
FINANCIAL REPORT
JUNE 30, 2022**

DRAFT

BETHLEHEM PUBLIC LIBRARY

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITOR'S REPORT	1-3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4-9
FINANCIAL STATEMENTS	
STATEMENT OF NET POSITION	10
STATEMENT OF ACTIVITIES	11
BALANCE SHEET - GOVERNMENTAL FUNDS AND RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE TO GOVERNMENT - WIDE NET POSITION	12
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS	13
RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES	14
NOTES TO FINANCIAL STATEMENTS	15-35
REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND	36
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY	37
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)	38
SCHEDULE OF CONTRIBUTIONS TO EMPLOYEES' RETIREMENT SYSTEM	39
REQUIRED REPORT 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 <i>GOVERNMENT AUDITING STANDARDS</i>	40-41

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Bethlehem Public Library

Report on the Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Bethlehem Public Library as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 4 through 9, budgetary comparison information on page 37, schedule of changes in total OPEB liability on page 38, schedule of proportionate share of the net pension liability (asset) on page 39, and schedule of contributions to employees' retirement system on page 40 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplemental 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 _____, 2022, on our consideration of Bethlehem Public Library's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Bethlehem Public Library 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 Bethlehem Public Library's internal control over financial reporting and compliance.

Latham, NY
_____, 2022

DRAFT

BETHLEHEM PUBLIC LIBRARY

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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, 2022. This document should be read in conjunction with Bethlehem Public Library's financial statements.

USING THIS FINANCIAL REPORT

This financial 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 \$3,250,300 to \$4,408,400 as depicted in the following table.

Table 1 - Net Position (Rounded) Governmental Activities

	<u>2022</u>	<u>2021</u>
Current assets	\$ 4,322,700	\$ 3,879,000
Noncurrent assets	<u>3,561,300</u>	<u>3,074,100</u>
Total assets	7,884,000	6,953,100
Deferred outflows of resources	<u>1,204,500</u>	<u>1,607,000</u>
Total assets and deferred outflows of resources	<u>\$ 9,088,500</u>	<u>\$ 8,560,100</u>
Current liabilities	\$ 191,400	\$ 169,000
Long-term liabilities	<u>2,219,600</u>	<u>2,832,800</u>
Total liabilities	2,411,000	3,001,800
Deferred inflows of resources	<u>2,269,100</u>	<u>2,308,000</u>
Total liabilities and deferred inflows of resources	<u>\$ 4,680,100</u>	<u>\$ 5,309,800</u>
Net position:		
Invested in capital assets	\$ 2,914,000	\$ 3,074,100
Unrestricted	<u>1,494,400</u>	<u>176,200</u>
Total net position	<u>\$ 4,408,400</u>	<u>\$ 3,250,300</u>

THE GOVERNMENT AS A WHOLE (Continued)

Table 2 - Change in Net Position (Rounded) Governmental Activities

	<u>2022</u>	<u>2021</u>
Revenues:		
Program revenue:		
Charges for services	\$ 32,800	\$ 7,200
Operating grants	24,400	24,400
General revenue:		
Real property taxes	4,391,800	4,386,100
Use of money and property	4,800	6,700
Sale of property and compensation for loss	0	0
Gifts and donations	<u>6,200</u>	<u>9,500</u>
Total revenue	<u>4,460,000</u>	<u>4,433,900</u>
Program expenses:		
General support	1,732,600	2,171,900
Library operations	<u>1,569,400</u>	<u>2,173,400</u>
Total expenses	<u>3,302,000</u>	<u>4,345,300</u>
Change in net position	<u>\$ 1,158,000</u>	<u>\$ 88,600</u>

The Library's fiscal year 2022 revenue totaled approximately \$4,460,000 (see Table 2). Property taxes accounted for 98% and 99% of total revenue for the years ended June 30, 2022 and 2021, respectively. Approximately 48% and 50% of total expenses were comprised of salary for librarians and support staff for the years ended June 30, 2022 and 2021, respectively.

THE GOVERNMENT AS A WHOLE (Continued)

Table 3 - Governmental Activities (Rounded)

	<u>2022</u>	
	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>
General support	\$ 1,732,600	\$ 1,732,600
Library operations	<u>1,569,400</u>	<u>1,512,200</u>
Totals	<u>\$ 3,302,000</u>	<u>\$ 3,244,800</u>

	<u>2021</u>	
	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>
General support	\$ 2,171,900	\$ 2,171,900
Library operations	<u>2,173,400</u>	<u>2,141,800</u>
Totals	<u>\$ 4,345,300</u>	<u>\$ 4,313,700</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 \$3,302,015.
- The users of the Library's programs financed \$32,793 of the costs.
- State operating grants subsidized certain programs with contributions in the amount of \$24,401.
- Most of the Library's net costs (\$3,244,821) 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 \$421,180 and a fund balance of \$4,131,276. There was no Capital Projects Fund activity during the year ended June 30, 2022.

GENERAL FUND BUDGETARY HIGHLIGHTS

In the 2022 budget, general fund revenue was projected to be \$4,452,303 and actual revenue was \$4,460,030 resulting in a favorable variance of \$7,727.

Expenditures were budgeted, after adjustments, at \$4,526,964; actual expenditures were \$4,038,850 resulting in a favorable variance of \$421,379 after applying encumbrances. The majority of the favorable variance was due to savings in budgeted staff salaries and benefits, savings in print materials due to supply chain issues, and savings in capital expenditures.

The final budget had anticipated that the fund balance would be drawn down by \$74,661, but actual results was an increase in fund balance of \$421,180.

The general fund balance at the end of the year was \$4,131,276. 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, 2022, the Library had \$3.07 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>2022</u>	<u>2021</u>
Furniture and equipment	\$ 805,000	\$ 784,600
Land/land improvements	803,000	803,000
Buildings/building improvements	5,124,300	5,124,300
Less: accumulated depreciation	<u>(3,818,300)</u>	<u>(3,637,800)</u>
Capital assets, net	<u>\$ 2,914,000</u>	<u>\$ 3,074,100</u>

Long-Term Liabilities

No new debt was incurred during 2022 and the Library was debt free as of June 30, 2022. 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 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.

As of June 30, 2022, the library has fully reopened. Circulation is near pre-COVID levels. Patrons have greater access to physical materials and programming has recommenced, curbside pickup is still available, and patrons are again utilizing public meeting rooms. The library trustees have hired an architect to begin planning for a renovation project. The Board anticipates using a portion of the Library's Fund Balance for expenses relating to the planning process.

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, 2022**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

Current Assets	
Cash	\$ 3,293,988
Investments	999,938
Prepaid expenses	28,745
Total Current Assets	<u>4,322,671</u>
Noncurrent Assets	
Capital assets, net	2,913,995
Net pension Asset - ERS	647,319
Total Noncurrent Assets	<u>3,561,314</u>
Deferred Outflows of Resources	
Pension	<u>1,204,537</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 9,088,522</u></u>

LIABILITIES AND DEFERRED INFLOWS OF RESOURCES

Current Liabilities	
Accounts payable	\$ 115,094
Accrued liabilities	18,162
Due to employees' retirement system	58,139
Total Current Liabilities	<u>191,395</u>
Long-Term Liabilities	
Compensated absences	106,647
Other postemployment benefits	2,112,986
Total Long-Term Liabilities	<u>2,219,633</u>
Deferred Inflows of Resources	
Pension	<u>2,269,129</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>4,680,157</u>

NET POSITION

Investment in capital assets	2,913,995
Unrestricted	1,494,370
Total Net Position	<u>4,408,365</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	<u><u>\$ 9,088,522</u></u>

**BETHLEHEM PUBLIC LIBRARY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expense) Revenue and Change in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants</u>	
Government Activities				
General support	\$ 1,732,619	\$ -	\$ -	\$ (1,732,619)
Library operations	1,569,396	32,793	24,401	(1,512,202)
Total Government Activities	<u>\$ 3,302,015</u>	<u>\$ 32,793</u>	<u>\$ 24,401</u>	<u>(3,244,821)</u>
General Revenue				
Real property taxes				4,391,827
Use of money and property				4,802
Gifts and donations				6,207
Total General Revenue				<u>4,402,836</u>
Change in Net Position				1,158,015
Net Position, Beginning of Year				<u>3,250,350</u>
Net Position, End of Year				<u>\$ 4,408,365</u>

See accompanying notes to financial statements.

**BETHLEHEM PUBLIC LIBRARY
BALANCE SHEET - GOVERNMENTAL FUNDS
AND RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCE TO GOVERNMENT-WIDE NET POSITION
JUNE 30, 2022**

	<u>General</u>	<u>Total Governmental Funds</u>
ASSETS		
Cash	\$ 3,293,988	\$ 3,293,988
Investments	999,938	999,938
Prepaid expenses	28,745	28,745
	\$ 4,322,671	\$ 4,322,671
LIABILITIES		
Accounts payable	\$ 115,094	\$ 115,094
Accrued liabilities	18,162	18,162
Due to employees' retirement system	58,139	58,139
	191,395	191,395
FUND BALANCE		
Nonspendable - Prepaid	28,745	28,745
Assigned - Unappropriated	66,735	66,735
Unassigned	4,035,796	4,035,796
	4,131,276	4,131,276
Total Liabilities and Fund Balance	\$ 4,322,671	\$ 4,322,671

Amounts reported for governmental activities in the statement of net position are different due to the following:

Fund balance, all governmental funds	\$ 4,131,276
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	2,913,995
Compensated absences at year end in government-wide statements under full accrual accounting	(106,647)
Other postemployment benefits are not due and payable in the current period and, therefore, are not reported in the funds	(2,112,986)
GASB 68 related government - wide activity	
Deferred outflows of resources	1,204,537
Net pension asset - ERS	647,319
Deferred inflows of resources	(2,269,129)
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 4,408,365

**BETHLEHEM PUBLIC LIBRARY
STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>General</u>	<u>Total Governmental Funds</u>
Revenue		
Real property taxes	\$ 4,391,827	\$ 4,391,827
Charges for services	32,793	32,793
Use of money and property	4,802	4,802
Gifts and donations	6,207	6,207
State sources	24,401	24,401
	<hr/>	<hr/>
Total Revenue	4,460,030	4,460,030
	<hr/>	<hr/>
Expenditures		
General support	1,611,839	1,611,839
Library operations	1,629,084	1,629,084
Employee benefits	777,610	777,610
Capital outlay	20,317	20,317
	<hr/>	<hr/>
Total Expenditures	4,038,850	4,038,850
	<hr/>	<hr/>
Excess of Revenue Over Expenditures	421,180	421,180
Fund Balance, Beginning of Year	3,710,096	3,710,096
	<hr/>	<hr/>
Fund Balance, End of Year	<u>\$ 4,131,276</u>	<u>\$ 4,131,276</u>

See accompanying notes to financial statements.

**BETHLEHEM PUBLIC LIBRARY
RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

Net changes in fund balance - total governmental funds	\$	421,180
Capital outlays are expenditures in governmental funds, but are capitalized in the statement of net position		20,317
Depreciation is not recorded as an expenditure in the governmental funds, but is recorded in the statement of activities		(180,469)
Other postemployment benefits are not due and payable in the current period and, therefore, are not reported as expenditures in the governmental funds		585,908
Compensated absences are not due and payable in the current period and are therefore not reported in the funds		19,540
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>291,539</u>
Change in Net Position - Governmental Activities	\$	<u><u>1,158,015</u></u>

DRAFT

**BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

1. NATURE OF OPERATIONS

Bethlehem Public Library provides library services to residents within the geographic borders of the Bethlehem Central School Library 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.

BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fund Financial Statements

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, pension plan, 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 statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. 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.

**BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Measurement Focus and Basis of Accounting

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 finance leases are reported as other financing sources.

Cash and Investments

The Library's cash consists of cash on hand and demand deposits. The Library's investment is a U.S. Treasury Security. 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, 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, 2022.

Grants Receivable

Receivables are stated at unpaid balances, less an allowance for doubtful accounts. The Library provides for losses on grants receivable using the allowance method. The allowance is based on experience, third-party contracts, and other circumstances, which may affect the ability of grantors to meet their obligations. Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms. It is the Library's policy to charge off uncollectible grants receivable when management determines the receivable will not be collected. Grants receivable were \$-0- as of June 30, 2022.

Property Taxes

Real property taxes are levied annually by the Board of Education of Bethlehem Central School Library (School Library) no later than September 1, and become a lien on September 1. Taxes are collected by the Bethlehem School Library 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.

**BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

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	5-15
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 but are deemed to be less than one year. For insurance purposes, these collections have an appraised replacement value of \$3,031,774.

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.

BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 qualifies for reporting as deferred inflows and outflows of resources related to its pension plan. Note 6 provides the specific pension related items that make up the deferred outflows and inflows of resources balances.

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.

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 full-time employees may become eligible for these benefits based on length of service and an age threshold (Note 7). 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 recognizes the current cost of providing benefits by recording its share of insurance premiums for currently enrolled retirees.

In accordance with generally accepted accounting principles, the Library has recorded, in the government-wide statement of net position, another postemployment benefits liability totaling \$2,112,896 as of June 30, 2022.

**BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Budgetary Procedures and Budgetary Accounting

The Library's administration prepares a proposed budget for approval by the Board of Trustees for governmental funds 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.

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.

**BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Equity Classifications

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, if any.

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, if any:

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, if any.

Employee Benefit Accrued Liability

Reserve for employee benefit accrued liability (GML §6-p) is used to reserve funds for the payment of accrued employee benefits 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, if any.

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, if any.

Committed fund balance - Includes amounts that can be used for 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. There is no committed fund balance as of June 30, 2022.

**BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Equity Classifications

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 \$66,735.

As of June 30, 2022, the Library's encumbrances were classified as follows:

General support, including capital outlay	\$ 9,090
Library operations	57,092
Employee benefits	<u>553</u>
Total Encumbrances	<u>\$ 66,735</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; committed fund balance is determined next; then restricted fund balances for specific purposes, if any, are determined and then assigned. The remaining amounts are reported as unassigned. Assignments of fund balance cannot cause a negative unassigned fund balance.

3. CASH AND INVESTMENTS

Deposits

Deposits are valued at cost or cost plus interest and are categorized as either (1) insured, or for which the securities are held by the Library's agent in the Library's name, (2) collateralized, and for which the securities are held by the pledging financial institution's trust department or agent in the Library's name, or (3) uncollateralized. At June 30, 2022, all deposits were fully insured and collateralized by the Library's agent in the Library's name.

