Salamanca Public Library

Board of Trustees Meeting

April 16, 2024 at 4 PM

A. Call the Meeting to Order
B. Approve Agenda
C. Approve Minutes of Previous Meeting
D. Public Comments
E. Pay Bills as Warranted
F. Review Financial Report
G. Old Business
    a. Meeting Room Policy
H. New Business
    a. Motion to appoint check signers
    b. Discussion on City/Library relationship
    c. Review Trustee Handbook
    d. Discussion on Fiscal Control Policy
    e. Trustee Ethic Statement
    f. Motion to go into Executive Session
I. Manager's Report
J. Adjournment

Salamanca Public Library
Profit & Loss
March 2024

	Mar 24
Ordinary Income/Expense	
Income	
4-2092 · Library Charges	323.00
4-2760 · Library System Grants	947.75
Total Income	1,270.75
Expense	
5-1000 · Salaries and Wages	10,500.43
5-2000 · Purchase of Equipment	0.00
5-4000 · Fire and Liability Insurance	5,789.85
5-4020 · General Office Expenses	515.46
5-4021 · Phone	241.11
5-4022 · Postage	30.08
5-4023 · Programming	1,285.91
5-4024 · Internet	240.00
5-4050 · Maintenance of Equipment	41.12
5-4060 · Materials and Supplies	40.50
5-4061 · Books	2,798.72
5-4064 · Audio-visual materials	507.54
5-4066 · eBooks	75.00
5-4120 · Electric	1,555.49
5-4121 · Water/Sewer	116.48
5-4122 · Fuel	42.49
9030 · Employer Taxes	980.01
9060 · Hospitalization	1,948.09
Total Expense	26,708.28
Net Ordinary Income	-25,437.53
Other Income/Expense	
Other Expense	
80000 · Professional/Legal Fees	5,000.00
Total Other Expense	5,000.00
Net Other Income	-5,000.00
Net Income	**-30,437.53**

Salamanca Public Library
Balance Sheet
As of March 31, 2024

	Mar 31, 24
ASSETS	
Current Assets	
Checking/Savings	
210 · Petty Cash	85.00
4970 · Building and Equipment Memorial	5,724.16
8970 · Operations	43,115.43
Total Checking/Savings	48,924.59
Total Current Assets	48,924.59
TOTAL ASSETS	**48,924.59**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	2,544.58
Total Other Current Liabilities	2,544.58
Total Current Liabilities	2,544.58
Total Liabilities	2,544.58
Equity	
30000 · Opening Balance Equity	50,418.14
32000 · Unrestricted Net Assets	11,220.25
Net Income	-15,258.38
Total Equity	46,380.01
TOTAL LIABILITIES & EQUITY	**48,924.59**

Warrant Sheet – April 2024 Meeting

Check #	Date	Account	Vendor and Item	Amount
epay	3/29/24	7410.4020	Checks for Less – 200 checks	69.00
epay	4/1/24	7410.8000	Independent Health – Insurance	1,558.60
epay	4/1/24	7410.8000	VSP Vision – Insurance	47.10
		7410.4022	City of Salamanca – Postage	12.16
		7410.4061	Cengage – Large Print Books	557.88
		7410.4021	Verizon – Phone	241.11
		7410.4050	Toshiba –Copier Contract	23.56
1396	3/28/24	7410.4000	Petruzzi- Fire and Liability Insurance	5,789.85
		7410.8000	Delta Dental – Insurance	129.83
		7410.4064	Amazon – DVDs	465.60
		7410.4061	Amazon – Books	1,433.02
		7410.4020	Amazon – cleaning supplies	89.02
		7410.4023	Cliff Redeye- Grant Workshop Valet Tray	550.00
		7410.4121	City of Salamanca BPU – water/sewer	56.53
		7410.4120	City of Salamanca BPU- electricity	634.43
		7410.4066	CCLS – ebooks	50.00
		7410.4024	CCLS – Internet 1st quarter	240.00
		7410.4060	CCLS – library cards	40.50
epay		7410.1000	Payroll taxes, employer 3/15/24	505.24
epay		7410.1000	Salaries 3/15/24	4,150.29
epay		7410.1000	Payroll taxes, employer 3/1/24	551.30
epay		7410.1000	Salaries 3/1/24	4,101.32
epay		7410.1000	NYS retirement contribution, employee	334.58

Internal Fiscal Controls

The board of trustees of the Salamanca Public Library are committed to safeguarding the resources in their care through the use of effective internal controls.

The below listed practices and procedures set forth the internal controls used by the board to meet this commitment.

Monitoring

To ensure that controls are effective, the Board and Library Manager will regularly review available documentation and accounting records to confirm that controls are being executed as designed. The Board and Manager will also consider the feedback received from employees.

Cash Handling

The library uses the following controls for cash handling:

Centralized cash collections – all received funds are placed in the cash drawer at the circulation desk and inputted into the computer

Instruct collectors that personal or payroll checks cannot be cashed from moneys in the cash drawer

Instruct collectors not to accept checks for amounts over the amount due.

