

AGENDA
PENN YAN PUBLIC LIBRARY
BOARD MEETING
THURSDAY July 21st, 2022 6:30 PM

Call to Order

- Public Comment
- Additional Agenda Items?
- *Adoption of Agenda
- June 16th Minutes
- Financial Review
 - *Payment of bills for June 2022
- Library Director's Report

Standing Committee Reports

- Finance Committee
- Policy Review Committee (should meet, Trustee Education Policy/bylaws)
- Building Committee
- Nominating Committee
- Personnel Committee

Old Business

- Outside trim painting and glass pane replacement update-quotes
- *8.6 Patron Photography and Filming Policy
- Oaths of Office

New Business

- *Election of Officers:

President

Financial Officer

Secretary

- Annual Organizational Meeting Resolutions:

*PYPL Board of Trustees resolve the following for the 2022-2023 fiscal year:

- The pre-payment of recurring claims such as utilities and personnel costs
- The designation of the Penn Yan Chronicle Express as the Official Newspaper for the Library
- The appointment of Wendy Bailey as the Board Treasurer
- The appointment of RDG as the External Auditor
- Appointment of Mark Venuti as the Library Attorney
- The authorization of the Executive Director to Certify Payrolls
- The authorization of Executive Director to Make Grant Applications
- The designation Lyons National Bank and Community Bank as depositories for the Library.

- Committee assignments

***Adjourn**

- Items with * require Board action. Enclosures: June 2022 Minutes, Budget and Balance sheets, Director's Report, Circulation Stats, Children's and Adult services reports, proposed Patron Photography and Filming Policy, 21-22 Board committees list

2021-2022 Board Committees

Standing

Finance

Diane

Kristen

Elizabeth

Connie

Personnel

Marty

Deb

Val

Policy

Kristen

Deb

Marty

Building

Peter

Elizabeth

Diane

Nominating

Peter

Diane

Officers

President-Peter

Financial Officer-Val

Secretary-Deb

PYPL Executive Director's Report 07-21--22

Professional Development and Meetings:

6-13 Library Accessibility Audits, SCLRC webinar

6-14 Fire Extinguisher training, PYPL Staff Roundtable, Yates Emergency Services

6-17 Penn Yan Action Coalition Community Read DANCING IN THE MOSQUE: AN AFGHAN MOTHER'S LETTER TO HER SON, by Homeira Qaderi, author visit, Zoom

6-23 STLS Directors Retreat, Hammondsport Library

-Dream Library brainstorming table talks

-Panel Discussion, new library directors

7-8 Small Libraries Symposium

- Inclusive Libraries: Eliminating Barriers for Patrons with Disabilities, Anita O'Brien, Executive Director, Rochester Accessible Adventures
- An Introduction to Funding Your Library, Brian Hildreth, Executive Director, Southern Tier Library System, Ron Kirsop, Executive Director, OWWL Library System
- Presenter: Construction Success: Plan, Fund, Build, Celebrate! Angela Gonzalez, Director, Penn Yan Public Library, Linda Nichols, Director, Dundee Library, Barbara Radigan, Director, Pulteney Free Library
- The Beginner's Guide to Being a Woman in Charge, Suzanne Macaulay, Program Director, OWWL Library System

Happenings:

-I am planning a brick campaign to start in September so they can be installed next spring.

-Dave Race is working on weeding the front gardens.

-Randy is making progress on painting the window frames on the older building.

-I am at the Yates County Fair in the afternoons July 12th(set-up)-15th.

-I am on vacation next week.

MINUTES
PENN YAN PUBLIC LIBRARY
BOARD MEETING
THURSDAY June 16, 2022

Present: Peter Gamba, Martha (Marty) Roberts, Deb Connelly, Elizabeth Burris-Chase, Val Brechko, Diane Krans, Kristen Flynn-Comstock, Connie Glover, Angela Gonzalez

Absent: Jan Barrett

Guests: Steve Darrow

Meeting was held via Zoom due to COVID-19 restrictions

Call to Order

1. Public Comment:

2. *Resolution to approve the following:

- a. Adoption of 6/16/22 Agenda, as amended:

Moved: Marty Roberts

Seconded: Elizabeth Burris-Chase

Approved: 8-0

Abstentions: 0

- b. May 19, 2022 minutes as submitted:

Moved: Elizabeth Burris-Chase

Seconded: Marty Roberts

Approved: 5-0

Abstentions: 3

- c. Payment of bills for May 2022:

Moved: Marty Roberts

Seconded: Connie Glover

Approved: 8-0

Abstentions: 0

3. Library Director's Report: see attached

4. Standing Committee Reports

- a. Finance Committee: Did not meet.
- b. Policy Review Committee: Did not meet
- c. Building Committee: Did not meet.
- d. Nominating Committee: Did not meet.
- e. Personnel Committee: Did not meet.

5. Old Business

- a. Outside trim painting and glass pane replacement update-quotes: WBR came to provide quote. Quote was high. Still considering options and trying to obtain additional quotes.
- b. In person board meetings: Can continue to meet on Zoom but must post recording for public viewing. In person and hybrid meetings are also acceptable, however there are restrictions related to voting with the hybrid model. PYPL would like to continue meeting via Zoom at this time.

***Resolution to continue Board Meetings via Zoom through 2022:**

Moved: Val Brechko

Second: Marty Roberts

Approved: 8-0

Abstentions: 0

6. New Business

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

- i. Temporary appointment of Board Members for 2022-2023 fiscal year:
Connie Glover, Deb Connelly, Jan Barrett, Elizabeth Burris-Chase and
Steve Darrow

Moved: Marty Roberts

Seconded: Diane Krans

Approved: 8-0

Abstentions: 0

- b. 8.6 Patron Photography and Filming Policy
- c. Additional signage for charge station expansion planning

7. *Adjourn:

Moved: Marty Roberts Seconded: Val Brechko

Approved: 8-0

Abstentions: 0

- Items with * require Board action. Enclosures: May 2022 minutes, Budget and Balance Sheets, Director's Report, Circulation Stats, Children's and Adult Services Reports, Proposed Patron Photography and Filming Policy

8.6 Patron Photography & Filming Policy

In accordance with legal precedent, the library is considered a limited public forum (a type of forum in which reasonable restrictions on expressive conduct or speech are permitted). Staff and patron confidentiality are protected (see Section 3, NYS Civil Practice & Rules Section 4509 Confidentiality Law for Library Records). Therefore, photography and filming inside the library and on library grounds are subject to restrictions.

Photography

Limited, casual photography is permitted without the need for prior permission. Added equipment such as lighting or tripods is not permitted. Patrons wishing to take photographs inside the library or on library grounds should take care not to infringe upon others' privacy and confidentiality, and should inform other patrons in the areas they are photographing and obtain their consent if they are likely to be captured in any images. Patrons observed or reported as not complying with these measures will be asked to refrain from taking photographs and, if they fail to comply, may be subject to Suspension of Library Privileges (see Section 8.3).

Filming

Filming by members of the general public is not permitted anywhere inside the library or on library grounds without prior written permission of library staff. To obtain written permission, apply to the library director or other designated employee expressing the purpose of the filming. Requests to film in the library can be denied at staff's discretion. With written staff consent, filming is permitted only with the consent of patrons present in the area of the library where filming is to occur. Filming must not disrupt or impede regular library services and procedures or threaten patron safety and confidentiality. Patrons observed or reported as not complying with these measures will be asked to refrain from filming and, if they fail to comply, may be subject to Suspension of Library Privileges (see Section 8.3).

Minor children cannot consent to be photographed or filmed. Photography or filming of children in one's own care is permitted, provided all other measures are observed; photography and filming of children not in one's care is prohibited.

Photography or filming by accredited news media must be approved by the library director or other designated employee. Requests should be made a reasonable amount of time before the photography or filming is to occur. All other measures outlined in this policy must also be observed.