Investment and Deposit Policy

The Library follows an investment and deposit policy, the objectives of which are to adequately safeguard the principal amounts of funds invested or deposited; conformance with Federal, state and other legal requirements; and provide sufficient liquidity of invested funds in order to meet obligations as they become due. Oversight of investment activity is the responsibility of the Treasurer of the Library.

Interest Rate Risk

Interest rate risk is the risk that the fair value of investments will be affected by changing interest rates. The Library's investment policy does not limit investment maturities as a means of managing its exposure to fair value arising from increasing interest rates.

BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

3. CASH AND INVESTMENTS

Credit Risk

The Library's policy is to minimize the risk of loss due to failure of an issuer or other counterparty to an investment to fulfill its obligations. The Library's investment and deposit policy authorizes the reporting entity to purchase the following types of investments:

- Interest bearing demand accounts
- Certificates of deposit
- Obligations of the United States Treasury and United States agencies
- Obligations of New York State and its localities

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a failure of a depository financial institution, the reporting entity may not recover its deposits. In accordance with the Library's investment and deposit policy, all deposits of the Library including interest bearing demand accounts and certificates of deposit, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act (FDIC) shall be secured by a pledge of securities with an aggregate value equal to 100% of the aggregate amount of deposits.

The Library limits investments to the following eligible items:

- Obligations issue, fully insured or guaranteed as to the payment of principal and interest, by the United States Treasury and the United States agencies
- Obligations issued or fully insured or guaranteed by New York State and its localities
- Obligations issued by other than New York State rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization

Investments

U.S. GAAP establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in active markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means;
- If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

**BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

3. CASH AND INVESTMENTS

Investments

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

At June 30, 2022, the Library held \$999,938 in investments consisting principally of U.S. Treasury securities with a maturity of less than 1 year. The following valuation inputs are included as investments:

Investments at Value	Valuation Inputs			Total
	Level 1	Level 2	Level 3	
Money Market	\$ 6,798	\$ -	\$ -	\$ 6,798
U.S. Treasury Bills	<u>-</u>	<u>993,140</u>	<u>-</u>	<u>993,140</u>
Total	<u>\$ 6,798</u>	<u>\$ 993,140</u>	<u>\$ -</u>	<u>\$ 999,938</u>

For the year ended June 30, 2022, the portfolio did not have significant unobservable inputs (Level 3) used in determining fair value. Thus, a reconciliation of assets in which significant unobservable inputs (Level 3) were used in determining fair value is not applicable.

There were no transfers between Level 1 and Level 2 of the fair value hierarchy during the period. The portfolio recognizes transfers between the levels as of the beginning of the fiscal year.

Risks and Uncertainties with Investments

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

**BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

4. CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2022, is as follows:

<u>Governmental Activities</u>	<u>Balance July 1</u>	<u>Additions</u>	<u>Adjustments/ Disposals</u>	<u>Balance June 30</u>
Capital assets that are not depreciated				
Construction in progress	\$ -	\$ -	\$ -	\$ -
Total Non-Depreciable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital assets that are depreciated				
Furniture and equipment	784,622	20,317	-	804,939
Land/improvements	803,017	-	-	803,017
Buildings/improvements	<u>5,124,331</u>	<u>-</u>	<u>-</u>	<u>5,124,331</u>
Total Cost	<u>6,711,970</u>	<u>20,317</u>	<u>-</u>	<u>6,732,287</u>
Less accumulated depreciation:				
Furniture and equipment	572,347	25,080	-	597,427
Land/improvements	570,364	48,434	-	618,798
Buildings/improvements	<u>2,495,112</u>	<u>106,955</u>	<u>-</u>	<u>2,602,067</u>
Total Accumulated Depreciation	<u>3,637,823</u>	<u>180,469</u>	<u>-</u>	<u>3,818,292</u>
Total Capital Assets, Net	<u>\$ 3,074,147</u>	<u>\$ (160,152)</u>	<u>\$ -</u>	<u>\$ 2,913,995</u>

Depreciation expense was \$180,469 for the year ended June 30, 2022.

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, 2022, all previous debt obligations related to the Library have been fulfilled.

5. INTERFUND BALANCES OR ACTIVITY

The following is a summary of interfund activity:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General fund	\$ -	\$ -
Capital projects fund	<u>-</u>	<u>-</u>
Total Governmental Activities	<u>\$ -</u>	<u>\$ -</u>

**BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

5. INTERFUND BALANCES OR ACTIVITY

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.

6. PENSION PLAN

General Information

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), which was 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 and additional information may be obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244-0001 or found at www.osc.state.ny.us/retire/publications/index.php.

Contributions

The System is noncontributory except for employees who joined after July 27, 1976 who contribute 3% of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010 who generally contribute 3% to 3.5% of their salary for their entire length of service. In addition, employee contribution rates under ERS tier VI vary based on a sliding salary scale. 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

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

2021-22	\$	316,827
2020-21		287,751
2019-20		283,977

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

**BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

6. PENSION PLAN

Pension Liabilities

At June 30, 2022, the Library reported the following liability for its proportionate share of the net pension liability for the System. The net pension liability was measured as of March 31, 2022. The total net pension liability was determined by an actuarial valuation. The Library's proportion of the net pension liability was based on a projection of the Library's long-term share of contributions of all participating members, actuarially determined. This information was provided by the ERS systems in reports provided to the Library.

Actuarial valuation date	April 1, 2021
Net pension liability (asset)	\$(647,319)
Library's portion of the Plan's total net pension liability	0.0079187%

Pension Expense

For the year ended June 30, 2022, the Library recognized its proportionate share of pension expense of \$29,277.

Deferred Outflows and Inflows of Resources Related to Pension

At June 30, 2022, the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 49,022	\$ 63,585
Changes of assumptions	1,080,303	18,229
Net differences between projected and actual earnings on pension plan investments	-	2,119,699
Changes in proportion and differences between the Library's contributions and proportionate share of contributions	17,073	67,616
Contributions subsequent to the measurement date	<u>58,139</u>	<u>-</u>
	<u>\$ 1,204,537</u>	<u>\$ 2,269,129</u>

The Library's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended March 31, 2023. Other amounts reported as deferred outflows of resources, and deferred inflows of resources related to pensions will be recognized within pension expense as follows:

Plan's Year Ended March 31:	
2023	\$ (183,720)
2024	(253,400)
2025	(564,659)
2026	<u>(120,952)</u>
	<u>\$ (1,122,731)</u>

**BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

6. PENSION PLAN

Actuarial Assumptions

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

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

Annuitant mortality rates are based on April 1, 2015 - March 31, 2020 System's experience with adjustments for mortality improvements based on MP-2020. The actuarial assumptions used in the April 1, 2021 valuation are based on the results of actuarial experience study for the period April 1, 2015 - March 31, 2020.

The long term expected rate of return on pension plan investments was determined in accordance with Actuarial 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 each major asset class as well as historical investment data and plan performance.

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

**BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

6. PENSION PLAN

Actuarial Assumptions

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return*</u>
Domestic equity	32%	3.30%
International equity	15%	5.85
Private equity	10%	6.50
Real estate	9%	5.00
Opportunistic/Absolute return strategy	3%	4.10
Credit	4%	3.78
Real assets	3%	5.80
Fixed income	23%	0.00
Cash	1%	(1.00)
	<u>100%</u>	

* Real rate of return is net of the long-term inflation assumption of 2.5% for 2022.

Discount Rate

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

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

The following presents the Library's proportionate share of the net pension liability/(asset) calculated using the discount rate of 5.9%, as well as what the Library's proportionate share of the net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percent lower (4.9%) or 1 percent higher (6.9%) than the current rate:

	<u>1% Decrease (4.9%)</u>	<u>Current Assumption (5.9%)</u>	<u>1% Increase (6.9%)</u>
Proportionate share of net pension liability (asset)	\$ <u>1,666,193</u>	\$ <u>(647,319)</u>	\$ <u>(2,582,460)</u>

**BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

7. PENSION PLAN

Changes of Assumptions

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

Collective Pension Expense

Collective pension expense includes certain current period changes in the collective net pension liability, projected earnings on pension plan investments, and the amortization of deferred outflows of resources and deferred inflows of resources for the current period. The collective pension expense for the year ended June 30, 2022, is \$4,219.

Payable to the Pension Plan

Employer contributions are paid annually based on the System's fiscal year which ends on March 31st. Accrued retirement contributions as of June 30, 2022 represent the projected employer contribution for the period of April 1, 2022 through June 30, 2022, based on paid ERS wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2022, were \$58,139.

8. OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The Library's single employer defined benefit OPEB plan provides medical and Medicare Part B benefits to retired employees and their eligible dependents. The benefits and eligibility requirements are determined by the employment contracts negotiated between the Library and its employee groups. All full-time 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 service if hired 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 before and after July 1, 2016 respectively. Spouses and surviving spouses contribute 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 payments to the plan to cover the Library's share of retirees insurance premiums for the year ended June 30, 2022 were \$103,642.

**BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

7. OTHER POSTEMPLOYMENT BENEFITS

At the valuation date, the number of employees covered by the Library's OPEB plan were as follows:

Inactive employees or beneficiaries currently receiving benefits	19
Inactive employees entitled but not receiving benefits	-
Active employees	<u>31</u>
Total Participants	<u><u>50</u></u>

Net OPEB Liability

The Library's total OPEB liability was measured as of June 30, 2022, and was determined by an actuarial valuation as of July 1, 2021. The changes in the Library's net OPEB liability were as follows:

Service cost	\$ 96,626
Interest cost	52,542
Difference between expected and actual experience, changes in assumptions	(631,434)
Benefit payments	<u>(103,642)</u>
Decrease in net OPEB liability	(585,908)
 Net OPEB Liability - Beginning of Year	 <u>2,698,894</u>
 Net OPEB Liability - End of Year	 <u>\$ 2,112,986</u>

Actuarial Assumptions and Other Inputs

The total OPEB liability in the July 1, 2021 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	3.69%
Healthcare Cost Trend Rates:	
Pre-65 Medical trend rates:	
Assumed rate for 2022	6.75%
Ultimate trend rate	3.78%
Year of ultimate trend rate	2075
Post-65 Medical trend rates:	
Assumed rate for 2022	4.40%
Ultimate trend rate	3.78%
Year of ultimate trend rate	2075

**BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

7. OTHER POSTEMPLOYMENT BENEFITS

Actuarial Assumptions and Other Inputs

Prescription drug trend rates:	
Assumed rate for 2022	6.75%
Ultimate trend rate	3.78%
Year of ultimate trend rate	2075
Medicare Part B drug trend rates:	
Assumed rate for 2022	5.75%
Ultimate trend rate	3.78%
Year of ultimate trend rate	2075

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 bond with an average rating of AA/Aa or higher. The discount rate increased from 1.92% to 3.69% for 2022.

Prior to June 30, 2022, the sex-distinct and job category-specific headcount weighted Pub-2010 Public Retirement Plans Mortality Tables for employees and healthy retirees, adjusted for mortality improvements with scale MP-2020 mortality improvement scale on a generational basis was used.

As of June 30, 2022, the sex-distinct and job category-specific headcount weighted Pub-2010 Public Retirement Plans Mortality Tables for employees and healthy retirees, adjusted for mortality improvements with scale MP-2021 mortality improvement scale on a generational basis was used.

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 or 1 percentage point higher than the current discount rate:

	1% Decrease	Current Discount	1% Increase
	<u>2.69%</u>	<u>3.69%</u>	<u>4.69%</u>
Total OPEB Liability	\$ <u>2,435,389</u>	\$ <u>2,112,986</u>	\$ <u>1,852,462</u>

**BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

7. OTHER POSTEMPLOYMENT BENEFITS

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend 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 healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ <u>1,814,602</u>	\$ <u>2,112,986</u>	\$ <u>2,494,398</u>

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

For the years ended June 30, 2022, the Library recognized OPEB expense of \$(585,908). At June 30, 2022, the Library did not report any deferred outflows of resources or deferred inflows of resources related to OPEB.

8. LONG-TERM LIABILITIES

The changes in long-term liabilities and activity for the year ended June 30, 2022 are summarized as follows:

	<u>Balance July 1,</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30,</u>
Compensated Absences	\$ 126,187	\$ -	\$ 19,540	\$ 106,647
Other Postemployment Benefits (see Note 7)	2,698,894	149,168	735,076	2,112,986
Net Pension Liability	<u>7,744</u>	<u>-</u>	<u>7,744</u>	<u>-</u>
Total	<u>\$ 2,832,825</u>	<u>\$ 149,168</u>	<u>\$ 762,360</u>	<u>\$ 2,219,633</u>

Additions and deletions to compensated absences is shown net since it is impractical to determine these amounts separately.

9. 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.

**BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

9. RISK MANAGEMENT

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.

10. TAX ABATEMENTS

All real property in New York State is subject to taxation unless specific legal provisions 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 others 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 as 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, 2022.

<u>Purpose</u>	<u>Assessed Taxable Value</u>	<u>Tax Value</u>	<u>PILOT Received</u>	<u>Amount of Tax Abated</u>
Town of Bethlehem Industrial Development Agency:				
Promote commercial development and job creation	\$ 117,727,500	\$ 3,681,244	\$ 219,916	\$ 65,141

**BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

11. IMPLEMENTATION OF NEW ACCOUNTING STANDARDS

The Library has adopted all current Statements of the Governmental Accounting Standards Board (GASB) that are applicable and effective for the year ending June 30, 2022, including early adoption of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, effective for the year ending June 30, 2023, none of which had a significant impact to the financial statements.

Future Changes in Accounting Standards

GASB Statement No. 91, *Conduit Debt Obligation*, effective for the year ending June 30, 2023.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, effective for the year ending June 30, 2023.

GASB has issued Statement 99, *Omnibus 2022*, effective for the year ending June 30, 2023.

GASB has issued Statement 100, *Accounting Changes and Error Corrections*, effective for the year ending June 30, 2024.

GASB has issued Statement 101, *Compensated Absences*, effective for the year ending June 30, 2025.

The Library will evaluate the impact each of these pronouncements may have on its financial statements and will implement them as applicable and when material.

12. SUBSEQUENT EVENTS

Subsequent events have been evaluated through _____, 2022, which is the date the financial statements were available to be issued. Management has determined that there are no subsequent events that require recording or disclosure.

