



NNYLN Board of Trustees Meeting
Zoom Video Conference Call
Thursday, September 1, 2022 10:00 a.m.
Please notify the Network Office if you are unable
to attend (315) 265-1119

Join Zoom Meeting:
<https://us02web.zoom.us/j/82520977813?pwd=RFBpVjBBc2xyR3UwSG1uc2R2VGFyQT09>

Meeting ID: 825 2097 7813
Passcode: 164856

Dial by your location +1 646 558 8656
Meeting ID: 825 2097 7813
Passcode: 164856

Agenda

Approval of Agenda
Minutes of July 14, 2022 meeting
Financial Reports: June & July 2022
Acting Director 10% Pay Increase
Paid Family Leave Policy Clarification
NNYLN Grants – Special Collections and Action
Director's report

2022-2023 Remaining Meeting Schedule:

December 1, 2022 Thursday 10:00 A.M. - Zoom
January 19, 2023 Thursday 10:00 A.M. - Zoom
March 16, 2023 Thursday 10:00 A.M. - Zoom
May 18, 2023 Thursday 10:00 A.M. - Zoom

Northern New York Library Network
Board of Trustees Meeting
July 14, 2022
Zoom Video Conference

The July 14, 2022 meeting of the Northern New York Library Network Board of Trustees was called to order at 10:03 A.M.

Trustees Present: Andrew Kelly, President; Steve Kenworthy, Secretary; Ginger Tebo, Treasurer; Krista Briggs; Gwen Cunningham; Jeff Garvey; Erin Kovalsky; Jackie Madison; Paulette Roes; Jenica Rogers; Jill Tarabula and John Thomas.

Trustees Absent: Ellen Adams

Staff Present: Meg Backus and Phil Jones.

Meg welcomed a new board member and requested those present to introduce themselves.

Agenda

Motion 22/23--01: The agenda was unanimously approved as distributed.

Minutes

Motion 22/23--02: Steve Kenworthy (Jackie Madison) moved to approve the minutes of the May 12, 2022 meeting as distributed. Carried unanimously.

Financial Reports

The Board reviewed and discussed the financial statements for April 2022 and May 2022. Staff responded to a number of general questions posed by Board members regarding the monthly statements.

Motion 22/23--03: Jill Tarabula (Jeff Garvey) moved to accept the financial statements for April 2022 and May 2022 as distributed. Carried unanimously.

NNYRC

The Board reviewed and discussed the Northern New York Resources Corporation June 17, 2022 Board of Directors meeting minutes.

Committees

Standing Committees were formed and volunteers were requested to serve for fiscal year 2022-2023:

Personnel Committee (Executive Officers and one member at large): Andrew Kelly, Jenica Rogers, Steve Kenworthy, Ginger Tebo and Gwen Cunningham.

Budget Committee (Treasurer and two volunteers): Ginger Tebo, Emily Owen Hastings and Jeff Garvey.

Safety Committee: (Three volunteers) John Thomas, Jackie Madison, Jill Tarabula and Erin Kovalsky

Motion 22/23--04: Steve Kenworthy (Jenica Rogers) moved to approve appointment of those listed to the designated Standing Committees. Carried unanimously.

Temporary Absence of Executive Director

The Board reviewed and discussed the draft Temporary Absence of Executive Director policy. Board members recommended that additional compensation for the Acting Director be determined at the discretion of the Board. It was also pointed out that authorizing an individual to approve ACH payments and sign checks requires a Board approved banking resolution.

Motion 22/23--04: Steve Kenworthy (Jenica Rogers) moved to approve the Temporary Absence of Executive Director policy as amended. Carried unanimously.

Director Report

Meg Backus noted her written report was included in the Board packet. Highlights of current issues include:

As of the new fiscal year the Regional Bibliographic Database (RBDB) program has been discontinued. RBDB state aid has been merged with Basic Operating aid.

Applications for Action and Special Collections project grants from members are due July 15. Applications will be reviewed and presented to the Board for a vote at the September 1 Board Meeting. SUNY Potsdam's Prison program will be funded this fiscal year. Still awaiting final plans and expenses for that project.

Staff have completed Anti-harassment training that meets the NYS annual requirement. NNYLN is offering “Investigating Harassment Claims for Managers” training to those Board members who do not have access to workplace Anti-harassment training.

Upcoming continuing education workshops include Energy Audit Info for Libraries, Tours at Regional Museums, Digital Equity and Telehealth. The Annual Fall Meeting will be held October 6, 2022.

The Regents Advisory Council on Libraries (RAC) and the State Library have developed “Vision 2022” a document outlining values and a new vision for New York libraries. A draft of the document was included in the board packet.

The local demand for office real estate is currently weak. We have made a decision to continue renting our property at 7 Commerce Lane in Canton to CSEA and only pursue the idea of selling if they do not renew their lease.

Meg joined the Board of OurStoryBridge, a new nonprofit spun off from an oral history project funded by a NNYLN grant in 2018-19. Begun as a project of the Keene Valley Library Association called “Adirondack Stories” it is now a kit of resources being adopted around the country by libraries and museums building their own oral history collections.

Meeting Dates 2022-2023

Board members reviewed and agreed to the proposed meeting dates for 2022-2023. Gwen Cunningham indicated she was unable to attend the December 1, 2022 meeting.

- September 1, 2022 Thursday 10:00 A.M. – Zoom Video Conference
- December 1, 2022 Thursday 10:00 A.M. – Zoom Video Conference
- January 19, 2023 Thursday 10:00 A.M. – Zoom Video Conference
- March 16, 2023 Thursday 10:00 A.M. – Zoom Video Conference
- May 18, 2023 Thursday 10:00 A.M. – Zoom Video Conference

Adjournment

The Board meeting was adjourned at 12:00 Noon

The July 14, 2022 meeting minutes have not yet been approved.

◆ Next Board Meeting ◆
September 1, 2022, Thursday, 10:00 AM
Zoom Video Conference

Northern New York Library Network
Balance Sheet
As of June 30, 2022

Cash Basis

	Jun 30, 22
ASSETS	
Current Assets	
Checking/Savings	
1010 · Community Checking	10,401.92
1020 · Community Money Market	1,009,654.28
1030 · Petty Cash	50.00
1080 · NNYRC-Cash Equiv from Investmen	259,525.57
Total Checking/Savings	1,279,631.77
Accounts Receivable	
1400 · Accounts Receivable	(4,116.65)
Total Accounts Receivable	(4,116.65)
Other Current Assets	
1410 · Allowance for doubtful accounts	(3,000.00)
1500 · Prepaid Insurance	9,833.10
Total Other Current Assets	6,833.10
Total Current Assets	1,282,348.22
Other Assets	
1100 · Land	48,265.00
1110 · Buildings	621,473.00
1120 · Improvements	24,852.00
1130 · Office Equipment	339,239.20
1200 · Accum. Deprec.	(671,036.00)
1300 · NNYRC-Mutual Funds	3,333,092.79
1310 · NNYRC-Exchange Traded Funds	954,783.97
1320 · NNYRC-Real Estate Invest Trust	95,150.81
1510 · Prepaid Databases	40,534.85
3030 · Building Impmnt Fund-Bd Restrict	(30,749.90)
3040 · Donor restricted net assets	(136,611.84)
3050 · Equipt Purch Fund-Bd Restricted	(42,215.51)
3060 · Automation-Board restricted fun	(431,862.56)
Total Other Assets	4,144,915.81
TOTAL ASSETS	5,427,264.03
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 · Accounts Payable	5,596.15
Total Accounts Payable	5,596.15
Other Current Liabilities	
2000 · Comp Absences	16,370.91
2050 · Payroll Liabilities	
2140 · Sect 125 FSA	1,091.45
Total 2050 · Payroll Liabilities	1,091.45
2200 · Deferred Revenue	(99,546.57)
Total Other Current Liabilities	(82,084.21)
Total Current Liabilities	(76,488.06)
Long Term Liabilities	
2090 · OPEB - Current Portion	3,036.95
2091 · OPEB-Long Term Portion	99,795.37
5195 · Other Post Employee Benefits	28,394.31
Total Long Term Liabilities	131,226.63
Total Liabilities	54,738.57

**Northern New York Library Network
Balance Sheet**

As of June 30, 2022

Cash Basis

	<u>Jun 30, 22</u>
Equity	
3000 · Opening Bal Equity	110,029.90
3010 · Retained Earnings	526,762.95
3020 · NNYRC-Invest Equity-Bd Restrict	4,642,553.14
Net Income	93,179.47
	<hr/>
Total Equity	5,372,525.46
	<hr/>
TOTAL LIABILITIES & EQUITY	<u><u>5,427,264.03</u></u>

Northern New York Library Network

Fund Balance Summary

As of 6/30/2022

Operating Fund Balance		521,858.68
Current Purpose-Defined Funds Balance		
Automation Projects	546,643.43	
Building Fund	36,129.69	
Equipment Fund	37,887.16	
Current Restricted Funds Balance		
ARPA-Digit	(193,139.00)	
ARPA-Museum	(404.24)	
ARPA-SLS	0.00	
Automation Program 2021	83,555.21	
Automation Program 2020	0.00	
Hospital Library Program 21-22	4,233.00	
IMLS 21-24	(68,570.54)	
MISP	51,912.81	
Network National Library of Medicine	0.00	
		<u>498,247.52</u>
Subtotal of Operating, Restricted & Purposed Funds Balances		1,020,106.20
Plant Fund Balance		(46,135.27)
NNYRC-Invest Equity-Bd Restricted		4,642,553.14
Other Current Assets: Prepaid Insurance		9,833.10
Liability: OPEB (Other Post Employment Benefits)		(131,226.63)
Liability: Deferred Revenue		(99,546.57)
Liability: Accounts Payable		(5,596.15)
Liability: Sect 125 FSA		(1,091.45)
Liability: Compensated Absences		<u>(16,370.91)</u>
TOTAL FUND BALANCE (EQUITY)		<u>5,372,525.46</u>

