

AGENDA
PENN YAN PUBLIC LIBRARY
BOARD MEETING
THURSDAY January 19th, 2023 6:30 PM

Call to Order

- Public Comment
- Additional Agenda Items?
- *Adoption of Agenda
- *November 17th Minutes
- Financial Review
 - *Payment of bills for November 2022 and December 2022
- Library Director's Report

Standing Committee Reports

- Finance Committee-*met 11-7-22*
- Policy Review Committee
- Building Committee
- Nominating Committee -*met 12-12-22*
- Personnel Committee

Old Business

New Business

- Strategic Plan development for 2024-2028
- *New check signer
- *AUD, 990, Audit review
- *Set date for vote
- *Override tax cap

Tax Cap Override resolution*

Wording:

Whereas, the adoption of the 2023-24 budget for the Penn Yan Public Library may require a tax levy increase that exceeds the tax cap imposed by state law as outlined in General Municipal Law Section 3-c adopted in 2011; and

Whereas, General Municipal Law Section 3-c expressly permits the library board to override the tax levy limit by a resolution approved by a vote of sixty percent of qualified board members; now therefore be it Resolved, that the Board of Trustees of the Penn Yan Public Library voted and approved to exceed the tax levy limit for 2023 by at least the sixty percent of the board of trustees as required by state law on January 19th, 2023.

- *23-24 Finance Committee proposed budget

Wording

The Board of Trustees of the Penn Yan Public Library is hereby authorized to adopt a budget of \$728,152 including pay raises going into effect July 1st 2023 for the fiscal year 7/1/23-6/30/24 that requires a real property tax levy in excess of the limit specified in General Municipal Law section 3-C.

***Adjourn**

- Items with * require Board action. Enclosures: November 2022 Minutes, Budget and Balance sheets, Director's Report, Circulation Stats, Children's and Adult services reports, 990, AUD, Audit Review Finance Committee proposed budget.

PYPL Executive Director's Report 1-19-2023

Professional Development and Meetings:

- 11-15 PYPL Staff Roundtable, StarCat, PYPL Website, wireless printing, sexual harassment
- 11-18 Yates INSYGHT meeting
- 11-21 STLS Digital Advisory Committee meeting
- 12-5 NYLA PLS meeting
- 11-30 STLS Director Advisory Council meeting
- 12-1 Rochester Area Community Foundation Yates County tour 2022 luncheon sponsored by Yates Coop Ext.
- 12-15 ALA Connect Live: Our Brave Communities: Facing Censorship Head On with ALA 2023
- 1-6 Social Work Approaches to Library Services ASRL Webjunction
- 1-9 NYLA PLS meeting
- 1-19 NYLA Conference Curator meeting

Happenings:

Nov-Dec

-I contacted Katie at the school Supt. Office. She went over the new vote time-line document I have created. Looks good.

-11-22 Peter and I opened a 4-month CD at LNB. Interest rates up.

-Decommissioned boiler inspected by NYS and Insurance rep. Lines unhooked.

-Hopefully we will be back on track to receive IRS forms next year.

-I have booked up the agency display table for all of 2023.

Dec-Nov

-I am working on my third and final year serving on the NYLS PLS board. My duties include serving on the Intellectual Freedom Council and the Conference Curators Council. I am also in charge of the Author Luncheon at NYLA too.

-The staff had a fun holiday breakfast on 12-23 and then we closed at 1pm the same day due to the weather. The library was open on 12-24 9-1. It was very quiet.

-Upcoming activities

- tax cap form
- annual report
- begin vote calendar activities

-Main Director Goals Highlights for 2023

- see through painting project
- create plan for upcoming building and grounds projects
- carry out 24-28 Strategic plan information collection and writing
- begin collection inventory project

**MINUTES
PENN YAN PUBLIC LIBRARY
BOARD MEETING
THURSDAY November 17, 2022**

Present: Peter Gamba, Deb Connelly, Elizabeth Burris-Chase, Val Brechko, Steve Darrow, Jan Barrett, Connie Glover, Angela Gonzalez

Absent: Kristen Flynn-Comstock,

Guest:

Call to Order

1. Public Comment: none

2. *Resolution to approve the following:

a. Adoption of 10/20/22 Agenda as submitted:

Moved: Elizabeth Burris-Chase Seconded: Deb Connelly
Approved: 7-0 Abstentions: 0

b. October 20, 2022 minutes as submitted:

Moved: Elizabeth Burris-Chase Seconded: Val Brechko
Approved: 6-0 Abstentions: Jan Barrett

c. Payment of bills for October 2022:

Moved: Deb Connelly Seconded: Elizabeth Burris-Chase
Approved: 7-0 Abstentions: 0

3. Library Director's Report: see attached

4. Standing Committee Reports

a. Finance Committee: Met 11/7/22; approved to have the budget move forward to the Board for vote.

b. Policy Review Committee: Did not meet.

c. Building Committee: Did not meet.

d. Nominating Committee: Met 11/16/22. Many board members are at the end of their term, will still need to fill at least 1 position if all board members return.

e. Personnel Committee:

5. Old Business

a. ***Resolution to approve the following:**

a. Updated ALA Code of Ethics Statement

Moved: Val Brechko Seconded: Jan Barrett
Approved: 7-0 Abstentions: 0

b. Collection Development Policy

Moved: Deb Connelly Seconded: Elizabeth Burris-Chase
Approved: 7-0 Abstentions: 0

6. New Business

a. **Resolution to approve the following:**

Open the library at 11:00 AM on December 23, 2022 to allow the staff to have a holiday celebration in the morning.

Moved: Steve Darrow Seconded: Val Brechko
Approved: 7-0 Abstentions: 0

7. *Adjourn:

Moved: Deb Connelly Seconded: Steve Darrow
Approved: -0 Abstentions: 0

- Items with * require Board action. Enclosures: October 2022 minutes, Budget and Balance Sheets, Director's Report, Circulation Stats, Children's and Adult Services Reports, Updated ALA Code of Ethics Statement, Collection Development Policy

Penn Yan Public Library
Balance Sheet
As of December 31, 2022

	Dec 31, 22
ASSETS	
Current Assets	
Checking/Savings	
1000 · Savings account	
1018 · Non designated	6,815.03
1028 · Phase IV Money	18,163.50
1000 · Savings account - Other	101,057.90
Total 1000 · Savings account	126,036.43
1014 · Operating Acct	476,773.06
Total Checking/Savings	602,809.49
Accounts Receivable	
1261 · Accounts Receivable	(1,166.57)
Total Accounts Receivable	(1,166.57)
Other Current Assets	
1220 · Prepaid Expenses	
1250 · Insurance	(3,200.47)
1251 · Workers Comp	6,517.00
Total 1220 · Prepaid Expenses	3,316.53
1275 · Cash Held For Friends	13,707.70
1499 · Undeposited Funds	2,800.65
1300 · Investments	
1350 · CDs	269,592.53
Total 1300 · Investments	269,592.53
Total Other Current Assets	289,417.41
Total Current Assets	891,060.33
Fixed Assets	
1500 · Land	37,775.41
1501 · Building Improvemt & Renovation	1,354,597.30
1502 · Office Equipment	94,508.27
1503 · Furniture & Fixtures	15,702.00
1510 · Accum Depreciatn - Fixed Assets	(628,161.61)
Total Fixed Assets	874,421.37
TOTAL ASSETS	1,765,481.70
LIABILITIES & EQUITY	
Liabilities	

Penn Yan Public Library
Balance Sheet
As of December 31, 2022

	Dec 31, 22
Current Liabilities	
Accounts Payable	
2005 · Payables	27,350.00
Total Accounts Payable	27,350.00
Other Current Liabilities	
1260 · Staff Receivables	(0.36)
2042 · New York Paid Family Leave	6,485.29
2045 · Deferred Compensation	1,636.62
2010 · Accrued Payroll & Employee Ben	32,506.87
2020 · Cash Held for Library (Friends)	13,707.70
2027 · Deferred Tax	297,277.64
2028 · Pass Through Funds	1,750.23
2032 · Accrued FICA	(1,003.96)
2033 · Federal Withholding	26.98
2034 · NYS Withholding	6.28
2035 · Retirement	12,921.70
2036 · Sales Tax 8%	360.60
2038 · Employee Health Premiums	0.27
Total Other Current Liabilities	365,675.86
Total Current Liabilities	393,025.86
Total Liabilities	393,025.86
Equity	
3000 · General Fund Equity	470,674.42
3100 · Restricted Funds	
3101 · Watkins/Reiner	2,905.13
3102 · Hobart	13,674.85
3103 · Underwood	5,700.34
Total 3100 · Restricted Funds	22,280.32
3900 · Retained Earnings	906,955.21
Net Income	(27,454.11)
Total Equity	1,372,455.84
TOTAL LIABILITIES & EQUITY	1,765,481.70