**BETHLEHEM PUBLIC LIBRARY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Original Budget</u>	<u>Final Amended Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue					
Real property taxes	\$ 4,392,133	\$ 4,392,133	\$ 4,391,827	\$ -	\$ (306)
Charges for services	22,500	22,500	32,793	-	10,293
Use of money and property	7,500	7,500	4,802	-	(2,698)
Sale of property and compensation for loss	5,000	5,000	-	-	(5,000)
Gifts and donations	2,000	2,000	6,207	-	4,207
State sources	23,170	23,170	24,401	-	1,231
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue	4,452,303	4,452,303	4,460,030	-	7,727
Expenditures					
General support, including capital outlay	1,846,841	1,858,350	1,632,156	9,090	217,104
Library operations	1,764,711	1,827,863	1,629,084	57,092	141,687
Employee benefits	840,751	840,751	777,610	553	62,588
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	4,452,303	4,526,964	4,038,850	66,735	421,379
Net Change in Fund Balance					
	-	(74,661)	421,180		
Fund Balance, Beginning of Year	<hr/>	<hr/>	<hr/>		
	3,710,096	3,710,096	3,710,096		
Fund Balance, End of Year					
	<hr/>	<hr/>	<hr/>		
	\$ 3,710,096	\$ 3,635,435	\$ 4,131,276		

**BETHLEHEM PUBLIC LIBRARY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
FOR THE YEAR ENDED JUNE 30, 2022**

	Last 10 Fiscal Years*				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Measurement date	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Service cost	\$ 96,626	\$ 71,572	\$ 56,201	\$ 60,962	\$ 60,885
Interest cost	52,542	60,545	67,926	76,704	73,652
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience and change of assumptions	(631,434)	223,786	244,028	17,049	(19,741)
Benefit payments	(103,642)	(113,318)	(95,101)	(58,786)	(70,903)
Net Change in Total OPEB Liability	<u>(585,908)</u>	<u>242,585</u>	<u>273,054</u>	<u>95,929</u>	<u>43,893</u>
Total OPEB Liability - beginning	<u>2,698,894</u>	<u>2,456,309</u>	<u>2,183,255</u>	<u>2,087,326</u>	<u>2,043,433</u>
Total OPEB Liability - ending	<u>\$ 2,112,986</u>	<u>\$ 2,698,894</u>	<u>\$ 2,456,309</u>	<u>\$ 2,183,255</u>	<u>\$ 2,087,326</u>
Covered employee payroll	\$ 1,830,255	\$ 1,798,845	\$ 1,697,844	\$ 1,753,073	\$ 1,784,854
Total OPEB Liability as a percentage of covered employee payroll	115.45%	150.03%	144.67%	124.54%	116.95%

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

DRAFT

**BETHLEHEM PUBLIC LIBRARY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
FOR THE YEAR ENDED JUNE 30, 2022**

	ERS Pension Plan Last 10 Fiscal Years							
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability	0.0079187%	0.0077767%	0.0078186%	0.0075665%	0.0078766%	0.0080026%	0.0077053%	0.0076626%
Proportionate share of the net pension liability(asset)	\$ (647,319)	\$ 7,744	\$ 2,070,405	\$ 536,107	\$ 254,200	\$ 751,900	\$ 1,236,700	\$ 258,900
Covered employee payroll	\$ 2,174,061	\$ 2,025,113	\$ 2,004,690	\$ 2,010,156	\$ 1,931,800	\$ 1,924,900	\$ 1,767,100	\$ 1,944,100
Proportionate share of the net pension liability as a percentage of covered employee payroll	-29.8%	0.4%	103.3%	26.7%	13.2%	39.1%	70.0%	13.3%
Plan fiduciary net position as a percentage of the total pension liability	103.65%	99.95%	86.39%	96.27%	98.20%	94.70%	90.70%	97.70%

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

**BETHLEHEM PUBLIC LIBRARY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS TO EMPLOYEES' RETIREMENT SYSTEM
FOR THE YEAR ENDED JUNE 30, 2022**

	ERS Pension Plan Last 10 Fiscal Years							
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 316,827	\$ 287,751	\$ 283,977	\$ 283,683	\$ 293,100	\$ 297,200	\$ 273,200	\$ 377,500
Contributions in relation to the contractually required contribution	<u>(316,827)</u>	<u>(287,751)</u>	<u>(283,977)</u>	<u>(283,683)</u>	<u>(293,100)</u>	<u>(297,200)</u>	<u>(273,200)</u>	<u>(377,500)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 2,174,061	\$ 2,025,113	\$ 2,004,690	\$ 2,010,156	\$ 1,931,800	\$ 1,924,900	\$ 1,767,100	\$ 1,944,100
Contributions as a percentage of covered employee payroll	14.57%	14.21%	14.17%	14.11%	15.17%	15.44%	15.46%	19.42%

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

**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**

Board of Trustees
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 of each major fund of the Bethlehem Public Library (Library) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Library’s basic financial statements, and have issued our report thereon dated _____, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Library’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion 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, and therefore material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

Latham, NY
_____, 2022

DRAFT

MINUTES OF THE BOARD OF TRUSTEES MEETING
BETHLEHEM PUBLIC LIBRARY (BOARD ROOM)
Monday October 17, 2022

PRESENT: Caroline Brancatella
Mark Kissinger
Sarah Patterson
Lisa Scoons
Michelle Walsh
Sharon Whiting, library treasurer

Geoffrey Kirkpatrick, director
Kristen Roberts, recording secretary

EXCUSED: Harmeet Narang
Charmaine Wijeyesinghe

GUESTS: Tanya Choppy, accounts clerk
Phil Berardi, head of Circulation and Technical Services

President M. Kissinger called the meeting to order at 6:02pm.

PUBLIC PARTICPATION

G. Kirkpatrick said he received an e-mail earlier in the day with high praise for the Erie Canal program offered recently at the library.

MINUTES

L. Scoons noted a wording issue in the draft to be corrected.

Minutes of the 12 September 2022 board meeting were approved unanimously on a MOTION by M. Walsh with a SECOND by S. Patterson.

FINANCIAL REPORT

Treasurer's update

The board noted S. Whiting's treasurer's report. Additional items:

- S. Whiting said she has received the draft financial statements from the auditors and has begun reviewing them. She said that so far, everything looks good, and she has only some minor wording change requests. She said she hopes to have a final draft ready in the next 10 days, at which point the finance committee can review the draft before sending it out to the full board to look over before the November meeting.
- With the Treasury bill coming due Nov. 3, the finance committee will have to review their options, whether it means rolling the amount into a new T-bill or purchasing more than one. S. Whiting said she wants to be mindful of not tying up too much money.

S. Patterson asked about the history behind the T-bill investments. S. Whiting said the board had been looking at low-risk opportunities to make more in interest, and Treasury bills are among the investments allowed for libraries. M. Walsh said the board was grateful for S. Whiting bringing this investment opportunity to their attention.

- S. Whiting said that because the library has entered into a contract for a feasibility study, the expected expenses should be allocated from the current operating (A) fund to the capital projects (H) fund so that all building project related expenses can be easily tracked. She recommended transferring \$50,000, which would cover the architect expenses. Any building project related invoices would be paid from the H Fund. If the library were to receive bond money, that would also go into the H Fund. Money remaining in the H Fund after a building project is complete can be transferred back to the general fund. M. Walsh asked if the board needed to make a declaration of project expense. G. Kirkpatrick said that by transferring the money to the H Fund, the board has made that declaration.

On a MOTION by M. Kissinger with a SECOND by L. Scoons, the board unanimously authorized the transfer of \$50,000 from the Current Operating Fund (Fund A) to the Capital Projects Fund (Fund H) to pay for a feasibility study for improvements to the library.

On a MOTION by M. Walsh with a SECOND by C. Brancatella, the board unanimously approved the Financial Statement dated 30 September 2022 (Checks disbursed in August 2022 based on pre-approval \$88,676.44; Checks disbursed in September 2022 relating to payroll \$189,425.23; Checks being submitted for approval \$85,243.08; CapProject Fund/Hand-Drawn Checks \$0; Total: \$363,344.75).

PERSONNEL REPORT

G. Kirkpatrick introduced the board to Phil Berardi, head of Circulation and Technical Services. He requested permission to backfill a part-time clerk position and noted that as circulation scales up so will active recruitment for some pre-approved positions.

On a MOTION by L. Scoons with a SECOND by C. Brancatella, the board unanimously approved new hires/changes for the following positions:

- Library clerk, part-time, permanent, 11.67 hours/week, \$14.45/hour

DIRECTOR'S REPORT

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

- The library is working quickly to get a new plowing service lined up as it was learned very recently that the former provider is no longer available.
- Architects were at the library recently for an on-site building assessment. The general feeling was that for a 50-year-old building, the library has held up fairly well. They also looked at the Borthwick property.
- The IT Department is spearheading orientations for the 3D printer. The majority of the people who are signing up just want to learn about it and see how it works and are not booking additional sessions.

- The availability of display space was formally announced, and those spaces are once again fully booked.
- G. Kirkpatrick said there is going to be a major focus on early literacy programs in the fall. He told the board that those programs are currently taking place in the Community Room, which makes it less available to community groups.
- The Friends had a very successful book sale fundraiser, and their bus trip to New York City is already full.
- Large outdoor community events are seeing huge attendance. The library's participation in outreach events has resulted in many positive interactions, and it may be something to consider when talking about allocating staff resources. S. Patterson asked about outreach to the PTA's and PTO's in the area. G. Kirkpatrick said that a librarian is assigned to each of the schools in the district, and since many are new, they are just getting up to speed and setting things up.
- G. Kirkpatrick said he is trying to figure out a way to explain post-pandemic library use patterns, as door counts are substantially lower, but overall circulation has returned to pre-pandemic levels. He said part of the reason for the lower door count may be that there are fewer tutoring sessions taking place at the library. Other reasons might be that there are fewer people attending public meetings or library programs, possibly out of health concerns or just having gotten out of the habit. Board members said it might be a good thing to reach out to parents of younger children to remind them of the early literacy options at the library.
- L. Scoons said the library speaker consortium author talks have been a great resource. She asked if the library could publish the link to the talks so attendees could watch them live without having to register. G. Kirkpatrick said that it is not possible at this time, but he would look into it.

UHLS REPORT

L. Scoons discussed the proposed contract for UHLAN services and noted that while the library pays a large percentage of the costs, there are also a large number of users from Bethlehem. G. Kirkpatrick said that the library gets value out of the system. M. Walsh said there was a library in the Southern Tier that backed out of its consortium but quickly realized it was a mistake.

NEW BUSINESS

UHLS contract

M. Kissinger noted that increases were capped at no higher than 5% under the contract. S. Peterson said she felt there was no need to postpone voting on something that was an essential service for the library.

On a MOTION by L. Scoons with a SECOND by M. Walsh, the board unanimously approved to accept the agreement with UHLAN to provide system services to the library with the amount totaling \$53,345 for 2023.

Meeting room issues

G. Kirkpatrick said there were two larger community groups that were interested in meeting more than once a month. The meeting room policy only lets groups book one room a month in advance, however, if there are spaces available 4 weeks prior, then those groups could use them. He asked the board if they believed that it was an equitable interpretation of the policy. The board agreed it was fair, especially if there are other groups interested in using the space.

Credit card policy

The updated policy included the addition of department heads, as well as some minor edits. S. Whiting said it simplifies the policy by not breaking it down into travel and purchasing credit cards.

On a MOTION by L. Scoons with a SECOND by C. Brancatella, the board unanimously voted to accept the updates made to the library's Credit Card Policy.

Payroll/timekeeping system upgrade

M. Kissinger noted that the system upgrade had been part of the 2022-23 budget. S. Whiting said the library wanted to move forward with the upgrade process in order to have the new software installed and people trained before the next fiscal year. G. Kirkpatrick said the timekeeping system is already a cooperatively bid product. T. Choppy said it will integrate with the library's current accounting software. Both she and S. Whiting said customer support from NERIC was very good.

On a MOTION by M. Walsh with a SECOND by S. Patterson, the board unanimously voted to purchase through NERIC a new timekeeping/payroll system for the library, along with an extended warranty and associated costs, for the one-time price of \$15,095.

Steering committee name and composition

M. Kissinger said the architect wanted the board to create a steering committee so that decisions could be made between board meetings. He said it was his feeling that all board members should be on the steering committee and they could communicate via e-mail. L. Scoons asked that e-mails related to the building project should indicate in the subject line that they are a high priority. The board settled on Building Project Committee for the name.

On a MOTION by S. Patterson and a SECOND by M. Kissinger, the board voted unanimously to create a steering committee made up of all board members to make decisions during the building project planning process. The steering committee is to be called the Building Project Committee and will primarily communicate electronically.

Other new business

There was no other new business at this time.

OLD BUSINESS

Building committee

M. Kissinger noted that the architects have given themselves a Dec. 2 deadline to finalize their design concepts for the library.

Personnel committee

The director evaluation process has started. The deadline for responses is Nov. 10. C. Brancatella asked when negotiations would begin. G. Kirkpatrick said he will be reaching out soon to get feedback as the union begins to identify their priorities.

Other old business

There was no other old business at this time.

FUTURE BUSINESS

There was no future business at this time.

PUBLIC PARTICIPATION

There was no public participation.

ADJOURNMENT

On a MOTION by M. Walsh with a SECOND by M. Kissinger, the board adjourned the regular meeting at 6:58pm.

Prepared by
Kristen Roberts, recording secretary

Cosigned by
M. Kissinger, board president

Treasurer's Report November 2022

Revenue and Expense Report

On the revenue side, we have received \$3.5 million in tax revenues from the school district as of October 31, and another \$658,000 in November to date, bringing total receipts to about 96% of budget. Expenses are very consistent with last year at this time, and running about 6% underbudget.

Investments

The Treasury bill that was purchased in May came due on Nov 3. We earned \$6,798 in interest. We rolled it over (including interest and a small cash balance that was in the account) to a new T-bill with a par value of \$1,029,000 maturing on May 8, 2023, with an interest rate of 4.257%. Expected earnings on this are approximately \$22,000.

Because CD rates have increased dramatically, we also invested \$1,000,000 in a six-month CD at 4.52% and \$500,000 in a three-month CD at 4.14%. These rates are significantly higher than the rate we are earning on the money market account.

Taking advantage of the higher interest rates, I am estimating that total interest income for the current fiscal year will be in the neighborhood of \$70,000.