Northern New York Library Network

Operating Fund Budget Report

7/1/2021 Through 6/30/2022

	Current Month: <u>6/30/2022</u>	<u>Year-to-Date</u>	<u>Annual Budget</u>	<u>Proportion of Budget</u>
INCOME				
4000 · Carry-Over from prior FY	0.00	317,615.49	317,615	100%
4020 · Fees	0.00	0.00	250	0%
4040 · Interest	20.42	287.18	250	115%
4050 · Member Dues	0.00	5,482.50	5,385	102%
4060 · Misc. Income	350.00	42,659.00	10,500	406%
4061 · NNYRC	0.00	0.00	0	0%
4070 · Rental Income	2,250.00	29,050.00	26,800	108%
4081 · Basic Aid	0.00	293,940.00	293,983	100%
4082 · Supplemental State Aid	<u>0.00</u>	<u>68,089.00</u>	<u>68,099</u>	100%
Total Income	2,620.42	757,123.17	722,882	105%
EXPENSES				
5005 · Bldg Repair	0.00	1,111.36	10,000	11%
5010 · Bldg Service	942.73	12,202.49	19,500	63%
5039 · Board & Committee Travel	0.00	0.00	4,000	0%
5040 · Cont Educ	1,409.98	8,570.61	25,000	34%
5050 · Contracted Serv	13.50	212.00	12,000	2%
5060 · Delivery	272.68	6,587.45	6,400	103%
5080 · Disability Insur	174.24	3,963.35	4,040	98%
5090 · Dues	0.00	1,004.00	2,950	34%
5100 · Equipment	0.00	1,866.46	2,000	93%
5110 · Fuel	352.58	17,011.20	13,000	131%
5120 · Grants to Memb Lib	13,763.77	21,588.77	70,000	31%
5130 · Health Insur	5,509.44	39,751.06	43,953	90%
5168 · OCLC	0.00	190.18	1,500	13%
5169 · Office Supp	423.93	5,060.25	9,000	56%
5170 · Other	31.85	35,424.68	76,459	46%
5237 · Peril Insur	1,802.80	10,559.05	10,426	101%
5238 · Postage	118.00	451.17	400	113%
5240 · Pro Fees	1,152.50	13,021.25	19,000	69%
5245 · Professional Develop Award	375.00	4,472.35	15,000	30%
5252 · Publicity	0.00	1,669.00	2,000	83%
5255 · Rent & Maint	69.65	835.80	850	98%
5260 · Retirement	3,836.62	32,035.72	36,465	88%
5290 · Staff Travel	180.31	1,074.15	11,000	10%
5300 · Telephone	197.65	2,382.92	2,700	88%
5310 · Unemployment	0.00	1,319.76	1,365	97%
5320 · Worker's Comp	0.00	2,199.00	2,341	94%
6560 · Payroll Expenses				
5180 · Gross	31,971.84	265,692.97	289,339	92%
5190 · Insur Waiver	0.00	4,533.64	4,534	100%
5200 · Social Security Comp	1,865.84	17,451.66	18,920	92%
5210 · Medicare Company	436.33	4,081.42	4,326	94%
5220 · Medicare Prem HRA	0.00	<u>4,426.40</u>	<u>4,414</u>	100%
Total Expenses	64,901.24	520,750.12	722,882	72%
TOTAL INCOME/EXPENSE		236,373.05		

**Northern New York Library Network
Restricted Fund Summary**

July 2021 through June 2022

Cash Basis

	ARPA Digit	ARPA Musuem	ARPA SLS	Auto 20	Auto 21	HLP 21-22	IMLS 21-24	MISP	NNLM	TOTAL
Ordinary Income/Expense										
Income										
4030 · Hospital Fees	0.00	0.00	0.00	0.00	0.00	25,632.50	0.00	0.00	0.00	25,632.50
4060 · Misc. Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,563.00	10,563.00
4080 · State Aid	4,000.00	27,496.00	37,134.00	0.00	194,426.00	85,091.00	0.00	30,256.00	0.00	378,403.00
Total Income	4,000.00	27,496.00	37,134.00	0.00	194,426.00	110,723.50	0.00	30,256.00	10,563.00	414,598.50
Gross Profit	4,000.00	27,496.00	37,134.00	0.00	194,426.00	110,723.50	0.00	30,256.00	10,563.00	414,598.50
Expense										
5050 · Contracted Serv	179,000.00	6,506.24	37,134.00	14,217.45	529.05	106,490.50	57,380.54	25,000.00	0.00	426,257.78
5100 · Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,659.75	8,659.75
5130 · Health Insur	0.00	0.00	0.00	0.00	11,626.82	0.00	0.00	0.00	0.00	11,626.82
5160 · Online Search	0.00	0.00	0.00	65,320.94	17,276.06	0.00	0.00	0.00	0.00	82,597.00
5168 · OCLC	0.00	0.00	0.00	8,417.45	0.00	0.00	0.00	0.00	0.00	8,417.45
5169 · Office Supp	0.00	0.00	0.00	0.00	0.00	0.00	3,440.00	0.00	1,903.25	5,343.25
5260 · Retirement	4,429.00	0.00	0.00	0.00	6,556.44	0.00	0.00	0.00	0.00	10,985.44
6560 · Payroll Expenses										
5180 · Gross	13,710.00	21,394.00	0.00	0.00	70,129.50	0.00	7,750.00	2,000.00	0.00	114,983.50
5200 · Social Security Comp	0.00	0.00	0.00	0.00	3,852.04	0.00	0.00	0.00	0.00	3,852.04
5210 · Medicare Company	0.00	0.00	0.00	0.00	900.88	0.00	0.00	0.00	0.00	900.88
Total 6560 · Payroll Expenses	13,710.00	21,394.00	0.00	0.00	74,882.42	0.00	7,750.00	2,000.00	0.00	119,736.42
Total Expense	197,139.00	27,900.24	37,134.00	87,955.84	110,870.79	106,490.50	68,570.54	27,000.00	10,563.00	673,623.91
Net Ordinary Income	(193,139.00)	(404.24)	0.00	(87,955.84)	83,555.21	4,233.00	(68,570.54)	3,256.00	0.00	(259,025.41)
Net Income	(193,139.00)	(404.24)	0.00	(87,955.84)	83,555.21	4,233.00	(68,570.54)	3,256.00	0.00	(259,025.41)

**Northern New York Library Network
 Purposed-Defined Funds Summary
 July 2021 through June 2022**

Cash Basis

	Auto Projects	Building Fund	Equipment Fund	TOTAL
Ordinary Income/Expense				
Income				
4000 · Carry-Over Inc	0.00	5,379.79	0.00	5,379.79
4005 · Digitization	99,029.42	0.00	0.00	99,029.42
4010 · DueNorth	23,030.00	0.00	0.00	23,030.00
4060 · Misc. Income	52,957.70	0.00	0.00	52,957.70
4065 · Pass Through	46,725.23	0.00	0.00	46,725.23
Total Income	221,742.35	5,379.79	0.00	227,122.14
Gross Profit	221,742.35	5,379.79	0.00	227,122.14
Expense				
5050 · Contracted Serv	52,972.00	0.00	0.00	52,972.00
5100 · Equipment	0.00	0.00	4,328.35	4,328.35
5130 · Health Insur	8,480.70	0.00	0.00	8,480.70
5160 · Online Search	26,275.23	0.00	0.00	26,275.23
5169 · Office Supp	2,837.62	0.00	0.00	2,837.62
5238 · Postage	85.00	0.00	0.00	85.00
5260 · Retirement	3,562.32	0.00	0.00	3,562.32
6560 · Payroll Expenses				
5180 · Gross	10,478.11	0.00	0.00	10,478.11
5200 · Social Security Comp	1,840.53	0.00	0.00	1,840.53
5210 · Medicare Company	430.45	0.00	0.00	430.45
Total 6560 · Payroll Expenses	12,749.09	0.00	0.00	12,749.09
Total Expense	106,961.96	0.00	4,328.35	111,290.31
Net Ordinary Income	114,780.39	5,379.79	(4,328.35)	115,831.83
Net Income	114,780.39	5,379.79	(4,328.35)	115,831.83

Northern New York Library Network
Balance Sheet
As of July 31, 2022

08/25/22
Cash Basis

	Jul 31, 22
ASSETS	
Current Assets	
Checking/Savings	
1010 · Community Checking	8,186.90
1020 · Community Money Market	1,482,404.39
1030 · Petty Cash	50.00
1080 · NNYRC-Cash Equiv from Investmen	259,525.57
Total Checking/Savings	1,750,166.86
Accounts Receivable	
1400 · Accounts Receivable	(4,116.65)
Total Accounts Receivable	(4,116.65)
Other Current Assets	
1410 · Allowance for doubtful accounts	(3,000.00)
1500 · Prepaid Insurance	9,833.10
Total Other Current Assets	6,833.10
Total Current Assets	1,752,883.31
Other Assets	
1100 · Land	48,265.00
1110 · Buildings	621,473.00
1120 · Improvements	24,852.00
1130 · Office Equipment	339,239.20
1200 · Accum. Deprec.	(671,036.00)
1300 · NNYRC-Mutual Funds	3,333,092.79
1310 · NNYRC-Exchange Traded Funds	954,783.97
1320 · NNYRC-Real Estate Invest Trust	95,150.81
1510 · Prepaid Databases	40,534.85
3030 · Building Impmnt Fund-Bd Restrict	(30,749.90)
3040 · Donor restricted net assets	(136,611.84)
3050 · Equipt Purch Fund-Bd Restricted	(42,215.51)
3060 · Automation-Board restricted fun	(431,862.56)
Total Other Assets	4,144,915.81
TOTAL ASSETS	5,897,799.12
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 · Accounts Payable	5,596.15
Total Accounts Payable	5,596.15
Other Current Liabilities	
2000 · Comp Absences	17,687.00
2050 · Payroll Liabilities	
2140 · Sect 125 FSA	1,091.45
Total 2050 · Payroll Liabilities	1,091.45
2200 · Deferred Revenue	(99,546.57)
Total Other Current Liabilities	(80,768.12)
Total Current Liabilities	(75,171.97)
Long Term Liabilities	
2090 · OPEB - Current Portion	3,036.95
2091 · OPEB-Long Term Portion	99,795.37
5195 · Other Post Employee Benefits	28,394.31
Total Long Term Liabilities	131,226.63
Total Liabilities	56,054.66
Equity	
3000 · Opening Bal Equity	108,713.81
3010 · Retained Earnings	619,942.42
3020 · NNYRC-Invest Equity-Bd Restrict	4,642,553.14
Net Income	470,535.09
Total Equity	5,841,744.46
TOTAL LIABILITIES & EQUITY	5,897,799.12

Northern New York Library Network

Fund Balance Summary

As of 7/31/2022

Operating Fund Balance		994,074.12
Current Purpose-Defined Funds Balance		
Automation Projects	542,874.92	
Building Fund	45,018.33	
Equipment Fund	37,887.16	
Research Support (was Auto 2021)	81,835.50	
Current Restricted Funds Balance		
ARPA-Digit	(193,139.00)	
ARPA-Museum	(605.01)	
ARPA-SLS	0.00	
Hospital Library Program 21-22	4,233.00	
IMLS 21-24	(73,450.54)	
MISP	51,912.81	
		<u>496,567.17</u>
Subtotal of Operating, Restricted & Purposed Funds Balances		1,490,641.29
Plant Fund Balance		(46,135.27)
NNYRC-Invest Equity-Bd Restricted		4,642,553.14
Other Current Assets: Prepaid Insurance		9,833.10
Liability: OPEB (Other Post Employment Benefits)		(131,226.63)
Liability: Deferred Revenue		(99,546.57)
Liability: Accounts Payable		(5,596.15)
Liability: Sect 125 FSA		(1,091.45)
Liability: Compensated Absences		<u>(17,687.00)</u>
TOTAL FUND BALANCE (EQUITY)		5,841,744.46
		=====