Photography or filming for commercial purposes is prohibited.

Penn Yan Public Library
Balance Sheet
As of June 30, 2022

	Jun 30, 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	101,045.19
Total 1000 · Savings account	126,023.72
1014 · Operating Acct	396,575.44
Total Checking/Savings	522,599.16
Accounts Receivable	
1261 · Accounts Receivable	(1,500.36)
Total Accounts Receivable	(1,500.36)
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	19,592.53
Total 1300 · Investments	19,592.53
Total Other Current Assets	39,417.41
Total Current Assets	560,516.21
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	1,434,937.58
LIABILITIES & EQUITY	
Liabilities	

Penn Yan Public Library
Balance Sheet
As of June 30, 2022

	Jun 30, 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	5,248.60
2045 · Deferred Compensation	865.08
2010 · Accrued Payroll & Employee Ben	32,506.87
2020 · Cash Held for Library (Friends)	13,707.70
2027 · Deferred Tax	(55,962.38)
2028 · Pass Through Funds	0.23
2032 · Accrued FICA	(1,003.96)
2033 · Federal Withholding	26.98
2034 · NYS Withholding	6.28
2035 · Retirement	12,116.42
2036 · Sales Tax 8%	165.90
2038 · Employee Health Premiums	0.27
Total Other Current Liabilities	7,677.63
Total Current Liabilities	35,027.63
Total Liabilities	35,027.63
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	808,035.61
Net Income	98,919.60
Total Equity	1,399,909.95
TOTAL LIABILITIES & EQUITY	1,434,937.58

Budget vs. Actual

07/02/22

Accrual Basis

2021/2022 Budget

	<u>Jul '21 - Jun...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4100 · Printing Income				
4150 · Laser Printer	1,038.12	500.00	538.12	207.6%
4160 · Other Copies	245.63	1,000.00	(754.37)	24.6%
Total 4100 · Printing Income	<u>1,283.75</u>	<u>1,500.00</u>	<u>(216.25)</u>	<u>85.6%</u>
4200 · Village	1,000.00	1,000.00	0.00	100.0%
4400 · Fines	494.37			
4500 · Lost/Damaged Books Refund	192.43			
4505 · Sale of Extraneous Materials	208.58			
4540 · Tax Income	706,479.96	706,480.00	(0.04)	100.0%
4550 · Miscellaneous	2,726.77			
4600 · LLSA	4,375.41	3,500.00	875.41	125.0%
4700 · Interest	25.20	150.00	(124.80)	16.8%
4800 · NonDesignated Donations	13,835.03	3,000.00	10,835.03	461.2%
Total Income	<u>730,621.50</u>	<u>715,630.00</u>	<u>14,991.50</u>	<u>102.1%</u>
Expense				
5000 · HUMAN RESOURCES				
5100 · Salaries				
5110 · Library Director II	73,266.53	71,466.00	1,800.53	102.5%
5115 · Librarian I	115,927.05	112,328.00	3,599.05	103.2%
5125 · Network Tech	0.00	61,287.00	(61,287.00)	0.0%
5130 · Clerical	204,023.41	192,328.00	11,695.41	106.1%
5135 · Building Staff	0.00	21,953.00	(21,953.00)	0.0%
Total 5100 · Salaries	<u>393,216.99</u>	<u>459,362.00</u>	<u>(66,145.01)</u>	<u>85.6%</u>
5200 · Benefits				
5210 · Medicare/SS	29,932.11	30,000.00	(67.89)	99.8%
5225 · HRA Contributions	24,637.77	38,200.00	(13,562.23)	64.5%
5230 · Disability	2,358.62	1,800.00	558.62	131.0%
5235 · Voluntary Benefits	(2,103.57)			
5240 · SUTA	3,436.79	1,500.00	1,936.79	229.1%
5250 · Workmens Compensation	3,981.00	4,500.00	(519.00)	88.5%
5255 · Employee Assistance Plan	500.00	0.00	500.00	100.0%
5260 · Retirement	51,226.00	55,980.00	(4,754.00)	91.5%
5200 · Benefits - Other	2,103.57			
Total 5200 · Benefits	<u>116,072.29</u>	<u>131,980.00</u>	<u>(15,907.71)</u>	<u>87.9%</u>
5300 · Payroll Costs	<u>3,090.03</u>	<u>3,000.00</u>	<u>90.03</u>	<u>103.0%</u>
Total 5000 · HUMAN RESOURCES	<u>512,379.31</u>	<u>594,342.00</u>	<u>(81,962.69)</u>	<u>86.2%</u>
5400 · ADMINISTRATION				
5415 · Hotspots	6,511.98	3,250.00	3,261.98	200.4%
5420 · Promotion	355.00	500.00	(145.00)	71.0%
5425 · Internet Service	1,800.00	1,800.00	0.00	100.0%
5430 · Telephone System	1,943.66	2,300.00	(356.34)	84.5%
5435 · Insurance	8,408.13	6,500.00	1,908.13	129.4%
5440 · Accounting				

	<u>Jul '21 - Jun...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
5442 · Review/Audit	5,600.00	4,000.00	1,600.00	140.0%
5444 · Supplies	447.92	150.00	297.92	298.6%
5440 · Accounting - Other	66.98			
Total 5440 · Accounting	6,114.90	4,150.00	1,964.90	147.3%
5450 · Equipment	365.97	500.00	(134.03)	73.2%
5451 · Service Contract	323.55	450.00	(126.45)	71.9%
5452 · Toshiba copier	458.37	0.00	458.37	100.0%
5460 · Office Supplies				
5461 · Staff Room	159.69	250.00	(90.31)	63.9%
5462 · White Paper	166.08	250.00	(83.92)	66.4%
5463 · Other	522.52	500.00	22.52	104.5%
5460 · Office Supplies - Other	518.40			
Total 5460 · Office Supplies	1,366.69	1,000.00	366.69	136.7%
5470 · Training/Travel	1,442.30	0.00	1,442.30	100.0%
5475 · Legal	0.00	800.00	(800.00)	0.0%
5480 · Dues	880.00	1,000.00	(120.00)	88.0%
5485 · Postage	122.50	300.00	(177.50)	40.8%
5490 · Misc	86.99			
Total 5400 · ADMINISTRATION	30,180.04	22,550.00	7,630.04	133.8%
5900 · BUILDINGS & GROUNDS				
5910 · Utilities				
5912 · Electric	6,335.53	5,500.00	835.53	115.2%
5913 · Sewer & Water	743.29	850.00	(106.71)	87.4%
5914 · Gas	284.66	2,500.00	(2,215.34)	11.4%
Total 5910 · Utilities	7,363.48	8,850.00	(1,486.52)	83.2%
5920 · New Equipmnt	0.00	300.00	(300.00)	0.0%
5930 · Repairs & Maint				
5932 · Equipment	0.00	1,300.00	(1,300.00)	0.0%
5934 · Blding & Ground	2,335.33	1,400.00	935.33	166.8%
5930 · Repairs & Maint - Other	324.42			
Total 5930 · Repairs & Maint	2,659.75	2,700.00	(40.25)	98.5%
5940 · Maintenance Contracts				
5943 · Trash Removal	561.55	550.00	11.55	102.1%
5945 · Fire Protection	895.00	950.00	(55.00)	94.2%
5946 · Snow Plowing	1,000.00	850.00	150.00	117.6%
5940 · Maintenance Contracts - ...	1,389.00			
Total 5940 · Maintenance Contracts	3,845.55	2,350.00	1,495.55	163.6%
5970 · Supplies				
5972 · Custodial	948.75	550.00	398.75	172.5%
5974 · Building	155.05	650.00	(494.95)	23.9%
5976 · building depreciation	0.00	1,000.00	(1,000.00)	0.0%
5970 · Supplies - Other	237.50			

