

Approved 12/19/19

Guilderland Public Library
Board of Trustees Meeting
November 21, 2019

Trustees Present: Cathy Barber, Bryan Best, Kaitlin Downey, Barbara Fraterrigo, Herb Hennings, Peter Hubbard (arrival 8:21 p.m.), Mark Keeling, Phil Metzger, Barry Nelson, Jason Wright

Absent: Nareen Rivas

Also Present: Neel Banerjee, Margaret Garrett, David Gilliom, Carol Kott, Luanne Nicholson, Jenna Schmonsky, Sean Silvernail, Tim Wiles

Excused Absence: Chris Aldrich (Treasurer)

A. Meeting called to Order at 7:15 p.m. (delayed due to fire alarm)

B. Swear in New Trustee, Mark Keeling

MOTION: To appoint Mark Keeling to fill board vacancy

Motion by: K. Downey

Seconded by: B. Best

Action: Motion carried unanimously (7:17 p.m.)

Oath of Office issued to Mark Keeling, Trustee from November 2019 until June 2020, by B. Best.

C. Public Input Session: No Comments

D. Audit Report (Neel Banerjee)

Neel presented the audit for fiscal year 2019. The financial disclosures are neutral, consistent, and clear. "We encountered no difficulties in dealing with management in performing and completing our audit." "There were no passed adjustments." Adjustments for the 2019 audit were limited to pension liabilities. (see attached letter)

MOTION: To approve the audit for fiscal year 2019

Motion by: K. Downey

Seconded by: B. Fraterrigo

Action: Motion carried unanimously (7:43 p.m.)

E. Treasurer's Report for October 2019 (T. Wiles)

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F. Check Register for November 2019 (T. Wiles)

MOTION: To approve Treasurer's Report for October 2019 & Check Register for November 2019

Motion by: K. Downey

Seconded by: P. Metzger

Action: Motion carried unanimously (7:52 p.m.)

G. Committee Reports:

Buildings & Grounds/Long Range Planning Report (B. Nelson):

Had two productive meetings. The renewal project has a major impact on the Long Range Plan. The Long Range Plan is in the process of being revised.

Design Report (T. Wiles):

In the process of finalizing a contract for construction management services between the library and Turner Engineering.

Finance/Audit Report (K. Downey):

The committee will meet discussing photocopy fees.

Personnel/Labor Management Report (B. Fraterrigo):

In the process of obtaining a mediator for contract negotiations.

Policy Committee Report (P. Metzger filled in for N. Rivas):

There are minor changes to the current No Smoking Policy in compliance with New York State Law. The policy will be voted on at the next board meeting.

The committee will look into creating a policy for Skyping at board meetings along with updating Rules of Public Behavior and older policies.

UHLS Committee Report (H. Hennings):

UHLAN agreement will need to be approved at the next board meeting.

H. Director's & Staff Reports for October 2019

T. Wiles highlighted the following:

- A Librarian's return to work after illness
- Open enrollment for health insurance
- Department Heads retreat
- Social media
- Digital sign
- Wi-Fi hot spots & folding tables
- Notary public training

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- Halloween programming
- Wonderbooks

MOTION: To accept the Director's & Staff Reports for October 2019
Motion by: K. Downey
Seconded by: P. Metzger
Action: Motion carried unanimously (8:57 p.m.)

I. Old Business:

RFID Contract:

Entering into contract for RFID with Bibliotheca was approved at the board meeting on October 17, 2019 subject to review by lawyer and insurance broker. Contract is actually between the Guilderland Public Library and Hitachi.

MOTION: To approve the following resolution:

BE IT RESOLVED that the Board of Trustees of the Guilderland Public Library hereby approves the Master Lease Agreement (no. 5835001) by and between the Library and Hitachi Capital America Corp. and Schedule 001, attached thereto, authorizes the Library Director to execute the Agreement and Schedule, along with any other documents necessary to allow for the provision of services agreed to, and approves the payment of money therein.

Motion by: B. Fraterrigo

Seconded by: P. Hubbard

Action: Motion carried unanimously (8:59 p.m.)

J. New Business:

Snow plowing contract:

T. Wiles signed a contract with Erno Enterprises for the fourth year in a row to take care of snow plowing needs.

B. Best revised the Board Committee Assignments for the 2019-20 year (see attached)

MOTION: To approve the revised Board Committee Assignments for the 2019-20 year

Motion by: B. Nelson

Seconded by: P. Metzger

Action: Motion carried unanimously (9:05 p.m.)