Northern New York Library Network

Operating Fund Budget Report

7/1/2022 Through 7/31/2022

	Current Month: <u>7/31/2022</u>	Year-to-Date	Annual Budget	Proportion of Budget
INCOME				
4000 · Carry-Over from prior FY	227,484.00	227,484.00	227,484	100%
4020 · Fees	0.00	0.00	250	0%
4040 · Interest	20.82	20.82	285	7%
4050 · Member Dues	2,322.50	2,322.50	5,385	43%
4060 · Misc. Income	600.00	600.00	10,500	6%
4061 · NNYRC	0.00	0.00	0	0%
4070 · Rental Income	2,250.00	2,250.00	27,000	8%
4081 · Basic Aid	505,873.00	505,873.00	505,873	100%
4082 · Supplemental State Aid	<u>70,527.00</u>	70,527.00	<u>70,527</u>	100%
Total Income	809,077.32	809,077.32	847,304	95%
EXPENSES				
5005 · Bldg Repair	0.00	0.00	10,000	0%
5010 · Bldg Service	1,322.25	1,322.25	20,000	7%
5039 · Board & Committee Travel	0.00	0.00	4,000	0%
5040 · Cont Educ	79.98	79.98	18,000	0%
5050 · Contracted Serv	36,104.50	36,104.50	102,000	35%
5060 · Delivery	5,771.89	5,771.89	7,475	77%
5080 · Disability Insur	737.28	737.28	4,386	17%
5090 · Dues	0.00	0.00	2,180	0%
5100 · Equipment	0.00	0.00	2,000	0%
5110 · Fuel	694.60	694.60	18,000	4%
5120 · Grants to Memb Lib	0.00	0.00	70,000	0%
5130 · Health Insur	4,708.35	4,708.35	41,459	11%
5168 · OCLC	7,628.45	7,628.45	7,275	105%
5169 · Office Supp	126.55	126.55	9,000	1%
5170 · Other	34.61	34.61	97,379	0%
5237 · Peril Insur	0.00	0.00	11,151	0%
5238 · Postage	0.00	0.00	400	0%
5240 · Pro Fees	0.00	0.00	19,000	0%
5245 · Professional Develop Award	0.00	0.00	15,000	0%
5252 · Publicity	0.00	0.00	2,000	0%
5255 · Rent & Maint	69.65	69.65	850	8%
5260 · Retirement	4,285.56	4,285.56	38,182	11%
5290 · Staff Travel	14.63	14.63	11,000	0%
5300 · Telephone	196.86	196.86	2,700	7%
5310 · Unemployment	409.92	409.92	1,550	26%
5320 · Worker's Comp	0.00	0.00	2,331	0%
6560 · Payroll Expenses				
5180 · Gross	33,250.70	33,250.70	292,758	11%
5190 · Insur Waiver	2,462.25	2,462.25	4,925	50%
5200 · Social Security Comp	2,097.79	2,097.79	22,101	9%
5210 · Medicare Company	490.63	490.63	5,326	9%
5220 · Medicare Prem HRA	0.00	0.00	4,877	0%
5250 · PCORI	<u>2.79</u>	<u>2.79</u>	<u>0</u>	100%
Total Expenses	100,489.24	100,489.24	847,304	12%
TOTAL INCOME/EXPENSE		708,588.08		

Northern New York Library Network Restricted Fund Summary

July 2022

Cash Basis

	ARPA Musuem	IMLS 21-24	MISP	TOTAL
Ordinary Income/Expense				
Expense				
5050 - Contracted Serv	200.77	4,880.00	0.00	5,080.77
Total Expense	200.77	4,880.00	0.00	5,080.77
Net Ordinary Income	(200.77)	(4,880.00)	0.00	(5,080.77)
Net Income	(200.77)	(4,880.00)	0.00	(5,080.77)

08/25/22
Cash Basis

**Northern New York Library Network
Purposed-Defined Funds Summary
July 2022**

	Auto Projects	Research Support	TOTAL
Ordinary Income/Expense			
Income			
4010 · DueNorth	35.00	0.00	35.00
4065 · Pass Through	5,355.00	0.00	5,355.00
Total Income	5,390.00	0.00	5,390.00
Gross Profit	5,390.00	0.00	5,390.00
Expense			
5050 · Contracted Serv	637.92	0.00	637.92
5160 · Online Search	5,355.00	0.00	5,355.00
5168 · OCLC	994.51	0.00	994.51
5169 · Office Supp	2,171.08	0.00	2,171.08
6560 · Payroll Expenses			
5180 · Gross	0.00	1,597.50	1,597.50
5200 · Social Security Comp	0.00	99.04	99.04
5210 · Medicare Company	0.00	23.17	23.17
Total 6560 · Payroll Expenses	0.00	1,719.71	1,719.71
Total Expense	9,158.51	1,719.71	10,878.22
Net Ordinary Income	(3,768.51)	(1,719.71)	(5,488.22)
Net Income	(3,768.51)	(1,719.71)	(5,488.22)

TEMPORARY ABSENCE OF EXECUTIVE DIRECTOR

The purpose of this policy is to ensure continuity of leadership for daily operations and management of the Northern New York Library Network (NNYLN) when the Executive Director is absent from duty or otherwise inaccessible.

The Board has a clear understanding of the Executive Director's role in organizational leadership, program development, program administration, operations, Board of Directors' relationships, financial operations, resource development, and community presence, and recognizes the Board's responsibility to ensure as seamless as possible any delegation of the authority invested in the Executive Director to another person.

Absence of the Executive Director must occur in accordance with pertinent NNYLN Personnel Policies regarding leave and/or travel.

A. DEFINITION

A temporary absence is one that is greater than 2 consecutive weeks but less than 12 consecutive weeks in which the Executive Director is expected to return to his/her position after the absence. It may be planned (as in parental leave) or unplanned (e.g. an unexpected illness).

B. STEPS TO INITIATE THE TEMPORARY ABSENCE PLAN

1. For a planned temporary absence, the Executive Director shall notify the Board of the absence, including the length of absence and the person designated to act (if necessary) in his/her absence. The Executive Director will ensure notice is given to the staff as well.
2. For an unplanned temporary absence, the Executive Director, if able, shall ensure the Board President is notified of the absence and the possible length of time of the absence and the person designated to act (if necessary) in his/her absence. If the Executive Director has not notified the Board President, staff with knowledge of the Executive Director's absence or the inability to reach the Executive Director, shall notify the Board President immediately. The Personnel Committee will then designate the senior staff member who is authorized to act (if necessary) in the absence of the Executive Director. The Board President shall ensure that all Board members and staff are notified of the absence of the Executive Director and the designation of the Acting Director.

In the event of an urgent situation where immediate decisions are needed and the Executive Director cannot be reached, the senior management staff person is authorized to act in the absence of the Executive Director until the Executive Director can be reached or until a designee is appointed by the Personnel Committee.

C. COMPENSATION OF THE ACTING DIRECTOR

Additional compensation paid to the Acting Director for temporary absences of the Executive Director will be determined at the discretion of the Board.

D. RESPONSIBILITIES OF ACTING DIRECTOR

The Acting Director shall oversee operations of NNYLN within the job description of the Executive Director and Board policies which should not wait until the Executive Director's return. The Acting Director should refrain from major decisions that are not time-sensitive.

E. MAINTAINING INTERNAL CONTROLS

If the Acting Director can not review or authorize financial transactions without weakening internal controls during a planned absence of the Executive Director, the Executive Director shall authorize a separate management staff member to review bank statements and financial reports. The Executive Director shall also request the Board of Trustees execute a banking resolution permitting the management staff member to authorize ACH direct payments, transfers, and check signing, thereby maintaining the organization's financial processes without interruption and allowing for sufficient separation of duties during the Executive Director's absence. For an unplanned temporary absence where the Executive Director is unable to assign this role, the Personnel Committee shall make this designation and pass a banking resolution when necessary. The Board will be informed of this designation and the duration for which it is expected to remain in place.

Adopted July 14, 2022

PAID FAMILY LEAVE POLICY

The Network offers all employees paid family leave as follows:

The Northern New York Library Network (Network) will provide Paid Family Leave to eligible employees pursuant to New York State Paid Family Leave Benefits Law.

To be eligible, employees must:

- 1) regularly work 20 or more hours per week and be employed for at least 26 consecutive workweeks preceding the first full day family leave is taken; or
- 2) regularly work less than 20 hours per week and be employed for at least 175 days preceding the first full day leave is taken.
- 3) Permissible Purposes for Leave Eligible employees will be entitled to paid time away from work are:
 - (a) to care for a family member with a serious health condition;
 - (b) to bond with a child after birth or placement for adoption or foster care within the first 12 months after the birth or placement; or
 - (c) because of any qualifying exigency arising from the fact that an employee's spouse, domestic partner, child or parent is on active duty (or has been notified of an impending call or order to active duty) in the armed forces of the United States.

An employee must provide at least 30 days advance notice before Paid Family Leave is to begin if the qualifying reason for leave is foreseeable. When not foreseeable, the employee must provide notice as soon as practicable under the facts and circumstances and within the time prescribed by our usual and customary notice requirements. Failure to provide timely notice may result in Paid Family Leave being delayed or denied.

Eligible employees who wish to take Paid Family Leave must comply with applicable certification requirements any may be required to provide additional documentation, as permitted by law.

Paid Family Leave may only be taken in full day increments, unless otherwise provided by law.

The Network will restore an employee who returns from Paid Family Leave to the same or a comparable position. While on leave, employees will continue to receive existing health insurance coverage; those employees who have family coverage will retain their coverage provided they continue to pay their share of family health insurance premiums. The employee may lose family plan coverage retroactively to the date an unpaid premium was due if the employee fails to pay their portion of the premium in a timely fashion.

✘ REPLACE

To the extent permitted by law, employees may elect to charge all or part of their paid family leave time to unused vacation, sick or personnel leave and receive full pay. In such case, The Network will seek reimbursement from the carrier out of any family leave benefits due prior to the carrier's payment of such family leave benefit to the employee.

✔ WITH

To the extent permitted by law, employees may use accrued balances of sick, vacation, and personal leave while on Paid Family Leave to receive up to their full pay. In such a case, the Network will pay the employee up front and then request reimbursement from the insurance carrier, up to the amount of the Paid Family Leave benefit.

Sick leave, vacation leave, and TIAA benefits (DC) will continue to accumulate while an employee is on Paid Family Leave. Employees will be responsible for their portion of any TIAA employee contributions (TDA) or Flexible Spending Account payments owed to the Network.

Disability Leave (short-term or long-term) and Paid Family Leave may not be used at the same time.

The employee will not be entitled to paid family leave if the employee's family leave combined with disability benefits previously received exceeds 26 weeks during the same 52 consecutive calendar weeks.

Grant Review 2022-23

Summary and Recommendations

AVG SCORE (55 Max)	APPLICANT	PROJECT TITLE	DESCRIPTION	FUNDING REQUESTED	FUNDING RECOMMENDED	NOTES
na	SUNY Potsdam	Breaking Barriers: 21st Cent Ed & Info Lit Opportunities in Prison	21-22 project for computer lab at Riverview CF, funded but unspent. Ongoing delays. Predicted that SUNY resources can support/maintain lab, and once that plan gets approved they will pursue startup funding.	\$ -		
51	Canton Free Library	Shared Services Study	Hire a planning firm to study the revitalization impact and community buy-in for a renovation/addition of the Renssalleer Falls Library building, which would be a space available for other village personnel and community members to use for purposes beyond library functions.	\$ 9,500.00	\$ 9,500.00	Our region struggles to spend its allocation of Construction Aid dollars. Supporting a project that may lead to capital improvements using library aid that we advocate for is a plus.
49	St. Lawrence University Library	Digital DEI: Making Digital Scholarship More Equitable and Inclusive	Build a dedicated collection of digital tools to support access and learning among student Fellows and Scholarship Assistants, who come from SLU's most diverse undergraduate groups, meeting one or more of SLU's diversity criteria.	\$ 11,815.00	\$ 11,815.00	Well-prepared to make modifications to an existing program with an existing audience to address known shortcomings.
49	Watertown Central Library (Flower Memorial)	Equity Through STEM	Buy classroom sized kits of small robotics and maker kits and hold monthly programs in the library and on location at the SoZo Teen Center with the goal of exposing patrons ages 11-18 in Watertown to emerging technologies, basic computing, and coding skills.	\$ 7,776.00	\$ 7,776.00	Would like to have heard more about the SoZo Teen Center and how that location benefits this program.
47	Clarkson University	Reckoning with Race and Racism in Healthcare and Medicine	Create and deliver a 5-session course as well as a book club for healthcare practitioners and students, taught by professor of History (History of Medicine) and supported by new collections in library. CME credits to doctors via a partnership with Chesapeake Health Education Program, Inc (CHEP), a non-profit.	\$ 10,182.00	\$ 10,182.00	Eligible for MISP funding! One reviewer thought Clarkson should contribute more.