Budget vs. Actual

01/09/23

Accrual Basis

2022/2023 Budget

	<u>Jul - Dec 22</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4100 · Printing Income				
4150 · Laser Printer	759.52	500.00	259.52	151.9%
4160 · Other Copies	2.32	1,000.00	(997.68)	0.2%
Total 4100 · Printing Income	761.84	1,500.00	(738.16)	50.8%
4200 · Village	0.00	1,000.00	(1,000.00)	0.0%
4400 · Fines	409.92			
4500 · Lost/Damaged Books Refund	135.46			
4505 · Sale of Extraneous Materials	128.46			
4525 · Cafe Receipts	226.84			
4540 · Tax Income	353,239.98	706,480.00	(353,240.02)	50.0%
4550 · Miscellaneous	3,328.65			
4600 · LLSA	4,558.91	3,500.00	1,058.91	130.3%
4700 · Interest	12.71	150.00	(137.29)	8.5%
4800 · NonDesignated Donations	2,534.09	3,000.00	(465.91)	84.5%
Total Income	365,336.86	715,630.00	(350,293.14)	51.1%
Expense				
5000 · HUMAN RESOURCES				
5100 · Salaries				
5110 · Library Director II	41,711.10	74,325.00	(32,613.90)	56.1%
5115 · Librarian I	66,330.30	116,821.00	(50,490.70)	56.8%
5130 · Clerical	133,952.91	215,000.00	(81,047.09)	62.3%
5135 · Building Staff	0.00	24,448.00	(24,448.00)	0.0%
Total 5100 · Salaries	241,994.31	430,594.00	(188,599.69)	56.2%
5200 · Benefits				
5210 · Medicare/SS	18,432.36	30,000.00	(11,567.64)	61.4%
5225 · HRA Contributions	10,167.20	40,000.00	(29,832.80)	25.4%
5230 · Disability	0.00	2,700.00	(2,700.00)	0.0%
5235 · Voluntary Benefits	(1,402.38)			
5240 · SUTA	1,386.77	3,000.00	(1,613.23)	46.2%
5250 · Workmens Compensation	1,626.00	4,500.00	(2,874.00)	36.1%
5255 · Employee Assistance Plan	500.00	500.00	0.00	100.0%
5260 · Retirement	29,159.00	56,442.00	(27,283.00)	51.7%
5200 · Benefits - Other	1,302.21			
Total 5200 · Benefits	61,171.16	137,142.00	(75,970.84)	44.6%
5300 · Payroll Costs	1,493.03	3,000.00	(1,506.97)	49.8%
Total 5000 · HUMAN RESOURCES	304,658.50	570,736.00	(266,077.50)	53.4%
5400 · ADMINISTRATION				
5415 · Hotspots	3,304.98	5,000.00	(1,695.02)	66.1%
5420 · Promotion	607.00	500.00	107.00	121.4%
5425 · Internet Service	900.00	1,800.00	(900.00)	50.0%
5430 · Telephone System	1,004.52	2,300.00	(1,295.48)	43.7%
5435 · Insurance	7,540.81	8,000.00	(459.19)	94.3%
5440 · Accounting				

	Jul - Dec 22	Budget	\$ Over Bud...	% of Budget
5442 · Review/Audit	5,875.00	5,900.00	(25.00)	99.6%
5444 · Supplies	0.00	150.00	(150.00)	0.0%
Total 5440 · Accounting	5,875.00	6,050.00	(175.00)	97.1%
5450 · Equipment	88.93	500.00	(411.07)	17.8%
5451 · Service Contract	102.68			
5452 · Toshiba copier	215.68	1,000.00	(784.32)	21.6%
5460 · Office Supplies				
5461 · Staff Room	21.16	200.00	(178.84)	10.6%
5462 · White Paper	192.10	250.00	(57.90)	76.8%
5463 · Other	285.34	500.00	(214.66)	57.1%
5460 · Office Supplies - Other	536.71			
Total 5460 · Office Supplies	1,035.31	950.00	85.31	109.0%
5470 · Training/Travel	629.86	1,500.00	(870.14)	42.0%
5475 · Legal	0.00	800.00	(800.00)	0.0%
5480 · Dues	275.00	1,000.00	(725.00)	27.5%
5485 · Postage	244.20	300.00	(55.80)	81.4%
5490 · Misc	62.55			
Total 5400 · ADMINISTRATION	21,886.52	29,700.00	(7,813.48)	73.7%
5900 · BUILDINGS & GROUNDS				
5910 · Utilities				
5912 · Electric	1,968.46	5,500.00	(3,531.54)	35.8%
5913 · Sewer & Water	509.66	850.00	(340.34)	60.0%
5914 · Gas	0.00	1,600.00	(1,600.00)	0.0%
Total 5910 · Utilities	2,478.12	7,950.00	(5,471.88)	31.2%
5920 · New Equipmnt	20.99	300.00	(279.01)	7.0%
5930 · Repairs & Maint				
5932 · Equipment	789.72	1,300.00	(510.28)	60.7%
5934 · Blding & Ground	144.32	17,206.00	(17,061.68)	0.8%
5930 · Repairs & Maint - Other	497.88			
Total 5930 · Repairs & Maint	1,431.92	18,506.00	(17,074.08)	7.7%
5940 · Maintenance Contracts				
5943 · Trash Removal	276.85	550.00	(273.15)	50.3%
5945 · Fire Protection	248.00	700.00	(452.00)	35.4%
5946 · Snow Plowing	0.00	1,000.00	(1,000.00)	0.0%
Total 5940 · Maintenance Contracts	524.85	2,250.00	(1,725.15)	23.3%
5970 · Supplies				
5972 · Custodial	280.08	550.00	(269.92)	50.9%
5974 · Building	433.36	650.00	(216.64)	66.7%
5976 · building depreciation	0.00	1,000.00	(1,000.00)	0.0%
5970 · Supplies - Other	69.71			
Total 5970 · Supplies	783.15	2,200.00	(1,416.85)	35.6%

	<u>Jul - Dec 22</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Total 5900 · BUILDINGS & GROUNDS	5,239.03	31,206.00	(25,966.97)	16.8%
6000 · TECH (NETWORK AND ILS)				
6100 · New Hardware	3,815.00	3,000.00	815.00	127.2%
6150 · Parts for Repair & Maint	0.00	150.00	(150.00)	0.0%
6200 · New Software	0.00	500.00	(500.00)	0.0%
6300 · Maintenance	1,090.00	3,000.00	(1,910.00)	36.3%
6400 · ILS Software	33,538.00	33,538.00	0.00	100.0%
Total 6000 · TECH (NETWORK AND I...	38,443.00	40,188.00	(1,745.00)	95.7%
7100 · REFERENCE				
7110 · Materials				
7120 · Reference Books	26.99	500.00	(473.01)	5.4%
Total 7110 · Materials	26.99	500.00	(473.01)	5.4%
7200 · Other Reference	60.00			
Total 7100 · REFERENCE	86.99	500.00	(413.01)	17.4%
7300 · ADULT SERVICES				
7310 · Materials				
7315 · Print Materials				
7320 · Adult Fiction	4,002.32	11500.00	(7,497.68)	34.8%
7321 · Graphic Novels	0.00	350.00	(350.00)	0.0%
7330 · Adult Non Fiction	2,380.06	5,000.00	(2,619.94)	47.6%
7370 · Periodicals	3,511.76	4,000.00	(488.24)	87.8%
7315 · Print Materials - Other	(29.00)			
Total 7315 · Print Materials	9,865.14	20,850.00	(10,984.86)	47.3%
7380 · AV Materials				
7382 · Audio Books	957.82	3,500.00	(2,542.18)	27.4%
7384 · CD Music	50.96	350.00	(299.04)	14.6%
7386 · DVD	2,120.73	4,500.00	(2,379.27)	47.1%
Total 7380 · AV Materials	3,129.51	8,350.00	(5,220.49)	37.5%
Total 7310 · Materials	12,994.65	29,200.00	(16,205.35)	44.5%
7420 · Programming	1,700.33	1,500.00	200.33	113.4%
7450 · Equipment				
7452 · Other Equipment	0.00	200.00	(200.00)	0.0%
Total 7450 · Equipment	0.00	200.00	(200.00)	0.0%
7454 · Cafe Supplies	561.73			
Total 7300 · ADULT SERVICES	15,256.71	30,900.00	(15,643.29)	49.4%
7500 · YOUTH SERVICES				
7510 · Materials				
7515 · Print Materials				
7520 · E	389.62	1,800.00	(1,410.38)	21.6%
7530 · J Fiction	742.03	1,100.00	(357.97)	67.5%

	Jul - Dec 22	Budget	\$ Over Bud...	% of Budget
7540 · J Non-Fiction	458.43	600.00	(141.57)	76.4%
7550 · YA	505.48	1,250.00	(744.52)	40.4%
7560 · Realia(Non-Book)	0.00	300.00	(300.00)	0.0%
Total 7515 · Print Materials	2,095.56	5,050.00	(2,954.44)	41.5%
7580 · AV Materials				
7582 · Audiobooks	0.00	300.00	(300.00)	0.0%
7584 · Music CD	0.00	100.00	(100.00)	0.0%
7588 · Video Games	573.03	1,000.00	(426.97)	57.3%
Total 7580 · AV Materials	573.03	1,400.00	(826.97)	40.9%
Total 7510 · Materials	2,668.59	6,450.00	(3,781.41)	41.4%
7620 · Programming	3,697.23	2,400.00	1,297.23	154.1%
Total 7500 · YOUTH SERVICES	6,365.82	8,850.00	(2,484.18)	71.9%
8100 · TECHNICAL SERVICES				
8155 · Processing Costs	131.04	800.00	(668.96)	16.4%
8161 · Tech Supplies				
8162 · Repair	38.42	25.00	13.42	153.7%
8163 · AV	73.29	575.00	(501.71)	12.7%
8165 · Disc Cleaner	0.00	100.00	(100.00)	0.0%
8167 · Misc	71.32	750.00	(678.68)	9.5%
Total 8161 · Tech Supplies	183.03	1,450.00	(1,266.97)	12.6%
Total 8100 · TECHNICAL SERVICES	314.07	2,250.00	(1,935.93)	14.0%
8200 · CIRCULATION				
8260 · Patron Cards	0.00	200.00	(200.00)	0.0%
8275 · Postage for Overdues	0.00	200.00	(200.00)	0.0%
8280 · Mailing Supplies	0.00	300.00	(300.00)	0.0%
8295 · Unique Management	216.30	500.00	(283.70)	43.3%
8200 · CIRCULATION - Other	0.00	100.00	(100.00)	0.0%
Total 8200 · CIRCULATION	216.30	1,300.00	(1,083.70)	16.6%
Total Expense	392,466.94	715,630.00	(323,163.06)	54.8%
Net Ordinary Income	(27,130.08)	0.00	(27,130.08)	100.0%
Other Income/Expense				
Other Income				
8400 · NON-BUDGETED DONATIONS				
8430 · Underwood-Materials	(324.03)			
Total 8400 · NON-BUDGETED DONA...	(324.03)			
Total Other Income	(324.03)			
Net Other Income	(324.03)			
Net Income	(27,454.11)	0.00	(27,454.11)	100.0%

