

Carroll County Public Library  
Board of Trustees Meeting  
September 28, 2022  
North Carroll Branch Library  
Minutes

**1. Roll Call and Declaration of Quorum**

Mr. Peloquin called the meeting to order at 7:01 pm and declared there was quorum.

Present:

Garima Chaturvedi	Kendra Hart	Joyce Muller	Dave O'Callaghan (Zoom)
David Peloquin			

Staff Present:

Andrea Berstler	Tony Eckard	Jill Edelen	Karen Gonsman
Nikki Gursky	Bob Kuntz	Ed Leiter	Rita O'Brien
Lisa Picker	Stephanie Szymanski	Joe Thompson	

Via Zoom Also Present: Keith Amerman from CohnReznik. Darren Frank and Michael Frank from Frank Associates

The audit report and compensation study report were moved to this time see items 8a and 8b.

**2a. North Carroll Branch Report**

Branch Manager Darrell Robertson reported on many highlights from this past year's North Carroll branch activities with a slideshow called Each Year at a Library Branch Tells a Story. Those activities included processing of 600 passports, passport photos, lots of people returning and needing library cards, test kit distribution, vaccine clinics, high fax usage, book club participation, lots of kids' programs, tax form pick-ups, return of the knitting group. The branch worked with lots of partners including the Master Gardeners and the Extension Office. Battle of the Books was back in person and was a huge hit. North Carroll staff helped open the Story Stroll at Leister Park. The County Budget Presentation was well attended and Summer Reading was very busy with lots of programs and participants. Volunteers and interns returned with 340.5 hours and were instrumental in assisting with summer reading. The branch supports the community with Toys for Tots collection and participating in the Pink Fling. Customers call and come in to ask questions about passports, the staff take lots of passport pictures including ones for mail-in renewals. Our staff can only process new passports. Mr. Robertson is chair of the statewide Library Passport User Group. The Board thanked Mr. Robertson for the presentation.

**3. Minutes of June 22, 2022**

*Ms. Muller moved to accept the Minutes of June 22, 2022. Ms. Chaturvedi seconded. Approval was unanimous.*

**4. Financial Statement**

Mr. Eckard reported on the Financial Statement that ended on August 30, 2022. Cash balances are at almost \$3 million which is \$1.1 million more than last year. We anticipate paying the final EC invoices with unspent money from FY 22. Major revenues are at budget. Salary savings are at \$171,000, when we recognize the end of year salary adjustment amount, salary savings are at \$109,000. Expenditures

are following normal patterns with once-a-year invoices that create minuses in some budget lines but budget will catch up. The Special Funds budget reflects activity of the Carroll Library Partnership that includes CCPL and CCC, McDaniel, Chesapeake College libraries for Integrated Library Services expenses. Mr. Eckard pointed out grant activity including the MD eLearning grant for FY 22, the new grant will start in October. The MEER grant has provided funds for 225 Chromebooks with data that we will lend to customers. Kati Townsley wrote a 3-year grant to fund this activity. We are hoping to have the Chromebooks ready to lend in October or November. This is one way we can assist the commissioners in addressing the need to make internet service available throughout the county. Other grants were reviewed including the CCPL managed Skillsoft grant that benefits all Maryland libraries. There was discussion about ways to augment Exploration Commons so more classes can be held. One idea is to use some of the surplus to hire staff; Ms. Berstler said that would be a band-aid and create more demand for classes that we may not be able to sustain. At this time the space is fully staffed but more hours would be helpful especially for the kitchen programs. The plan is to use a good portion of last year's savings to pay off the approximately \$800,000 that is owed on the EC project. Some factors that could figure into plans are post-COVID rising business in branches, county benefits, and finding salary savings to cover additional staff. Everyone thanked Mr. Eckard for his last financial report and wished him well in retirement.

## **5. Correspondence and Announcements**

Ms. Berstler noted recent press, and the new edition of *Currents* which has become a very interesting magazine. *Currents* includes an article about Laura and Dave O'Callaghan and their support of CCPL. Heather Owings, Finksburg branch manager is the Vice President of the Genealogical Society and wrote an article for their newsletter the *Carrolltonian*. Exploration Commons was highlighted in *Library Journal*.

## **6. Citizen's Time**

There were no citizens present.