CONTINUED ON NEXT PAGE

Grant Review 2022-23

47	Paul Smiths College Library	Undergraduate Capstone Migration & Institutional Repository setup	Funds would cover one-time setup fees to migrate student capstone projects to a low-cost Institutional Repository available through ESLN. IR is better suited to the task than the current system in place, and opens up new opportunities for PSC library to serve scholarly communication needs on campus.	\$ 4,900.00	\$ 4,900.00	Some risk as this resource is new, called a pilot, outside applicant's control.
44	Historic Saranac Lake	Physical Preservation of Blueprints to Ensure Access	Build a humidification chamber and buy file cabinets to flatten blueprints of historical architecture (eg cure cottages unique to the area) and store them properly. Equipment will be useful well into future and will be made available to neighboring small orgs to help them with similar preservation/access needs.	\$ 12,000.00	\$ 12,000.00	Guidance for device referenced was from 1993, would like to see consultation with conservator about the plan, as DIY humidification is very tricky and practices or technology may have changed in past 30 years.
43	Bare Hill Correctional Facility (Malone)	Book a Better Future	Buy books to have incarcerated individuals give to their children during visits to promote engagement in their kids' literacy and development.	\$ 3,000.00	\$ 3,000.00	Light on details like target participation, selection process, or how incarcerated individuals will be engaged to achieve dedsiored outcomes, but earned the recommendation of all reviewers.
41	The Franklin County Historical and Museum Society	Virtual Field Trip Development Program	FCHMS has been getting by with a borrowed ipad mini duct taped to a tripod to lead virtual classrom tours for 4th graders in the area. This grant requests proper ipad, dolly and lighting to improve the quality and ease of offering virtual visits, and to pay a consultant on accompanying packets to be shipped to the students ahead of time for maximum engagement. Tours could expand to other audiences with better tech, advancing the museum's mission.	\$ 3,459.00	\$ 3,459.00	Improves upon something they are doing that they know is needed within community. Could open new opportunities.
TOTAL				\$ 62,632.00	\$ 62,632.00	
				Allocations	\$ 10,182.00	MISP budget
					\$ 52,450.00	Member Grants Budget

1. Development of Research Resources

- Chuck and I met with an NEH program officer about the Chronicling America project they fund, which is a database maintained by the Library of Congress containing historic newspapers from every state in the nation. New York has almost no content there because we have such a huge newspaper database of our own. (The entire Chronicling America site has 19 million pages. Our NYS Historic Newspaper site has 11 million pages on its own, with a million more on the way this year.) A meeting with the Library of Congress is scheduled for Sept 8 on technical specifications of their site and structure so we have all the information to evaluate the feasibility of pursuing participation.
- Chuck and I have begun to evaluate a major upgrade for NYShistoricnewspapers.org. The hardware and software running it is old. During my leave, Chuck will cost out scenarios for local storage vs. cloud storage and migrating to the latest open source software for newspapers that we would develop ourselves (called Open ONI) vs migrating our content to a New Zealand firm called Veridian. We had an extensive demo of Veridian's software and we are smitten—it's *very* good. We'll evaluate our options this winter, have a detailed plan by spring 2023, and begin the upgrade/development/migration process in summer 2023. This will be an expensive project. This is what the Auto Projects balance is there for.

2. Resource Sharing

- We are named as a partner on an Innovation Grant for Digital Inclusion submitted by Older Adults Technology Services (OATS) that was funded (Schmidt Futures money). The project is a near-replica of our ARPA-funded Digital Inclusion project. It will extend the support for the program into 2024, bringing tens of thousands of dollars into North Country public libraries and Systems, and it would expand the program into the Southern Adirondack Library System. I'm advocating for this project to serve as an economical model for narrowing the digital divide: with a little funding, libraries can make digital skills accessible in their communities. So the ongoing funding and expansion is great news.

3. Support Services

- Awarded Professional Development Grants to member staff: Lisa Hoover of Clarkson to attend NYLA (presenting with colleague Amber Dashnaw on new 3-credit Info Lit course), and Zachary Vickery of SUNY Oswego, traveling to present about improving the student assistant experience at "Back In Circulation Again," a conference at the University of Wisconsin Madison October 3-4, 2022.
- We will apply for an energy audit from NY State—Phil and I attended (and hosted) a session from Green Jobs Green NY (NYSERDA's energy studies program) and we can get an assessment of our building for \$100. We made a soft offer to pay for members' \$100 fee if that is a barrier for them. By soft offer, I mean it was offered to the people who registered for the session we hosted.
- Grants Committee is reviewing a draft description of the new DEI Grant program based on a strategic priority named in [Vision 2022](#), the new document released from the Regents Advisory Committee on Libraries.

4. Professional Development

- How are we on completing anti-harassment training and sending Phil documentation of completion? I see a few who intended to complete “Investigating Harassment Claims for Managers” have not finished that yet (as of 8/24). Any lingering needs or requests?
- Upcoming NNYLN programs include:
 - Audience-Centered Presentation Skills, September 15. The presenter asked for an in-person event, but we’ve promised members virtual access to our CE offerings as much as possible since doing them online has increased the attendance so much. She didn’t want to do hybrid (she is a SLU prof and has reason for her preferences, I am sure), so it’s a 90-min Zoom program.
 - Our Fall Meeting will happen October 6 featuring stories from our Grantees. Hybrid event unless we deem Covid transmission too risky to gather indoors and change it to all virtual. Limited in-person capacity, holding it in our meeting room to maintain easy control of the venue.
 - Nov 16, at 2:00 pm our own Chuck Henry will present *Stop Doom Scrolling! Slow the Scroll with Really Simple Syndication (RSS)*. Chuck designed and presented 2 of our most popular programs last year, so we will continue scheduling him.
- Programs since March’s Report to Board
 - Jul 14: Support for NY Energy Audits and sustainability projects (13 registrants)
 - Jul 19: 404 Page Not Found! and the Rotting of the Internet (presenter Chuck Henry, 59 registrants, 38 attendees)
 - Jul 27: Virtual Network Services Tour for New (or Old!) Members (4 attendees)
 - Aug 12: Antique Boat Museum Tour (6 attendees)
 - Aug 19: North Star Underground Railroad Museum Tour (13 attendees)

5. Advocacy and Awareness

- The New York Alliance of Library Systems (NYALS), made up of public, school, and 3Rs systems, held a retreat in Ithaca in August. Guest speaker was Patrick Sweeney from EveryLibrary. The group agreed on a method to ask vendors for donations to the NYers for Better Libraries PAC. None of our orgs can safely donate, so if the PAC is going to get higher dollar donations, those will have to come from vendors.
- The Regents Advisory Committee on Libraries has released *Vision 2022*, the document describing how libraries advance the public good through their values and vision. <https://www.nysl.nysed.gov/libdev/rac/vision22.htm>

6. Miscellaneous

- Actuarial evaluation of the Network’s Other Post-Employment Benefits (OPEB) was completed, see enclosed report. This will become part of the Auditor’s report for the 21-22 year. By my assessment, the Network’s policy of paying healthcare costs for retirees under the age of 65 needs a fresh look, as those insurance premiums are much more expensive now than they were when this policy was created.
- Annual State Report will be ready for Board review in September. It is due by October 14. Board will need to review the completed report and approve it before the deadline **either by email or in a special meeting**. Email votes require 100% participation, in-person meeting requires a quorum (8 trustees). Narratives enclosed for preview. Observations, questions, comments welcome, no action needed at this time.

Northern New York Library Network

ASC 715-60 Other Post-employment Benefits
Actuarial Valuation for Fiscal Year Ending
June 30, 2022

Prepared by:



Ph: 315-752-0060
Fax: 315-752-0087
250 South Clinton Street
Suite 502
Syracuse, NY 13202



August 8, 2022

Ms. Margaret Backus
Executive Director
Northern New York Library Network
6721 U.S. Route 11
Potsdam, NY 13676

Actuarial Certification

Dear Ms. Backus:

Please find the final year-end disclosures of Northern New York Library Network's retiree group health benefits program for the fiscal year ending June 30, 2022 included with this letter. The final year-end disclosures have been completed in accordance with the Financial Accounting Standards Board Accounting Standards Codification 715-60.

This valuation has been conducted in accordance with generally accepted actuarial principles and practices. The actuaries involved in this engagement are members of the Society of Actuaries and other professional actuarial organizations and meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" to render the actuarial opinion outlined herein.

The results of our calculations were based upon plan data submitted as of July 1, 2021 and financial data as of June 30, 2022. We relied upon underlying records and/or summaries prepared by the responsible officer or employees of the organization and have reviewed this information for reasonableness, but have not audited it. The accuracy of the results is dependent upon the accuracy and completeness of the underlying information which is the responsibility of those who supply the data.

The calculations reported herein have been made on a basis consistent with our understanding of ASC 715-60. Determinations for purposes other than meeting the Company's financial accounting requirements may be significantly different from the results reported.

The disclosures reflect a discount rate of 4.61%, and actual benefits payments made throughout the year. An analysis of the FTSE Pension Liability Index and the Plan's expected future cash flows as of the measurement date yielded a single equivalent discount rate of 4.61%. All other assumptions and plan provisions remain the same as those detailed in our July 1, 2021 actuarial valuation report. These assumptions represent anticipated future experience under the Plan and were selected based on the Network's best estimate range with regard to each assumption; with the exception of the discount rate, which was selected as discussed above. We believe the assumptions are reasonable for the purposes for which they are being used. Please keep in mind that future actuarial valuation results may differ significantly from the current measurements presented due to changes in factors such as: demographic gains/losses, assumption changes, trend rate adjustments, accrued plan experience, health care legislation, and benefit plan changes.

Ph: 315-752-0060
Fax: 315-752-0057

250 South Clinton Street
Suite 502
Syracuse, NY 13202

Ms. Margaret Backus

August 8, 2022

Page 2

The information contained in this exhibit was prepared for the use of the Northern New York Library Network and its auditors in connection with our actuarial valuation. It is not intended or necessarily suitable for other purposes. To avoid misrepresentation, it is intended to be used in its entirety.

I, the undersigned, am a Consulting Actuary for Armory Associates, LLC, am a member of the American Academy of Actuaries and meet the Qualification Standards of the Academy to render the actuarial opinion contained herein. To the best of my knowledge and belief, this report is complete and accurate and has been prepared in accordance with generally recognized and accepted actuarial principals which are consistent with the principles prescribed by the Actuarial Standards Board and the Code of Professional Conduct and Qualification Standards for Public Statements of Actuarial Opinion of the American Academy of Actuaries.