Penn Yan Public Library
MONTHLY INCOME & EXPENSE
December 2022

	Dec 22
Ordinary Income/Expense	
Income	
4100 · Printing Income	
4150 · Laser Printer	134.77
Total 4100 · Printing Income	134.77
4400 · Fines	13.99
4500 · Lost/Damaged Books Refund	3.00
4505 · Sale of Extraneous Materials	18.98
4525 · Cafe Receipts	39.81
4540 · Tax Income	58,873.33
4550 · Miscellaneous	133.87
4600 · LLSA	4,558.91
4700 · Interest	2.14
4800 · NonDesignated Donations	1,625.71
Total Income	65,404.51
Expense	
5000 · HUMAN RESOURCES	
5100 · Salaries	
5110 · Library Director II	8,575.94
5115 · Librarian I	13,479.24
5130 · Clerical	27,678.32
Total 5100 · Salaries	49,733.50
5200 · Benefits	
5210 · Medicare/SS	3,787.44
5225 · HRA Contributions	320.00
5235 · Voluntary Benefits	(300.51)
5240 · SUTA	91.40
5200 · Benefits - Other	200.34
Total 5200 · Benefits	4,098.67
5300 · Payroll Costs	319.87
Total 5000 · HUMAN RESOURCES	54,152.04
5400 · ADMINISTRATION	
5415 · Hotspots	520.03
5420 · Promotion	128.00
5435 · Insurance	938.00
5440 · Accounting	
5442 · Review/Audit	3,875.00
Total 5440 · Accounting	3,875.00
5450 · Equipment	60.98
5451 · Service Contract	17.14
5452 · Toshiba copier	238.08
5460 · Office Supplies	
5463 · Other	97.15
Total 5460 · Office Supplies	97.15
5485 · Postage	122.10
5490 · Misc	68.00
Total 5400 · ADMINISTRATION	6,064.48
5900 · BUILDINGS & GROUNDS	
5910 · Utilities	
5912 · Electric	275.12
5913 · Sewer & Water	80.95
Total 5910 · Utilities	356.07

Penn Yan Public Library
MONTHLY INCOME & EXPENSE
December 2022

	Dec 22
5930 · Repairs & Maint	
5932 · Equipment	226.00
5934 · Blding & Ground	20.64
5930 · Repairs & Maint - Other	50.18
	296.82
5940 · Maintenance Contracts	
5943 · Trash Removal	44.30
	44.30
5970 · Supplies	
5972 · Custodial	36.49
5974 · Building	14.92
	51.41
Total 5900 · BUILDINGS & GROUNDS	748.60
7300 · ADULT SERVICES	
7310 · Materials	
7315 · Print Materials	
7320 · Adult Fiction	414.89
7330 · Adult Non Fiction	277.99
7370 · Periodicals	36.00
	728.88
7380 · AV Materials	
7382 · Audio Books	77.98
7386 · DVD	342.08
	420.06
Total 7310 · Materials	1,148.94
7420 · Programming	1,000.00
7454 · Cafe Supplies	33.18
	2,182.12
Total 7300 · ADULT SERVICES	2,182.12
7500 · YOUTH SERVICES	
7510 · Materials	
7515 · Print Materials	
7520 · E	44.70
7530 · J Fiction	58.07
7540 · J Non-Fiction	40.52
7550 · YA	98.51
	241.80
7580 · AV Materials	
7588 · Video Games	224.73
	224.73
Total 7510 · Materials	466.53
7620 · Programming	171.36
	637.89
Total 7500 · YOUTH SERVICES	637.89
8100 · TECHNICAL SERVICES	
8161 · Tech Supplies	
8162 · Repair	38.42
8163 · AV	73.29
8167 · Misc	39.98
	151.69
Total 8161 · Tech Supplies	151.69

01/09/23

Penn Yan Public Library
MONTHLY INCOME & EXPENSE
December 2022

	<u>Dec 22</u>
Total 8100 · TECHNICAL SERVICES	151.69
8200 · CIRCULATION	
8295 · Unique Management	<u>20.60</u>
Total 8200 · CIRCULATION	20.60
Total Expense	<u>63,957.42</u>
Net Ordinary Income	<u>1,447.09</u>
Net Income	<u><u>1,447.09</u></u>

01/04/23

Reconciliation Summary

1000 · Savings account, Period Ending 12/31/2022

	<u>Dec 31, 22</u>
Beginning Balance	126,034.29
Cleared Transactions	
Deposits and Credits - 1 item	<u>2.14</u>
Total Cleared Transactions	<u>2.14</u>
Cleared Balance	<u>126,036.43</u>
Register Balance as of 12/31/2022	126,036.43
Ending Balance	126,036.43

01/09/23

Reconciliation Summary

1014 · Operating Acct, Period Ending 12/31/2022

	<u>Dec 31, 22</u>
Beginning Balance	542,007.14
Cleared Transactions	
Checks and Payments - 77...	(60,990.94)
Deposits and Credits - 5 it...	8,488.03
Total Cleared Transactions	<u>(52,502.91)</u>
Cleared Balance	<u>489,504.23</u>
Uncleared Transactions	
Checks and Payments - 15...	(12,840.20)
Deposits and Credits - 3 it...	109.03
Total Uncleared Transactions	<u>(12,731.17)</u>
Register Balance as of 12/31/2022	<u>476,773.06</u>
New Transactions	
Checks and Payments - 3 i...	(1,062.96)
Deposits and Credits - 1 it...	112.30
Total New Transactions	<u>(950.66)</u>
Ending Balance	<u>475,822.40</u>

checkouts	19-20	20-21	21-22													21-22	22-23					
	total	Total	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total	July	Aug	Sep	Oct	Nov	Dec	
ADPBKFC	401	473	66	69	77	61	57	49	43	48	50	74	67	72	733	82	78	86	67	54	39	
ADPBKNF	204	213	21	11	16	17	14	20	21	20	24	16	17	26	223	26	24	25	34	20	20	
ADULTFC	5124	5390	630	645	587	566	620	513	544	508	616	597	636	725	7187	841	976	894	762	743	556	
ADULTNF	4312	4264	446	422	384	389	412	360	417	426	532	461	369	374	4992	408	461	434	407	383	359	
AUDIOBKCAS	3	0		4	1										5							
AUDIOBKCD	1506	1141	86	100	122	92	105	100	105	78	88	112	116	101	1205	118	132	159	139	129	140	
AV-hotspot	142	854	96	90	93	90	98	76	70	87	103	71	84	87	1045	99	101	79	59	60	55	
AV-EQUIP	0	2													0					3		
BOOK	32	18	7	4	3	5	2	3	1	2	2	1	5	4	39	4	8	3	4	2	2	
COMPUTER-laptops	145	4			2					3		8	2	2	17	1			2			
playaways	39	0													0							
EAUDIOBOOK	0	0													0							
ED-VID-DVD	65	27	5		2	3	3	2	1	1	3	7	9	5	41	6	1	1	2	2	3	
EPHEMERAL	1	0													0							
EQUIPMENT	1	3			2			1							3				2	1		
HOLIDAY	24	18				4	3	3	4	2	2		1		19			1		2	3	
ILL-BOOK	57	0	4	3	4	15	6	6	8	7	8	9	3	2	75	9	5	4	6	10	3	
JUVDVD (new 5-1-19)	99	93	17	8	11	18	22	19	7	2	21	25	11	8	169	7	17	5	9	15	11	
JUVAUDIOBK	28	41	8	2	5	5	2	2		2	2	2	1	1	32	1	2	2			2	
JUVFIC	13963	15238	1914	1674	1578	1385	1626	1408	1297	1520	1801	1653	1206	1444	18506	2007	1915	1481	1595	1374	1223	
JUVMAGAZIN	29	79	2	11	5	4	4		4	7	7		6		50	1	3	1	4	4		
JUVMUSICCD	0	4												1	1	2						
JUVNF	2514	2889	345	263	221	175	234	214	227	257	293	292	239	286	3046	346	299	360	226	286	261	
JUVPBFC	250	370	33	19	24	24	34	29	46	20	28	32	46	30	365	26	27	17	20	11	10	
JUVPBK	29	38	2	2		2	1		6	6	3	6	2	8	38	5	2	1			2	
JUVREF	2	0													0							
KIT	56	3	6	6	5	7	10	16	8	9	9	11	7	11	105	9	5	16	6	5	6	
LARGETYPE	6280	7055	762	822	746	686	666	553	684	549	715	634	655	702	8174	791	880	759	679	689	622	
MAGAZINE	834	897	105	104	48	78	72	80	74	63	74	85	115	109	1007	126	125	111	98	135	143	
MICROFORM	0	24					18							8	26	8		8				
MIXEDMEDIA	5	6	1				1		1	1		1		1	6							
MUSICCD	389	525	40	43	41	45	53	38	42	25	37	57	34	64	519	97	65	134	94	83	54	
NEWAUDBKCD	591	656	54	79	53	51	57	52	61	61	63	62	45	31	669	22	21	18	16	18	16	
NEW-BKNF	0	0													0							
NEW-BOOK	1997	2037	313	341	305	326	269	215	234	235	258	248	205	191	3140	191	164	188	222	258	244	
NEW-BOOKNF	1170	1236	147	126	108	96	105	113	103	102	101	87	71	54	1213	47	27	36	51	75	81	
NEW JUVDVD-new	23	18	12	5	4	2		1		2	12	8	4	5	55	9	4	1	2	1	5	
NEWJUVPBFC	940	898	116	120	116	126	100	84	92	85	134	131	97	112	1313	155	113	112	94	89	98	
NEW-JUVNF	291	308	58	56	32	18	25	12	32	30	45	42	26	26	402	28	23	19	15	24	24	
NEW-LP	2782	1797	89	94	60	67	43	28	56	54	62	46	38	38	675	37	27	23	20	24	16	
NEWMAGAZIN	50	47	4	6		5	2	11	48	46	11	4	12	2	151	4	8	3	6	4	7	
NEWMUSCD	93	150	20	13	14	19	15	6	10	4	8	2	2	2	115	15	4					
NEWSPAPER	0	0													0							
NEW-VIDDVD	3958	3391	410	483	341	312	347	312	387	327	389	349	268	179	4104	190	45	42	113	177	235	
PGMRESOURC	5	0													0							
REF-BOOK	5	2		11	1	1				1	1	1	1	1	18	6	4				1	
ROTATING	9	33	65	16	3	2	1								87	3						
SOFTWARE	0	0	1	1	1		1		1	1	5	3			14		1					
STLSEQUIP	0	0													0							
TABLET	0	0													0							
TESTBOOK	4	9					2								2							
TOY	4	0													0							