Sharon Whiting CPA
District Library Treasurer

BETHLEHEM PUBLIC LIBRARY

CASH & INVESTMENTS SUMMARY

AS OF 10/31/22

	BALANCE					BALANCE
	9/30/2022	RECEIPTS	DISBURSEMENTS	EARNINGS	TRANSFERS	10/31/2022
TD Bank General Fund	2,996,004.05	2,002,032.41	(175,198.03)	272.86	(3,333,376.48)	1,489,734.81
TD Bank Payroll	0.00		(133,376.48)	-	133,376.48	0.00
TD Bank Money Market	833,750.24	-		3,548.95	3,200,000.00	4,037,299.19
TD Bank Treasury Bill	1,004,512.47			2,172.88	-	1,006,685.35
TD Bank Capital Project Fund	-	-	-		-	0.00
Key Bank Checking	9,227.34	1,441.10	(324.02)		-	10,344.42
TOTAL:	4,843,494.10	2,003,473.51	(308,898.53)	5,994.69	-	6,544,063.77

Checks outstanding greater than 90 days old:

General Fund cash balance includes \$15,126 of Storch Fund money
\$4,924 of Storch funds used to purchase 3D printer

BETHLEHEM PUBLIC LIBRARY

REVENUE & EXPENSE REPORT

4 MONTHS ENDED 10/31/22

FISCAL YEAR 2022-2023

	ANNUAL BUDGET 2022-2023	YTD ACTUAL 4 MO. ENDED 10/31/2022	Percent YTD 10/31/2022	ANNUAL BUDGET 2021-2022	YTD PRIOR 4 MO. ENDED 10/31/2021	Percent YTD 10/31/2021
Real Property Taxes	4,308,076	3,500,000	81.2%	4,172,563	3,968,624	95.1%
PILOT	227,724	-	0.0%	219,570	216,376	98.5%
Fines	2,000	1,181	59.0%	15,000	6,807	45.4%
Interest on Deposits	6,000	7,187	119.8%	7,500	1,087	14.5%
Lost Book Payments	2,500	3,356	134.2%	-	3,078	0.0%
Sale of Books	-	-	0.0%	5,000	-	0.0%
Gifts and Donations, Misc	3,500	2,135	61.0%	2,000	850	42.5%
Photocopier	6,500	2,364	36.4%	7,500	1,796	23.9%
State Aid	24,500	22,779	93.0%	23,170	21,961	94.8%
Grants	-	-	0.0%	-	-	0.0%
Miscellaneous Income	-	300	0.0%	-	154	0.0%
Total Revenue	4,580,800	3,539,301	77.3%	4,452,303	4,220,734	94.8%
EXPENSES						
Salaries	2,444,929	748,747	30.6%	2,363,565	719,695	30.4%
Retirement	237,333	-	0.0%	291,089	-	0.0%
Health Insurance	364,700	139,191	38.2%	310,433	96,293	31.0%
Other Benefits	219,538	72,471	33.0%	201,213	72,313	35.9%
Subtotal Salaries & Benefits	3,266,500	960,408	29.4%	3,166,300	888,300	28.1%
Library Materials - Print	290,000	67,936	23.4%	292,000	61,520	21.1%
Library Materials - Electronic & Audio	296,000	47,273	16.0%	269,000	49,655	18.5%
Subtotal Library Material	586,000	115,209	19.7%	561,000	111,175	19.8%
Operations	593,300	152,446	25.7%	601,900	170,783	28.4%
Capital Expenditures	100,000	4,924	4.9%	125,000	12,497	10.0%
Contingency	35,000	-			-	
Total Expenses	4,580,800	1,232,988	26.9%	4,454,200	1,182,756	26.6%

BETHLEHEM PUBLIC LIBRARY

EXPENSES REPORT - DETAIL

4 MONTHS ENDED 10/31/22

FISCAL YEAR 2022-2023

	ANNUAL BUDGET 2022-2023	YTD ACTUAL 4 MO. ENDED 10/31/2022	Percent YTD 10/31/2022	ANNUAL BUDGET 2021-2022	YTD PRIOR 4 MO. ENDED 10/31/2021	Percent YTD 10/31/2021
Salaries & Benefits						
Salaries-Librarians	1,174,134	370,226	31.5%	1,203,711	376,430	31.3%
Salaries-Support Staff	1,108,487	324,203	29.2%	976,846	292,724	30.0%
Salaries-Custodians	162,308	54,318	33.5%	163,595	50,541	30.9%
Subtotal Salaries	2,444,929	748,747	30.6%	2,344,152	719,695	30.7%
Retirement	237,333	-	0.0%	323,103	-	0.0%
Health Ins.	364,700	139,191	38.2%	307,889	96,293	31.3%
SocSec/Medicare	187,038	54,548	29.2%	179,359	53,704	29.9%
Worker's Comp.	20,000	16,656	83.3%	19,000	16,615	87.4%
Unemployment	10,000	-	0.0%	10,000	-	0.0%
Disability Ins.	2,500	1,267	50.7%	1,400	1,995	142.5%
Subtotal Salaries & Benefits	3,266,500	960,408	29.4%	3,184,903	888,300	27.9%
Library Materials						
Adult books	171,000	48,588	28.4%	171,000	40,758	23.8%
Periodicals	19,000	-	0.0%	18,000	100	0.6%
YS Books	85,000	17,362	20.4%	85,000	17,335	20.4%
Special Collections	15,000	1,986	13.2%	18,000	3,327	18.5%
Subtotal Print Materials	290,000	67,936	23.4%	292,000	61,520	21.1%
Audiobooks	23,000	5,065	22.0%	25,000	4,381	17.5%
E-Collections	196,000	33,686	17.2%	156,000	34,005	21.8%
Electronic Resources	27,000	-	0.0%	28,000	-	0.0%
YS Audiobooks	5,000	1,785	35.7%	7,000	447	6.4%
YS Media	5,000	980	19.6%	5,000	1,652	33.0%
AS Media	40,000	5,757	14.4%	48,000	9,170	19.1%
Subtotal Electronic & Audio	296,000	47,273	16.0%	269,000	49,655	18.5%
Subtotal Library Materials	586,000	115,209	19.7%	561,000	111,175	19.8%
Operations						
Copiers and supplies	15,000	3,269	21.8%	18,000	2,686	14.9%
Office supplies	20,000	3,878	19.4%	20,000	4,941	24.7%
Custodial supplies	26,000	2,622	10.1%	26,000	2,722	10.5%
Postage	20,000	5,715	28.6%	20,000	5,310	26.5%
Printing & Marketing	35,000	3,911	11.2%	38,000	3,978	10.5%
Van lease & oper.	4,000	198	4.9%	4,000	119	3.0%
Gas and Electric	65,000	25,495	39.2%	50,000	20,985	42.0%
Telecommunications	14,000	9,482	67.7%	18,000	4,377	24.3%
Water	3,000	1,238	41.3%	3,000	1,017	33.9%
Taxes-sewer & water	3,400	-	0.0%	3,400	-	0.0%
Refund property taxes	7,500	49	0.7%	10,000	1,307	13.1%
Prof. Services	30,000	5,148	17.2%	30,000	9,940	33.1%
Contract Services	45,000	2,330	5.2%	42,000	20,896	49.8%
Insurance	29,000	28,305	97.6%	29,000	26,749	92.2%
Bank Fees	1,400	635	45.4%	-	410	0.0%
Travel/Conference	3,000	1,692	56.4%	3,000	887	29.6%
Memberships	3,000	1,575	52.5%	3,000	1,363	45.4%
Special Programs	32,000	2,810	8.8%	35,000	5,557	15.9%
Furniture & Equipment	40,000	(4,611)	-11.5%	40,000	1,837	4.6%
IT Hardware & Software	42,000	9,897	23.6%	42,000	10,107	24.1%
Bld & Grnd. Repair	40,000	2,057	5.1%	40,000	7,368	18.4%
Furn/Equip Repair	2,000	-	0.0%	2,000	197	9.8%
Miscellaneous	6,000	1,941	32.4%	4,000	3,596	89.9%
Audit Service	24,000	17,925	74.7%	24,000	6,000	25.0%
Accounting Service	30,000	14,183	47.3%	15,000	14,010	93.4%
UHLAN fees	53,000	12,701	24.0%	52,000	14,424	27.7%
Subtotal Operations	593,300	152,446	25.7%	571,400	170,783	29.9%
Capital Expenditures	100,000	4,924	4.9%	100,000	12,497	12.5%
Contingency	35,000	-	0.0%	35,000	-	0.0%
TOTAL	4,580,800	1,232,988	26.9%	4,452,303	1,182,756	26.6%

BETHLEHEM PUBLIC LIBRARY

DISBURSEMENTS SUMMARY

CHECKS DISBURSED IN OCTOBER 2022 BASED ON PRE-APPROVAL	\$	28,888.53
CHECKS DISBURSED IN OCTOBER 2022 RELATING TO PAYROLL	\$	194,442.90
CHECKS BEING SUBMITTED FOR APPROVAL	\$	61,596.94
CHECKS BEING SUBMITTED FOR APPROVAL - CAPITAL PROJECT FUND	\$	-

BETHLEHEM PUBLIC LIBRARY

Check Warrant Report For A - 13: MANUAL DISB (OCT 22) For Dates 10/1/2022 - 10/31/2022



Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
40633	10/18/2022	2241	**VOID** THE GREENFIELD REVIEW LITERARY CENTER	230056	-500.00
40665	10/07/2022	2066	KEVIN COFFEY	230130	19.26
40666	10/07/2022	1607	VERIZON BUSINESS FIOS	230013	49.00
40667	10/07/2022	1607	VERIZON BUSINESS FIOS	230013	199.99
40728	10/19/2022	2087	CITIBANK	*See Detail Report	982.72
40729	10/19/2022	720	MVP HEALTH PLAN, INC.		5,684.37
40730	10/19/2022	1607	VERIZON BUSINESS FIOS	230013	159.79
40731	10/19/2022	2137	WEX BANK	230016	76.31
40732	10/27/2022	1424	AFLAC NEW YORK		139.44
40732	10/27/2022	1424	**VOID** AFLAC NEW YORK		-139.44
40733	10/27/2022	1831	CDPHP UNIVERSAL BENEFITS, INC.		21,762.87
40734	10/27/2022	1224	GEOFFREY KIRKPATRICK	230176	30.00
40735	10/27/2022	1607	VERIZON BUSINESS FIOS	230013	124.99
40736	10/27/2022	1607	VERIZON BUSINESS FIOS	230013	159.79
40737	10/27/2022	2061	UNITED HEALTHCARE INSURANCE CO		139.44

Number of Transactions: 15

Warrant Total: 28,888.53

Vendor Portion: 28,888.53

*See Detail Report denotes that multiple purchase orders are referenced on this check. Run the Detail report to view the purchase order information

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 - 14: TRUST & AGENCY (OCT 22) For Dates 10/1/2022 - 10/31/2022



Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
40668	10/14/2022	712	CIVIL SERVICE EMPL ASSOC INC.		972.71
40669	10/14/2022	1679	METLIFE-TSA CONTRIBUTIONS		200.00
40726	10/28/2022	712	CIVIL SERVICE EMPL ASSOC INC.		972.71
40727	10/28/2022	1679	METLIFE-TSA CONTRIBUTIONS		200.00
100706	10/14/2022	709	BPL SPECIAL PAYROLL ACCOUNT		64,822.26
100707	10/14/2022	710	NYS INCOME TAX BUREAU		3,753.86
100708	10/14/2022	1946	IRS - PAYROLL TAX PMT		21,488.76
100709	10/14/2022	2003	NEW YORK STATE DEFERRED		2,060.38
100710	10/28/2022	709	BPL SPECIAL PAYROLL ACCOUNT		68,554.22
100711	10/28/2022	710	NYS INCOME TAX BUREAU		3,860.74
100712	10/28/2022	730	NYS EMPLOYEES RETIREMENT SYSTE		3,248.94
100713	10/28/2022	1946	IRS - PAYROLL TAX PMT		22,249.48
100714	10/28/2022	2003	NEW YORK STATE DEFERRED		2,058.84
Number of Transactions: 13				Warrant Total:	194,442.90
				Vendor Portion:	194,442.90

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 - 18: BILLS SCHEDULE (NOV 22) For Dates 11/15/2022 - 11/15/2022**

Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
40748	11/15/2022	30	ALBANY PUBLIC LIBRARY-MAIN BR	230177	27.00
40749	11/15/2022	2334	ALLEGRA MKTG C/O GLENN READ ENTERPRISES LLC	230192	1,682.83
40750	11/15/2022	2242	ALPHA CARD SYSTEMS	230156	153.98
40751	11/15/2022	2420	AMAZON CAPITAL SERVICES INC	230168	196.56
40752	11/15/2022	77	BAKER & TAYLOR , INC.	*See Detail Report	14,669.06
40753	11/15/2022	2342	BOOK DEPOT	230175	1,312.48
40754	11/15/2022	2078	COUNTY WASTE & RECYCLING SERVICE, INC.	230003	250.51
40755	11/15/2022	1220	DEMCO, INC	*See Detail Report	322.82
40756	11/15/2022	1991	EASTERN MANAGED PRINT NETWORK LLC	*See Detail Report	1,410.38
40757	11/15/2022	2418	ELIZABETH HUNTLEY	230159	350.00
40758	11/15/2022	2215	ELM USA, INC	230174	44.49
40759	11/15/2022	2361	FUN EXPRESS, LLC	230152	131.94
40760	11/15/2022	787	GUILDERLAND PUBLIC LIBRARY	230193	52.85
40761	11/15/2022	749	INDEPENDENT PUBLISHERS GROUP	230146	534.74
40762	11/15/2022	2419	JESSICA L. BELLFLOWER	230165	600.00
40763	11/15/2022	2322	KANOPY INC.	230018	1,137.00
40764	11/15/2022	2201	LANE PRESS OF ALBANY	230006	3,465.00
40765	11/15/2022	1680	LEXINGTON VACUUM CLEANER REBLD	230161	969.97
40766	11/15/2022	2313	MARVIN AND COMPANY, P.C.	230121	3,035.00
40767	11/15/2022	1024	MIDWEST TAPE LLC	*See Detail Report	2,848.71
40768	11/15/2022	2088	NYSID	230028	115.39
40769	11/15/2022	1823	OVER DRIVE INC.	*See Detail Report	589.94
40770	11/15/2022	450	PHILLIPS HARDWARE INC	230015	49.99
40771	11/15/2022	505	ROEMER WALLENS GOLD & MINEAUX	230181	320.00
40772	11/15/2022	2421	SENTRON ASSOCIATES INC.	230171	446.86
40773	11/15/2022	2038	STAPLES BUSINESS ADVANTAGE	*See Detail Report	877.06
40774	11/15/2022	2154	STERICYCLE, INC.	230008	21.54
40775	11/15/2022	1009	SYNCHRONY AMAZON CREDIT PLAN	230163	2,105.93
40776	11/15/2022	2173	THE OLANA PARTNERSHIP	230182	150.00
40777	11/15/2022	2049	THE RENSSELAERVILLE LIBRARY	230185	20.00
40778	11/15/2022	2328	UNIFIRST CORPORATION	230009	459.15
40779	11/15/2022	632	UPPER HUDSON LIBRARY SYSTEM	230151	20,170.68
40780	11/15/2022	1607	VERIZON BUSINESS FIOS	230013	199.99
40781	11/15/2022	1968	VERIZON WIRELESS	230010	100.49
40782	11/15/2022	645	W W GRAINGER INC	230011	2,345.50
40783	11/15/2022	1884	W.B. MASON CO., INC.	230173	429.10