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K. Minutes of Regular Business Meeting – October 17, 2019

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139 MOTION: To adopt Minutes of Regular Business Meeting –
140 October 17, 2019
141 Motion by: P. Hubbard
142 Seconded by: K. Downey
143 Abstained: B. Fraterrigo, H. Hennings, J. Wright
144 Action: Motion carried (9:05 p.m.)
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L. Executive Session

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148 MOTION: To enter executive session to discuss appointments of two
149 employees
150 Motion by: P. Hubbard
151 Seconded by: H. Hennings
152 Action: Motion carried unanimously (9:06 p.m.)
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154 MOTION: To exit executive session
155 Motion by: B. Fraterrigo
156 Seconded by: J. Wright
157 Action: Motion carried unanimously (9:12 p.m.)
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159 MOTION: To accept the personnel actions as presented:
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161 Philip Atwood, Part-Time Custodial Worker in Maintenance Department
162 effective November 20, 2019 with a pay rate of \$14.57/hour, 12 hours/week

163 William West, Substitute Custodial Worker in Maintenance Department
164 effective November 20, 2019 with a pay rate of \$14.57/hour
165

166 Motion by: K. Downey
167 Seconded by: P. Metzger
168 Action: Motion carried unanimously (9:13 p.m.)
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170 MOTION: To adjourn
171 Motion by: M. Keeling
172 Seconded by: B. Nelson
173 Action: Motion carried unanimously (9:14 p.m.)
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175 Transcribed by J. Schmonsky, Administrative Assistant
176 Submitted by K. Downey, Secretary



CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

A History of Shaping Futures

October 28, 2019

Audit Committee
Guilderland Public Library
2228 Western Ave
Guilderland, NY 12084

We have audited the basic financial statements of Guilderland Public Library (the Library) for the year ended June 30, 2019, and have issued our report thereon dated October 22, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 26, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Library are described in Note 1 to the financial statements. No new significant accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Library during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements are disclosed in Note 5, Pension Plan and Note 6, Other Postemployment Benefits. We evaluated the key factors and assumptions used to develop these estimates in determining that accounting estimates were reasonable in relation to the financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. All adjustments detected as a result of audit procedures were recorded. There were no passed adjustments. See the attached schedule for a list of material adjustments detected as a result of audit procedures that were corrected by management.

Disagreements with Management

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

Management Representations

We have requested and received certain representations from management that are included in the management representation letter dated October 22, 2019.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the schedule of proportionate share of net pension liability (asset), the schedule of pension contributions to the ERS, and the schedule of changes in total OPEB liability which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

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

Very truly yours,

Marvin and Company, P.C.

Client: **2502.0 - Guilderland Public Library**
 Engagement: **AUD - AUD 19**
 Period Ending: **6/30/2019**
 Trial Balance: **19.01.01 - Database**
 Workpaper:

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 2				
To adjust NPL for GASB 68				
		PP.07		
5022	NYS RETIREMENT-ER		257,727.00	
2023	NET PENSION LIABILITY			257,727.00
Total			<u><u>257,727.00</u></u>	<u><u>257,727.00</u></u>
Adjusting Journal Entries JE # 3				
To adjust deferred outflows				
		PP.07		
5022	NYS RETIREMENT-ER		205,212.00	
8500	DEFERRED OUTFLOWS			205,212.00
Total			<u><u>205,212.00</u></u>	<u><u>205,212.00</u></u>
Adjusting Journal Entries JE # 5				
To adjust deferred inflows				
		PP.07		
8000	DEFERRED INFLOWS		463,678.00	
5022	NYS RETIREMENT-ER			463,678.00
Total			<u><u>463,678.00</u></u>	<u><u>463,678.00</u></u>
Adjusting Journal Entries JE # 8				
To record construction grant receivable from UHLS.				
		C.01		
1037	GRANTS RECEIVABLE		102,938.00	
4008	GRANTS - ALL OTHERS			102,938.00
Total			<u><u>102,938.00</u></u>	<u><u>102,938.00</u></u>

**Guilderland Public Library
COMMITTEES 2019-2020**

Building and Grounds

Long Range Planning

B. Nelson, Chair
J. Wright
P. Metzger
P. Hubbard
M. Keeling

Finance

K. Downey, Chair
B. Fraterrigo
C. Barber
P. Hubbard
J. Wright

Audit

K. Downey, Chair
J. Wright
Neel Banerjee
Alex Zhang

Guilderland Library Foundation Liaison

M. Keeling

Ex Officio

B. Best, President
T. Wiles, Director

Personnel

Labor Management

B. Fraterrigo, Chair
H. Hennings
C. Barber
B. Nelson
N. Rivas

Policies

N. Rivas, Chair
M. Keeling
H. Hennings
K. Downey
P. Metzger

Nominating

J. Wright
B. Fraterrigo
P. Hubbard

UHLS Liaison

H. Hennings

Ad Hoc Design Committee for

GPL Expansion

J. Wright, Chair
B. Nelson
P. Metzger
N. Rivas
C. Barber
Tim Wiles
Amy McCarthy
Bryana Wachowicz
Phil Berardi
Margaret Garrett
Luanne Nicholson
Carol Kott
David Gilliom
Julie Tidd