Penn Yan Public Library
Monthly Youth Services Report to Board

DECEMBER 2022 IN REVIEW

December's program attendance numbers reflect a reduced number of programs offered, partly due to staff being out sick, inclement weather, programs being canceled on the advice of Public Health, and our usual December slow-down. There were lots of sick kids of all ages, in the building and in the community, in December, as I'm sure you're aware. (That did not lower the number of afterschool kids in the building!) We offered two take-home kits for younger kids, one to make cinnamon-scented play dough and the other a packet of activities including coloring sheets, indoor and outdoor scavenger hunts, picture-book-inspired activities, and more.

MEETINGS OF NOTE

- STLS Youth Services Advisory Committee, virtual quarterly meeting; I presented on PYPL's Toddler Dance Party program and how it could be adapted to other libraries
- Yates INSYGHT, virtual regular monthly meeting
- Yates Afterschool Coalition, virtual regular monthly meeting

PATRON QUESTIONS OF NOTE

- help signing up for emergency alerts from utility provider
- recommend some "dark academia" titles for teen fans of the show 'Wednesday'
- recommend picture books about what do we do when we feel grumpy
- help installing and using the Libby app on new devices

DECEMBER 2022 PROGRAMS

In-person programs: 10

Attendance at in-person programs: 114

NOTES

I added the meetings and patron questions sections to this report after seeing them on Angela's and Alex's monthly reports; please let me know what you think.

January will still be a relatively light program month due to wanting to avoid spreading more sickness. Toward the end of the month things will pick up with a therapy dog visit, a session on healthy snacks kids can make for themselves, and a Saturday family movie matinee.

Submitted January 9, 2022 by Sarah Crevelling, Youth Services Librarian

December 2022 adult services report

29 patrons made 30 reference requests in December, including 9 tech questions, 2 legal questions, and no local history questions. One request was made by a Mennonite patron. Of interest: cases on law relating to parkland, books on investing, fishing books, a map of Syracuse from the 1950s, and information on the Yates County Domestic Terrorism Prevention Plan.

At least 417 patrons engaged with 17 programs in December. That number is largely thanks, as usual, to the annual winter door prize passive program. Another very impactful program was a partnership with photographer Anthony Marino, who took free holiday photos of families in the Hicks-Kimball Room; 25 people participated. Classics in Spirituality closed out the year strong with a pair of presentations from Columba Salamony, the new rector at St. Mark's, and *moi!* (I presented on Tower Time. Look it up, it's fascinating.) Regular programs Family Research Support Group, Diverse Voices Matter, Sondheim Salon, and Equity & Justice Literacy Basics all finished strong as well.

2023 is bringing a refreshed programming calendar. Many old favorites will remain, though some will have a facelift: Sondheim Salon is becoming Musical Theater Salon, and the wordy Equity & Justice Literacy Basics is becoming Justice 101, with a commitment to more straightforward discussions of key topics. Pot Luck Club is returning, and my art programming with Jeannette McDunnah is heading out into the community, reverting to Arts & Drafts and hosted at LyonSmith Brewing, which is partnering with us to offer drink specials to participants. My French programming offerings are returning to pre-pandemic habits, as well, with the continuing French film program (now focused on movies from French-speaking countries around the world) being joined by Table de Conversation and language instruction sessions too. There is more on the horizon, and I'm very excited about all of it!

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
SPU - LIBRARY of Penn Yan Public Library
County of Yates
For the Fiscal Year Ended 06/30/2022

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

SPU - LIBRARY OF Penn Yan Public Library

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

(EM) ENTERPRISE MISCELLANEOUS

All amounts included in this update document for 2021 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

Penn Yan Public Library
Annual Update Document
For the Fiscal Year Ending 2022

(EM) ENTERPRISE MISCELLANEOUS

Statement of Net Position

Code Description	2021	EdpCode	2022
Assets			
Cash	416,705	EM200	518,664
Cash In Time Deposits	19,720	EM201	19,593
TOTAL Cash	436,425		538,257
Accounts Receivable	751	EM380	
TOTAL Other Receivables (net)	751		0
Prepaid Expenses	4,343	EM480	4,051
TOTAL Prepaid Expenses	4,343		4,051
Cash Special Reserves	27,019	EM230	25,106
TOTAL Restricted Assets	27,019		25,106
Land	37,775	EM101	37,775
Buildings	1,591,761	EM102	1,604,593
Machinery And Equipment	94,448	EM104	100,614
Other Capital Assets	15,702	EM107	15,702
Net Pension Asset - Proportionate Share		EM108	94,743
Accum Deprec, Buildings	-631,395	EM112	-698,843
Accum Depr, Imp Other Than Bld	-88,846	EM113	-91,561
Accum Deprec, Other Capital Assets	-14,427	EM117	-15,179
TOTAL Fixed Assets (net)	1,005,018		1,047,844
Miscellaneous Current Assets	2,801	EM489	2,801
TOTAL Other	2,801		2,801
TOTAL Assets and Deferred Outflows of Resources	1,476,357		1,618,059

Penn Yan Public Library
Annual Update Document
For the Fiscal Year Ending 2022

(EM) ENTERPRISE MISCELLANEOUS

Statement of Net Position

Code Description	2021	EdpCode	2022
Accounts Payable	33,241	EM600	35,014
TOTAL Accounts Payable	33,241		35,014
Accrued Liabilities	47,497	EM601	45,792
TOTAL Accrued Liabilities	47,497		45,792
Net Pension Liability -Proportionate Share	1,161	EM638	
Other Liabilities	23,084	EM688	21,171
TOTAL Other Liabilities	24,245		21,171
TOTAL Liabilities	104,983		101,977
Deferred Inflows of Resources			
Deferred Inflow of Resources		EM691	
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
Fund Balance			
Net Assets-Restricted For Other Purposes	27,019	EM923	25,106
Net Assets-Unrestricted (deficit)	1,344,355	EM924	1,490,976
TOTAL Net Position	1,371,374		1,516,082
TOTAL Fund Balance	1,371,374		1,516,082
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,476,357		1,618,059

Penn Yan Public Library
Annual Update Document
For the Fiscal Year Ending 2022

(EM) ENTERPRISE MISCELLANEOUS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	26	EM2401	25
Rental, Other (specify)	1,088	EM2440	1,284
TOTAL Use of Money And Property	1,114		1,309
Gifts And Donations	10,952	EM2705	13,835
Grants From Local Governments	178,380	EM2706	20,900
Unclassified (specify)	10,526	EM2770	4,622
TOTAL Other	199,858		39,357
St Aid, Other	4,348	EM3089	4,375
TOTAL State Aid	4,348		4,375
TOTAL Revenues	205,320		45,041
Real Property Taxes	706,480	EM1001	706,480
TOTAL Real Property Taxes	706,480		706,480
TOTAL Taxes	706,480		706,480
TOTAL Operating Revenue	911,800		751,521

Penn Yan Public Library
Annual Update Document
For the Fiscal Year Ending 2022

(EM) ENTERPRISE MISCELLANEOUS

Results of Operation

Code Description	2021	EdpCode	2022
Expenses			
Administration-Personal Services		EM17101	
TOTAL Administration-Personal Services	0		0
Other Home And Community Service-Pers Serv	387,576	EM89891	389,530
TOTAL Other Home And Community Service-Pers Serv	387,576		389,530
TOTAL Personal Services	387,576		389,530
Administration-Contractual	28,959	EM17104	23,669
TOTAL Administration-Contractual	28,959		23,669
Other Culture And Recreation-Contr Expend	161,554	EM79894	170,355
TOTAL Other Culture And Recreation-Contr Expend	161,554		170,355
Other Home And Community Service-Contr Exp		EM89894	
TOTAL Other Home And Community Service-Contr Exp	0		0
TOTAL Contractual Expenses	190,513		194,024
Administration-Empl Ben		EM17108	
TOTAL Administration-Empl Ben	0		0
Other Culture And Recreation-Empl Bnfts	-185,680	EM79898	23,259
TOTAL Other Culture And Recreation-Empl Bnfts	-185,680		23,259
Other Home & Community Services, Emp Bnfts		EM89898	
TOTAL Other Home & Community Services	0		0
TOTAL Employee Benefits	-185,680		23,259
TOTAL Expenses	392,409		606,813
TOTAL Operating Expenses	392,409		606,813