	<u>Jul '21 - Jun...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Total 5970 · Supplies	1,341.30	2,200.00	(858.70)	61.0%
Total 5900 · BUILDINGS & GROUNDS	15,210.08	16,400.00	(1,189.92)	92.7%
6000 · TECH (NETWORK AND ILS)				
6100 · New Hardware	8,081.15	3,000.00	5,081.15	269.4%
6150 · Parts for Repair & Maint	299.00	150.00	149.00	199.3%
6200 · New Software	0.00	500.00	(500.00)	0.0%
6300 · Maintenance	2,033.98	1,000.00	1,033.98	203.4%
6400 · ILS Software	32,301.00	33,538.00	(1,237.00)	96.3%
Total 6000 · TECH (NETWORK AND I...	42,715.13	38,188.00	4,527.13	111.9%
7100 · REFERENCE				
7110 · Materials				
7120 · Reference Books	16.22	500.00	(483.78)	3.2%
Total 7110 · Materials	16.22	500.00	(483.78)	3.2%
Total 7100 · REFERENCE	16.22	500.00	(483.78)	3.2%
7300 · ADULT SERVICES				
7310 · Materials				
7315 · Print Materials				
7320 · Adult Fiction	7,379.92	11500.00	(4,120.08)	64.2%
7321 · Graphic Novels	26.47	350.00	(323.53)	7.6%
7330 · Adult Non Fiction	3,475.10	5,000.00	(1,524.90)	69.5%
7370 · Periodicals	4,104.33	4,000.00	104.33	102.6%
Total 7315 · Print Materials	14,985.82	20,850.00	(5,864.18)	71.9%
7380 · AV Materials				
7382 · Audio Books	3,495.08	3,500.00	(4.92)	99.9%
7384 · CD Music	155.54	350.00	(194.46)	44.4%
7386 · DVD	4,459.42	4,500.00	(40.58)	99.1%
Total 7380 · AV Materials	8,110.04	8,350.00	(239.96)	97.1%
7310 · Materials - Other	51.45			
Total 7310 · Materials	23,147.31	29,200.00	(6,052.69)	79.3%
7420 · Programming	1,488.77	1,500.00	(11.23)	99.3%
7450 · Equipment				
7451 · Laser Printer	172.04			
7452 · Other Equipment	42.98	200.00	(157.02)	21.5%
7450 · Equipment - Other	95.95			
Total 7450 · Equipment	310.97	200.00	110.97	155.5%
7454 · Cafe Supplies				
7456 · Virus Supplies	295.59			
7454 · Cafe Supplies - Other	16.29			
Total 7454 · Cafe Supplies	311.88			

	<u>Jul '21 - Jun...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Total 7300 · ADULT SERVICES	25,258.93	30,900.00	(5,641.07)	81.7%
7500 · YOUTH SERVICES				
7510 · Materials				
7515 · Print Materials				
7520 · E	1,078.07	1,800.00	(721.93)	59.9%
7530 · J Fiction	1,969.60	1,100.00	869.60	179.1%
7540 · J Non-Fiction	748.82	600.00	148.82	124.8%
7550 · YA	1,072.68	1,250.00	(177.32)	85.8%
7560 · Realia(Non-Book)	0.00	300.00	(300.00)	0.0%
Total 7515 · Print Materials	4,869.17	5,050.00	(180.83)	96.4%
7580 · AV Materials				
7582 · Audiobooks	168.06	300.00	(131.94)	56.0%
7584 · Music CD	315.45	100.00	215.45	315.5%
7588 · Video Games	1,384.64	1,000.00	384.64	138.5%
Total 7580 · AV Materials	1,868.15	1,400.00	468.15	133.4%
Total 7510 · Materials	6,737.32	6,450.00	287.32	104.5%
7620 · Programming	3,732.86	2,400.00	1,332.86	155.5%
Total 7500 · YOUTH SERVICES	10,470.18	8,850.00	1,620.18	118.3%
8100 · TECHNICAL SERVICES				
8155 · Processing Costs	298.99	800.00	(501.01)	37.4%
8161 · Tech Supplies				
8162 · Repair	32.63	25.00	7.63	130.5%
8163 · AV	0.00	575.00	(575.00)	0.0%
8165 · Disc Cleaner	125.44	100.00	25.44	125.4%
8167 · Misc	678.62	750.00	(71.38)	90.5%
8161 · Tech Supplies - Other	544.37			
Total 8161 · Tech Supplies	1,381.06	1,450.00	(68.94)	95.2%
Total 8100 · TECHNICAL SERVICES	1,680.05	2,250.00	(569.95)	74.7%
8200 · CIRCULATION				
8250 · Equipment	0.00	200.00	(200.00)	0.0%
8260 · Patron Cards	490.00	200.00	290.00	245.0%
8275 · Postage for Overdues	0.00	450.00	(450.00)	0.0%
8280 · Mailing Supplies	114.93	300.00	(185.07)	38.3%
8295 · Unique Management	363.05	500.00	(136.95)	72.6%
8200 · CIRCULATION - Other	0.00	0.00	0.00	0.0%
Total 8200 · CIRCULATION	967.98	1,650.00	(682.02)	58.7%
195 · MISC. EXPENSES				
199 · MISCELLANEOUS-OTHER	(84.00)			
Total 195 · MISC. EXPENSES	(84.00)			
Total Expense	638,793.92	715,630.00	(76,836.08)	89.3%

	<u>Jul '21 - Jun...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Net Ordinary Income	91,827.58	0.00	91,827.58	100.0%
Other Income/Expense				
Other Income				
8400 · NON-BUDGETED DONATIONS				
8425 · Hobart/Watkins/Reiner	10.96			
8430 · Underwood-Materials				
8430E · Purchase	(280.41)			
8430 · Underwood-Materials - Ot...	(449.89)			
Total 8430 · Underwood-Materials	(730.30)			
Total 8400 · NON-BUDGETED DONA...	(719.34)			
9150 · HVAC Project Income	20,900.00			
Total Other Income	20,180.66			
Other Expense				
9401 · Resilient Communities Stipend	32.98			
8470 · Food Education Grant	224.06			
9175 · HVAC Project Expense	12,831.60			
Total Other Expense	13,088.64			
Net Other Income	7,092.02			
Net Income	98,919.60	0.00	98,919.60	100.0%

Penn Yan Public Library
MONTHLY INCOME & EXPENSE
June 2022

	Jun 22
Ordinary Income/Expense	
Income	
4100 · Printing Income	
4150 · Laser Printer	184.03
Total 4100 · Printing Income	184.03
4200 · Village	1,000.00
4400 · Fines	55.45
4500 · Lost/Damaged Books Refund	18.99
4505 · Sale of Extraneous Materials	18.97
4540 · Tax Income	58,873.33
4700 · Interest	2.07
4800 · NonDesignated Donations	259.44
Total Income	60,412.28
Expense	
5000 · HUMAN RESOURCES	
5100 · Salaries	
5110 · Library Director II	5,497.42
5115 · Librarian I	8,640.54
5130 · Clerical	15,657.98
Total 5100 · Salaries	29,795.94
5200 · Benefits	
5210 · Medicare/SS	2,267.92
5225 · HRA Contributions	2,975.85
5235 · Voluntary Benefits	(200.34)
5240 · SUTA	194.06
5200 · Benefits - Other	200.34
Total 5200 · Benefits	5,437.83
5300 · Payroll Costs	209.56
Total 5000 · HUMAN RESOURCES	35,443.33
5400 · ADMINISTRATION	
5415 · Hotspots	459.45
5420 · Promotion	305.00
5430 · Telephone System	168.43
5450 · Equipment	365.97
5451 · Service Contract	16.98
5452 · Toshiba copier	123.32
5460 · Office Supplies	
5461 · Staff Room	11.98
5463 · Other	5.38
5460 · Office Supplies - Other	208.98
Total 5460 · Office Supplies	226.34
Total 5400 · ADMINISTRATION	1,665.49
5900 · BUILDINGS & GROUNDS	
5910 · Utilities	
5912 · Electric	385.09
5913 · Sewer & Water	77.16
Total 5910 · Utilities	462.25
5930 · Repairs & Maint	
5934 · Blding & Ground	1,791.80
5930 · Repairs & Maint - Other	75.76
Total 5930 · Repairs & Maint	1,867.56
5940 · Maintenance Contracts	
5943 · Trash Removal	57.02