All transactions should be inputted immediately into Koha for computer records.

Deposit Procedures

Secure undeposited cash and prepared deposits in a safe until they are deposited in the bank. Restrict access to the safe and keep storage methods locked when not in use.

The person who performs the bank reconciliation should be the final custodian of all deposit slips. This will allow any discrepancies identified during bank reconciliations to be resolved by comparing the activities in the bank and accounting records to deposit slips.

Record Keeping Procedures

For the cash drawer, daily cash collections records should be reconciled to the amount of cash on hand at the end of the day.

Cash Disbursements

The library makes a variety of cash disbursements, mostly by check, but to a lesser degree by wire transfer, and by direct deposit for net payroll amounts when properly authorized. The following "cash disbursements" controls are to reduce the risk of theft or loss occurring during the preparation, authorization, and distribution of checks.

Blank checks and check restock shall be kept secure at all times in the Manager's office.

The Library shall make checks payable to a specific payee or custodian, never "cash" or "petty cash."

Check Signing Procedures

The official responsible for check preparation and signing should not have the authority to solely audit and approve claims for payment.

Check signing authority is limited to the treasurer, library manager, and library board president.

The official responsible for signing checks will compare prepared checks to an audited and approved warrant or a payroll register prior to releasing such checks.

No library authority will sign blank checks.

Wire Transfers Procedures

All wire transfers should be made at the direction of the Treasurer and Board President. Before approval is granted, documentation detailing the amount, purpose, and destination of the wire should be presented for review. Such documentation should be retained for audit purposes.

Bank Accounts and Bank Reconciliation Procedures

The Treasurer, Board President, and Library Manager or their deputies, are permitted to open or close bank accounts for general governmental purposes.

The library's federal tax ID number shall be kept in a secure location not available to other employees or to the public.

When a person who is authorized to sign checks or to perform wire transfers leaves the library, the Board President, or Library Manager will immediately contact the bank to revoke their check signing authority, online banking capabilities and wire transfer authority.

The library will keep bank statements and check images in a secure location.

Procurement Procedures

Only the Library Manager or another person designated by the Board of Trustees may commit the library to make purchase.

The Library Manager may purchase goods or services with a value up to $500 and which are included in the library's annual budget without prior approval.

Related to Employment

The Library Board shall establish and approve all salary and hourly wages by position or as part of a collective bargaining agreement.

Payroll authorizations (hiring/firing, pay rate settings, and other payroll changes) shall be separate from the preparation and processing of payroll records and checks.

All changes in employment status (additions and terminations) salary, and wage rates should be properly authorized, approved, and documented to support employment status changes. The Library

Manager will ensure Civil Service is timely consulted on job postings, changes to job descriptions, and compensation.

Employees shall be required to document days and hours worked and leave credits used on their time sheets. Time sheets should be reviewed and approved by supervisory personnel who have direct contact with the employee.

The library will maintain leave accrual records and communicate leave balances to employees regularly.

Payroll checks should not be distributed to employees prior to the actual pay dates.

Requests for direct deposit should be made in writing.

All new employee positions (including job descriptions) will be formally created and the approval of the appropriate civil service agency or officer obtained when required.

Individuals shall not be added to the payroll roster unless a vacant civil service position exists or the creation of a new position has been requested by the Library Board or other appropriate body or official.

Approved by the Salamanca Board of Trustees March 16, 2022

SALAMANCA PUBLIC LIBRARY
Meeting Room Policy
(Effective 4.2024)

Meeting rooms are available when the library is open. They are to be used for general information, educational, cultural, and civic needs in accordance with the Library's mission and the American Library Association's "Library Bill of Rights," which states "Libraries that make exhibit spaces and meeting rooms available to the public they serve should make such facilities available on an equitable basis, regardless of the beliefs or affiliations of individuals or groups requesting their use." Permission to use a meeting room does not imply library endorsement of the views expressed, goals, policies, or activities of any group or organization. The content of programs held in the meeting rooms has not been reviewed or approved by the library, and the organization booking the room is solely responsible for such content.

How to Reserve the Meeting Room:

1. Reservations made be made in person or over the telephone.
2. All reservations will require:
    a. Name of Group or Individual
    b. Contact Telephone Number
    c. Date & Time of Reservation(s)
3. The library will do its best to accommodate all reservation requests.
4. Organizations may book the meeting rooms up to three months in advance. Except for Library and Library-related programs, groups may not book the meeting rooms in advance more than twice each month. Limited series of weekly or daily meetings may be scheduled at the discretion of the Library Director.