Penn Yan Public Library
Annual Update Document
For the Fiscal Year Ending 2022

(EM) ENTERPRISE MISCELLANEOUS

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Net Position - Beginning of Year	851,983	EM8021	1,371,374
Prior Period Adj -Decrease In Net Position		EM8015	
Restated Net Position - Beg of Year	851,983	EM8022	1,371,374
ADD - REVENUES AND OTHER SOURCES	911,800		751,521
DEDUCT - EXPENDITURES AND OTHER USES	392,409		606,813
Net Position - End of Year	1,371,374	EM8029	1,516,082

Penn Yan Public Library
Annual Update Document
For the Fiscal Year Ending 2022

(EM) ENTERPRISE MISCELLANEOUS

Cash Flow

Code Description	2021	EdpCode	2022
Cash Payments Contr Exp	115,948	EM7112	
Cash Payments Pers Svcs & Bnfts	-525,756	EM7113	-509,945
Other Operating Rev	21,773	EM7114	19,741
TOTAL Cash Flows From Operating Activities	-388,035		-490,204
Real Property Taxes	706,480	EM7121	706,480
Operating Grants Rec'd	4,348	EM7122	4,375
TOTAL Cash Flows From Non-Capital And Financing Activities	710,828		710,855
Payments To Contractors	-227,703	EM7136	-18,998
Capital Grants Rec'd From Oth Govts	178,380	EM7137	20,900
TOTAL Cash Flows From Capital And Related Financing Activities	-49,323		1,902
Sale of Investments	188	EM7152	127
Interest Income	26	EM7153	25
TOTAL Cash Flows From Investing Activities	214		152
Net Inc(dec) In Cash&cash Equiv	-95,541	EM7161	101,959
Cash&cash Equiv Beg of Year	516,181	EM7171	420,640
	420,640		522,599
Operating Income (loss)	519,391	EM7181	144,708
Depreciation	55,566	EM7182	70,915
Inc/dec In Assets-Other Than Cash	-4,590	EM7183	1,043
Inc/dec In Liabilities Other Than Cash	-438,393	EM7184	-95,836
Other Reconciling Items	-227,515	EM7185	-18,871
TOTAL Reconciliation of Operating Income To Cash	-95,541		101,959

Penn Yan Public Library
Statement of Indebtedness
For the Fiscal Year Ending 2022

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
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Penn Yan Public Library
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2022

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$0.00
Demand Deposits	9Z2011	\$537,519.00
Time Deposits	9Z2021	\$25,844.00
Total		\$563,363.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$250,000.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

Penn Yan Public Library
Bank Reconciliation
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0415	\$2,000	\$0	\$0	\$2,000
****-5173	\$17,593	\$0	\$0	\$17,593
****-8654	\$14,920	\$0	\$0	\$14,920
****-3834	\$6,251	\$0	\$0	\$6,251
****-3310	\$392,740	\$3,835	\$0	\$396,575
****-1185	\$126,024	\$0	\$0	\$126,024
Total Adjusted Bank Balance				\$563,363
Petty Cash				\$.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$563,363
Total Cash Balance All Funds			9ZCASHB *	\$563,363
* Must be equal				

Penn Yan Public Library
Local Government Questionnaire
For the Fiscal Year Ending 2022

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>Yes</u> <u>Yes</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

Penn Yan Public Library
Employee and Retiree Benefits
For the Fiscal Year Ending 2022

Total Full Time Employees:		6			
Total Part Time Employees:		12			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$51,226.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$29,932.00			
90408	Worker's Compensation Insurance	\$3,981.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$3,437.00			
90558	Disability Insurance	\$2,359.00			
90608	Hospital and Medical (Dental) Insurance	\$24,638.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$3,590.00			
Total		\$119,163.00			
Computed Total From Financial Section (comparative purposes only)		\$23,259.00			

Penn Yan Public Library
 Energy Costs and Consumption
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane			gallons	

DEMOGRAPHICS

Postal or Mailing Address:

214 Main St. Penn Yan NY 14527
Street Address or PO Box City State Zip

(315) 536-6114 () -
Official Telephone Number Official Fax Number

agonzalez@pypl.org www.pypl.org
Official Email Address Website

Physical Address: (If Different From Postal Address)

Street Address City State Zip

CHIEF FISCAL OFFICER

Timothy Hern CPA
Name Title

10 Winthrop St. Rochester NY 14607
Street Address or PO Box City State Zip

(585) 673-2600 () -
Telephone Number Fax Number

thern@rdgandpartners.com
Email Address

I, Timothy Hern hereby certify that I am the Chief Fiscal Officer of the Penn Yan Public Library, and that the information provided in the annual financial report of the Penn Yan Public Library, for the fiscal year ended 06/30/2022, is true and correct to the best of my knowledge and belief. By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Penn Yan Public Library, and adopted by me as my signature for use in conjunction with the filing of the Penn Yan Public Library's annual financial report, I am evidencing my express intent to authenticate my certification of the Penn Yan Public Library's annual financial report report for the fiscal year ended 06/30/2022 and filed by means of electronic data transmission.

Name of Report Preparer Personal Identification Number Date
if different than Chief Fiscal Officer of Chief Fiscal Officer

Name of Report Preparer
if different than Chief Fiscal Officer

Personal Identification Number
of Chief Fiscal Officer

Date

Penn Yan Public Library
Financial Comments
For the Fiscal Year Ending 2022

(EM) ENTERPRISE MISCELLANEOUS

Adjustment Reason

Account Code EM8015 N/A in 2022

PENN YAN PUBLIC LIBRARY

**Financial Statements
as of June 30, 2022
Together with
Independent Accountant's Review Report**

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

October 20, 2022

To the Board of Trustees of
Penn Yan Public Library:

We have reviewed the accompanying financial statements of Penn Yan Public Library (a New York not-for-profit corporation), which comprise the balance sheet as of June 30, 2022, and the related statements of activities and change in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Penn Yan Public Library and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

INDEPENDENT ACCOUNTANT'S REVIEW REPORT (Continued)

Report on Summarized Comparative Information

We previously reviewed Penn Yan Public Library's 2021 financial statements and in our conclusion dated November 19, 2021, we stated that based on our review, we were not aware of any material modifications that should be made to the 2021 financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America. We are not aware of any material modifications that should be made to the summarized comparative information presented herein as of and for the year ended June 30, 2021, for it to be consistent with the reviewed financial statements from which it has been derived.

RDG+Partners CPAs PLLC

Rochester, New York

PENN YAN PUBLIC LIBRARY

BALANCE SHEET

JUNE 30, 2022

(With Comparative Totals for 2021)

(See Independent Accountant's Review Report)

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and equivalents (including interest bearing accounts of approximately \$25,000 at both June 30, 2022 and 2021)	\$ 522,599	\$ 420,640
Certificates of deposit	19,593	19,720
Prepaid expenses and other current assets	6,852	7,895
Cash held for library	21,171	23,084
Property and equipment, net	953,101	1,005,018
Net pension assets	94,743	-
	<u>1,618,059</u>	<u>1,476,357</u>
Total assets	<u>\$ 1,618,059</u>	<u>\$ 1,476,357</u>
LIABILITIES AND NET ASSETS		
LIABILITIES:		
Accounts payable	\$ 35,014	\$ 33,241
Accrued payroll and employee benefits	45,792	47,497
Cash held for library	21,171	23,084
Net pension liability	-	1,161
	<u>101,977</u>	<u>104,983</u>
Total liabilities	<u>101,977</u>	<u>104,983</u>
NET ASSETS:		
Without donor restrictions -		
Undesignated	1,498,472	1,353,764
Designated	13,675	13,675
	<u>1,512,147</u>	<u>1,367,439</u>
With donor restrictions	<u>3,935</u>	<u>3,935</u>
Total net assets	<u>1,516,082</u>	<u>1,371,374</u>
	<u>\$ 1,618,059</u>	<u>\$ 1,476,357</u>

The accompanying notes are an integral part of these financial statements.

PENN YAN PUBLIC LIBRARY

**STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2022**

(With Comparative Totals for 2021)

(See Independent Accountant's Review Report)

	2022			2021
	Without Donor Restrictions	With Donor Restrictions	Total	
REVENUE:				
Real property taxes	\$ 706,480	\$ -	\$ 706,480	\$ 706,480
Grants	20,900	-	20,900	178,380
Gifts and donations	13,835	-	13,835	10,952
Fines	494	-	494	1,995
Copier and printer charges	1,284	-	1,284	1,088
Local library service aides	4,375	-	4,375	4,348
Other	4,153	-	4,153	8,557
Total revenue	<u>751,521</u>	<u>-</u>	<u>751,521</u>	<u>911,800</u>
EXPENSES:				
Salaries and employee benefits	508,240	-	508,240	515,714
Depreciation	70,915	-	70,915	55,566
Adult services	31,770	-	31,770	40,480
Technology expenses	38,888	-	38,888	33,785
Administrative expenses	23,669	-	23,669	28,959
Building and grounds	15,211	-	15,211	19,051
Youth services	10,471	-	10,471	8,912
Technical services	1,680	-	1,680	1,452
Circulation	965	-	965	765
Non-budgeted expenses	892	-	892	1,305
Reference books	16	-	16	803
Miscellaneous expense	-	-	-	148
Total expenses	<u>702,717</u>	<u>-</u>	<u>702,717</u>	<u>706,940</u>
OPERATING INCOME	48,804	-	48,804	204,860
OTHER INCOME:				
Change in pension liability	<u>95,904</u>	<u>-</u>	<u>95,904</u>	<u>314,531</u>
CHANGE IN NET ASSETS	144,708	-	144,708	519,391
NET ASSETS - beginning of year	<u>1,367,439</u>	<u>3,935</u>	<u>1,371,374</u>	<u>851,983</u>
NET ASSETS - end of year	<u>\$ 1,512,147</u>	<u>\$ 3,935</u>	<u>\$ 1,516,082</u>	<u>\$ 1,371,374</u>

The accompanying notes are an integral part of these financial statements.