Respectfully submitted,



Damon R. Hacker, ASA
Member of the American Academy of Actuaries
(315) 752-0060 x328
dhacker@armoryassociates.com



Michael A. Stark, ASA
Member of the American Academy of Actuaries
(315) 752-0060 x340
mstark@armoryassociates.com

TABLE OF CONTENTS

	<u>PAGE</u>
SECTION 1: EXECUTIVE SUMMARY	1
SECTION 2: INTRODUCTION	4
SECTION 3: COMPARISON TO PREVIOUS VALUATION.....	5
SECTION 4: 20-YEAR PAYOUT PROJECTION.....	6
SECTION 5: DEMOGRAPHIC INFORMATION	7
SECTION 6: METHODS AND ASSUMPTIONS	8
SECTION 7: PLAN PROVISIONS	13
SECTION 8: FASB OPEB SUMMARY	15
SECTION 9: YEAR-END DISCLOSURE ACCOUNTING INFORMATION	17

SECTION 1: EXECUTIVE SUMMARY

Northern New York Library Network provides medical, dental, and prescription drug insurance benefits to select retirees and their spouses while contributing a portion of the expenses. Such postemployment benefits are an included value in the exchange of salaries and benefits for employee services rendered. An employee's total compensation package includes not only the salaries and benefits received during active service, but all compensation and benefits received for their services during postemployment. Nevertheless, both types of benefits constitute compensation for employee services.

The summary below identifies the value of postemployment health care benefits as of July 1, 2021 using a discount rate of 3.32%.

Northern New York Library Network
Postretirement Health Care Benefits Program
As of July 1, 2021
Discount Rate: 3.32%

Accumulated Postretirement Benefit Obligation (APBO)	
Retirees & Dependents	\$50,565
Actives eligible for benefits	60,402
Actives ineligible for benefits	110,279
Deferred Vesteds	0
Total Accumulated Postretirement Benefit Obligation	\$221,246
Additional Obligation attributable to future service	252,929
Expected Postretirement Benefit Obligation (EPBO)	\$474,175

Fiscal Year 2022 Accrual Expense	
Service Cost for Fiscal Year	\$19,811
Interest Cost	7,286
Expected Return on Plan Assets	0
Amortization of	
Transition Obligation	0
Unrecognized Prior Service Cost	0
Gains and Losses	5,472
Net Periodic Postretirement Benefit Cost	\$32,569

Amortization of Unrecognized Net (Gain)/Loss

Differences between actual experience and the actuarial assumptions are reflected in the unrecognized net (gain)/loss. The amount of the gain or loss in a particular year is calculated by the difference in actual APBO (prior to any plan amendments) and expected APBO (from the prior year's disclosures). The prior year's unrecognized gain or loss is then added to this amount in order to determine the amount to be amortized. If the total unrecognized net gain or loss exceeds 10 percent of the greater of the APBO or plan assets, this excess must be amortized over the average remaining service period of the active plan participants.

The following table details the calculation of the minimum amortization of the unrecognized net gain or loss.

Amortization of Unrecognized Net (Gain) / Loss	
1. Actual APBO 07/01/21	221,246
2. Expected APBO 06/30/21	105,716
3. Unrecognized Net (Gain)/Loss = (1) - (2)	115,530
4. Prior Unrecognized (Gain)/Loss at 07/01/21	0
5. Total Unrecognized Net (Gain)/Loss at 07/01/21 = (3) + (4)	115,530
6. Ten Percent of Greater of (1) or Plan Assets (Assets = 0)	22,125
7. Unrecognized Net (Gain)/Loss Subject to Amortization = excess of (5) over (6)	93,405
8. Average Future Service of Active Plan Participants Expected to Receive Benefits	17
9. Amortization of Unrecognized (Gain)/Loss = (7)/(8)	5,472

Sensitivities: The Accumulated Postretirement Benefit Obligation has been calculated based on the census and plan provisions provided by Northern New York Library Network, as well as a number of economic and demographic assumptions. A change in certain assumptions may have a significant impact on the results.

The table below shows the estimated impact of a change in the discount rate on the plan’s liability as of July 1, 2021. The results are calculated at a discount rate of 3.32%.

APBO at July 1, 2021		
Discount Rate -1% (2.32%)	Discount Rate (3.32%)	Discount Rate +1% (4.32%)
\$274,859	\$221,246	\$181,610

The APBO may be sensitive to other economic and demographic assumptions as outlined in Section 6. In particular, the assumed rate of increase in health care costs can have a significant impact on the results.

Sensitivity estimates of the plan’s liability as a result of modifying one or more of the other assumptions are available upon request.

SECTION 2: INTRODUCTION

Armory Associates, LLC is very pleased to be working with Northern New York Library Network. Northern New York Library Network contracted with Armory Associates, LLC to assist in the determination of the present liability for postemployment medical insurance costs for the entire medical plan membership of Northern New York Library Network. This analysis has been completed in accordance with Accounting Standards Codification (ASC) 715-60 of the Financial Accounting Standards Board (FASB).

One of the most important foundational concepts to keep in mind throughout this analysis is that postemployment liabilities are being impacted by the fact that people are retiring earlier in life and living longer lives. With people routinely living into their nineties (90's), employers are having to utilize a greater portion of their operating budget each year to account for the extending periods of time in which benefit expenses are incurred.

The motives behind such identification and funding of this liability is threefold:

- It is prudent that your business' annual budget recognizes the future financial obligations and/or liabilities associated with all benefits promised to both employees and retirees;
- Awareness of the expected liabilities prevents future budgets from being overburdened with the financial obligations associated with the cost of retiree benefits; and
- A sufficient system for funding postemployment benefits safeguards retirees in the unlikely event that the employer becomes no longer a viable entity.

The goal of this process is not necessarily to fund the liability today, but rather to accurately identify the liability and establish a plan to effectively and efficiently manage the liability over time. This process will prepare Northern New York Library Network for the financial impact associated with the pressures of providing sufficient postemployment benefits to the employees and retirees.

Armory Associates, LLC will be available to answer all questions regarding this report or any other issues concerning Northern New York Library Network. Should you have any additional questions regarding the information contained herein, please feel free to contact us at our offices by phone at (315) 752-0060.

We would like to thank Northern New York Library Network for this opportunity to serve as your consultant and we look forward to continuing a mutually beneficial relationship for many years to come.

SECTION 3: COMPARISON TO PREVIOUS VALUATION

Actuarial gains and losses result from differences between the expectations of the prior valuation and the re-measurement of the current valuation. Please keep in mind that future actuarial valuation results may differ significantly from the current measurements presented due to changes in factors such as: demographic gains/losses, assumption changes, trend rate adjustments, accrued plan experience, health care legislation, and benefit plan changes.

The Northern New York Library Network has not had a previous actuarial valuation of their postemployment benefits plan. In previous reporting in its financial statements, the Network has used a discount rate of 4% in valuing its APBO.

SECTION 4: 20-YEAR PAYOUT PROJECTION

The table below is a 20-year pay-as-you-go cash flow projection for the postretirement health benefits plan.

20-Year Pay-As-You-Go Projection

Fiscal Year Ending	Total
2021	\$3,599
2022	\$5,695
2023	\$4,366
2024	\$4,909
2025	\$5,767
2026	\$6,466
2027	\$6,602
2028	\$6,726
2029	\$7,077
2030	\$7,680
2031	\$8,294
2032	\$9,055
2033	\$10,005
2034	\$12,595
2035	\$15,846
2036	\$16,324
2037	\$21,387
2038	\$27,229
2039	\$24,846
2040	\$25,096

SECTION 5: DEMOGRAPHIC INFORMATION

The following tables summarize active and retiree demographic information.

Age Group	Active Service Report									Total
	Years of Service									
	0-4	5-9	10-14	15-19	20-25	26-30	31-35	36-40	40+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	1	0	0	0	0	0	0	0	1
35-39	1	0	0	0	0	0	0	0	0	1
40-44	1	0	0	0	0	0	0	0	0	1
45-49	0	1	0	0	0	0	0	0	0	1
50-54	0	0	0	0	0	0	0	0	0	0
55-59	0	0	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0	0	0	0
65-69	0	0	0	0	1	0	0	0	0	1
70-74	0	0	0	0	0	0	0	0	0	0
75-79	0	0	0	0	0	0	0	0	0	0
80-84	0	0	0	0	0	0	0	0	0	0
85+	0	0	0	0	0	0	0	0	0	0
Total	2	2	0	0	1	0	0	0	0	5

Actives Not Fully Eligible:	4
Actives Fully Eligible:	1

Actives Average Age:	44.9
----------------------	------

Age Group	Retiree Count
0-19	0
20-24	0
25-29	0
30-34	0
35-39	0
40-44	0
45-49	0
50-54	0
55-59	0
60-64	0
65-69	0
70-74	2
75-79	0
80-84	0
85+	1
Total	3

SECTION 6: METHODS AND ASSUMPTIONS

Valuation Date	July 1, 2021
Actuarial Cost Method	Projected Unit Credit
Discount Rate	3.32% (as of July 1, 2021) 4.61% (as of June 30, 2022)
Mortality - Actives	The RPH-2014 Mortality Table for employees, sex distinct, with generational mortality adjusted to 2006 using scale MP-2014, and projected forward with scale MP-2021.
Mortality – Retirees	The RPH-2014 Mortality Table for Healthy Annuitants, sex distinct, with generational mortality adjusted to 2006 using scale MP-2014, and projected forward with scale MP-2021.
Turnover	Rates of decrement due to turnover are based on the 2003 Society of Actuaries Pension Plan Turnover Study. Rates for service years 0-9 are 75% of the rates from the Basic Service Table of the Study. Turnover rates past 10 years of service are 75% of the age-based rates from the select & ultimate table of the Study. The following tables detail the rates of turnover used in this valuation:

Service	Turnover Rate
0	16.0%
1	13.0%
2	10.0%
3	9.0%
4	7.0%

Age (5+ yrs. Service)	Turnover Rate
20	6.6%
25	6.6%
30	3.6%
35	3.8%
40	3.1%
45	2.8%
50	2.6%
55	0.0%
60+	0.0%

Retirement Incidence

Rates of decrement due to retirement based on rates used in the 2017 NCTA Pension Plan Financial Report, prepared by Willis Towers Watson. Age-based rates of retirement used in this valuation are as follows:

Age	Retirement Rate
55	2.0%
56	2.0%
57	2.0%
58	2.0%
59	2.0%
60	7.0%
61	7.0%
62	15.0%
63	15.0%
64	20.0%
65	40.0%
66	25.0%
67	25.0%
68	25.0%
69	25.0%
70	100.0%

Medical Trend

To Fiscal Year Ending	Medical/Rx Blended Trend Rates
2023	6.50%
2024	6.00%
2025	5.50%
2026	5.20%
2027	5.16%
2032	4.97%
2037	4.97%
2042	4.78%
2052	4.62%
2062	4.53%
2072	4.15%
2082	3.94%
2092	3.94%

The above trend rates were developed using the baseline projection of the SOA Long-Run Medical Cost Trend Model (2022). The short term (first 4 years) trend rates were based on the recent premium rate history for Northern New York Library Network. The long-term (after 4 years) trend rates were based on the following assumptions:

Rate of Inflation: 2.5%

Rate of Growth in Real Income / GDP per capita: 1.4%

Extra Trend due to Technology and other factors: 1.0%

Health Share of GDP Resistance Point: 20%

The SOA Long-Run Medical Cost Trend Model and its baseline projection are based on an econometric analysis of historical US medical expenditures and the judgments of experts in the field. The long-run baseline projection and input variables have been developed under the guidance of an SOA Project Oversight Group. The above schedule represents a reasonable medical trend projection for the current plan provisions and demographics of the Retiree Healthcare Plan, and no changes to these baseline assumptions are necessary.