BETHLEHEM PUBLIC LIBRARY

Check Warrant Report For A - 18: BILLS SCHEDULE (NOV 22) For Dates 11/15/2022 - 11/15/2022



Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
Number of Transactions: 36				Warrant Total:	61,596.94
				Vendor Portion:	61,596.94

*See Detail Report denotes that multiple purchase orders are referenced on this check. Run the Detail report to view the purchase order information

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

November 14, 2022 - Board of Trustee Meeting											
Personnel Report											
Title	Dept.	Current Hours to be Approved	Former Hours if Changed	Salary/Rate	Previous or Current Incumbent	End Date	BOT Approved to Fill	Status	Name	Start Date	Type
<u>Previously Approved to Fill</u>											
Library Clerk PT	Public Services	19 hrs/wk		\$14.45/hour or per contract	A. Greenwood	10/21/2020	11/9/2020				
Library Clerk PT	Circulation Services	15 hrs/wk		\$14.45/hour or per contract	E. Romero	2/28/2021	3/8/2021				
Library Clerk PT	Circulation Services	15 hrs/wk		\$14.45/hour or per contract	A. Russo	8/15/2021	10/12/2021				
Library Page PT	Collection Maintenance	3 hrs/wk	6 hrs/wk	\$13.20/hour	S. Hamilton	12/12/2021	1/10/2022				
Library Page PT	Collection Maintenance	12.8 hrs/wk		\$13.20/hour	M. Mitchel	5/11/2022	5/9/2022				
Librarian 1 FT	Public Services	35 hrs/wk		\$55,529/annual or per contract	S. Berg	7/22/2022	7/11/2022				
Confidential Secretary	Administration	35 hrs/wk		\$44,000/annual	New Position	N/A	8/8/2022	Filled	J. Crawford	11/21/2022	Hire
Librarian 1 FT	Public Services	35 hrs/wk		\$55,529/annual or per contract	K. Lambert	9/13/2022	9/12/2022				
Library Clerk PT	Circulation Services	11.67 hrs/wk		\$14.45/hour or per contract	E. Meyer	10/5/2022	10/17/2022				
<u>Action Requested</u>											
Librarian 1 PT	Public Services	20 hrs/wk		\$28.41/hour or per contract	New Position	N/A					
<u>Positions Held</u>											
None											

Director's Report November 2022

Buildings and Grounds

Work this month has largely been focused on leaves. The maintenance team has been using Scoopy to help move tarps full of leaves to the edge of the street so they can be easily collected by the town highway department.

We passed our annual school district building inspection for the year. Nothing on the report, just a couple of very minor issues that were addressed easily.

The contract for a new snowplow vendor has been signed. They have worked with the Maintenance Department staff to discuss their strategies for the winter. We are looking forward to working with them.

Public Services

Sarah collected cleaning supplies donated by members of the public and delivered them to the Bethlehem Food Pantry as part of the statewide Great Give Back event.

After a couple years of steady prices, we are seeing increases in print newspapers and online periodical databases. We continue to balance our collection with the shared collection available through the central library funding provided to UHLS through the NYS Library.

Programs

Dark Corners Book Discussion – The book was “Whisper Down the Lane,” by Clay McLeod Chapman. Sarah was very happy with the turnout for the first meeting of this book group. The book dealt with the satanic panic of the 1980s, from which participants embarked on a discussion of how this hysteria is exemplified in today’s culture.

Day Books – Anne's book discussion group unanimously enjoyed “The Hundred Years of Lenni and Margot” by Marianne Cronin.

Baby Bounce and Books – Anne held eight sessions this month. The attendance at the second session on the same day continues to be significantly less than the first.

Music and Movement – Eight sessions were held this month. Attendance for the first averaged 50 people, and the second session attendance average was less than 10. The sessions were covered by Alex, Lauren, and Chris.

Dungeons and Dragons (teens) - We moved this program from Friday afternoons to Mondays to accommodate our volunteer’s schedule. We have seen slightly lower attendance, but will be moving them back to Fridays starting in January 2023.

Little Sunday Music: Spero Plays Nyro – Christine and Eliot Spero were top notch professionals. They will be doing this same program next month at the Iridium in NYC, one of the world's top jazz clubs. They played for about an hour and 40 minutes without a break. People loved it and were raving about it afterwards. Christine played our Kawai baby grand, and she said it was wonderful.

The Poetry of Emily Dickinson [Final session of 4-part series] – Jeff Cohen, a Delmar resident and retired attorney, led a very committed group through this 4-part workshop. Through informed discussion and lively debate, participants worked to deepen their appreciation and understanding of Dickinson's work. Cohen was an excellent guide through this challenging topic.

Dungeons and Dragons for Adults - The volunteer Dungeon Master had to reschedule this session to 11/8 but there is very strong interest from the community in this series. Luke was able to work with the September group and find a second volunteer. We will be expanding the series to two groups starting in November. This program is proving to be successful at reaching the underserved Gen X / Millennial population.

Make Your Own Monster –Sarah covered this drop-in, open-ended craft using air-dry clay and a variety of craft materials (feathers, beads, straws, craft sticks, yarn, eyes, etc.). Participants were given a worksheet to design their monster first, and then they could create a version to take home. This was a great hands-on activity, and parents were engaged in helping their children create their monsters.





Family Storytime: Halloween Edition - This was moved inside due to the cold. Lauren read four books and did the Five Little Pumpkins finger play a couple of times in between. Several parents remarked how happy they were that there was a Saturday story time.

Trick or Treat - Trick or Treating for kids under the age of 6 at the library. There were lots of great costumes, and we had 10 stations giving out non-candy treats, such as bubbles, stickers, finger puppets, coloring books, and books. Thanks to trustee Michelle Walsh for helping with this event!

Outreach

After School Enrichment – Alex is currently doing a 4-week program series at Hamagrael Elementary titled “Boardgame Building Workshop.” The first two sessions were fully attended (12 kids), and there has been positive feedback from both kids and parents.

Trick or Treat Storywalk at the Park - Chris and the volunteers from the town Parks and Rec department and the Friends of the Library were instrumental in this program. There were a total of 156 participants over the 2 hours, and lots of positive feedback.

Trunk or Treat at the Elm Avenue Town Park - We started setting up for this event at 3:30, and were ready to go by the time it started at 4. This year, we dressed the library van up as a unicorn, complete with fairy lights and a rainbow mane! We gave out Halloween-themed bubbles, coloring books, activity books, frog finger puppets, and a bunch of glow-in-the-dark stickers. The line was enormous, and we didn’t stop handing out items until the event was nearly over at 6. Total count for our library table was over 1,100, and the final tally for the event as a whole was over 1,300. Despite the forecast earlier in the week, the weather was beautiful – sunny and mid-60s – which helped with turnout. Alex and Tiffany handed out treats, while Lauren kept them supplied and tried to guess everyone’s costumes. Chris and Geoff really helped get everyone into the Halloween spirit, and fun was had by all. Trustee Charmaine Wijeyesinghe and Barbara Kling from the Friends of the Library were dressed up and helped provide goodies to the attendees. The van was set up for participants to use it as a backdrop to pictures. Chairs were set up in front of the van for the children to sit on if needed. Kristen stopped by the event to take

pictures of the library staff, volunteers, community organizations, and the participants. This is a great annual and collaborative community-wide event.

Trunk or Treat – Slingerlands Elementary – Attendance: 780.

Trunk or Treat – Elsmere Elementary – Attendance: 415.

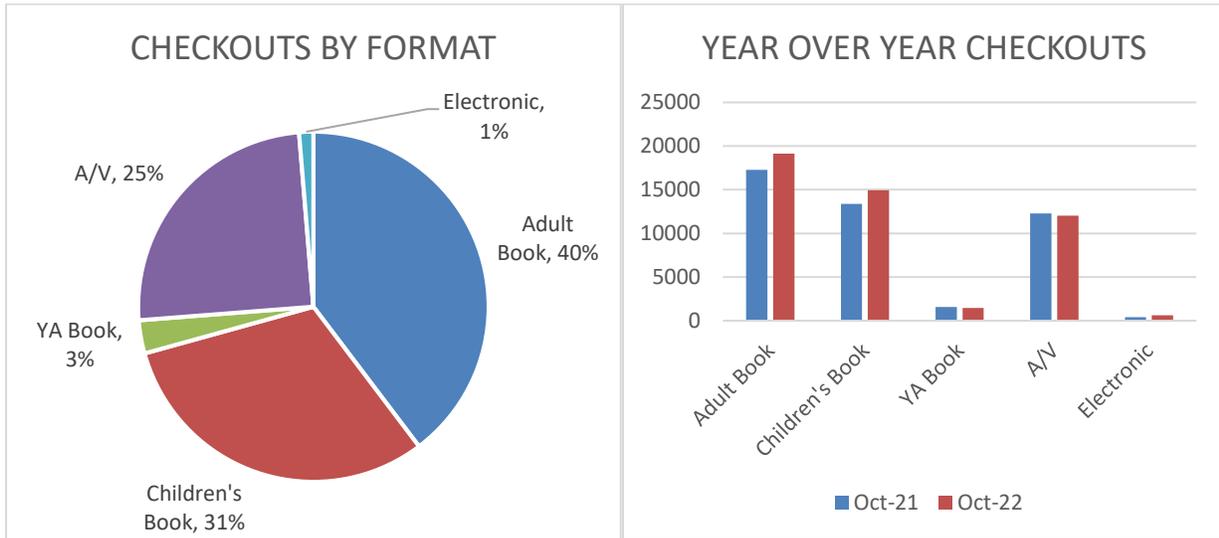
Chris participated in both school events, it was great to engage with the school age children and their families.

Hay Day at Elm Ave Park – Chris attended the Town Parks and Receptions department’s event and offered a variety of fall and Halloween crafts for the attendees to make. She interacted with 309 community members at the event.

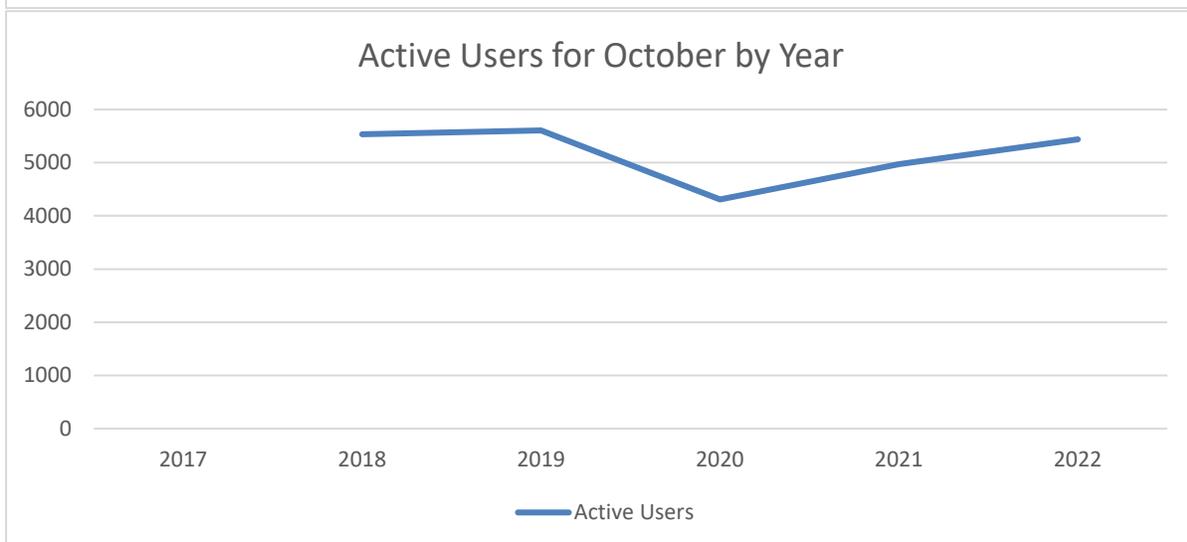
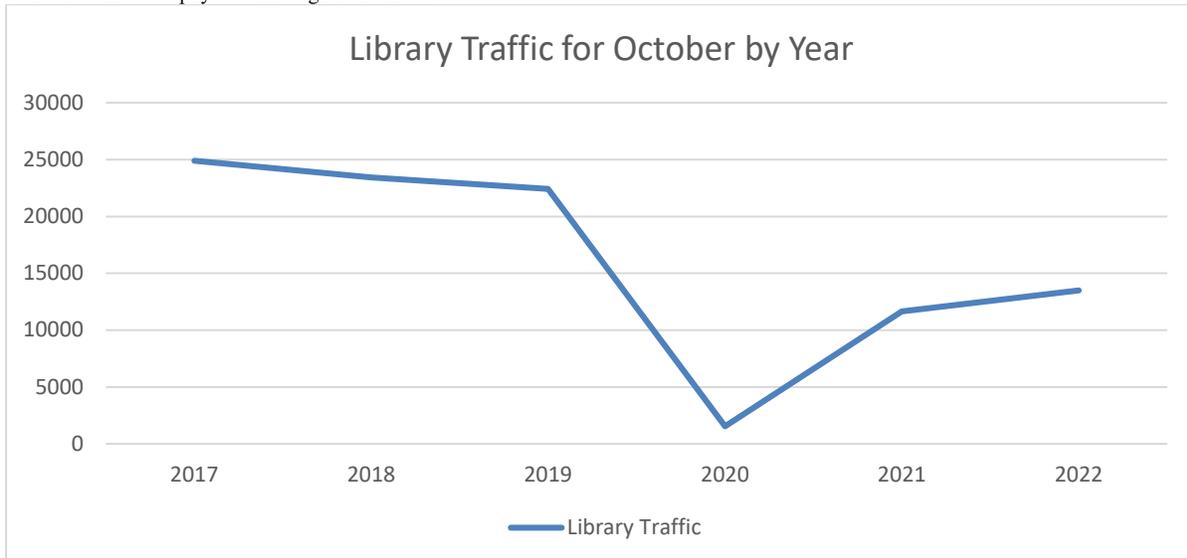




Circulation and Technical Services



*Checkout includes physical and digital checkout



Continuing Education and Committee Work

Alex continues to work on the NYLA Youth Services Section conference committee.