Penn Yan Public Library
MONTHLY INCOME & EXPENSE
June 2022

	Jun 22
5945 · Fire Protection	171.00
5940 · Maintenance Contracts - Other	1,389.00
Total 5940 · Maintenance Contracts	1,617.02
5970 · Supplies	
5972 · Custodial	16.95
Total 5970 · Supplies	16.95
Total 5900 · BUILDINGS & GROUNDS	3,963.78
6000 · TECH (NETWORK AND ILS)	
6300 · Maintenance	105.00
Total 6000 · TECH (NETWORK AND ILS)	105.00
7300 · ADULT SERVICES	
7310 · Materials	
7315 · Print Materials	
7320 · Adult Fiction	428.15
7330 · Adult Non Fiction	253.58
7370 · Periodicals	599.88
Total 7315 · Print Materials	1,281.61
7380 · AV Materials	
7382 · Audio Books	545.86
7386 · DVD	651.21
Total 7380 · AV Materials	1,197.07
Total 7310 · Materials	2,478.68
Total 7300 · ADULT SERVICES	2,478.68
7500 · YOUTH SERVICES	
7510 · Materials	
7515 · Print Materials	
7520 · E	30.94
7530 · J Fiction	114.59
7540 · J Non-Fiction	3.89
7550 · YA	24.84
Total 7515 · Print Materials	174.26
Total 7510 · Materials	174.26
7620 · Programming	488.32
Total 7500 · YOUTH SERVICES	662.58
8100 · TECHNICAL SERVICES	
8161 · Tech Supplies	
8162 · Repair	10.69
8165 · Disc Cleaner	125.44
8167 · Misc	4.12
Total 8161 · Tech Supplies	140.25
Total 8100 · TECHNICAL SERVICES	140.25
8200 · CIRCULATION	
8295 · Unique Management	30.90
Total 8200 · CIRCULATION	30.90
Total Expense	44,490.01
Net Ordinary Income	15,922.27

07/02/22

Penn Yan Public Library
MONTHLY INCOME & EXPENSE
June 2022

	<u>Jun 22</u>
Other Income/Expense	
Other Income	
8400 · NON-BUDGETED DONATIONS	
8425 · Hobart/Watkins/Reiner	(91.16)
8430 · Underwood-Materials	(449.89)
Total 8400 · NON-BUDGETED DONATIONS	<u>(541.05)</u>
Total Other Income	<u>(541.05)</u>
Net Other Income	<u>(541.05)</u>
Net Income	<u><u>15,381.22</u></u>

07/02/22

Reconciliation Summary

1000 · Savings account, Period Ending 06/30/2022

	<u>Jun 30, 22</u>
Beginning Balance	126,021.65
Cleared Transactions	
Deposits and Credits - 1 item	<u>2.07</u>
Total Cleared Transactions	<u>2.07</u>
Cleared Balance	<u>126,023.72</u>
Register Balance as of 06/30/2022	126,023.72
Ending Balance	126,023.72

07/02/22

Reconciliation Summary

1014 · Operating Acct, Period Ending 06/30/2022

	<u>Jun 30, 22</u>
Beginning Balance	447,384.42
Cleared Transactions	
Checks and Payments - 77...	(56,371.28)
Deposits and Credits - 5 it...	1,727.08
Total Cleared Transactions	<u>(54,644.20)</u>
Cleared Balance	<u>392,740.22</u>
Uncleared Transactions	
Checks and Payments - 15...	(11,336.56)
Deposits and Credits - 3 it...	109.03
Total Uncleared Transactions	<u>(11,227.53)</u>
Register Balance as of 06/30/2022	<u>381,512.69</u>
New Transactions	
Checks and Payments - 2 i...	(1,351.79)
Total New Transactions	<u>(1,351.79)</u>
Ending Balance	<u>380,160.90</u>

Penn Yan Public Library
Monthly Youth Services Report to Board

JUNE 2022 IN REVIEW

In June, we continued school tours, welcoming the entire third grade from PYE over the course of two days. We also had a large group of middle- and high-school students who loved having a therapy dog visit during Regents week, so I am looking at scheduling more frequent visits during the 22-23 school year.

Over 110 people attended Books & Bikes Fest on June 25, and during it we gave away 22 bike helmets and 55 books, all brand-new. Many wonderful volunteers helped us make the festival a fun time for all.

JUNE 2022 PROGRAMS

In-person programs: 19

Attendance at in-person programs: 430

JULY/AUGUST OUTLOOK

We kicked off July with a visit from our Saint Bernard therapy dog friend, Gracie, and nearly 20 people attended. That has set the stage for a very busy summer so far, with lots of summer visitors, year-round regulars, and plenty of materials circulating. There is plenty of demand for the Hicks-Kimball room lately, too. We are hosting summer youth programming from Safe Harbors of the Finger Lakes, the Living Well, Yates County 4-H, and the Yates Community Center, in addition to our own youth programming.