Dental Trend

4%

Election Percentage

Upon retirement it is assumed that eligible employees will elect for post-retirement health care benefits at the following rates:

Participant Group	Participation Rate
Retiree	90%
Retiree's Spouse	80%
Surviving Spouse	0%

Marriage Rate

It is assumed that 70% of retirees will be married at the time of their retirement, with the male spouse assumed to be approximately 3 years older than the female.

Morbidity

To reflect the differences in covered health care expenses due to aging, the premiums are adjusted by age and gender using the following age-sex factors:

Age	Male	Female
40-44	0.805	1.229
45-49	1.016	1.349
50-54	1.339	1.587
55-59	1.740	1.835
60-64	2.233	2.184

The aforementioned age related factors are based on results from Table 5 of "Health Care Costs – From Birth to Death," by Dale Yamamoto, part of the Health Care Cost Institute's Independent Report Series, June 2013

Per Capita Costs

Medical coverage is provided to actives and pre-65 retirees through Excellus SimplyBlue Plus Standard Platinum. This plan is community rated. The following table presents the age-adjusted premiums, including administrative fees, which were used to calculate the actuarial accrued liability, as of the valuation date:

Age	Age-Adjusted Premiums
40-44	\$8,566
45-49	\$9,910
50-54	\$12,201
55-59	\$14,836
60-64	\$18,271

To determine the age-adjusted premiums, premiums for each plan were age adjusted using the age-sex factors disclosed in the morbidity table on page 11. Historical claims costs were not available for this analysis. The size of the employee population is not large enough to be considered credible for this analysis. As a result, the demographics of a fully credible employer in a similar geographic region were used to adjust the premiums.

Once members attain Medicare eligibility, they are required to obtain their own Medicare Advantage plan, and the Network will reimburse a set portion of the premium. Members hired prior to March 24, 1988 receive 75% reimbursement and members hired on/after March 24, 1988 receive 50% reimbursement. The premium assumed for this valuation is \$3,855, based on information provided about the current retiree receiving this benefit. This amount is assumed to increase annually at the medical trend rates used for this valuation.

SECTION 7: PLAN PROVISIONS

Health Plans: Medical coverage is provided to actives and pre-65 retirees through Excellus SimplyBlue Plus Standard Platinum. This plan is community rated. A summary of this plan is as follows:

SimplyBlue Plus Standard Platinum Plan Benefit Summary		
	In-Network	Out-of-Network
Deductible	None	\$5000/\$10000
Coinsurance	None	Covered at 80%
Out-of-Pocket Maximum	\$2000/\$4000	\$10000/\$20000
Inpatient Hospitalization	\$500 Copay per admission	Deductible & Coinsurance
Outpatient Services	\$35 Copay per visit	Deductible & Coinsurance
Office Visits	\$15 PCP \$35 Specialist	Deductible & Coinsurance
Emergency Room	\$100 Copay	\$100 Copay
Prescription Drugs	\$10/\$30/\$60	Not covered

Northern New York library System also provides actives, retirees and dependents dental coverage through Excellus Dental Blue Options.

Premium Rates: The following monthly premium rates are effective January 1st of each year.

SimplyBlue Plus Standard Platinum Plan Premiums		
	2021	2022
Single	\$981.31	\$1,065.91
Sub & Spouse	\$1,962.62	\$2,131.82
Family	\$2,976.73	\$3,037.84

Dental Option Monthly Plan Premiums		
	2021	2022
Single	\$14.61	\$14.92
Family	\$44.15	\$45.20

Retiree Eligibility & Contribution Requirements

All active employees and retirees are subject to the eligibility and contribution requirements set forth by Northern New York Library Network. All employees must attain a minimum age of fifty-five (55) while providing a minimum of ten (10) years of service to the Company to become eligible for postemployment medical and dental benefits.

If retiring prior to age 62, members may use accumulated unused sick days to receive 100% paid coverage, at a rate of one sick day for one month of coverage. This benefit also applies to dependents who are covered at the time of the member's retirement and does not transfer to future dependents. It has been assumed for this valuation that all future retirees will accumulate enough unused sick days to receive 100% paid coverage from the time of retirement until age 62.

Upon turning age 62, members will receive a contribution from the Network for a percentage of the premium, determined by the member's date of hire, as follows:

- Members hired prior to March 24, 1988 - the Network pays 75% of the premium cost for the individual and any dependents.
- Members hired after March 24, 1988- the Network pays 50% of the premium cost for the individual and any dependents.

Upon attaining Medicare eligibility, the Network will pay 50% of the premium for the Medicare Advantage plan that the retiree selects. The Network does not provide its own Medicare Advantage Plan.

Upon the death of the retiree or employee, dependents are covered at the expense of the Network for three months. Dependents may petition the Board for an additional three months' coverage upon a subscriber's death. After this period, they may continue on the group health insurance plan at their own expense.

Medicare Part B Reimbursement

Northern New York Library Network does not provide Medicare Part B reimbursement to actives, retirees or dependents.

SECTION 8: FASB OPEB SUMMARY

FASB ASC 715-60 Terminology

Expected Postretirement Benefit Obligation (EPBO): Total projected benefits include all benefits estimated to be payable to plan members (retirees and beneficiaries, terminated employees entitled to benefits but not yet receiving them, and current active members) as a result of their service through the valuation date and their expected future service. The actuarial present value of total projected benefits as of the valuation date is the present value of the cost to finance benefits payable in the future, discounted to reflect the expected effects of the time value (present value) of money and the probabilities of payment. Expressed another way, it is the amount that would have to be invested on the valuation date so that the amount invested in addition to investment earnings will provide sufficient assets to pay total projected benefits when due.

Accumulated Postretirement Benefit Obligation (APBO): The APBO is the portion, as determined by the projected unit credit Actuarial Cost Method, of the actuarial present value of the total future benefits based on the employees' service rendered to the measurement date.

Net Periodic Postretirement Benefit Cost: The postretirement health care accrual expense (net periodic postretirement benefit cost) is the sum of the service cost for current active employees, the interest on the APBO, the amortization of any unrecognized net gain or loss in excess of the ten percent corridor of the APBO, and the amortization of any unrecognized prior service cost relating to plan amendments.

Service Cost: The portion of the EPBO attributable to employee service for the period (increases the APBO) calculated using the beginning-of-the-year discount rate and the required attribution method.

Interest cost: The increase in the APBO attributable to the passage of time. It is calculated by applying the beginning-of-the-year discount rate to the beginning-of-the-year APBO, and is adjusted for interest on benefit payments to be made during the period.

Expected return on plan assets: Return on plan assets -- For funded plans, the expected earnings rate applied to the market-related value of the plan's assets, adjusted for contributions and benefit payments to be made during the period. Although the Standard calls for the actual return on plan assets, the difference between the expected and actual return is included in the gain or loss component. Thus, an employer's annual expense reflects the expected return on plan assets.

Prior service cost: The amortization of the cost of retroactive benefits resulting from plan amendments and/or plan initiation that take place after the Standard is adopted.

Gains and losses: In general, gains and losses are changes in the APBO resulting from changes in assumptions or from experience different from that assumed. For funded plans, this component also includes the difference between the actual and expected return on plan assets. The Standard allows for delayed recognition of gains and losses. The minimum amount of amortization recognized in expense for the period would be based on a "corridor approach" whereby a company could amortize only the portion of accumulated gains and losses that exceeds 10% of the greater of the APBO or the market-related value of plan assets.

Amortization of the transition obligation or asset: As discussed above, straight-line amortization of the unrecognized APBO at the date the Standard is adopted. This component of expense is not present if the transition obligation is immediately recognized.

SECTION 9: YEAR-END DISCLOSURE ACCOUNTING INFORMATION

Northern New York Library Network
Year-End Disclosures Under FASB Accounting Standards Codification 715-60 (GAAP)
For the Postretirement Health Care Benefit Program
As of June 30, 2022

	FY 2022	FY 2021
Change in Benefit Obligation		
Benefit Obligation at beginning of the year	105,716	89,150
Service Cost	19,811	7,847
Interest Cost	7,286	500
Plan Participant's Contributions	2,740	0
Amendments / Curtailments / Special Termination	0	0
Actuarial (Gain)/Loss	60,813	0
Acquisitions	0	0
Benefits Paid (Actual)	(6,339)	(3,031)
Medicare Part D Prescription Drug Federal Subsidy	0	0
Benefit Obligation at end of the year	190,027	105,716
Change in Plan Assets		
Fair value of plan assets at beginning of year	0	0
Actual return on plan assets	0	0
Acquisition	0	0
Employer contribution	3,599	3,031
Plan participant's contributions	2,740	0
Medicare Part D Prescription Drug Federal Subsidy	0	0
Benefits Paid	(6,339)	(3,031)
Fair value of plan assets at end of year	0	0
Funded Status at end of year	(190,027)	(105,716)
Amounts Recognized in Accumulated Other Comprehensive Income		
Unrecognized Transition Obligation	0	0
Unrecognized Prior Service Cost	0	0
Unrecognized Actuarial Net (Gain)/Loss	55,341	0
Amounts recognized in the Statement of Financial Position consist of:		
Asset/(Liability) for benefits	\$ (190,027)	\$ (105,716)
Pre-tax accumulated other comprehensive income*	\$ 55,341	\$ -

*Above amount needs to be further divided into a deferred tax asset and accumulated other comprehensive income. The deferred tax asset will be based on the projected tax rate of the Company.

Northern New York Library Network
Year-End Disclosures Under FASB Accounting Standards Codification 715-60 (GAAP)
For the Postretirement Health Care Benefit Program
As of June 30, 2022, Continued

	FY 2022	FY 2021
Components of Net Periodic Postretirement Benefit Cost		
Service Cost	19,811	7,847
Interest Cost	7,286	500
Expected Return on Plan Assets	0	0
Amortization of Transition Obligation	0	0
Amortization of Unrecognized Prior Service Cost	0	0
Amortization of Gains and Losses	5,472	0
Net Periodic Postretirement Benefit Cost	\$ 32,569	\$ 8,347
Change in Unamortized items		
Transition Obligation/(Asset)	0	0
Prior Service Cost/(Credit)	0	0
Actuarial (Gain)/Loss	60,813	0
Amortization of:		
Transition (Obligation)/Asset	0	0
Prior Service (Cost)/Credit	0	0
Actuarial Gain/(Loss)	(5,472)	0
Total Changes Recognized in Other Comprehensive Income	\$ 55,341	\$ -
Total Recognized in Net Periodic Postretirement Benefit Cost and Other Comprehensive Income	\$ 87,910	\$ 8,347
Expected effect in the accumulated other comprehensive income next		
Transition Obligation/(Asset)	0	
Prior Service Cost/(Credit)	0	
Net (Gain)/Loss	2,261	

Northern New York Library Network
Year-End Disclosures Under FASB Accounting Standards Codification 715-60 (GAAP)
For the Postretirement Health Care Benefit Program
As of June 30, 2022, Continued