    If the meeting room is not in use, groups may sign up at the Circulation Desk to use the room. Library-sponsored activities take priority in the use of the room, and the library reserves the right to reschedule or cancel meetings.
5. For-profit groups and party-type functions are asked to provide a suggested donation of at least $25.00 for each use of a room. Donations may be made by cash, credit card, or check made payable to "Salamanca Public Library." With Library approval, educational entities may charge nominal material costs, but the public may not be denied entry to the meeting because of failure to pay.
6. For-profit groups or organizations/individuals soliciting or selling products, services, or memberships are not eligible to use the library meeting rooms for those purposes.
7. Library-sponsored programs and co-sponsored events, Library programming and Library educational events, meetings held by Library-related organizations, nonprofit groups, or tutors offering one-on-one sessions will not be asked to provide a donation.

Meeting Room Regulations:

1. All library visitors are expected to comply with the library's current Rules of Conduct.
2. Individuals, groups, and organizations as above described may book the meeting rooms up to three months in advance.
    a. Except for Library and Library-related programs, groups may not book the meeting rooms in advance more than twice each month.
    b. Limited series of weekly or daily meetings may be scheduled at the discretion of the Director.
    c. If the meeting room is not in use, groups may sign up at the Circulation Desk to use the room.
    d. Library-sponsored activities take priority in the use of the room and the library reserves the right to reschedule or cancel meetings.
3. The library is not able to guarantee that a particular time slot will continue to be available to any individual or organization on an ongoing basis.
4. The library reserves the right to reschedule confirmed meeting room reservations to accommodate Library-sponsored meetings or programs; however, every effort will be made to avoid such conflicts and/or to offer alternative options.
5. When making a reservation, please include time for your group to set up and return the room to its standard arrangement. Any setting up of chairs or rearrangement of furniture and other equipment must be done by the users and then returned to its original state when finished. Additional tables and chairs can be available upon request.
6. The meeting room may be used during regular library hours until 15 minutes before closing time. Access to the building before the library is open will not be permitted.
7. Groups wishing to stay beyond closing time must receive permission from the Director and will be assessed $50 an hour. Access is limited to the meeting room, restrooms, and building entrances/exits only. After-hours use will only be permitted if a Library staff member is available to unlock and lock the building and said library staff must be present in the building for the duration of the event.
8. Maximum permitted occupancy will not be exceeded. The Conference Room can accommodate [insert number]
9. Children's and youth groups may use the facility, provided that they are adequately supervised by adult sponsors. Adults are defined as those eligible for adult borrower's cards.
10. Light refreshments may be served if previously requested in the application and if the kitchenette (where available) is left in an orderly condition. **Alcoholic beverages are strictly prohibited.**

11. The reserving individual, group, or organization is responsible for setup, cleanup, and removal of all trash and debris from the building. Organizations holding meetings assume responsibility for any damage to the room or its contents. If additional clean- up is necessary by the library or its staff, an additional fee of $25 will be required.
12. Groups cannot use the library's name, address or telephone number as their official address or contact information.
13. The library does not advocate or endorse the viewpoints of meetings or meeting room users.
14. The Organization is responsible for event or program advertising and publicity. The Group or organization using the Library Meeting Rooms may not imply that the event or program is sponsored, co-sponsored, hosted or endorsed by the library in any advertising or publicity.
15. Permission to use a meeting room does not constitute an endorsement by the library of a program or point of view. Any advertisement, press release, media announcement, posters, or handouts about events in the library's meeting rooms must state that the event is not a program of, nor sponsored by the library. The library may ask to see such notices prior to the public release.
16. The library assumes no responsibility for loss, damage, or liability that may arise through use of the facility.
17. Failure to adhere to meeting room policies or regulations may result in revocation of meeting room privileges.
18. Any applicable fees must be paid prior to future scheduling of the meeting room by said individual, group, or organization.

April 2024 Board Meeting

March 2024 Stats

2024	Jan	Feb	Mar	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec
New Library Cards	14	11	90									
Patron Visits	962	992	1074									
Computer Usage	217	229	222									
Meeting Rm Usage	34	27	32									
Book Circulation	938	1039	1050									
DVD Circulation	369	322	376									
Total Circulation	1339	1403	1481									
ebooks Libby	158	184	203									
Visits Facebook	721	726	1,600									

Collection Development

2023	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
DVDs	3	2	21									
Large Print	8	7	20									
Fiction: Adult	10	15	33									
Non-Fiction: Adult	1	2	5									
Picture Books	1	2	16									
Young Adult	0	2	5									
Juvenile	0	4	15									

Programs

Book Club 3

School Visits/Story Time 85 children 36 adults

Creative Circle 5

Upcoming Programs

Leather Valet Tray Workshop – April 13th with Cliff Redeye

Leather Medallion Workshop – April 20th with Cliff Redeye

Leather Wallet Workshop – April 27th with Cliff Redeye

Page Turners Book Club - May 2nd

- The school visits went very well. We had six 1st grade classes come to the library. They signed up for cards, heard a story, and explored the library. We were happy to see some of the kids come back with their grownups after the initial school visit.
- We've run out of solar eclipse glasses; we gave out two hundred of them.
- We are still working on corrections for the Annual Report. Our system director and the system's business office manager have been very helpful in trying to make said corrections.
- The Annual Financial Report for the state comptroller's office has been corrected and resubmitted.