Submitted July 7, 2022 by Sarah Crevelling, Youth Services Librarian

checkouts	19-20	curb												20-21	21-22											21-22		
	total	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Total	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total	
ADPBKFC	401	22	32	36	36	24	44	46	44	62	49	36	42	473	66	69	77	61	57	49	43	48	50	74	67	72	733	
ADPBKNF	204	12	15	12	15	10	13	15	31	21	26	16	27	213	21	11	16	17	14	20	21	20	24	16	17	26	223	
ADULTFC	5124	219	268	417	451	436	525	552	533	511	453	491	534	5390	630	645	587	566	620	513	544	508	616	597	636	725	7187	
ADULTNF	4312	172	153	278	392	417	347	486	382	500	415	406	316	4264	446	422	384	389	412	360	417	426	532	461	369	374	4992	
AUDIOBKCAS	3													0													5	
AUDIOBKCD	1506	50	50	67	110	97	115	123	89	99	128	108	105	1141	86	100	122	92	105	100	105	78	88	112	116	101	1205	
AV-hotspot	142	21	27	67	77	88	85	69	76	65	86	84	109	854	96	90	93	90	98	76	70	87	103	71	84	87	1045	
AV-EQUIP	0				2									2													0	
BOOK	32	2	4	5	1		1						5	18	7	4	3	5	2	3	1	2	2	1	5	4	39	
COMPUTER-laptops	145				1					1		2		4				2									17	
playaways	39													0													0	
EAUDIOBOOK	0													0													0	
ED-VID-DVD	65	1		3	5	1	2	1	3	1	3	5	2	27	5		2	3	3	2	1	1	3	7	9	5	41	
EPHEMERAL	1													0													0	
EQUIPMENT	1	2												1				2		1							3	
HOLIDAY	24				4	8	5	1						18				4	3	3	4	2	2		1		19	
ILL-BOOK	57													0	4	3	4	15	6	6	8	7	8	9	3	2	75	
JUVDVD (new 5-1-19)	99	7	11	8	6	3	5	8	4	3	13	18	7	93	17	8	11	18	22	19	7	2	21	25	11	8	169	
JUVAUDIOBK	28	1		2	3	2	1	7	8				5	41	8	2	5	5	2	2		2	2	2	1	1	32	
JUVFIC	13963	609	463	1306	1540	1354	1447	1234	1459	1755	1303	1260	1508	15238	1914	1674	1578	1385	1626	1408	1297	1520	1801	1653	1206	1444	18506	
JUVMAGAZIN	29			1	1		17	19	14	20		6		1	79	2	11	5	4	4		7	7			6	50	
JUVMUSICDD	0		2									2		4													1	1
JUVNF	2514	76	95	284	309	301	212	228	287	285	283	256	273	2889	345	263	221	175	234	214	227	257	293	292	239	286	3046	
JUVPBFC	250	6	14	22	27	20	74	55	40	38	29	22	23	370	33	19	24	24	34	29	46	20	28	32	46	30	365	
JUVPBK	29		1		4		9	8	5	7	3			1	38	2	2	2	1		6	6	3	6	2	8	38	
JUVREF	2													0													0	
KIT	56	1											2	3	6	6	5	7	10	16	8	9	9	11	7	11	105	
LARGETYPE	6280	370	321	492	643	565	704	660	630	693	632	645	700	7055	762	822	746	686	666	553	684	549	715	634	655	702	8174	
MAGAZINE	834	15	9	100	93	81	78	67	99	102	71	98	84	897	105	104	48	78	72	80	74	63	74	85	115	109	1007	
MICROFORM	0							4	4				16	24					18								8	26
MIXEDMEDIA	5		2							1		2	1	6	1				1		1	1		1		1	6	
MUSICDD	389	11	9	38	68	73	80	56	37	42	44	20	47	525	40	43	41	45	53	38	42	25	37	57	34	64	519	
NEWAUDBKCD	591	19	34	69	74	73	60	39	35	57	63	58	75	656	54	79	53	51	57	52	61	61	63	62	45	31	669	
NEW-BKNF	0													0													0	
NEW-BOOK	1997	61	68	165	235	194	188	135	143	193	191	221	243	2037	313	341	305	326	269	215	234	235	258	248	205	191	3140	
NEW-BOOKNF	1170	39	33	117	104	117	139	97	100	123	114	117	136	1236	147	126	108	96	105	113	103	102	101	87	71	54	1213	
NEW JUVDVD-new	23	1	4			1	1				1	3	7	18	12	5	4	2		1		2	12	8	4	5	55	
NEWJUVCIC	940	46	26	73	81	105	88	82	65	94	86	73	79	898	116	120	116	126	100	84	92	85	134	131	97	112	1313	
NEW-JUVNF	291	12	7	20	22	24	34	26	20	42	34	21	46	308	58	56	32	18	25	12	32	30	45	42	26	26	402	
NEW-LP	2782	86	94	279	291	308		171	143	136	117	87	85	1797	89	94	60	67	43	28	56	54	62	46	38	38	675	
NEWMAGAZIN	50	6		2	1	3		5	5	11	9	4	1	47	4	6		5	2	11	48	46	11	4	12	2	151	
NEWMUSCD	93						10	4	4	5	34	55	38	150	20	13	14	19	15	6	10	4	8	2	2	2	115	
NEWSPAPER	0													0													0	
NEW-VIDDVD	3958	75	112	292	341	346	255	203	208	376	365	361	457	3391	410	483	341	312	347	312	387	327	389	349	268	179	4104	
PGMRESOURC	5													0													0	
REF-BOOK	5				1						1			2			11	1	1			1	1	1	1	1	18	
ROTATING	9									1	1		31	33	65	16	3	2	1								87	
SOFTWARE	0													0	1	1	1			1		1	5	3			14	
STLSEQUIP	0													0													0	
TABLET	0													0													0	
TESTBOOK	4	2		1	2	3				1				9					2								2	
TOY	4													0													0	
UNBARCODED	31	2				3	5	1	1		1	3	1	17	7	3	2	5	4	1	3	1	3	4		3	36	
UNDEFINED	0													0													0	
VIDEO-DVD	13052	436	321	1078	1151	1288	1373	1340	1130	1337	984	724	748	11910	953	1062	951	809	887	880	863	860	898	876	917	780	10736	
VID-GAME	857	41	20	75	74	84	72	62	75	111	86	65	88	853	161	138	144	134	102	113	116	92	141	99	110	111	1461	
loaned to STLS	4853	112	454	531	408	342	408	528	436	547	474	451	409	5100	489	564	514	447	478	428	457	418	468	490	393	409	5555	
Borrowed from STLS	3692	109	408	420	371	334	485	456	542	537	545	506	508	5221	548	546	536	554	466	499	577	464	536	560	505	567	6358	
Total print circ	70941	2644	3057	6263	6941	6705	6882	6788	6652	7777	6673	6225	6745	73352	8043	7966	7162	6645	6967	6247	6650	6426	7553	7166	6325	6582	83732	
downloads-overdrive	11418	1209	1204	1164	1162	1074	1062	1187	1140	1172	1044	1148	1041	13607	1125	1167	1050	1048	1012	974	1173	1105	1101	1140	1172	1079	13146	
overdrive magazines	1319	129	129	136	172	172	172	172	172	172	53	68	112	81	1568	70	87	80	123	103	90	101	82	72	127	65	1062	
Freegal	3078													0													0	
PAC	4565			200	281	176	212	230	231	290	261	225	259	2365	286	312	256	227	227	244	245	223	277	271	292		2860	
Total circ with digital,PAC	91321	3982	4390	7763	8556	8127	8328	8377	8195	9292	8046	7710	8126	90892	9524	9532	8548	8043	8309	7555	8169	7836	9003	8704	7854	7723	100800	
website visits	19922	1838	1603	1751	1532	566		1274	3411	1491	1588	1366	1455	17875	1487	1399	1459	1572									5917	
visits	53717	500	488	1359	3348	2770	3057	2477	2477	3294	3294	3477	4667	31208	3782	3863	4145	4558	4406	3904	4273							

wireless	5493	161	255	319	259	333	360	339	225	452	444	283	270	3700	294	206	258	223	253	241	277	256	314	275	315	336	3248	
														0														0
new regist. Res		3		24	23	9	14	14	17	10		8		122	20	16	29		26	24	13	37	32	21	29	17	32	296
non res				5		4		3	3	4		4		23	11	7	4	4	5	2	4	6	3	7	2	5	60	
additions to holdings														0														0
cat books		143	149	145	107	152	65	136	104	42	114	69	109	1335	291	111	103	76	52	139	122	57	151	130	146	110	1488	
all other print		14	139	175	90	66	40	110	93	84	85	70	81	1047	63	82	81	76	77	80	75	59	95	78	77	68	911	
audiobooks CDs		7	13	1	11	14	6	13	10	4	15	25	18	137	8	9	9	15	8	14	7	9	6	6	15	6	112	
DVDs		9	18	15	20	10	16	11	29	1	11	20	24	184	23	19	13	20	16	26	9	7	14	1	39	20	207	
vid games			3	2				7	1	1	6	1	1	22		5	6	4	3	3	2	2		1	1		27	
electronic																												
kit							1										1											
microform																												
av		4																										
toy																					1							

AGENDA
PENN YAN PUBLIC LIBRARY
BOARD MEETING
THURSDAY August 18th, 2022 6:30 PM

Call to Order

- Public Comment
- Additional Agenda Items?
- *Adoption of Agenda
- July 21st Minutes
- Financial Review
 - *Payment of bills for July 2022
- Library Director's Report

Standing Committee Reports

- Finance Committee
- Policy Review Committee
- Building Committee
- Nominating Committee
- Personnel Committee

Old Business

- Outside trim painting and glass pane replacement update
- Oaths of Office
- Committee assignments

New Business

- The designation of the Penn Yan Chronicle Express as the Official Newspaper for the Library
- Display policy
- Bylaws Trustee Education
- *Executive Session-Personnel

***Adjourn**

- Items with * require Board action. Enclosures: July 2022 Minutes, Budget and Balance sheets, Director's Report, Circulation Stats, Children's and Adult services reports, proposed policy, 21-22 Board committees list

2022-2023 Board Committees

Standing

Finance

Kristen
Elizabeth
Connie

Personnel

Marty
Deb
Val

Policy

Kristen
Deb
Marty

Building

Peter
Elizabeth

Nominating

Peter
Steve

Officers

President-Peter
Financial Officer-Val
Secretary-Deb

PYPL Executive Director's Report 08-18-22

Professional Development and Meetings:

7-18 NYLA PLS meeting

7-19 Workflows training, STLS

7-19 Public Library Collection Policy Template and Guide, WNYLRC, Ask the Lawyer

8-3 Filming in the Library, Offline Workflows, Request for Reconsideration, PYPL Staff Roundtable

8-16 Active Shooter Training, Yates County Sheriff, PYPL Staff Roundtable

Happenings:

- All the computers are finally installed.
- The new server is scheduled to be installed over Sept 14th and 15th.
- Dave Race continues to weed out the front gardens.
- The new coffee tables have finally arrived.
- Randy continues to work on painting window trim.