PENN YAN PUBLIC LIBRARY

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2022

(With Comparative Totals for 2021)

(See Independent Accountant's Review Report)

	2022				
	Program	Management and General	Total		2021
Salaries and employee benefits	\$ 498,669	\$ 9,571	\$ 508,240	\$	515,714
Depreciation	70,206	709	70,915		55,566
Technology expenses	38,888	-	38,888		33,785
Adult services	31,770	-	31,770		40,480
Administrative expenses	-	23,669	23,669		28,959
Building and grounds	15,059	152	15,211		19,051
Youth services	10,471	-	10,471		8,912
Technical services	1,680	-	1,680		1,452
Circulation	965	-	965		765
Non-budgeted expenses	892	-	892		740
Reference books	16	-	16		803
Miscellaneous expense	-	-	-		713
	<u>668,616</u>	<u>34,101</u>	<u>702,717</u>	<u>\$</u>	<u>706,940</u>
Total expenses					

The accompanying notes are an integral part of these financial statements.

PENN YAN PUBLIC LIBRARY

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2022

(With Comparative Totals for 2021)

(See Independent Accountant's Review Report)

	<u>2022</u>	<u>2021</u>
CASH FLOW FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 144,708	\$ 519,391
Adjustments to reconcile change in net assets to net cash flow from operating activities:		
Depreciation	70,915	55,566
Changes in:		
Prepaid expenses and other current assets	1,043	(4,590)
Accounts payable	1,773	2,128
Accrued payroll and employee benefits	(1,705)	(10,042)
Deferred revenue	-	(115,948)
Net pension liability/asset	<u>(95,904)</u>	<u>(314,531)</u>
Net cash flow from operating activities	<u>120,830</u>	<u>131,974</u>
CASH FLOW FROM INVESTING ACTIVITIES:		
Withdrawals from certificates of deposit, net	127	188
Purchases of property and equipment	<u>(18,998)</u>	<u>(227,703)</u>
Net cash flow from investing activities	<u>(18,871)</u>	<u>(227,515)</u>
CHANGE IN CASH AND EQUIVALENTS	101,959	(95,541)
CASH AND EQUIVALENTS - beginning of year	<u>420,640</u>	<u>516,181</u>
CASH AND EQUIVALENTS - end of year	<u>\$ 522,599</u>	<u>\$ 420,640</u>

The accompanying notes are an integral part of these financial statements.

PENN YAN PUBLIC LIBRARY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

(With Comparative Totals for 2021)

1. ORGANIZATION

Penn Yan Public Library (the Library) is a school district public library chartered by the New York State Board of Regents located in Penn Yan, New York. The Library is funded primarily by tax assessments levied by the Penn Yan Central School District (the School District) and donations made by the general public.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting -

The Library prepares its financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP).

Comparative Information -

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Library's financial statements for the year ended June 30, 2021, from which the summarized information was derived.

Cash and Equivalents -

Cash and equivalents include bank demand deposit accounts, highly liquid investments, and time deposits with maturities of 90 days or less when purchased.

Collateral is required for time deposits and certificates of deposit not covered by Federal Deposit Insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the state and its municipalities and school districts.

The Library believes it is not exposed to any significant credit risk with respect to its cash and equivalents.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Certificates of Deposit -

The Library's investment policies are governed by state statutes. The Library's monies must be deposited in FDIC-insured commercial banks or trust companies located within the state. Permissible investments include obligations of the U.S. Treasury and U.S. agencies, repurchase agreements, and obligations of New York State or its localities.

The Library's investments consist of certificates of deposit recorded at cost. Investment securities are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amount reported in the accompanying financial statements.

Grants Receivable -

The Library may receive government grant funding for certain projects. The Library does not accrue interest on these receivables. Accounts for which no payments have been received for a significant amount of time are considered delinquent and the account is written-off when customary collection efforts are exhausted. The Library records an allowance for doubtful accounts in anticipation of future write-offs, based on the Library's historical collection experience. No grants receivable existed at June 30, 2022 or 2021.

Cash Held for Library -

Cash held for Library consists of monies collected for and held for the Library by individuals who subsequently donate the cash to the Library for various purposes. The cash is recorded as revenue and expense in the statement of activities in the year in which the donation is received and expended by the Library.

Revenue Recognition - Exchange Transactions -

Exchange transactions consist of funds from miscellaneous charges to residents, including fines, copier and printer charges, services aides and other. These revenues are recognized at the point in time that the service is performed, as that is the date the Library has determined it has met its performance obligation. There is no variable consideration as part of these charges and payment is received by residents upfront at the date of the charge in the case of copier and printer charges and service aide services, and when late or non-returns have occurred in the case of fines.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Support and Revenue -

As a school district public library, the Library receives funding from the School District through a separate school district property tax assessment included on the School District's tax assessment for each school year.

Contributions are recognized when cash, securities, or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met. Contributions that are expected to be received in future years are recorded at their present value. Contributions are recorded as unrestricted unless they are subject to donor restrictions or are required to be used or expected to be received in future years.

Grant income that does not meet the criteria of an exchange transaction is recognized under the criteria described above for contributions. Amounts received in advance of being earned is reported as deferred revenue. There was no deferred revenue at June 30, 2022 or 2021. Grantors may, at their discretion, amend the grant and contract amounts. In addition, reimbursement for expenses or return of funds, or both, may be requested as a result of noncompliance by the Library with the terms of the grants and contracts. The Library records such amendments, reimbursement, and return of funds as an adjustment to revenue in the year of the amendment. No such changes occurred during the years ended June 30, 2022 and 2021.

Income Taxes -

The Library is organized as a New York nonprofit corporation and has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code (IRC) Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for the charitable contribution deduction under IRC Section 170(b)(1)(A)(vi), and has been determined not to be a private foundation under IRC Section 509(a)(2). The Library is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Library is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. Management has determined that the Library is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS. The Library's informational returns are open to examination by taxing jurisdictions for tax years ending in 2019 through 2022.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Asset Classifications -

At June 30, 2022 and 2021, the Library reported net assets as follows:

- Without Donor Restrictions - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.
- With Donor Restrictions - Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Contributions restricted by donors are reported as net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restriction.

Property and Equipment -

Land, building, building improvements, computer equipment and furniture and fixtures purchases over \$500 are capitalized and stated at cost. Depreciation is provided using the straight-line method over the estimated useful life of the respective assets, which range from three (3) to forty (40) years.

Library Collections -

The Library's collections have been acquired through purchases and contributions since the Library's inception. Purchases of collection items are recorded as decreases in net assets without donor restriction in the year in which the items are acquired or as decreases in net assets with donor restriction, if purchased with donor-restricted assets. Contributed collection items are not reflected in the financial statements. Proceeds from deaccessions or insurance recoveries are reflected as increases in the appropriate net asset class. There were no material purchases or sales of collections for the years ended June 30, 2022 and 2021.

Endowment -

The Library's endowment was established by contributions from donors and consists entirely of donor restricted and board designated cash. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions. The governing board of the Library has interpreted the applicable provisions of New York Not-for-Profit Corporation Law to mean that the classification of appreciation on donor restricted endowment gifts, beyond the original gift amount, follows the donor's restriction on the use of the related income (interest and dividends).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donated Services -

A substantial number of volunteers have donated time in support of the Library's program activities. However, the value of these services is not reflected in the accompanying financial statements as they do not meet the provisions for recognition under GAAP.

Reclassifications -

Certain amounts have been reclassified in the prior year to conform to the current year presentation.

Estimates -

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts and disclosures reported in the financial statements and accompanying notes. Significant estimates within these financial statements include estimated useful lives of property and equipment, and functional expense allocation. Actual results could differ from those estimates.

Functional Allocation of Expenses -

The costs of program, fundraising and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited on the basis of estimates of time and effort, square footage used, or other reasonable basis for allocation.

Events Occurring After Reporting Date -

The Library has evaluated events and transactions that occurred between June 30, 2022 and October 20, 2022 which is the date the financial statements were available to be issued, for possible disclosure and recognition in the financial statements.

3. ENDOWMENT FUNDS

The Library's endowment funds are classified as with donor restrictions and without donor restrictions in the accompanying balance sheet.

Endowment Net Asset Composition -

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Balance as of June 30, 2022:			
Board-designated endowment funds	\$ 13,675	\$ -	\$ 13,675
Donor-restricted endowment funds:			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	<u>-</u>	<u>2,935</u>	<u>2,935</u>
	<u>\$ 13,675</u>	<u>\$ 2,935</u>	<u>\$ 16,610</u>
Balance as of June 30, 2021:			
Board-designated endowment funds	\$ 13,675	\$ -	\$ 13,675
Donor-restricted endowment funds:			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	<u>-</u>	<u>2,935</u>	<u>2,935</u>
	<u>\$ 13,675</u>	<u>\$ 2,935</u>	<u>\$ 16,610</u>

There were no changes in endowment net assets for the years ended June 30, 2022 or 2021.

Return Objectives, Risk Parameters -

The Library's investment policy requires that donated stock be sold and converted to cash as soon as possible. Cash gifts and proceeds from the sale of stock are deposited in insured accounts. The purchase of certificates of deposit with terms exceeding two years requires Board approval. If there are no immediate needs for the funds, other investments, such as government bonds, might be considered, if they are allowable under the General Municipal and Education Laws. The liquidity of the investments and the returns are dependent upon the current and future needs of the Library.

Strategies Employed for Achieving Objectives -

The Library has not established a strategy for achieving long-term rate objectives.

Spending Policy -

Investment income is restricted to the purchase of books.

