

Your Home Public Library Board of Trustees

Meeting Minutes February 13, 2017

Attendees: Director Tillinghast, S. Maximiek, D. Bartlow, R. Deemie, E.D. Knight, L. Bryan

Excused: None

Guests: None

Call to Order: 5:30 pm

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Receiving of Visitors: None.

Board received Director Tillinghast's notice of resignation effective March 17, 2017. Director Tillinghast will notify Robin at Civil Service of the vacant position. S. Maximiek asked for assistance from Director Tillinghast to set the hiring process in place to fill director's position.

Approval of Minutes from January 2017 meeting: Minutes approved with date correction. Motion to approve R. Deemie/seconded E. D. Knight. December 2016 minutes unavailable.

Communications /Correspondence: None

Approval of Claims and Budget: Motion to approve R. Deemie/seconded S. Maximiek.

Library Director's Report: NY State Annual Report is complete and submitted. Work on first and second floor restrooms has started. Installation of new carpeting on second floor in offices and hallway will start on Friday, February 17, 2017.

Committee Reports: Finance Committee will present a budget for approval at March 2017 meeting.

Old Business: Adhoc Committee – L. Bryan provided detailed reports of data compiled regarding the financial discrepancy between YHPL and the village of Johnson City (Ad Hoc Report attached). Finance Committee will meet with village officials on one more occasion. Board considers this to be the final report.

New Business: D. Bartlow suggested inviting members of the community to board meetings in the interest of identifying prospective board members. Lease agreement with Village will be discussed at a future time. A special meeting of the board will be convened on Thursday, February 23, 2017 to discuss a personnel issue.

Meeting adjourned 6:35 p.m. Motion by R. Deemie/seconded L. Bryan.

Respectfully submitted,

Diane Bartlow

ADHOC COMMITTEE REPORT

FEBRUARY 2017

Introduction

In November 2016, Tom Johnson finally provided the library with a wealth of information related to the fiscal operations of the library from 2004-2015. These documents included:

- Bank Cash Flow reports by month (not detailed)
- Detail Receipts of Revenue
- Audit Numbers
- Comparison of the above documentation

Missing from this information was cash flow detail for the years 2006-2008.

Summary

The adhoc committee took all the information and created comparison charts that followed the monies from three standpoints:

- Library records
- Bank records
- Village Records
- Audit records

While there are individual year discrepancies, they are fairly minor and should be worked out with the village. The biggest discrepancy occurs during the years where the bank records are missing. Essentially, when the records reappear in June 2008, there is a \$50-60K discrepancy from library records that follows through to 2015 when we separated finances. The audit numbers and library numbers do not provide any explanation nor do they follow any logical sequence.

Retirement System & Employee Deductions

A comparison of the retirement costs against the comptrollers historical documents finds that the amount charged to the library is reasonable when calculated 2005-2015. Various years have discrepancies both over and under the expected amounts, but overall the difference is under \$7K.

Employee health insurance deductions are another issue. There is no pattern of behavior within our expenses that indicates that the employee deductions were ever credited to the library. We know from our experiences in 2014-15 that the library paid the full balance of the insurance costs, and we did not see a credit back to our account.

Bottom Line

After all the calculations are complete, it is the opinion of the ad hoc committee that the library should have a balance of \$62K in the library checking account, including the \$100K 'loan' from the village. This balance should increase once the employee deductions are refunded against the expenses already paid by the library. If the village can demonstrate the missing deductions are accounted for in the library accounts, then the amount owed to the village by the library would be approximately \$38K.