MINUTES
PENN YAN PUBLIC LIBRARY
BOARD MEETING
THURSDAY July 21, 2022

Present: Peter Gamba, Martha (Marty) Roberts, Deb Connelly, Elizabeth Burris-Chase, Val Brechko, Connie Glover, Steve Darrow, Angela Gonzalez

Absent: Jan Barrett, Kristen Flynn-Comstock

Meeting was held via Zoom due to COVID-19 restrictions

Call to Order

1. Public Comment:

2. *Resolution to approve the following:

- a. Adoption of 6/16/22 Agenda, as amended:

Moved: Marty Roberts

Seconded: Elizabeth Burris-Chase

Approved: 7-0

Abstentions: 0

- b. June 16, 2022 minutes as submitted:

Moved: Marty Roberts Seconded: Connie Glover

Approved: 7-0

Abstentions:

- c. Payment of bills for June 2022:

Moved: Marty Roberts

Seconded: Val Brechko

Approved: 7-0

Abstentions: 0

3. Library Director's Report: see attached

4. Standing Committee Reports

- a. Finance Committee: Did not meet.
- b. Policy Review Committee: Did not meet; will need to meet to update the bylaws to include a policy addressing the 2 hours of continuing ed training required for trustees beginning 1/2023.
- c. Building Committee: Did not meet.
- d. Nominating Committee: Did not meet, but will schedule a meeting in the near future.
- e. Personnel Committee: Did not meet.

5. Old Business

- a. Meeting in person: continue with zoom meetings for the remainder of the calendar year, then will re-evaluate in January 2023.
- b. Outside trim painting and glass pane replacement update-quotes: Additional quote received from Pride and Trust Paining, similar price point as WBR. Still need one additional quote prior to making a decision.
- c. ***Resolution to Approve the 8.6 Patron Photography and Filming Policy:**
 - Moved: Marty Roberts Second: Deb Connelly
 - Approved: 7-0 Abstentions: 0
- d. Oaths of Office: Reminder to appointed board members to complete the Oath of Office as soon as possible.

6. New Business

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

i. ***Election of Officers:**

1. President: Peter Gamba
2. Financial Officer: Val Brechko
3. Secretary: Deb Connelly

Moved: Steve Darrow

Seconded: Marty Roberts

Approved: 7-0

Abstentions: 0

ii. **Annual Organizational Meeting Resolutions for the 2022-2023 fiscal year:**

1. The prepayment of recurring claims such as utilities and and personnel costs
2. The designation of the Penn Yan Chronicle Express as the Official Newspaper for the Library
3. The appointment of Wendy Bailey as the Board Treasurer
4. The appointment of RDG as the External Auditor
5. The appointment of Mark Venuti as the Library Attorney
6. The authorization of the Executive Director to certify payrolls.
7. The authorization of the Executive Director to make grant applications
8. The designation of Lyons National Bank and Community Bank as depositories for the Library

Moved: Elizabeth Burris-Chase

Seconded: Val Brechko

Approved: 7-0

Abstentions: 0

- b. Committee Assignments: Updated list will be provided to Board Members once complete.

7. ***Adjourn:**

Moved: Marty Roberts

Seconded: Steve Darrow

Approved: 7-0

Abstentions: 0

- Items with * require Board action. Enclosures: June 2022 minutes, Budget and Balance Sheets, Director's Report, Circulation Stats, Children's and Adult Services Reports, Proposed Patron Photography and Filming Policy, 21-22 Board committee list

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

	Jul 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	101,047.33
Total 1000 · Savings account	126,025.86
1014 · Operating Acct	288,761.08
Total Checking/Savings	414,786.94
Accounts Receivable	
1261 · Accounts Receivable	(1,500.36)
Total Accounts Receivable	(1,500.36)
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	19,592.53
Total 1300 · Investments	19,592.53
Total Other Current Assets	39,417.41
Total Current Assets	452,703.99
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	1,327,125.36
LIABILITIES & EQUITY	
Liabilities	

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

	Jul 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	5,553.39
2045 · Deferred Compensation	177.90
2010 · Accrued Payroll & Employee Ben	32,506.87
2020 · Cash Held for Library (Friends)	13,707.70
2027 · Deferred Tax	(114,835.71)
2028 · Pass Through Funds	0.23
2032 · Accrued FICA	(1,003.96)
2033 · Federal Withholding	26.98
2034 · NYS Withholding	6.28
2035 · Retirement	12,116.42
2036 · Sales Tax 8%	199.67
2038 · Employee Health Premiums	0.27
Total Other Current Liabilities	(51,544.32)
Total Current Liabilities	(24,194.32)
Total Liabilities	(24,194.32)
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	(48,590.27)
Total Equity	1,351,319.68
TOTAL LIABILITIES & EQUITY	1,327,125.36

Budget vs. Actual

08/09/22

Accrual Basis

2021/2022 Budget

	<u>Jul 22</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4100 · Printing Income				
4150 · Laser Printer	218.06	500.00	(281.94)	43.6%
4160 · Other Copies	1.39	1,000.00	(998.61)	0.1%
Total 4100 · Printing Income	219.45	1,500.00	(1,280.55)	14.6%
4200 · Village	0.00	1,000.00	(1,000.00)	0.0%
4400 · Fines	94.99			
4500 · Lost/Damaged Books Refund	18.00			
4505 · Sale of Extraneous Materials	9.95			
4540 · Tax Income	58,873.33	706,480.00	(647,606.67)	8.3%
4550 · Miscellaneous	632.73			
4600 · LLSA	0.00	3,500.00	(3,500.00)	0.0%
4700 · Interest	2.14	150.00	(147.86)	1.4%
4800 · NonDesignated Donations	74.66	3,000.00	(2,925.34)	2.5%
Total Income	59,925.25	715,630.00	(655,704.75)	8.4%
Expense				
5000 · HUMAN RESOURCES				
5100 · Salaries				
5110 · Library Director II	10,266.00	74,325.00	(64,059.00)	13.8%
5115 · Librarian I	16,906.42	116,821.00	(99,914.58)	14.5%
5130 · Clerical	32,467.29	215,000.00	(182,532.71)	15.1%
5135 · Building Staff	0.00	24,448.00	(24,448.00)	0.0%
Total 5100 · Salaries	59,639.71	430,594.00	(370,954.29)	13.9%
5200 · Benefits				
5210 · Medicare/SS	4,545.26	30,000.00	(25,454.74)	15.2%
5225 · HRA Contributions	766.53	40,000.00	(39,233.47)	1.9%
5230 · Disability	0.00	2,700.00	(2,700.00)	0.0%
5235 · Voluntary Benefits	(300.51)			
5240 · SUTA	751.10	3,000.00	(2,248.90)	25.0%
5250 · Workmens Compensation	0.00	4,500.00	(4,500.00)	0.0%
5255 · Employee Assistance Plan	0.00	500.00	(500.00)	0.0%
5260 · Retirement	0.00	56,442.00	(56,442.00)	0.0%
5200 · Benefits - Other	200.34			
Total 5200 · Benefits	5,962.72	137,142.00	(131,179.28)	4.3%
5300 · Payroll Costs	310.84	3,000.00	(2,689.16)	10.4%
Total 5000 · HUMAN RESOURCES	65,913.27	570,736.00	(504,822.73)	11.5%
5400 · ADMINISTRATION				
5415 · Hotspots	613.35	5,000.00	(4,386.65)	12.3%
5420 · Promotion	0.00	500.00	(500.00)	0.0%
5425 · Internet Service	450.00	1,800.00	(1,350.00)	25.0%
5430 · Telephone System	165.63	2,300.00	(2,134.37)	7.2%
5435 · Insurance	0.00	8,000.00	(8,000.00)	0.0%
5440 · Accounting				
5442 · Review/Audit	0.00	5,900.00	(5,900.00)	0.0%