### **6a. Staff Association Report**

North Carroll Circulation Clerk, Nikki Gursky reported on Staff Association news which included gearing up for staff day, the membership drive, a food drive in the branches and at staff day; and a bake and cat hat sale. The group held a wine tasting at Galloping Goose winery and may hold an event at 1623 in Eldersburg. Ms. Picker noted that Ms. Gursky is a vital member of the Battle of the Books After Hours team.

## **7. Executive Director's Report**

Ms. Berstler reviewed the Executive Director's Report and presented READ posters to board members: Garima Chaturvedi and Kendra Hart that were created by Communications. Board members are invited to Staff Day on November 11 at the Ag Center. FY 22 statistics were given to the Board. Mr. Thompson is working on efforts to bring programming statistics back to pre-COVID numbers. Jill Edelen, the new Director of Finance and Analysis was introduced and welcomed to CCPL. Andrea and the Board discussed plans for the reorganization that will create a better foundation for CCPL's programming efforts.

Ms. Chaturvedi asked about the organization restructure plans. Ms. Berstler said Management Council has been working to create a structure at the six branches that will be sufficient for the anticipated

programming workload. Collection is the foundation of a library and CCPL has always held quality programs at the branches along with author events, Battles of the Books, Summer Reading and all the other programs that the staff generate, but the system has never been structured financially or staff wise to keep the programming model working with the ability to move into the future in a sustainable manner. Programming is 50% of what we do and it brings people in to use the collection. We have assured staff there is a place for everyone. We still need to create a timeline and the formal structure that will create some additional supervisor positions to give branch managers more time in the community to build partnerships. Increased support of programming will help with a Strategic Plan goal.

#### **8a. FY 22 Audit Report**

Tony Eckard and Ed Leiter along with CohnReznik representative Keith Amerman presented the FY 22 Audit Report. Mr. Eckard thanked the Finance Team: Ed Leiter, who created the audit financial statement, Rita O'Brien and Mary Wells, and introduced Jill Edelen, our new Director of Finance and Analysis. Everyone welcomed Ms. Edelen to the Team. Mr. Eckard said it has been a great 19 years working with the Board. Highlights from FY 22 include revenues were on target, expenditures were a bit more underspent than was planned. Security guards and Materials are underspent. Salary savings ended up a little less than estimated and was probably due to the staff bonus. The net effect of the revenues and expenditures is a balance of \$600,000 with \$175,000 committed to FY 23. The remaining \$425,000 will help address the needs of the future and wrap up EC construction invoices.

Mr. Leiter reported on Financial Statement highlights noting the letter from the auditor to the Board. The audit received an unmodified opinion, this means the statements have been presented fairly in all material aspects of government accounting standards (GASB). The management and discussion analysis is a high-level narrative from library management that compares FY 22 with FY 21. FY 21 net position was restated due to a new accounting principle on leases that was retroactively applied in FY 22. Assets increased by almost \$900,000 from last fiscal year as construction for Exploration Commons was finalized. Revenues decreased because the state capital grant was expended in FY 21. Expenses increased due to salaries and most regular expenditures resumed with post COVID activities. The change in net position reflects how CCPL got from FY 21 to FY 22. The adjustment column talks about what is not recognized in the governmental funds such as compensated absences. Also when booking state retirement numbers these are always a year behind. Some of our staff are in the State Teacher's Retirement System where the State picks up the pension liability, other staff like Finance, IT, Communications, Custodial are in the Employee's Pension System CCPL picks up the pension liability. This year the pension liability reduced significantly by over \$200,000 which had to do with the rate of return from 3.5% last year to 26.60%. Lease liabilities are not recognized in governmental funds but in net position. In fiscal year 21 lease payment were recognized as expenditures whereas in fiscal year 22 GASB required it to be booked as a liability and an intangible asset. Compensated absences reflects that more leave was taken than earned, meaning that liability was reduced. GASB is looking at adding cloud-computing accounting to audits, this could apply to Paycom, MS Office products. Our catalog is hosted on an internal server and Overdrive items are purchased through a subscription so those should not be included.