Frank and Lauren have been participating in Capital EAP's Supervisory training series. They participated in the Supervisory Challenges and Solutions, Qualities of an Effective Supervisor, and Leadership Styles and Effectiveness webinars offered in October. Lauren also participated in the Successful Communication webinar.

Sarah and Lauren participated in the in-person UHLS Storytime Bootcamp.

Lisa B and Geoff both attended the NYLA Conference in Saratoga, reports are attached.

Meetings and miscellany

Kevin and Geoff coordinated a meeting with representatives from Sage Engineering and Trane controls to discuss possible future HVAC needs. We also discussed electrical needs, the aging boiler, and reheats and dehumidification needs for the hallway, and public meeting rooms.

During the week of November 14, Representatives from Ashley McGraw will be meeting with staff members to discuss specific aspects of the long-range building plan.

In the weekly e-newsletter public input was sought on the current library building. Responses will be collected and distributed to the Board of Trustees.

Geoffrey Kirkpatrick, Library Director

NYLA Conference Report 2022

I was only able to attend the NYLA conference for one day this year due to staffing and scheduling. The new parking garage at the Saratoga City Center significantly reduced parking pressure, it is no longer necessary to arrive at 6:30 in the morning to get a decent spot at the conference.

As President of the Sustainable Thinking and Action Roundtable I staffed the booth with some of our members on the vendor floor for part of the day. It was great to engage with library staff from around the state to discuss sustainability in libraries. We signed up lots of new members for the section and highlighted our work for the past year.

I met with board members from the roundtable who were present at the conference. We agreed on new goals for the year, including better messaging for the membership and recruiting new board members.

I attended a session on Innovations in Sustainable Libraries. This panel discussion focused on two public libraries and a library system that are currently working toward their Sustainable Library Certification. Achieving this certification is one of the library's goals included in our long range plan. I know that benchmarks for certification have changed and wanted to learn more about them in detail. At the session, I also learned about best practices for waste audits, a plastic bag recycling program that results in free Trex benches for libraries and nonprofits, and an excellent nighttime biking program that I think might work well at our library. We would need to work with the town, county, and police department to ensure that it could be done safely, but I think it might be really popular.

I took the opportunity to meet with librarians from around the state to discuss staffing issues. In particular there are many directors seeking help with Civil Service questions, as the usual steps necessary for civil service operations are significantly impacting the ability to staff libraries appropriately across the state. The additional staffing challenges, while normally manageable, have become insurmountable barriers when combined with a significant labor shortage in libraries. It remains to be seen if this impact will be ongoing, or if the staffing pressures will relax when/if the economy cools.

I appreciate the opportunity to attend the conference in person. The networking and informal learning opportunities are critical to library operations. One of my goals for the coming year is to ensure that other library staff have sufficient opportunities to participate fully in library organizations.

I was pleased to be able to offer an opportunity for several of the Circulation Services staff to attend a Continuing Education session during the NYLA Preconference. There is a heartening trend across libraries to provide greater educational opportunities to non-MLS staff. I hope to see more sessions focused on their needs at future conferences.

Geoff Kirkpatrick

**New York Library Association (NYLA)
Annual Conference “Back to the Future”
Friday, November 4, 2022**

I was pleased to attend one day of programming at the annual NYLA Conference this year. I went to the Trade Show in the morning and spoke with our representative for Baker & Taylor to get further information about their Sustainable Shelving service. I also spoke with the representative from Envisionware, who provides self check out stations to libraries.

Evaluating and Selecting Self-Published Books for Your Library

Presenters were Librarians Cece Fuoaco, School Library System Director of Cattaraugus-Allegany BOCES and Penny Sweeney, Cayuga-Onondaga BOCES. We are seeing more self-published books, both for sale and donated by local authors who want their books to circulate. Sometimes people have a political agenda. Points were discussed such as striving for balance while not censoring. Conspiracy theories that have been debunked and material that slanders others cannot be put in a collection. The information is already out there, and we can provide that topic online. Does the item meet your policy guidelines? For non-fiction titles, is the material accurate and authentic? Are the facts accurate according to other sources? Is the information current? Do the text and illustrations reveal diversity and avoid stereotypes? For children’s and YA fiction, does the story have a strong narrative? Are the characters believable and relatable? Is the plot original and appealing? Does the language have depth, richness, and imagery? For frequent patrons who wish to donate their latest book, refer to criteria guidelines, weigh political balance if the book acceptable, and find a spot for it. The decision is not always cut and dry. Children’s librarians are the “gatekeepers” of materials that are added to a collection. Their knowledge goes a long way towards making a decision for titles to have in our collections and managing evaluation and selection.

New York Legal Reference and Research

Presenters were Librarians Christopher Lund, 6th Judicial District, NYS Unified Court System, and Paul Drezelo , 3rd Judicial District, NYS Unified Court System and William K. Sanford Town Library (Colonie). Copies of handouts are available through NYLA’s website. They gave an excellent overview of the website for the Office for Justice Initiatives to guide public users.

The administrative structure and the structure of the courts themselves were explained. There is not necessarily an overlap between library systems and court systems; they could be different districts. The public can fill out necessary paperwork on the website, which takes the data and populates the form chosen, along with step by step instructions. The individual can save and print, or use the NYS Court electronic filing system. There is the option to file all paperwork on the website, or one can always print the completed form and bring it to an appointment. Librarians can help with forms and direct what courts to go to. There is a list of help centers. Look on the county map to determine your judicial district.

[Office for Justice Initiatives - HOME | NYCOURTS.GOV](#)

[CourtHelp | New York State Courts | Legal Self-help \(nycourts.gov\)](#)

Librarians only provide how to find legal information; they do not give legal advice. Legal advice must be obtained from a lawyer. Court decisions may also be accessed online. Only the judge's decision is posted. Westlaw, an online legal research service, has more detailed information.

[Westlaw – Legal Research Platforms | Thomson Reuters](#)

The speakers provided public librarian reference training in a power point format for NYS law. The number is 1-800-COURTNY (1-800-268-7869). Most operators are law library staff. There is a statewide law library online catalog (SirsiDynix). People may also email at question@nycourts.gov. Find out who your local law librarian is and introduce yourself. They want to hear from you and want to help. Public librarians need to know where to send patrons for more in depth assistance.

YSS Empire State Award Luncheon

Children's author Kate Messner was this year's recipient for the Empire State Award for Excellence in Literature for Young People. Ms. Messner taught middle school for fifteen years and was also a television news reporter before becoming a full time writer. She is the author of two popular juvenile fiction series, *History Smashers* and *Ranger in Time*, as well as picture books, including non-fiction and biographies. Ms. Messner grew up loving libraries and called them, "a place for the curious." She loved Beverly Cleary's books, as well as non-fiction subjects such as sharks and volcanoes. Ms. Messner has written more than fifty books for young readers, and has an "itchy curiosity." She is interested in many things. While her book ideas are all about curiosity, she believes in being open to reconsider beliefs and hear hidden stories. Reading builds empathy. Studies show that curious people are less likely to stereotype others and less likely to believe things they are told or taught about others. Take a pledge to stay curious and keep reading books about different people.

Raging Podcasts : Breaking the Library Podcast Norm

Presenters were Librarians Jen Tolley and Jackie Hoyt, Northern Onondaga Public Library. Both have done a number of podcast episodes and "mini-sodes" about recommended books : romance, vampires, shameless or shameful fiction, judging books by their covers, author interviews, etc. Technology considerations are important. Check your library's equipment. What do you have to work with? These two librarians record in the library after closing for two hours every two weeks and get comp time. It takes about ten to twenty episodes before you really settle in and get comfortable doing this. Do not give up and do not be discouraged; it takes practice. It is important for a podcast pair to get along before launching a program. Do not go off on a tangent, as materials must be edited later.

Niche Librarianship : Unconventional Special Libraries

Presenters were Librarians Regan Brumagen, Rakow Research Library at the Corning Museum of Glass, Karrie Williamson, NYS Department of Corrections and Community Supervision, Otisville Correctional Facility, and Jai Blackburn, NYS Academy of Fire Science. There are similarities in kinds of work between special, academic and public libraries.

The Juliette K. and Leonard S. Rakow Library contains a specialized collection of materials documenting centuries of humans creating and using glass. Their resources serve to advance scholarship, artistry, craftsmanship, learning, and general awareness concerning glass and glassmaking. Materials range from medieval manuscripts to contemporary books on glass, articles and multimedia.

Otisville is a medium security men's prison and is run like a small public library. There are restrictions on use of email, the Internet and certain subject matter. Inmates run from illiterate individuals to a doctor who wants the latest medical journals. There are security concerns and certain types of furniture that are not allowed. There is some theft, and popular subjects have to be kept locked up. Library privileges are considered recreational and can be taken away for a period of time if rules are violated. They cannot get enough of graphic novels, like the *X-Men*!

The NYS Academy of Fire Science is another unusual library. There are two training facilities for fire fighters, so the collection is very targeted and specialized. There are over 50,000 volumes in the online catalog. It is a one person library. Fire prevention training is given, and dogs also come to do their training. The tragedy of 9/11 hit them hard. There is a lot of history on display, and over 30,000 firefighters trained there in 30 years. Rooms and furnishings are set up in order to practice putting out fires. There are interesting items in the collection, such as a 1911 insurance report on loss of life from the Triangle Shirtwaist Factory fire. The archives contain many items that lawyers need to research, such as fire codes.

I appreciate the opportunity to attend NYLA's annual conference this year.

Lisa Bouchard
Technical Services Librarian

Library Collection				2021-22	Current Total
Adult fiction				27,178	27,312
Adult non-fiction				29,397	29,037
Adult audio				5,824	5,778
Adult video				8,563	8,343
Young adult fiction				4,903	5,008
Young adult nonfiction				580	610
Young adult audiobooks				477	483
Children's fiction				28,318	28,459
Children's non-fiction				16,096	15,835
Children's audiobooks				1,651	1,712
Children's video				1,391	1,369
OverDrive - UHLS Shared				114,633	118,195
e-magazines				3,123	4,312
Electronic (games, ereaders)				418	396
Total				242,552	246,849
Library Programs	Oct-22	Oct-21	% change	2021-22	F-Y-T-D
Programs	59	43	37.2%	370	176
Program attendance	1,145	673	70.1%	7,464	5,886
Outreach Programs	8	5	60.0%	59	18
Outreach Attendance	3,005	2,442	23.1%	5,523	5,132
Circulation	Oct-22	Oct-21	% change	2021-22	F-Y-T-D
Adult fiction	12,540	11,305	10.9%	143,462	55,274
Adult non-fiction	6,595	5,973	10.4%	78,344	27,855
Adult audio	4,368	4,424	-1.3%	54,406	18,168
Adult video	5,549	6,005	-7.6%	76,698	23,419
Magazines	1,350	1,598	-15.5%	17,896	5,633
Young adult fiction	1,325	1,476	-10.2%	18,283	6,754
Young adult nonfiction	153	103	48.5%	1,423	563
Young adult audiobooks	223	227	-1.8%	2,655	987
Children's fiction	12,336	10,893	13.2%	134,624	51,222
Children's non-fiction	2,605	2,502	4.1%	35,166	12,282
Children's audiobooks	1,193	952	25.3%	12,961	5,085
Children's video	680	694	-2.0%	7,053	2,130
Electronic (games, ereaders)	632	389	62.5%	6,320	2,696
Total	49,549	46,541	6.5%	588,614	210,924
Interlibrary Loan	Oct-22	Oct-21	% change	2021-22	F-Y-T-D
Borrowed from others	5,927	6,030	-1.7%	77,607	25,531
Loaned to others	4,556	4,296	6.1%	52,068	17,655
Miscellaneous	Oct-22	Oct-21	% change	2021-22	F-Y-T-D
Visits to our home page	43,194	34,887	23.8%	455,145	156,775
Public use of meeting rooms	49	29	69.0%	339	120
Public meeting attendance	572	299	91.3%	4,091	1,226
Staff use & library programs	63	13	384.6%	190	203
Study room sessions	292	189	54.5%	3,279	1,133
Tech room/ Studio use	11	2	450.0%	16	30
Door count	14,797	12,720	16.3%	153,368	58,799
Registered BPL borrowers	69	60	15.0%	931	374
Computer signups	1,067	863	23.6%	9,435	4,041
Museum Pass use	91	106	-14.2%	1,166	519
E-book use	5,272	5,524	-4.6%	67,489	22,359
E-audiobook use	3,848	3,671	4.8%	43,805	15,686
E-magazine use	1,031	1,381	-25.3%	14,492	4,414
Streaming video use	1,149	1,163	-1.2%	16,022	4,395
BCSD use via Overdrive	175	286	-38.8%	1,668	301
Equipment	225	273	-17.6%	2,524	1,064
Wireless Use	10,357	8,555	21.1%	103,660	41,219

ANDREW D. BOBREK
abobrek@bsk.com
P: 315.218.8262
F: 315.218.8823

November 11, 2022

VIA ELECTRONIC MAIL (GEOFF@BETHPL.ORG)

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

Dear Geoffrey:

We are pleased to extend an opportunity for you to confirm our representation of Bethlehem Public Library (the "Library") in relation to collective bargaining and negotiations with the Civil Service Employees Association over the parties' current labor contract, set to expire on June 30, 2023. We have found that setting forth the basic terms of our engagement at the outset of our representation benefits both us and our client. Those terms are set forth in the enclosed "Terms of Representation," as well as below.

There will be no retainer payment required from the Library for this engagement. Our billings with respect to this matter will be based on the time (in quarter hour increments) that our attorneys, paralegals, and other service professionals devote to it. Current hourly rates for those attorneys, paralegals and other service professionals who will work on Client matters vary with specific rates reflecting the knowledge, experience and expertise of each individual assigned. My current hourly rate is \$380.00 and Gianelle's hourly rate is \$200.00. We anticipate that the Library will not be billed for services performed by both Gianelle and myself. However, to the extent Gianelle assists with non-duplicative work, the Library will be billed at her hourly rate.