	Jul 22	Budget	\$ Over Bud...	% of Budget
5444 · Supplies	0.00	150.00	(150.00)	0.0%
Total 5440 · Accounting	0.00	6,050.00	(6,050.00)	0.0%
5450 · Equipment	0.00	500.00	(500.00)	0.0%
5451 · Service Contract	16.98			
5452 · Toshiba copier	(22.06)	1,000.00	(1,022.06)	(2.2)%
5460 · Office Supplies				
5461 · Staff Room	0.00	200.00	(200.00)	0.0%
5462 · White Paper	73.98	250.00	(176.02)	29.6%
5463 · Other	183.57	500.00	(316.43)	36.7%
Total 5460 · Office Supplies	257.55	950.00	(692.45)	27.1%
5470 · Training/Travel	32.50	1,500.00	(1,467.50)	2.2%
5475 · Legal	0.00	800.00	(800.00)	0.0%
5480 · Dues	200.00	1,000.00	(800.00)	20.0%
5485 · Postage	0.00	300.00	(300.00)	0.0%
Total 5400 · ADMINISTRATION	1,713.95	29,700.00	(27,986.05)	5.8%
5900 · BUILDINGS & GROUNDS				
5910 · Utilities				
5912 · Electric	287.77	5,500.00	(5,212.23)	5.2%
5913 · Sewer & Water	89.66	850.00	(760.34)	10.5%
5914 · Gas	0.00	1,600.00	(1,600.00)	0.0%
Total 5910 · Utilities	377.43	7,950.00	(7,572.57)	4.7%
5920 · New Equipmnt	0.00	300.00	(300.00)	0.0%
5930 · Repairs & Maint				
5932 · Equipment	0.00	1,300.00	(1,300.00)	0.0%
5934 · Blding & Ground	123.68	17,206.00	(17,082.32)	0.7%
5930 · Repairs & Maint - Other	32.66			
Total 5930 · Repairs & Maint	156.34	18,506.00	(18,349.66)	0.8%
5940 · Maintenance Contracts				
5943 · Trash Removal	57.13	550.00	(492.87)	10.4%
5945 · Fire Protection	77.00	700.00	(623.00)	11.0%
5946 · Snow Plowing	0.00	1,000.00	(1,000.00)	0.0%
Total 5940 · Maintenance Contracts	134.13	2,250.00	(2,115.87)	6.0%
5970 · Supplies				
5972 · Custodial	8.59	550.00	(541.41)	1.6%
5974 · Building	256.00	650.00	(394.00)	39.4%
5976 · building depreciation	0.00	1,000.00	(1,000.00)	0.0%
Total 5970 · Supplies	264.59	2,200.00	(1,935.41)	12.0%
Total 5900 · BUILDINGS & GROUNDS	932.49	31,206.00	(30,273.51)	3.0%
6000 · TECH (NETWORK AND ILS)				
6100 · New Hardware	0.00	3,000.00	(3,000.00)	0.0%
6150 · Parts for Repair & Maint	0.00	150.00	(150.00)	0.0%

	<u>Jul 22</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
6200 · New Software	0.00	500.00	(500.00)	0.0%
6300 · Maintenance	315.00	3,000.00	(2,685.00)	10.5%
6400 · ILS Software	33,538.00	33,538.00	0.00	100.0%
Total 6000 · TECH (NETWORK AND I...	33,853.00	40,188.00	(6,335.00)	84.2%
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	487.82	11500.00	(11,012.18)	4.2%
7321 · Graphic Novels	0.00	350.00	(350.00)	0.0%
7330 · Adult Non Fiction	283.47	5,000.00	(4,716.53)	5.7%
7370 · Periodicals	3,192.21	4,000.00	(807.79)	79.8%
Total 7315 · Print Materials	3,963.50	20,850.00	(16,886.50)	19.0%
7380 · AV Materials				
7382 · Audio Books	274.60	3,500.00	(3,225.40)	7.8%
7384 · CD Music	38.97	350.00	(311.03)	11.1%
7386 · DVD	460.98	4,500.00	(4,039.02)	10.2%
Total 7380 · AV Materials	774.55	8,350.00	(7,575.45)	9.3%
Total 7310 · Materials	4,738.05	29,200.00	(24,461.95)	16.2%
7420 · Programming	177.09	1,500.00	(1,322.91)	11.8%
7450 · Equipment				
7452 · Other Equipment	0.00	200.00	(200.00)	0.0%
Total 7450 · Equipment	0.00	200.00	(200.00)	0.0%
Total 7300 · ADULT SERVICES	4,915.14	30,900.00	(25,984.86)	15.9%
7500 · YOUTH SERVICES				
7510 · Materials				
7515 · Print Materials				
7520 · E	49.76	1,800.00	(1,750.24)	2.8%
7530 · J Fiction	186.80	1,100.00	(913.20)	17.0%
7540 · J Non-Fiction	38.15	600.00	(561.85)	6.4%
7550 · YA	126.35	1,250.00	(1,123.65)	10.1%
7560 · Realia(Non-Book)	0.00	300.00	(300.00)	0.0%
Total 7515 · Print Materials	401.06	5,050.00	(4,648.94)	7.9%
7580 · AV Materials				
7582 · Audiobooks	0.00	300.00	(300.00)	0.0%

	Jul 22	Budget	\$ Over Bud...	% of Budget
7584 · Music CD	0.00	100.00	(100.00)	0.0%
7588 · Video Games	39.99	1,000.00	(960.01)	4.0%
Total 7580 · AV Materials	39.99	1,400.00	(1,360.01)	2.9%
Total 7510 · Materials	441.05	6,450.00	(6,008.95)	6.8%
7620 · Programming	402.65	2,400.00	(1,997.35)	16.8%
Total 7500 · YOUTH SERVICES	843.70	8,850.00	(8,006.30)	9.5%
8100 · TECHNICAL SERVICES				
8155 · Processing Costs	0.00	800.00	(800.00)	0.0%
8161 · Tech Supplies				
8162 · Repair	0.00	25.00	(25.00)	0.0%
8163 · AV	0.00	575.00	(575.00)	0.0%
8165 · Disc Cleaner	0.00	100.00	(100.00)	0.0%
8167 · Misc	0.00	750.00	(750.00)	0.0%
Total 8161 · Tech Supplies	0.00	1,450.00	(1,450.00)	0.0%
Total 8100 · TECHNICAL SERVICES	0.00	2,250.00	(2,250.00)	0.0%
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	41.20	500.00	(458.80)	8.2%
8200 · CIRCULATION - Other	0.00	100.00	(100.00)	0.0%
Total 8200 · CIRCULATION	41.20	1,300.00	(1,258.80)	3.2%
Total Expense	108,299.74	715,630.00	(607,330.26)	15.1%
Net Ordinary Income	(48,374.49)	0.00	(48,374.49)	100.0%
Other Income/Expense				
Other Income				
8400 · NON-BUDGETED DONATIONS				
8430 · Underwood-Materials	(215.78)			
Total 8400 · NON-BUDGETED DONA...	(215.78)			
Total Other Income	(215.78)			
Net Other Income	(215.78)			
Net Income	(48,590.27)	0.00	(48,590.27)	100.0%