4. LIQUIDITY AND AVAILABILITY OF RESOURCES

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following as of June 30:

	<u>2022</u>	<u>2021</u>
Financial assets:		
Cash and equivalents	\$ 522,599	\$ 420,640
Certificates of deposit maturing within one year	<u>19,593</u>	<u>17,720</u>
	<u>542,192</u>	<u>438,360</u>
Less amounts not available to be used within a year:		
Board Designated net assets	(13,675)	(13,675)
Net assets with donor restrictions	<u>(3,935)</u>	<u>(3,935)</u>
	<u>(17,610)</u>	<u>(17,610)</u>
Financial assets available to meet general expenditures over the next 12 months	<u>\$ 524,582</u>	<u>\$ 420,750</u>

The Organization generally attempts to maintain cash and equivalents to cover at least three months of operating expenses and may invest in short-term certificates of deposit if it has excess cash balances.

5. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30:

	<u>2022</u>	<u>2021</u>
Land	\$ 37,775	\$ 37,775
Building and building improvements	1,604,593	1,591,761
Computer equipment	100,614	94,448
Furniture and fixtures	<u>15,702</u>	<u>15,702</u>
	1,758,684	1,739,686
Less: Accumulated depreciation	<u>(805,583)</u>	<u>(734,668)</u>
	<u>\$ 953,101</u>	<u>\$ 1,005,018</u>

6. CERTIFICATES OF DEPOSIT

The Library has two certificates of deposit totaling \$19,593 and \$19,720 at June 30, 2022 and 2021, respectively. The certificates bear interest of .25% and .45% at June 30, 2022 (.45% for both at June 30, 2021) and have maturities of 15 to 24 months through June 2023, with penalties for early withdrawal. Any penalties for early withdrawal would not have a material effect on the financial statements.

7. RESTRICTED NET ASSETS

Donor restricted net assets are comprised of the following as of June 30:

	<u>2022</u>	<u>2021</u>
Restricted for purchase of library books (maximum of \$500 per year from the original principal of \$10,000)	\$ <u>3,935</u>	\$ <u>3,935</u>

There were no releases of restrictions for the year ended June 30, 2022. There were releases of restrictions of \$500 for the purchase of library books and \$9,954 for HVAC repairs during the year ended June 30, 2021.

8. CONCENTRATIONS

The Library received approximately 94% and 77% of its revenue from tax assessments during the years ended June 30, 2022 and 2021, respectively. During fiscal 2021, approximately 20% of the Library’s revenue was earned from one grant.

9. DEFINED BENEFIT PENSION PLAN

Plan Description -

The Library participates in the New York State and Local Employees’ Retirement System (the System), which is a cost sharing multi-employer retirement system. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the System. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the System and for the custody and control of their funds. The System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement Systems, Gov. Alfred E. Smith State Office Building, Albany, NY 12244.

9. DEFINED BENEFIT PENSION PLAN (Continued)

Benefits Provided -

The System provides retirement benefits as well as death and disability benefits.

Contributions -

The System is noncontributory for employees who joined prior to July 27, 1976. Employees who joined the System after July 27, 1976, and prior to January 1, 2010, contribute 3% of their salary, except employees in the System more than ten years are no longer required to contribute. Employees who joined the System after January 1, 2010, contribute 3% of their salary throughout their active membership. For the System, the Comptroller certifies the rates expressed as proportions of members' payroll annually that are used in computing the contributions required to be made by employers to the pension accumulation fund.

Contributions to the Plan totaled approximately \$51,000 and \$49,000 for fiscal years 2022 and 2021, respectively.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions -

At June 30, 2022 and 2021, the Library reported an asset of \$94,743 and a liability of \$1,161, respectively, for its proportionate share of the net pension liability. The net pension asset and liability was measured as of March 31, 2022 and 2021, respectively, and the total pension asset and liability used to calculate the net pension balance was determined by an actuarial valuation as of those dates. The Library's proportion of the net pension asset and liability was based on a projection of the Library's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2022 and 2021, the Library's proportion was 0.0012%.

For the years ended June 30, 2022 and 2021, the Library recognized pension income of \$95,904 and \$314,531, respectively. At March 31, 2022 (measurement date), the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Differences between expected and actual experience	\$ 7,175	\$ 9,306
Changes of Assumptions	158,116	2,668
Net difference between projected and actual earnings on pension plan investment	-	310,244
Changes in proportion and differences between employer contributions and proportionate share of contributions	<u>3,679</u>	<u>4,276</u>
Total	<u>\$ 168,970</u>	<u>\$ 326,494</u>

9. DEFINED BENEFIT PENSION PLAN (Continued)

Net amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2023	\$ (24,138)
2024	(34,602)
2025	(81,525)
2026	<u>(17,258)</u>
Total:	<u>\$ (157,523)</u>

Discount Rate -

The discount rate used to calculate the total pension liability was 5.9%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption -

The following presents the Library’s proportionate share of the net pension liability calculated using the discount rate of 5.9 percent, as well as what the Library’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (4.9 percent) or 1-percentage point higher (6.9 percent) than the current rate:

	1% Decrease <u>(4.9%)</u>	Current Assumption <u>(5.9%)</u>	1% Increase <u>(6.9%)</u>
The Library’s proportionate share of the net pension liability (asset)	\$ 243,868	\$ (94,743)	\$ (377,975)

9. DEFINED BENEFIT PENSION PLAN (Continued)

Actuarial Assumptions -

The total pension liability was determined based on the following actuarial assumptions as of the measurement date of March 31, 2022:

Inflation	2.90%
Salary increases	4.40%
Investment rate of return	5.90%
Cost of living adjustments	1.50%

Annuitant mortality rates are based on April 1, 2016 – March 31, 2020 system experience with adjustments for mortality improvements based on the Society of Actuaries' Scale MP-2021.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected return, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Domestic equity	3.30%
International equity	5.85%
Private equity	6.50%
Real estate	5.00%
Opportunistic/ARS portfolio	4.10%
Credit	3.78%
Real assets	5.80%
Fixed Income	0.00%
Cash	(1.00)%

10. RISK AND UNCERTAINTY

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may negatively impact future operations. The entire financial impact that could result from this situation is unknown at this time.

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

A For the **2021** calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization PENN YAN PUBLIC LIBRARY Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 214 MAIN ST. City or town, state or province, country, and ZIP or foreign postal code PENN YAN, NY 14527 F Name and address of principal officer: ANGELA GONZALEZ SAME AS C ABOVE	D Employer identification number 16-6000692 E Telephone number 315-536-6114 G Gross receipts \$ 751,521. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.PYPL.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
L Year of formation: 1895		M State of legal domicile: NY

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO AWAKEN AND SATISFY CURIOSITY IN THE INDIVIDUAL, THUS ENRICHING THE COMMUNITY. 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 3 10 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 10 5 Total number of individuals employed in calendar year 2021 (Part V, line 2a) 5 18 6 Total number of volunteers (estimate if necessary) 6 25 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0. 7b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.																									
Revenue	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Prior Year</th> <th style="text-align: center;">Current Year</th> </tr> </thead> <tbody> <tr> <td>8 Contributions and grants (Part VIII, line 1h)</td> <td style="text-align: right;">189,332.</td> <td style="text-align: right;">34,735.</td> </tr> <tr> <td>9 Program service revenue (Part VIII, line 2g)</td> <td style="text-align: right;">722,442.</td> <td style="text-align: right;">716,761.</td> </tr> <tr> <td>10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td> <td style="text-align: right;">26.</td> <td style="text-align: right;">25.</td> </tr> <tr> <td>11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td> <td style="text-align: right;">0.</td> <td style="text-align: right;">0.</td> </tr> <tr> <td>12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td> <td style="text-align: right;">911,800.</td> <td style="text-align: right;">751,521.</td> </tr> </tbody> </table>		Prior Year	Current Year	8 Contributions and grants (Part VIII, line 1h)	189,332.	34,735.	9 Program service revenue (Part VIII, line 2g)	722,442.	716,761.	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	26.	25.	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	911,800.	751,521.							
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Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer ANGELA GONZALEZ, EXECUTIVE DIRECTOR Type or print name and title	Date 			
Paid Preparer Use Only	Print/Type preparer's name TIMOTHY M. HERN, CPA	Preparer's signature TIMOTHY M. HERN, CPA	Date 10/28/22	Check if self-employed <input type="checkbox"/>	PTIN P00895031
	Firm's name ▶ RDG + PARTNERS CPAS, PLLC	Firm's EIN ▶ 20-3723571			
	Firm's address ▶ 10 WINTHROP STREET ROCHESTER, NY 14607	Phone no. 585-673-2600			

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III []

1 Briefly describe the organization's mission: TO AWAKEN AND SATISFY CURIOSITY IN THE INDIVIDUAL, THUS ENRICHING THE COMMUNITY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 668,616. including grants of \$) (Revenue \$ 716,761.) THE LIBRARY PROVIDES CIRCULATION OF MATERIALS, BOOKS, MAGAZINES, VIDEOS, AND AUDIOBOOKS. IT HAS 10 PUBLIC INTERNET COMPUTERS AND APPROXIMATELY 65,000 HOLDINGS OF BOOKS, ELECTRONIC MATERIALS, AUDIO/VIDEO, AND MAGAZINES/NEWSPAPERS, WHICH WERE LENT OUT APPROXIMATELY 76,000 TIMES. THE LIBRARY HOLDS ABOUT 800 PROGRAMS THROUGHOUT THE YEAR, WHICH WERE ATTENDED BY ABOUT 22,000 ATTENDEES. THE LIBRARY WAS VISITED ABOUT 31,000 TIMES.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 668,616.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements, such as political activities, lobbying, and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, excess benefits, and other IRS filings.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V []

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee counts, tax filings, and organizational compliance.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (10); 1b Enter the number of voting members included on line 1a, above, who are independent (10); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (X); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? (X); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (X); 6 Did the organization have members or stockholders? (X); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (X); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (X); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (X); b Each committee with authority to act on behalf of the governing body? (X); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O (X).