If these terms (including the enclosed Terms of Representation) are acceptable, please sign and return a copy of this letter to my attention. Upon receipt of a signed copy of this agreement, our representation of the Library will begin.

Again, we appreciate the opportunity to be of service and look forward to working with the Library. If you have any questions about this letter, or about any aspect of our representation and arrangement, please do not hesitate to contact me.

Tracey McShane
November 11, 2022
Page 2

Very truly yours,

BOND, SCHOENECK & KING, PLLC



Andrew D. Bobrek, Esq.

Attachment

cc: Gianelle M. Duby, Esq.
Tracey McShane (tracey@bethpl.org)

Accepted:

Bethlehem Public Library

Geoffrey Kirkpatrick
Director

Dated: _____

BOND, SCHOENECK & KING, PLLC
TERMS OF REPRESENTATION

These Terms of Representation, together with the accompanying engagement letter, constitute the agreement between Bond, Schoeneck & King, PLLC ("Bond" or "we") and the client or clients identified in that engagement letter (the "Client" or "you"), under which Bond will represent Client in the matter or matters described in the engagement letter.

1. **Our Client.** Our representation extends solely to Client, as identified in the accompanying engagement letter, and not to its constituents (including its officers, managers, members, directors, shareholders or employees) or to any affiliated or related entities, or their constituents. There are no third party beneficiaries of this agreement. Client understands that, unless appropriate written consents are obtained, it should not provide us with confidential information regarding any constituent or affiliated/related entity during the course of this representation (and doing so will not make the constituent or affiliate/related entity a client of Bond).

2. **Our Services.** The scope of our services is described in and strictly limited by the accompanying engagement letter. Any changes in scope must be confirmed in writing. Unless otherwise provided in the engagement letter, Bond is not serving as Client's general counsel nor is it responsible for determining whether Client has insurance coverage in connection with our representation, the amounts and limits of any such coverage, or notifying any insurance carrier of the existence of coverage, or our involvement in a matter.

When we provide you with our opinion regarding a matter, it will be based on our best professional judgment. However, that judgment is limited by the facts provided by you and known to us at that time, as well as the law as it then exists. It is expressly acknowledged by you that any such opinions shall not be considered by you as representations, promises or guarantees of results which might be obtainable, nor shall you consider any such opinions to be warranties or representations of a particular outcome or resolution of your matter.

3. **Client Responsibilities.** In order to ensure our ability to provide services to you, you agree to keep us informed of any relevant information or developments relating to your matter and to provide Bond with all pertinent information regarding the subject of our representation, or as otherwise reasonably requested by us. You also agree to cooperate fully, truthfully and timely with us, including making you, your employees or others available to us when necessary. You will keep us advised of how to contact you.

If, during the course of our representation of you, you affiliate with, acquire, are acquired by, or merge with another entity, you agree to provide us with sufficient notice to permit us to determine if that action gives rise to a conflict of interest with any of our other clients and, if so, agree that Bond may take any action that it believes is appropriate or necessary under the applicable Rules of Professional Conduct.

4. **Fees and Expenses.** Unless otherwise provided in the accompanying engagement letter, our billings with respect to this matter will be based on the time (in quarter hour increments) that our attorneys, paralegals, and other service professionals devote to it. The hourly rates for those attorneys, paralegals and other service professionals who will work on Client matters vary, with specific rates reflecting the knowledge, experience and expertise of each individual assigned, time constraints imposed by the circumstances, the complexities of the matter and other relevant factors. The currently applicable rates may be specified in the accompanying engagement letter. It is our practice to increase our hourly rates from time to time, generally effective each October 1. We will provide you with written notice of a change in any rates for

applicable attorneys no less than 30 days prior to the effective date of the new rate.

Our bills to Client, which will be on a monthly basis (unless otherwise agreed to in the accompanying engagement letter) and payable within 30 days, will also include any expenses (copying charges, fax charges, postage, messenger services, mileage, long distance telephone charges, computerized-research, e-discovery and other electronic data charges, etc.) incurred or advanced by us on Client's account or which are due to be paid on Client's account. These expenses may be incurred in the normal course without advance approval from Client. In-house charges (such as copying charges, fax charges, charges for processing, producing and/or storing e-discovery materials, etc.) will be billed at our standard charge rate. You agree that expenses incurred to third parties will either be forwarded to Client for direct payment or, if paid by our firm, billed to you at the rate charged by those third parties. If Client fails to make payment of our fees and disbursements as provided in this letter, consistent with our obligations to Client under the Rules of Professional Conduct, we may discontinue our representation of Client and/or take other appropriate action. Discontinuation of representation does not eliminate Client's responsibility for fees and expenses already incurred. We reserve the right to charge a service fee of no more than 2% for payment of fees and/or disbursements by credit card.

A Client may have insurance coverage that will apply to some or all of our fees and expenses. Regardless of the limits of that coverage (or its discontinuation), Client remains responsible to us for all billed fees and expenses.

We will bill Client for our time and expense in responding to subpoenas (or other judicial orders), auditor's letters or other proceedings, requests and requirements arising out of or related to our representation of Client in any matter.

If requested, we will, if possible, provide you with an estimate and/or budget for a matter. Such estimates/budgets, however, cannot be predicted with certainty and therefore are not binding unless we have expressly agreed to limit our fees accordingly.

If you disagree with any invoice, you must notify us of the nature of your dispute within 30 days of your receipt of that invoice. You agree that your failure to do so will result in that invoice becoming your final binding obligation.

While we make every effort to bill fairly and clearly, occasionally fee disagreements arise between attorneys and their clients. If there is any dispute regarding our fees, Client may have the right to arbitrate that dispute pursuant to 22 NYCRR part 137.

5. **Disputes and Claims.** Except to the extent required by 22 NYCRR part 137, any dispute or claim arising out of or in any way relating to the Firm's representation of you, including, but not limited to, any claim of tort, breach of fiduciary duty, legal malpractice, negligence or breach of contract shall be finally settled by confidential arbitration administered by the American Arbitration Association under its Commercial Arbitration Rules, and judgment on the award may be entered in any court having jurisdiction thereof. The place of arbitration shall be in the city and state of the Bond office where the legal work was substantially

performed. This agreement to confidential arbitration shall constitute an irrevocable waiver of each party's right to a trial by jury, but the arbitrators shall have the power to grant any remedy for money damages or equitable relief that would be available to such party in a dispute before a court of law in the jurisdiction where the arbitration is being held. The Statute of Limitations for any such disputes or claims shall be two years from when the dispute or claim first arose. You acknowledge that, before agreeing to these terms, you have had a full and fair opportunity to consult with independent counsel concerning these specific provisions.

6. **Communications.** We agree that during the course of this engagement each of us will communicate and/or otherwise make documents available electronically, including through e-mail and/or the use of cloud computing. Although the use of technology involves some risk that third parties may access confidential communications, we both understand and agree that the benefits of using this technology outweigh the risks of unintended disclosure. If there are specific communications that you wish sent only through encrypted and/or password protected (or other) means, you agree to advise us. You will make sure that any computer or device you use in communicating with us is private and secure, password protected and not accessible by a third party, as that could impact the attorney-client privilege.

7. **In-Firm Privilege.** Our firm has a General Counsel who provides legal advice to our lawyers and staff. If any of Bond's lawyers representing you communicate with Bond's General Counsel (or his or her designee, including outside counsel) regarding our firm's rights and obligations with respect to its representation of you, you agree that those are privileged and confidential communications of Bond and protected by the attorney-client privilege. You will not be billed for those communications.

8. **Files.** Either during or at the conclusion of our representation of Client in connection with this matter, at its request and provided outstanding fees and costs have been paid, we will return to Client its papers and property in our possession, reserving the right at any time to convert and return file materials in electronic format, at our discretion. Client may be charged reasonable costs associated with researching, retrieving, compiling, copying and/or delivering file contents in response to Client's request. Our internal records and documents related to this representation will be retained solely by us. These internal materials include firm administrative records, time and expense reports, accounting records and internal work product (including notes, drafts, internal memoranda, research, etc., prepared for the internal use of our lawyers). We retain the right to destroy or dispose of these internal materials after a reasonable period of time following the end of our representation of Client, without further notice to you. Unless we notify you differently, we generally will maintain Client materials of significance for a period of seven years following the end of the matter. Thereafter, you agree that we may destroy them without further notice to you.

9. **Termination of Representation.** You have the right to terminate our representation at any time for any reason. However, termination does not affect your responsibility for our fees and expenses. We may terminate our representation of Client in accordance with the applicable Rules of Professional Conduct. Reasons for which we may terminate our representation of you include (but are not limited to): (1) nonpayment of our fees or expenses; (2) your failure or refusal to cooperate as needed; (3) your misrepresentation of or failure to disclose material facts;

(4) your refusal to accept our advice; (5) discovery of a conflict with another client of Bond; (6) your material breach of our engagement letter and/or these Terms; or (7) any other reason permitted or required under the applicable Rules of Professional Conduct. In the event that we terminate this engagement before completion, we will take such steps as are reasonably practicable to protect your interests in the matter, and you agree to cooperate in any action necessary for our withdrawal. We will be entitled to be paid for all services rendered and other costs or expenses incurred on your behalf through the date of withdrawal. If withdrawal is subject to approval by a court or arbitration panel, we will promptly request such permission, and your consent to withdrawal shall not be unreasonably withheld. Unless terminated earlier, our representation of Client will terminate upon completion of the services which we were retained to provide. Files will be returned pursuant to Section "8" above and consistent with the Rules of Professional Conduct.

10. **Governing Law and Venue.** The rights and obligations of you and Bond arising under or in connection with our representation of you on this matter will be governed by the laws of the state of the Bond office where the legal work was substantially performed without regard to conflicts of laws principles. In the event that any part or parts of these Terms and Conditions of Representation are deemed to be unlawful, all other provisions remain in full force and effect.

11. **Waiver of Conflicts.** During the term of this engagement, we agree that we will not accept representation of another client to pursue interests that are directly adverse to your interests unless and until we have made full disclosure to you of all the relevant facts, circumstances and implications of our undertaking the two representations, and you have consented to our representation of the other client and agreed to waive any existing conflict. You agree, however, that you will not unreasonably withhold your consent and waiver of any conflict if we can confirm to you in good faith that the following criteria are met: (i) there is no substantial relationship between any matter in which we are representing or have represented you and the matter for the other client; (ii) our representation of the other client will not implicate any confidential information we have received from you; (iii) our effective representation of you and the discharge of our professional responsibilities to you will not be prejudiced by our representation of the other client; and (iv) the other client has also consented in writing based on our full disclosure of the relevant facts, circumstances and implications of our undertaking the two representations.

12. **Acceptance of Terms of Representation.** Your agreement to this engagement constitutes your knowing acceptance of the foregoing Terms of Representation, and an acknowledgement that you have had the right to consult with independent counsel regarding all of them. If any of them are unacceptable to you, please advise us now so that we can resolve any differences and proceed with a clear, complete and consistent understanding of our relationship.



Office of the State Comptroller
New York State & Local Retirement System

New York State Comptroller
Thomas P. DiNapoli



BETHLEHEM PUBLIC LIBRARY

51463 ERS - 2023 Annual Invoice

SEE PAYMENT INSTRUCTIONS BELOW

Payment of this Invoice must be received by the Retirement System on or before February 01, 2023. If paying the prepay amount, payment must be received on or before December 15, 2022. Unpaid balances accrue interest at the rate of 5.90%. If you have questions, please contact the Employer Information line at 1-866-805-0990 or 518-474-7736. Select #1 from the menu, enter your location code at the prompt and choose the Employer Billing option.

**Payment Due
February 01, 2023**

**Prepayment Due
December 15, 2022**

Total Amount Due : **\$234,230** **\$232,558**

Contribution Details						
Tier	Plan ID	Options	Salary	Rate	Regular Pension Contribution**	GTLI
2	75I	41J165	\$8,895	15.90%	\$1,396	\$18
3	A14	41J165	\$42,987	13.00%	\$5,502	\$86
4	A15	41J165	\$1,231,737	13.00%	\$157,662	\$2,463
5	A15	41J165	\$121,824	11.10%	\$13,279	\$244
6	A15	41J100	\$540,607	8.20%	\$43,249	\$1,081
6	A15	41J165	\$111,606	8.20%	\$8,928	\$223
Subtotal:			\$2,057,656		\$230,017	\$4,115

**Regular Pension Bill without GTLI - Uses March 31, 2022 Salaries with Final Rates

2023 Regular Pension Contribution, Including GTLI **\$234,132**

Invoice Details

**Due
February 01, 2023
Payments**

divide by
factor

**Pre Pay
December 15, 2022
Payments**

Adjustments			
Prior Years' Adjustment	\$98	1.007191	\$97

Total Adjustments	\$98		\$97
Total Adjustments and Installments	\$98		\$97
2023 Regular Pension Contribution	\$234,132	1.007191	\$232,461
Total Amount Due	\$234,230		\$232,558

ACH and Wiring Instructions

- **Before** sending your ACH or Wire please send an **Email** to NYSLRS_Billing@osc.ny.gov
- In your email be sure to include the following:
 - Date of Payment
 - Amount of Payment
 - Employer Name
 - Location Code
 - Retirement System (ERS or PFRS)
- Be advised that your ACH or Wire can take up to two business days to process.
- ACH or Wire payments can be made out to:
 - JPMorgan Chase
 - ABA #021 000 021
 - A/C638357702
 - In the Wire Description, please include Location Code and Retirement System (ERS/PFRS)

Pay by Check Instructions

- Make Checks Payable to: New York State and Local Employees' Retirement System
- Please fill out the following.
- Amount Paid \$ _____
- Tear at the dotted line above and include this slip in the envelope with your check.

HILDENE | LIBRARY MEMBERSHIP PROGRAM

November 8, 2022

Bethlehem Public Library

451 Delaware Avenue

Delmar NY 12054

Attn: Dorothy Heffernan

From: Hildene, The Lincoln Family Home

Renewal 2023 Hildene Library Member Program

The cost to join our Library Member Program is \$100 and provides free admission for one adult and two children (6- 16 years old; children 5 and under are always free).

INVOICE:

Two (2) membership passes at \$100/each.

Total - \$200.00

Passes will be mailed out upon receipt of payment and prior to December 31, 2022.

Thank you for considering the Hildene Library Member Program. Any questions, please call 802.367.7964 or email Christine@hildene.org.