Mr. Amerman reported on behalf of the independent auditor's report which gave an unmodified opinion. There were no material misstatements in the financial statements and no issues with accounting principles. The audit was conducted in the US based on GASB rules and library management was responsible for the financials. The auditor's responsibilities are spelled out. Required supplementary information was audited with no issues as presented. In the report on Government Auditing Standards is where internal controls issues would be noted, there were no problems, the opinion is clean. GASB calculations that were done in relation to adjustments were completed and

implemented. Significant accounting estimates in relation to the statements are listed. The auditors would let the Board know if they came across anything significant or any unusual transactions such as fraud, nothing was found. There were no difficulties in getting information from library staff. No significant adjustments resulted from the audit and there were no disagreements with library management. Library staff signed the representation letter, a copy is included in the audit. Mr. Peloquin noted it was a good audit and asked if there are any best practices to share. Mr. Amerman reported that Mr. Leiter does a fantastic job. Ms. Berstler gave kudos to the entire Finance team.

Mr. Peloquin mentioned the possibility of changes made to the 403b retirement plan that CCPL currently offers to employees. If a switch is made to a different vendor would there be any issues with CCPL's Board deciding to cover any small amount such as \$30-50,000 fees. Mr. Amerman said as long as it is budgeted it would not be an issue.

***Ms. Muller moved to accept the FY 22 audit as presented. Mr. Peloquin seconded. Approval was unanimous.***

#### **8b. Compensation Study Review**

Darren Frank and Michael Frank representatives of Frank Associates reported on the Compensation Study. Ms. Berstler said 17 library systems in Maryland participated in the grant funded study, CCPL managed data collection and the grant. Michael Frank introduced the company that was founded in 1993. Darren Frank presented findings from the Study that compared position salaries across the 17 systems. Mr. Frank shared a spreadsheet that showed Carroll salaries in comparison with Frederick and Howard, these systems are our biggest competitors for staff. There was discussion about other possible competitors for staff and the areas of expertise where that can occur. CCPL last did a compensation study in 2014. It was noted CCPL's pay grades are comparable to Frederick and Howard. Staff plan to work with the County to make improvements. There was discussion around compression, competition with other libraries and counties, new expectations of work that include teleworking and the value of staff investment and engagement, and benefits. Ms. Berstler noted the amount of heavy lifting done by our staff on this study and said that our staff do many things on behalf of other library organizations in the state and beyond. A list of organizations that CCPL staff support will be supplied to the Board at a future meeting. The Board and staff thanked the representatives of Frank Associates for the insightful information.

#### **8c. Conflict of Interest Form**

Ms. Berstler asked all Board members to fill out, sign, and return the Conflict of Interest form.

#### **8d. Nominating Committee to Elect Officers for CY 2023**

It was decided that Ms. Griffith and Ms. Harrison would serve on the Committee to choose a slate of officers for calendar year 2023.

#### **8e. Board Meeting Schedule – 2023**

Ms. Berstler noted that the January meeting is moved up one week in January because of her trip to Antarctica.

***Ms. Muller moved to adopt the 2023 Board meeting schedule. Ms. Chaturvedi seconded. Approval was unanimous.***

**8f. Close on New Year's Eve**

New Year's Eve is not a paid holiday in 2022. Ms. Berstler asked the Board to approve closing on that day this year due to it falling on a Saturday and anticipated low business levels. This will allow staff to plan children's programs like New Year's Eve at Noon for other days.

***Mr. O'Callaghan moved to approve closing on New Year's Eve in 2022. Ms. Muller seconded. Approval was unanimous.***

**9a. Strategic Plan Review**

Ms. Berstler gave kudos to the staff that we are this far along with the strategic plan. The EDI Advisory group is setting up a ticketing system so issues can be addressed effectively. Mr. Kuntz is working on a five-year capital improvement plan for all buildings this includes cosmetic items, lighting, shelving, painting. Ms. Picker is working on a Marketing Plan. The Light of Carroll awards has received 40 nominations so far. Ms. Gonsman, Terri Simmons in HR, Mr. Thompson, and Ms. Berstler are working on a six-session supervisor's training, there will be 13 in the first class. The Board thanked Ms. Berstler for a good straight-forward spreadsheet report.

There was no other business.

**10. Adjournment**

***Ms. Chaturvedi moved to adjourn the meeting. Mr. O'Callaghan seconded. Approval was unanimous.***

The meeting adjourned at 9:31 pm.

David Peloquin  
Secretary/Treasurer