	FY 2022	FY 2021
Weighted Average assumptions used to determine benefit obligations at June 30		
Discount rate	4.61%	3.32%
Expected Return on plan assets	N/A	N/A
Rate of compensation increase	N/A	N/A
Weighted Average assumptions used to determine net periodic benefit cost for years ended June 30		
Discount rate	3.32%	4.00%
Expected Return on plan assets	N/A	N/A
Rate of compensation increase	N/A	N/A
Contributions		
Expected employer contribution to postretirement benefit plans net of employee contribution for fiscal year 2023	5,695	
Estimated Future Benefit Payments		
Shown below are expected benefit payments, which reflect expected future service for fiscal year.		
	Employer Contributions	
2023	5,695	
2024	4,367	
2025	4,909	
2026	5,766	
2027	6,466	
Years 2028 - 2032	36,377	
Current Liability		
Current Liability	5,695	
Non Current Liability	184,332	

Northern New York Library Network
Year-End Disclosures Under FASB Accounting Standards Codification 715-60 (GAAP)
For the Postretirement Health Care Benefit Program
As of June 30, 2022, Continued

Assumed post-65 health trend rates at June 30

Health care cost trend rate assumed for next year	6.5%
Rate to which the cost trend rate is assumed to decline (the ultimate trend rate)	3.94%
Year that the rate reaches the ultimate trend rate	2082

Assumed health care cost trend rates have a significant effect on the amounts reported for the health care plans. A one-percentage-point change in the health care cost trend rates would have the following effects:

	1-Percentage Point Increase	1-Percentage Point Decrease
Effect on total of service and interest cost components	8,012	(3,390)
Effect on postretirement benefit obligation	55,075	(22,148)

Northern New York Library Network Annual Report for Library Systems - 2021 (Reference and Research Library Resources Systems 2021-2022)

NARRATIVE ELEMENTS

Final Narrative: Provide a brief narrative, no more than fifteen hundred (1500) words, describing the major activities carried out with basic/supp (and rdbb) State Aid Funds.

Network staff, paid using State aid, continued to provide timely and accurate assistance by phone, email, and web meetings during the 2021-22 year. Members had become accustomed to attending events remotely, and the Network's Regional Services Manager revamped communications to disseminate information about professional development opportunities more clearly. Library, archives, and museum personnel in the North Country had easy, organized access to free professional development offerings via their NNYLN membership because of sharing among systems and reliable communication tools. State aid was used to improve the accessibility of online events and resources. Travel grants that had been suspended in prior years because of the health risk resumed, though funding for online conferences or workshops remained available to member staff as well. Membership meetings in the Fall and the Spring were held online again via Zoom with typical turnout or better compared to in-person events in the past, and at much less cost.

State Aid was used to add two new resources to the digital offerings of the Network. First, we upgraded our Newsbank subscription to include the Image Edition of the Watertown Daily Times. The Image Edition allows members and all their patrons to read an online version of the daily paper that looks exactly like the print edition. This resulted in views of this resource being higher than ever, up 59% over last year, a welcome exception to the overall trend of usage for most services increasing compared to 2021-22 but still being lower than pre-pandemic usage levels. The Watertown Daily Times was more popular than it has ever been, and this is likely explained by the prettier presentation for readers.

The other new resource added was a bibliographic notification service for staff at member organizations (not their patrons) called Informed Librarian Online (ILO). ILO aggregates articles, books, and tables of contents published recently in the LIS field, and sends a monthly email as well as maintains a searchable archive of content dating back to 2003.

The Network hired a part-time Research Associate (up to 15 hrs/wk) using State Aid to make local connections to NNYLN's "Research in Service to Practice" project that was funded by IMLS to study libraries' contribution to social wellbeing (\$305,504 award to be completed 9/1/21-8/31/24). This new hire has a doctorate in Political Science from McGill University in Montreal, with experience conducting social science research, writing, and teaching, and he is currently

the director of the Chazy Public Library in Northern New York. This addition opens up new possibilities for Network activities beyond the life of this one grant.

IT Coordinator Chuck Henry migrated NYHeritage.org to Drupal 8, updating this resource on behalf of all eight participating library councils (METRO does not participate) and keeping this shared repository of cultural artifacts related to NY's history in good technological shape. State funding also allowed for consultation, training, and collaboration on new content for New York Heritage, including brainstorming possibilities for members to organize and store a broader set of digital assets than NY Heritage is prepared to accept, which ultimately informed an ARPA-funded plan for library/museum partnerships. Although federal sources funded the execution of ARPA projects, State Aid supported staff during months spent developing strong, collaborative plans for the \$301,618 allocated to our region. Staff continued to support our Due North regional ILL system and its users during a year when borrowing and lending staggered toward recovery. Network staff, paid through state aid, coordinated CCDA at the local level, including facilitation of the CCDA regional collection development plan, and assistance to member staff filling out the application.

In effort to support our public library members' reopening publicity, we used state aid to send a photographer to four of our members to see if professional shots help them in their campaigns to capture the public's attention and bring them back to using the library. Their experiences revealed that this service is worth scaling to offer to more members.

Network staff served on various committees within the state, including ESLN workgroups, ENYACRL, SLS councils, and director Meg Backus served on the State Library's LSTA committee, LRAC, and NYLA's Legislative Committee.

Final Narrative: Provide a brief narrative, no more than five hundred (500) words, describing the major activities carried out with HLSP State Aid Funds.

Through new outreach efforts, HLSP aid to the System was expanded and restructured to provide funding for both of Northern's member hospital libraries, and to allow for outreach to behavioral health clinics in the region. In prior years, HLSP funds only supported services from medical librarians at Samaritan Medical Center (SMC) in Watertown, NY. Starting in 21-22, the medical librarian at Champlain Valley Physicians Hospital (CVPH) had achieved sufficient relationships with staff and administration at Alice Hyde Medical Center (AHMC) and Elizabethtown Community Hospital (ECH) to regionalize services, extending library service to more small hospitals that lack their own libraries in the North Country.

HLSP Aid was distributed to both member medical libraries according to a plan submitted by the head librarian at those facilities describing the proposed use of the funds, and proportional to bed count.

The Hunter-Rice Health Sciences Library at SMC provided clinical and research support to the employees of 8 community hospitals in Northern New York, including SMC itself. The library operated primarily via its two digital portals—one at SMC with a large selection of online databases, ejournals and ebooks, and “satellite” digital library portals that provided access to a smaller collection of fulltext journals, ebooks, and a support helpdesk for the 7 other member hospitals. The library took on new outreach in 21-22 for behavioral health research support services in 4 counties (Oswego, Jefferson, Lewis, and St. Lawrence) in response to the demand for mental health support during the pandemic.

The Medical Librarian at CVPH used HLSP funds to support direct local access to medical information for staff at ECH (25 beds, critical access hospital) and AHMC (76 beds), plus support from CVPH (250 beds) in the forms of document delivery, interlibrary loan and literature searches. CVPH library services also extend to providers in the surrounding community (Hudson Headwaters, private practices, etc.), as well as to the public by fielding consumer health requests. By regionalizing services using HLSP funds, the librarian estimates her service population totals 160,000 people in three counties. Funds contribute to the maintenance of a website hosting a searchable online catalog with nearly 500 print and ebooks, as well as remote access via EZProxy and UVM Workspace. HLSP Aid contributes to the resources available at CVPH library, which include twenty journals hand-picked based on usage/need/copyright, and 1800 more through database subscriptions, PubMed linking to full-text subscriptions, Three ebook collections, and seven Evidence-Based Practices resources. Through the relationships built by the program, these resources can reach beyond CVPH alone.

Additionally, HLSP Aid was budgeted to fund travel/training for staff at member hospital libraries. Though budgeted and desired by our medical librarians, COVID-19 continued to thwart travel and conference plans. HLSP had also been funding most of an OCLC Cataloging and Metadata subscription for cataloging monographs purchased by participating libraries and making them available in hospital library catalogs, but print acquisitions have dwindled so much as to make this service unjustified and the subscription was canceled 9/1/2021.

Final Narrative: Provide a brief narrative, no more than five hundred (500) words, describing the major activities carried out with MISP State Aid Funds.

State aid was used to pay the costs for materials from qualified document delivery providers and for database vendors. Program funds were paid into the electronic funds transfer accounts of those libraries that are able to use that system, and other program funds were retained by the NNYLN and used to reimburse libraries that have incurred charges for medical interlibrary loans, and do not have electronic transfer accounts. Program funds were also used to provide research access to journals to assist medical librarians at Samaritan Medical Center and Champlain Valley Physicians Hospital, who provide HLSP services to surrounding hospitals. CVPH purchased subscriptions to a set of print journals that circulated among nurses and clinicians at Alice Hyde Medical Center in Malone, NY, although staffing changes at that site seems to have reduced the demand for those journals and the subscriptions are being

reassessed. JAMA online is available to all three hospital sites using MISP Aid. A small portion of this aid was used for program administration and oversight.

14. Summary of Library System Accomplishments: Using the goals from Section 4 in the approved 2016-2021 System Plan of Service, BRIEFLY describe the final results of each element for Year 5 (2020-2021).

14.1 Element 1: Resource Sharing- Results

Academic Library members recommitted to the coordinated collection development plan hosted in the North Country. To fulfill the requirement of all collections being made available to all members and public, all ten academic library members participate in the Network's open-source web based regional interlibrary loan system Due North, almost exclusively as lenders. Due North federates the holdings of and facilitates requests among more than 300 libraries of all types across our 7 counties. Requests within this system doubled compared to last year (20-21) but still lagged at about 1/3 the amount of pre-Covid request levels. 76% of requests were filled, a rate consistent with our expectations for this service. For ILL requests that could not be fulfilled regionally, NNYLN supported 6 Worldshare ILL accounts that handled an additional 870 requests (677 filled), 36% higher than last year but 26% lower than pre-Covid years. To facilitate physical resource sharing without postage costs to North Country libraries, the Network continues to fund Empire Library Delivery nodes at its two public library system members, which have connection points with school library systems and academic libraries in the region.

NNYLN hosts a shared Overdrive collection for academic libraries in which e-materials purchased can be borrowed equally among participating campuses. Through increased outreach efforts in 21-22, five schools in NYS have joined Northern members of Clarkson, SUNY Canton, and Paul Smith's in this consortium through their membership in other regional councils, improving the collection for all users. 1,024 checkouts happened within that collection of 2911 1933 titles, a 48% increase in use and 50% increase in number of titles available compared to 20-21, explained by the additional number of schools contributing to the resource. NNYLN contributes to the platform fee for its members, meaning funds spent by members get applied fully to content, allowing their local dollars to deliver greater impact.

Improved access to special collections and historical materials held by Northern NY Library Network members and other regions was achieved through the online platforms of NYShistoricnewspapers.com and nyheritage.org. 675,501 pages were added to our newspaper site, many of which were scanned from microfilm and processed in-house by Network staff. The site hosts almost 12 million pages of newspapers from NY's history on servers in NNYLN's building in Potsdam and is wholly maintained by NNYLN staff. The site averaged over one million pageviews per month during 21-22. On the shared platform of New York Heritage, NNYLN trained an additional staff member to help upload member content, allowing 32,704 items to be added to that platform from the Northern region in 21-22.

14.2 Element 2: Special Client Groups – Results

The Hospital Library Services Program (HLSP) provided services to 11 hospitals through 2 service hubs in our region: one at Hunter-Rice Health Sciences Library at Samaritan Medical Center (SMC) in Watertown, supporting eight member hospitals (859 beds, including SMC), and the other at Champlain Valley Physicians Hospital (CVPH), supporting three member hospitals (351 beds, including CVPH).