Sincerely,

Christine Furman

Advancement Assistant

Values into Action
cultural heritage
environmental stewardship
civic engagement

 **HILDENE**
THE LINCOLN FAMILY HOME

PO Box 377 | 1005 Hildene Road
Manchester, VT 05254 | 802.362.1788

www.hildene.org

Collection Development and Maintenance Policy

Policy approved by the Board of Trustees, November 1989

Policy revised and approved by the Board of Trustees, March 1996

Policy revised and approved by the Board of Trustees, December 1999

Policy revised and approved by the Board of Trustees, June 2006

Policy revised and approved by the Board of Trustees, March 2012

Policy revised and approved by the Board of Trustees December 2020

Policy revised and approved by the Board of Trustees November 2022

Bethlehem Public Library provides free, open and equal access to ideas and information for all members of the community. The library recognizes its responsibility to carefully select and maintain library resources in support of its mission to make its collection available to every patron. Expanding areas of knowledge, changing social values, technological advances and changing demographics of a diverse and evolving community require flexibility, open-mindedness and responsiveness in the selection, evaluation and reevaluation of library items and resources.

Responsibility

Authority and responsibility for the selection of library items and resources are delegated to the library director by the board of trustees. The director may delegate related responsibilities to qualified staff.

Removal

Library resources may be removed from the collection due to damage or technological obsolescence, routine evaluation, or Request for Reconsideration.

Resources removed from the collection may be sold to the general public, donated to the Friends of Bethlehem Public Library, donated to other libraries or non-profit organizations, recycled or discarded.

Policy review

This collection development policy is available to the public at the library or on the library website. It will be reviewed by the library director and the board of trustees every five years.

**Appendix “A”
Request for Reconsideration of Library Resources form**

This Request for Reconsideration of Library Resources form is governed by the Library’s Collection Management Policy and the Library’s Current procedures for Selection and Cataloging.

To initiate a reconsideration of a library resource, please fill out the form and follow instructions below:

Your name:

Your phone:

Your email:

Your address:

Your city:

Your state:

Your zip:

Resources on which you are commenting:

- Book/eBook
- DVD
- Audio recording
- Periodical
- Online resource
- Library Program? (May not be covered by this policy)
- Library Display (May not be covered by this policy)

Title

Author/producer

Basis of concern:

- Does not meet selection criteria
- Improperly cataloged (please note specific issue)
- Does not fall within the needs of the community

Please include any comments you would like the Library to consider:

Have you examined the entire resource?

What resources do you suggest to provide additional information and/or other viewpoints on this topic?

Instructions and process:

Please only list **one work** per form.

After submitting this form as an online form or printing and delivering to the Library, your submission will be reviewed by the Library Director and a response will be made within a reasonable time.

You will receive a response in writing that indicates either:

a) your request for Re-Evaluation has been evaluated and no change is required;

OR

b) your request has been evaluated by the Library and the Selection or Cataloging of the item will be changed, which shall be briefly described in the reply.

If the Library determines that no action is needed, and you disagree, you may appeal this determination within fourteen (14) calendar days by submitting a copy of your original Request, and the Director's reply, together with statement saying "I request an appeal" to the Board of Trustees by either email using

the form at www.bethlehempubliclibrary.org/about-us/board-of-trustees/e-mail-the-board-of-trustees/ or delivery in print to Bethlehem Public Library Board of Trustees mailbox.

The Board of Trustees is an all-volunteer organization that meets monthly. Therefore, any appeal regarding a Request for Reconsideration will be finalized within sixty (60) days. Any material under review will remain in circulation until such time as the Library determines it must be removed.

All Requests for Re-Evaluation will be evaluated per the Library's Long-Range Plan, policies, and the following excerpts from the American Library Association's Code of Ethics:

I. We provide the highest level of service to all library users through appropriate and usefully organized resources; equitable service policies; equitable access; and accurate, unbiased, and courteous responses to all requests.

II. We uphold the principles of intellectual freedom and resist all efforts to censor library resources.

VI. We do not advance private interests at the expense of library users, colleagues, or our employing institutions.

VII. We distinguish between our personal convictions and professional duties and do not allow our personal beliefs to interfere with fair representation of the aims of our institutions or the provision of access to their information resources.

The Board of Trustees' determination is final.

Young Landscapes LLC
524A Kenwood Ave
Delmar, NY 12054
518-729-2406

Contract

Date
 10/19/2022

Bethlehem Public Library

Proposed Ser...	Description	Qty	Total
Snow plowing	<p>Snow Plowing Formal Contract</p> <p>This Agreement is effective as of October 25, 2022 and ending on May 1st 2023 between: Young Landscapes, LLC ("Snow Contractor") with a principal place of business located at 524A Kenwood Ave. Delmar, NY 12054 and Bethlehem Public Library ("Client"). The Snow Contractor agrees to perform services for the Client described here-in, the Site Description of the service area(s), and incorporated here based on the following terms and conditions:</p> <p>Service Area:</p> <ul style="list-style-type: none"> - Snow plowing of driveway and parking lot area to take place on a 1" minimum for the winter season - Salting of driveway and parking lot area to be done 1" or less of snowfall or every time it is plowed and as needed per request of property manager 		12,500.00T
Snow removal	<p>Removal of stacking of snow to be done at an hourly rate per request of property manager Loader fee per hr - \$175 Dump Truck fee per hr - \$100</p> <p>1. Independent Contractor. The Snow Contractor is an independent contractor in the performance of this Agreement. The Snow Contractor, contractor employees, and subcontractors will not become the agent, representative or employee of the Client and no express or implied representations to the contrary will be made.</p>		0.00T
Signature		Subtotal	
		Sales Tax (8.0%)	
		Total	

Young Landscapes LLC
524A Kenwood Ave
Delmar, NY 12054
518-729-2406

Contract

Date
 10/19/2022

Bethlehem Public Library

Proposed Ser...	Description	Qty	Total
	<p>2. Snow Contractor's Warranties: The Snow Contractor will provide Snow Plowing and or Salting services outlined above Site description that conform(s) to the specifications mutually agreed upon between the Client and the Snow Contractor and any exclusion.</p> <p>Scope of De-icing and De-icing materials of the Snow Contractor's choice will be applied to driveway/ parking lot, walkway, stairway and handicap access ramp areas at the discretion of the Snow Contractor based on Exhibit A, Site description. The decision as to when and how much material is to be applied is based on many factors including but not limited to; current ground temperature, current weather forecasts from the national weather service and future weather prediction. Client is aware that weather conditions in the area may change rapidly and without notice. Changes in weather conditions are considered an "Act of God" and the Snow contractor assumes no liability as such.</p> <p>3. Force Majeure. Neither party will be responsible for delays or failure of performance resulting from acts beyond the reasonable control of such party. Such acts will include, but not be limited to, acts of God, strikes, walkouts, riots, acts of war, epidemics, failure of suppliers to perform, governmental regulations, power failure(s), earthquakes, or other disasters.</p>		
		Subtotal	
		Sales Tax (8.0%)	
		Total	

Signature

Young Landscapes LLC
524A Kenwood Ave
Delmar, NY 12054
518-729-2406

Contract

Date
 10/19/2022

Bethlehem Public Library

Proposed Ser...	Description	Qty	Total
	<p>4. Disclaimers. The Snow contractor will not plow within 2 foot from any parked vehicles, equipment or other obstructions in parking lots, driveways or other areas being cleared of snow. The snow contractor is not responsible for slips/falls in this 2 foot area. Please attempt to move obstructions prior to our services being completed. The Snow contractor is not liable for existing damage to pavement or other surfaces. Plowing such pavement may further damage said surfaces but we will make every effort to avoid this. The Snow contractor will exercise reasonable care to avoid damage to pavement, curbs, trees, and shrubs. However, the contractor is not responsible for any: a.) Damage to landscaping caused by the piling of snow. b.) Damage to items that are snow-covered or not visible. c.) freeze or thaw water around gutter downspouts that drain into the parking lot. Depressed areas in pavement, may accumulate snow that may not be able to be removed as well as snow that has been packed down by vehicle or foot traffic, the Snow contractor is not responsible for these accumulations but will do our best to remove them.</p> <p>The Client understands that plowing or ice control of a particular location may not clear the area to "bare pavement" and that slippery conditions may continue to prevail even after plowing or ice control services have occurred. The Client understands that the Snow Contractor assumes no liability for this naturally occurring condition. The Client is aware that weather conditions may change rapidly and without notice and that, the Snow Contractor assumes no liability for such changes in conditions.</p> <p>The Snow contractor is not responsible for snow banks built up by municipal plows after service has been rendered, or ice that forms caused by melting and refreezing after requested services were originally provided.</p> <p>The snow contractor is not responsible for any thaw and freeze of runoff from any snowbanks.</p> <p>The Snow contractor will put down boundary markers or flags on the property if we deem it necessary. If the Client wishes, they may put down their own boundary markers or flags.</p>		
		Subtotal	
		Sales Tax (8.0%)	
		Total	

Signature

Young Landscapes LLC
524A Kenwood Ave
Delmar, NY 12054
518-729-2406

Contract

Date
 10/19/2022

Bethlehem Public Library

Proposed Ser...	Description	Qty	Total
	<p>5. Compensation / Payment Exhibit Based on the set fee, described in the attached Exhibit B, the Client agrees to pay the Snow Contractor for this service as follows: Payment is expected within 7 days after the invoice has been received. The invoice will be emailed or faxed to the client. Any invoice or scheduled payments not paid within 7 days of the invoice can be subject to a 5% late charge. Any invoice or scheduled payment not paid within 30 days of the invoice can be subject to a 2% monthly finance charge until paid in full. A service charge of \$35.00 will be charged for any returned check. The contractor reserve the right to suspend service when payments become more than 7 days past due</p>		
		Subtotal	
		Sales Tax (8.0%)	
		Total	

Signature

Young Landscapes LLC
524A Kenwood Ave
Delmar, NY 12054
518-729-2406

Contract

Date
 10/19/2022

Bethlehem Public Library

Proposed Ser...	Description	Qty	Total
	<p>6. Terms of Agreement: 6.1 This Agreement will commence on October 25th , 2022 and remain in full force and effect until the end of May 1st, 2023 a one season contract. 6.2 In the event of a material change of ownership in the Client's property, this contract is binding upon the new owners as this contract is linked to the property, not withstanding this, the new owners may elect to terminate this agreement for just cause– (Section 6.3 of the contract) 6.3 If Snow Contractor fails to perform the Services as required by this contract or otherwise defaults under this contract, the client may: (1) Send notice of the default to Snow Contractor and demand strict performance of the terms of this contract. (2) May elect to terminate this agreement for said default if the contractor fails to perform said services with a 30 day written notice via U.S. mail, fax or email. If a storm happens with-in the 30 days written notice, the Snow contractor will still be liable for plowing, unless the client has already contracted with another company. The client will be responsible for any and all costs of snow plowing services rendered up to the cancellation date and an additional 15% cancellation fee for all seasonal contracts for the balance. A final invoice will be sent to the client within 30 days after notification for any balance due. If full payment for the season has been paid, the remaining months shall be prorated and the remaining balance paid back to the client within 30 days. 6.4 If the Snow contractor terminates this agreement, there will be a 30 day written notice via U.S. mail, fax or email. If a storm happens with-in the 30 days written notice, the Snow contractor will still be liable for plowing, unless the client has already contracted with another company. The client will be responsible for all costs of services rendered up to the cancellation date. A final invoice will be sent to the client within 30 days after notification for any balance due. If full payment for the season has been paid, the remaining months shall be prorated and the remaining balance paid back to the client within 30 days.</p>		
		Subtotal	
		Sales Tax (8.0%)	
Signature		Total	

Young Landscapes LLC
524A Kenwood Ave
Delmar, NY 12054
518-729-2406

Contract

Date
 10/19/2022

Bethlehem Public Library

Proposed Ser...	Description	Qty	Total
	<p>7. Indemnification. To the fullest extent permitted by law, the Client shall indemnify, defend and hold harmless the Snow Contractor, employees and subcontractors from and against any and all liabilities, costs, damages, and expenses for injuries or damage to persons or property resulting from any cause related to contractors work in, on or about the clients premises unless caused by the gross negligence of the snow contractor, contractor employees and subcontractors. The Client shall also indemnify, defend and hold harmless the Snow Contractor, employees and subcontractors from and against any and all liabilities, costs, damages, and expenses (including without limitation attorneys' fees and other costs of defense) for injuries to persons or property which occur while Snow Contractor is not physically on premises while they are not in performance of their duties on days there are no Snow Storms.</p> <p>8. Governing Law. The validity, construction, and performance of this Agreement will be governed and construed by the laws of the State of NY. The forum for all disputes arising from this Agreement will be tried by the appropriate state courts within the State of NY.</p> <p>9. Costs of Litigation. In the event any action is brought to enforce this Agreement, the prevailing party will be entitled to recover its costs of enforcement including, reasonable attorneys' fees and court costs.</p> <p>10. Certain Sections Invalid. If any provisions of this Agreement are held by a court of competent jurisdiction to be invalid under any applicable statute or rule of law, they are to that extent to be deemed omitted and the remaining provisions of this Agreement will remain in full force and effect.</p> <p>11. Notices. All notices and demands will be in writing and will be served by personal service or mail at the address of the receiving party set forth in this Agreement (or at such different address as may be designated by such party by written notice to the other party). All notices or demands by mail will be by certified or registered mail, return receipt requested, or by nationally-recognized private express courier, and will be deemed complete upon receipt</p>		
		Subtotal	
		Sales Tax (8.0%)	
		Total	

Signature

Young Landscapes LLC
524A Kenwood Ave
Delmar, NY 12054
518-729-2406

Contract

Date
 10/19/2022

Bethlehem Public Library

Proposed Ser...	Description	Qty	Total
	<p>12. All Amendments in Writing. No waiver, amendment, or modification of any provisions of this Agreement will be effective unless in writing and signed by a duly authorized representative of the party against whom such waiver, amendment, or modification is sought to be enforced.</p> <p>13. Entire Contract. This Agreement, constitutes the entire Contract between the Snow Contractor and the Client concerning this transaction, and replaces all previous communications, representations, understandings, and Agreements, whether verbal or written between the parties to this agreement or their representatives. No representations or statements of any kind made by either party, that are not expressly stated in this Agreement, will be binding on such parties</p>		
		Subtotal	\$12,500.00
		Sales Tax (8.0%)	\$1,000.00
		Total	\$13,500.00

Signature _____