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (X); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (X); 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (X); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done (X); 13 Did the organization have a written whistleblower policy? (X); 14 Did the organization have a written document retention and destruction policy? (X); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official (X); b Other officers or key employees of the organization (X); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (X); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [] Own website [] Another's website [X] Upon request [] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records ANGELA GONZALEZ - 315-536-6114 214 MAIN ST., PENN YAN, NY 14527

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ANGELA GONZALEZ EXECUTIVE DIRECTOR	37.50			X				71,998.	0.	0.
(2) PETER A GAMBA PRESIDENT	3.00	X		X				0.	0.	0.
(3) VALERIE BRECHKO TREASURER	3.00	X		X				0.	0.	0.
(4) CONNIE L GLOVER SECRETARY	3.00	X		X				0.	0.	0.
(5) ELIZABETH BURRIS-CHASE TRUSTEE	3.00	X						0.	0.	0.
(6) DEBORAH CONNELLY TRUSTEE	3.00	X						0.	0.	0.
(7) KRISTEN FLYNN-COMSTOCK TRUSTEE	3.00	X						0.	0.	0.
(8) DIANE G KRANS TRUSTEE	3.00	X						0.	0.	0.
(9) JAN BARRETT TRUSTEE	3.00	X						0.	0.	0.
(10) MARTHA A ROBERTS TRUSTEE	3.00	X						0.	0.	0.
(11) STEVE DARROW TRUSTEE	3.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							71,998.	0.	0.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							71,998.	0.	0.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c						
	d Related organizations	1d						
	e Government grants (contributions)	1e	20,900.					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	13,835.					
	g Noncash contributions included in lines 1a-1f	1g	\$					
	h Total. Add lines 1a-1f			34,735.				
Program Service Revenue	2 a REAL PROPERTY TAXES	Business Code	900099	706,480.	706,480.			
	b LOCAL LIBRARY SERVICE		611710	4,375.	4,375.			
	c OTHER PROGRAM REVENUE		900099	4,128.	4,128.			
	d COPIER AND PRINTER CHA		561000	1,284.	1,284.			
	e FINES		900099	494.	494.			
	f All other program service revenue							
	g Total. Add lines 2a-2f			716,761.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			25.			25.	
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6 a Gross rents	6a	(i) Real					
			(ii) Personal					
	b Less: rental expenses ...	6b						
	c Rental income or (loss)	6c						
	d Net rental income or (loss)							
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities					
			(ii) Other					
	b Less: cost or other basis and sales expenses	7b						
	c Gain or (loss)	7c						
d Net gain or (loss)								
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a							
b Less: direct expenses	8b							
c Net income or (loss) from fundraising events								
9 a Gross income from gaming activities. See Part IV, line 19	9a							
b Less: direct expenses	9b							
c Net income or (loss) from gaming activities								
10 a Gross sales of inventory, less returns and allowances	10a							
b Less: cost of goods sold	10b							
c Net income or (loss) from sales of inventory								
Miscellaneous Revenue	11 a _____	Business Code						
	b _____							
	c _____							
	d All other revenue							
	e Total. Add lines 11a-11d							
12 Total revenue. See instructions				751,521.	716,761.	0.	25.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	71,998.	70,720.	1,278.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	317,079.	310,901.	6,178.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	51,226.	50,317.	909.	
9 Other employee benefits	34,568.	33,954.	614.	
10 Payroll taxes	33,369.	32,777.	592.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	5,667.		5,667.	
12 Advertising and promotion	355.		355.	
13 Office expenses	7,797.		7,797.	
14 Information technology	38,888.	38,888.		
15 Royalties				
16 Occupancy	15,211.	15,059.	152.	
17 Travel	1,442.		1,442.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	70,915.	70,206.	709.	
23 Insurance	8,408.		8,408.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a ADULT SERVICES	31,770.	31,770.		
b YOUTH SERVICES	10,471.	10,471.		
c OTHER	1,857.	1,857.		
d TECHNICAL SERVICES	1,680.	1,680.		
e All other expenses	16.	16.		
25 Total functional expenses. Add lines 1 through 24e	702,717.	668,616.	34,101.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	297,442.	1	399,376.
	2 Savings and temporary cash investments	145,719.	2	145,617.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	751.	4	0.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	4,343.	9	4,051.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,758,684.		
	b Less: accumulated depreciation	10b 805,583.	1,005,018.	10c 953,101.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	23,084.	15	115,914.
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,476,357.	16	1,618,059.	
Liabilities	17 Accounts payable and accrued expenses	81,899.	17	80,806.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	23,084.	21	21,171.
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	104,983.	26	101,977.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	1,367,439.	27	1,512,147.
	28 Net assets with donor restrictions	3,935.	28	3,935.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	1,371,374.	32	1,516,082.
33 Total liabilities and net assets/fund balances	1,476,357.	33	1,618,059.	

Form 990 (2021)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	751,521.
2	Total expenses (must equal Part IX, column (A), line 25)	2	702,717.
3	Revenue less expenses. Subtract line 2 from line 1	3	48,804.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,371,374.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	95,904.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,516,082.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2021)

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	14,667.	39,527.	13,444.	189,332.	34,735.	291,705.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	671,550.	687,089.	704,333.	706,480.	706,480.	3,475,932.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	686,217.	726,616.	717,777.	895,812.	741,215.	3,767,637.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						3,767,637.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	686,217.	726,616.	717,777.	895,812.	741,215.	3,767,637.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	240.	79.	24.	26.	25.	394.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						3,768,031.
12 Gross receipts from related activities, etc. (see instructions)					12	80,019.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)).....	14	99.99 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	99.99 %
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	▶ <input checked="" type="checkbox"/>	
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	▶ <input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	▶ <input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	▶ <input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	▶ <input type="checkbox"/>	

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Multiple horizontal lines for supplemental information.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

PENN YAN PUBLIC LIBRARY

Employer identification number

16-6000692

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate values, and yes/no questions about donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, number of easements, and monitoring details.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2021

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|---------|
| c Beginning balance | 23,084. |
| d Additions during the year | |
| e Distributions during the year | 1,913. |
| f Ending balance | 21,171. |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	16,610.	16,610.	16,610.	16,610.	16,610.
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	16,610.	16,610.	16,610.	16,610.	16,610.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 82.3300 %
 - b Permanent endowment 17.6700 %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------------------------|-------------------------------------|
| (i) Unrelated organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) Related organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | <input type="checkbox"/> | <input type="checkbox"/> |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		37,775.		37,775.
b Buildings		1,604,593.	698,843.	905,750.
c Leasehold improvements				
d Equipment		100,614.	91,561.	9,053.
e Other		15,702.	15,179.	523.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				953,101.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) CASH HELD FOR FRIENDS	21,171.
(2) NET PENSION ASSET	94,743.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	115,914.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and a shaded area for calculations.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and a shaded area for calculations.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART IV, LINE 2B:

THE LIBRARY IS CUSTODIAN OF A CASH ACCOUNT THAT IS USED BY THE FRIENDS OF PENN YAN PUBLIC LIBRARY FOR FUNDRAISING FUNCTIONS.

PART V, LINE 4:

BOOK PURCHASES.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

PENN YAN PUBLIC LIBRARY

Employer identification number

16-6000692

FORM 990, PART VI, SECTION B, LINE 11B:

THE BOARD OF TRUSTEES IS PROVIDED WITH A COPY OF THE 990 AND PERFORMS A
REVIEW BEFORE FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

ANNUAL CONFLICT OF INTEREST FORMS ARE SIGNED AND MAINTAINED IN THE
ADMINISTRATION OFFICE. ANY CONFLICTS ARE RESOVLED IN ACCORDANCE WITH NEW
YORK STATE LAW.

FORM 990, PART VI, SECTION C, LINE 19:

THE LIBRARY MAKES ITS GOVERNING DOCUMENTS AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN VALUE OF RETIREMENT/PENSION LIABILITY 95,904.

FORM 990, PART XII, LINE 2C:

THE OVERSIGHT PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

Profit & Loss Budget vs. Actual

12/20/22

Accrual Basis

July 2023 through June 2024

	<u>Jul '23 - Ju...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4100 · Printing Income	0.00	1,500.00	(1,500.00)	0.0%
4200 · Village	0.00	1,000.00	(1,000.00)	0.0%
4525 · Cafe Receipts	0.00	600.00	(600.00)	0.0%
4540 · Tax Income	0.00	717,902.00	(717,902.00)	0.0%
4600 · LLSA	0.00	4,000.00	(4,000.00)	0.0%
4700 · Interest	0.00	150.00	(150.00)	0.0%
4800 · NonDesignated Donat...	0.00	3,000.00	(3,000.00)	0.0%
Total Income	0.00	728,152.00	(728,152.00)	0.0%
Expense				
5000 · HUMAN RESOURCES	0.00	584,755.00	(584,755.00)	0.0%
5400 · ADMINISTRATION	0.00	31,500.00	(31,500.00)	0.0%
5900 · BUILDINGS & GROUN...	0.00	25,060.00	(25,060.00)	0.0%
6000 · TECH (NETWORK AN...	0.00	42,087.00	(42,087.00)	0.0%
7100 · REFERENCE	0.00	500.00	(500.00)	0.0%
7300 · ADULT SERVICES	0.00	31,200.00	(31,200.00)	0.0%
7500 · YOUTH SERVICES	0.00	9,500.00	(9,500.00)	0.0%
8100 · TECHNICAL SERVICES	0.00	2,250.00	(2,250.00)	0.0%
8200 · CIRCULATION	0.00	1,300.00	(1,300.00)	0.0%
Total Expense	0.00	728,152.00	(728,152.00)	0.0%
Net Ordinary Income	0.00	0.00	0.00	0.0%
Net Income	0.00	0.00	0.00	0.0%