SMC has transitioned to a fully remote service model whereby library staff are available to all participating members every day via phone, email, or helpdesk portal. HLSP funds paid for the Ovid Discovery platform, Open Athens authentication, and Freshdesk software to make this model work. SMC staff answered 1121 information requests, of which 300 were Literature Searches, 141 Procedure Updates, 329 Article Requests, and 351 ILL Requests. They delivered a total of 3,583 documents to their users. Of all these requests, 387 came from SMC itself, and 487 came from the other 7 participating member hospitals in the region (the rest came from outside the region). HLSP and MISP funds paid for subscriptions to many ejournals, databases, and ebooks, some available only onsite at SMC for use by Samaritan employees and librarians fielding requests from member hospitals, and some available at all member hospital library locations served by SMC.

The Network's 21-26 Plan of Service added CVPH as a new recipient of funding for Special Client Groups. CVPH continued JAMA subscriptions for the 3 hospitals it serves, purchased with MISP funds. CVPH also continued 7 print journal subscriptions for the in-hospital Nursing departments at Alice Hyde Medical Center, although these circulated poorly after staff turned over. Multisite subscriptions to EBP resources led to heavy use of online resources with CINAHL Complete being the most used. NEJM searches increased six-fold in 21-22, and a multisite license trial was initiated to allow direct access for AHMC and ECH staff. Just 2% of online traffic could be confirmed as coming from ECH & AHMC, with 98% coming from CVPH personnel (technical infrastructure in place makes some AHMC traffic impossible to distinguish from CVPH traffic, so this percentage may be off without us knowing). 7.6% of all literature search requests came from AHMC and ECH. CVPH is a much bigger facility with a longer relationship with the library, so even as marketing efforts continue, CVPH will always make up the bulk of users. The CVPH librarian served on committees at AHMC, and relationships continued to grow and strengthen.

14.3 Element 3: Professional Development and Continuing Education – Results

During the year, the Network provided 61 educational sessions for 800 participants, with strong positive feedback from the vast majority of attendees. Our best-attended program was "Shedding Light into the Dark Web" with 66 attendees, followed by a program on so-called First-Amendment audits, attended by 60 people within the Northern region and many more from other regions in the state (a testament to the value of pooled or collaborative training

activated through our ESLN membership with other 3Rs Councils). Other popular programs included our Annual Meeting with a presentation about a recent study to understand the social wellbeing impacts of the nation's libraries and museums (a precursor to NNYLN's own IMLS-funded research project) a program on academic library student worker management, one on free or low-cost digitization software, and one on automating better communication with library. Anti-Racism programming this year took the form of embedding bite-sized portions of Project READY content (<https://ready.web.unc.edu/>) into our monthly newsletter. Network staff presented at member staff or Council meetings and two of our five most popular programs were taught by NNYLN's own IT Coordinator Chuck Henry. The Network also continued its Professional Development Grants program, which awarded a total of \$4,332 to 5 member library staff to attend events or conferences, whether in-person or online. In our annual evaluation, 97% of survey respondents reported the Network's continuing education activities have value for them (82% ranked the value as high, 3% marked N/A).

14.4 Element 4: Consulting and Development Services – Results

Network staff provided user support for all Network programs and services such as Due North, NY Heritage, NYS Historic Newspapers, our Academic Overdrive Consortium, and Empire ADC. Consulting and technical assistance includes digitization of research materials, exploration of collaboration software and digital asset management systems, development of key resource-sharing tools, the development and sharing of guidelines or protocols among user groups of shared resources, and professional development. The Network's newspaper scanning operation recovered and exceeded pre-pandemic traffic levels after an erratic pandemic year (20-21) where very few scanning inquiries came to us and almost no microfilm was shipped to us. Research assistance was provided to medical care personnel through hospital library staff through HLSP and MISP. NNYLN continued to participate in the Ask-the-Lawyer service initiated by WNYLRC, where we subsidize consultation with a lawyer for questions that would benefit other library organizations in NY State. Eleven members asked questions through the service during the reporting period getting answers about legal topics—this year they mainly concerned copyright and fair use in educational settings. Members far beyond those eleven have indicated finding value in that service, presumably through the answers compiled in the Recently Asked Questions collection. A new Ask-the-HR Expert service was introduced out of recognition that many member organizations are too small to have in-house HR professionals but they have employees and may need expert consultation from time to time. The service failed to gain traction in the Northern region. This may be due to a lack of sufficient promotion, or HR questions may have other outlets for inquiry such as trusted online sites, or other membership sources like NYCON or SHRM.

14.5 Element 5: Coordinated Services – Results

Researchers, students, teachers and the general public had access to virtual reference service provided by ESLN's Ask Us 24/7 Virtual Reference Service, with seven of NNYLN's academic library members (of 10) participating in this offering. This is one more than last year, as SUNY

Plattsburgh signed up for the service mid-year, Jan 1, 2022. NNYLN uses State Aid to subsidize 32% of the cost of a subscription for members. This was the second year using Springshare's LibAnswers chat reference platform, after a transition from OCLC's QuestionPoint. All usage figures are kept centrally by WNYLRC.

The Network continued to assist in cooperative collection development among its academic library members through participation in the CCDA grants program. The Network coordinated database acquisitions and access for members, compiled and reviewed usage, and managed a cooperative ebook account shared among academic libraries around the state. The aggregated "Recently Asked Questions" made up of all participating regions' questions to "Ask-the-Lawyer" went out to our mailing list and earned appreciative comments from members. Staff at NNYLN helped members understand how to use Empire Archival Discovery Cooperative, the finding aid repository built by SENYLR and METRO, and NNYLN covered one-time setup fees for any members who elected to contribute their materials to the database. The Network administered an abundant flow of digitization projects for NYSHistoricNewspapers.org, which grew by an additional 675,501 newspaper pages to a total of just under 12 million. For comparison, the Library of Congress's Chronicling America with historic papers from the whole nation contains about 19 million pages. Monthly sessions on nyshistoricnewspapers.org were up 5.7% on average over the previous reporting period. The Network works with members and with other councils to coordinate visibility of members' special content and access to it for researchers. Chuck Henry finished migrating NYHeritage.org to Drupal 8. NY Heritage is a shared repository of cultural artifacts related to NY's history, with liaisons in each of eight 3Rs regions (METRO does not participate). Staff assisted members through the addition of over 32,000 new items to the platform, including Adirondack maps from the MacIntyre Iron Company, architectural structures from around the North Country, and eleven sizable collections from the photographs held by the public library in Tupper Lake (digitized via a grant from NNYLN). A new immigration exhibit went live on this platform and NNYLN printed a physical version to be loaned to member organizations to promote both the history and the online resource.

Staff also participated as a regional partner in an IMLS-funded project called "Consider the Source," led by New York State Archives Partnership Trust, to design a resource for incorporating primary sources into K-12 education. Contributions included recruiting a Collections Project Leader in the North Country, holding a workshop at the Network office to start building collaborations among educators and those working in local LAMs, and lending access to scanning equipment.

14.6 Element 6: Awareness and Advocacy – Results

Network staff coordinated visits and conversations with legislators' offices, as well as appointments during NYLA's Library Advocacy Day on March 2, 2022. The virtual format of Advocacy Day allowed for much greater participation in the event than the North Country typically gets for the in-person version. In advance of Advocacy Day, Network staff held meetings with the librarians, trustees, and members of the public who expressed willingness to

attend Zoom meetings that day. These meetings organized all participants to be prepared to speak with one voice in support of library activities and services. They also built awareness of and experience expressing legislative priorities, talking points, and local examples with the representative(s) in their district. Many legislative initiatives prioritized this year passed, such as the expansion of the 90/10 matching arrangement in Construction Aid grants (\$5753), which increased the percentage of total funds that Public Systems may allocate to projects requiring 10% rather than 25% matching funds. North Country libraries advocated for this legislation and were pleased to see it become law.

Executive Director Meg Backus participated on an Oct 5 panel in Saranac Lake on broadband availability in the North Country with Reps Billy Jones and Dan Stec, the NYS Comptroller's office, Franklin Co legislator Lindy Ellis, and event organizers Senator Sean Ryan and Assemblymember Nily Rozic. The event's purpose was to publicize a broadband bill (S.5117/A.7412) that would increase the state's ability to advance access to all New Yorkers. The event offered an opportunity to build relationships and to emphasize the role libraries have in providing meaningful access to the internet. Meg arranged for a public library director to participate in this same event in another part of the region and helped prepare her for it, building the confidence of local library leaders to express the role of their organizations within their communities.

Meg Backus participated on the NYLA Legislative committee as the ESLN representative. One new member joined the Northern NY Library Network during this reporting period, Bare Hill Correctional Facility in Malone, NY.

The Network hosted and promoted four programs in a series called "North Country Showcase" to create awareness of North Country cultural heritage institutions, including museums, archives, and historical societies, and to highlight their unique collections. As a result of one such presentation, NNLM offered Historic Saranac Lake a grant related to their collection of TB history in the Adirondacks. The Network's mission includes helping members to achieve their goals, so creating the chance for this connection was a proud success.

14.7 Element 7: Communication among Member Libraries and Library Systems – Results

NNYLN continued its communications program through its regional email lists, distribution of its Points North email/web newsletters, continuing education program announcements, a weekly publication of technology tips called "Tech-Talk," a monthly newsletter for professional reading (new this year), and an online membership directory. Email and newsletters represent the dominant form for Network communication. Social media accounts are used to share content from New York Heritage, which is also a distributed effort among participating ESLN councils. NNYLN staff met regularly with other 3Rs staff to coordinate online resources and offerings. Responding to feedback that members can have difficulty remembering all the services and benefits of membership, we developed a new brochure summarizing most of the services and communications we produce. This document was mailed out to members and sent to new members and/or their staff as needed to help build awareness of resources available.

14.8 Element 8: Cooperative Efforts with Other Library Systems – Results

NNYLN worked cooperatively with the other 3Rs Systems and Library Systems in its service area to maximize service and resources available to library staff and users in the Northern region. Planning for ARPA projects created an opportunity to share goals and activities around digital inclusion with both public library systems' staff, and separately, around diversifying digital collections with all school library systems in our region. All northern Systems continued their parts in a successful ILL program, whereby libraries request items from the region via Due North, a federated search and messaging toll built and maintained by Network staff, and when items cannot be found regionally, Systems field requests from their members to be fulfilled through OCLC Worldshare ILL accounts paid for by the Network with State Aid. The Network further collaborates with its Public Systems by paying for each System office to be a hub within Empire Library Delivery.

Network staff serve on other systems' advisory councils and committees, and other systems' staff serve on NNYLN committees and Board of Trustees, which promotes mutual aid and communication in many directions. Through its participation in the Empire State Library Network (ESLN), the NYSHistoricNewspapers.org site continues to expand the representation within it by receiving referrals and support from Systems in other regions of the state beyond the northern counties. Grants and technical assistance from the Network result in the contribution of labor and materials to NYHeritage.org, a collaborative resource. Several continuing education programs were coordinated in collaboration with other ESLN members, including a successful 3-day virtual conference for high school and college educators and librarians called PILLARS. Through its participation in the New York Alliance of Library System's (NYALS) advocacy initiative, the NNYLN has supported education and awareness activities through NYLA, about the need for increased state support for libraries and library systems.