Penn Yan Public Library
MONTHLY INCOME & EXPENSE
July 2022

	Jul 22
Ordinary Income/Expense	
Income	
4100 · Printing Income	
4150 · Laser Printer	218.06
4160 · Other Copies	1.39
Total 4100 · Printing Income	219.45
4400 · Fines	94.99
4500 · Lost/Damaged Books Refund	18.00
4505 · Sale of Extraneous Materials	9.95
4540 · Tax Income	58,873.33
4550 · Miscellaneous	632.73
4700 · Interest	2.14
4800 · NonDesignated Donations	74.66
Total Income	59,925.25
Expense	
5000 · HUMAN RESOURCES	
5100 · Salaries	
5110 · Library Director II	10,266.00
5115 · Librarian I	16,906.42
5130 · Clerical	32,467.29
Total 5100 · Salaries	59,639.71
5200 · Benefits	
5210 · Medicare/SS	4,545.26
5225 · HRA Contributions	766.53
5235 · Voluntary Benefits	(300.51)
5240 · SUTA	751.10
5200 · Benefits - Other	200.34
Total 5200 · Benefits	5,962.72
5300 · Payroll Costs	310.84
Total 5000 · HUMAN RESOURCES	65,913.27
5400 · ADMINISTRATION	
5415 · Hotspots	613.35
5425 · Internet Service	450.00
5430 · Telephone System	165.63
5451 · Service Contract	16.98
5452 · Toshiba copier	(22.06)
5460 · Office Supplies	
5462 · White Paper	73.98
5463 · Other	183.57
Total 5460 · Office Supplies	257.55
5470 · Training/Travel	32.50
5480 · Dues	200.00
Total 5400 · ADMINISTRATION	1,713.95
5900 · BUILDINGS & GROUNDS	
5910 · Utilities	
5912 · Electric	287.77
5913 · Sewer & Water	89.66
Total 5910 · Utilities	377.43
5930 · Repairs & Maint	
5934 · Blding & Ground	123.68
5930 · Repairs & Maint - Other	32.66
Total 5930 · Repairs & Maint	156.34

Penn Yan Public Library
MONTHLY INCOME & EXPENSE
July 2022

	Jul 22
5940 · Maintenance Contracts	
5943 · Trash Removal	57.13
5945 · Fire Protection	77.00
	134.13
Total 5940 · Maintenance Contracts	134.13
5970 · Supplies	
5972 · Custodial	8.59
5974 · Building	256.00
	264.59
Total 5970 · Supplies	264.59
Total 5900 · BUILDINGS & GROUNDS	932.49
6000 · TECH (NETWORK AND ILS)	
6300 · Maintenance	315.00
6400 · ILS Software	33,538.00
	33,853.00
Total 6000 · TECH (NETWORK AND ILS)	33,853.00
7100 · REFERENCE	
7110 · Materials	
7120 · Reference Books	26.99
	26.99
Total 7110 · Materials	26.99
7200 · Other Reference	60.00
	86.99
Total 7100 · REFERENCE	86.99
7300 · ADULT SERVICES	
7310 · Materials	
7315 · Print Materials	
7320 · Adult Fiction	487.82
7330 · Adult Non Fiction	283.47
7370 · Periodicals	3,192.21
	3,963.50
Total 7315 · Print Materials	3,963.50
7380 · AV Materials	
7382 · Audio Books	274.60
7384 · CD Music	38.97
7386 · DVD	460.98
	774.55
Total 7380 · AV Materials	774.55
Total 7310 · Materials	4,738.05
7420 · Programming	177.09
	4,915.14
Total 7300 · ADULT SERVICES	4,915.14
7500 · YOUTH SERVICES	
7510 · Materials	
7515 · Print Materials	
7520 · E	49.76
7530 · J Fiction	186.80
7540 · J Non-Fiction	38.15
7550 · YA	126.35
	401.06
Total 7515 · Print Materials	401.06
7580 · AV Materials	
7588 · Video Games	39.99
	39.99
Total 7580 · AV Materials	39.99
Total 7510 · Materials	441.05

08/03/22

Penn Yan Public Library
MONTHLY INCOME & EXPENSE
July 2022

	Jul 22
7620 · Programming	<u>402.65</u>
Total 7500 · YOUTH SERVICES	843.70
8200 · CIRCULATION	
8295 · Unique Management	<u>41.20</u>
Total 8200 · CIRCULATION	41.20
Total Expense	<u>108,299.74</u>
Net Ordinary Income	(48,374.49)
Other Income/Expense	
Other Income	
8400 · NON-BUDGETED DONATIONS	
8430 · Underwood-Materials	<u>(215.78)</u>
Total 8400 · NON-BUDGETED DONATIONS	(215.78)
Total Other Income	<u>(215.78)</u>
Net Other Income	(215.78)
Net Income	<u><u>(48,590.27)</u></u>

08/01/22

Reconciliation Summary

1000 · Savings account, Period Ending 07/31/2022

	<u>Jul 31, 22</u>
Beginning Balance	126,023.72
Cleared Transactions	
Deposits and Credits - 1 item	<u>2.14</u>
Total Cleared Transactions	<u>2.14</u>
Cleared Balance	<u>126,025.86</u>
Register Balance as of 07/31/2022	126,025.86
Ending Balance	126,025.86

08/03/22

Reconciliation Summary

1014 · Operating Acct, Period Ending 07/31/2022

	<u>Jul 31, 22</u>
Beginning Balance	392,740.22
Cleared Transactions	
Checks and Payments - 65...	(93,333.68)
Deposits and Credits - 2 it...	1,276.28
	<u> </u>
Total Cleared Transactions	(92,057.40)
	<u> </u>
Cleared Balance	300,682.82
	<u> </u>
Uncleared Transactions	
Checks and Payments - 21...	(12,030.77)
Deposits and Credits - 3 it...	109.03
	<u> </u>
Total Uncleared Transactions	(11,921.74)
	<u> </u>
Register Balance as of 07/31/2022	288,761.08
	<u> </u>
Ending Balance	288,761.08

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
ADPBKFC	401	473	66	69	77	61	57	49	43	48	50	74	67	72	733	82
ADPBKNF	204	213	21	11	16	17	14	20	21	20	24	16	17	26	223	26
ADULTFC	5124	5390	630	645	587	566	620	513	544	508	616	597	636	725	7187	841
ADULTNF	4312	4264	446	422	384	389	412	360	417	426	532	461	369	374	4992	408
AUDIOBKCAS	3	0		4	1										5	
AUDIOBKCD	1506	1141	86	100	122	92	105	100	105	78	88	112	116	101	1205	118
AV-hotspot	142	854	96	90	93	90	98	76	70	87	103	71	84	87	1045	99
AV-EQUIP	0	2													0	
BOOK	32	18	7	4	3	5	2	3	1	2	2	1	5	4	39	4
COMPUTER-laptops	145	4			2					3		8	2	2	17	1
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
EPHEMERAL	1	0													0	
EQUIPMENT	1	3			2				1						3	
HOLIDAY	24	18				4	3	3	4	2	2		1		19	
ILL-BOOK	57	0	4	3	4	15	6	6	8	7	8	9	3	2	75	9
JUVDVD (new 5-1-19)	99	93	17	8	11	18	22	19	7	2	21	25	11	8	169	7
JUVAUDIOBK	28	41	8	2	5	5	2	2		2	2	2	1	1	32	1
JUVFIC	13963	15238	1914	1674	1578	1385	1626	1408	1297	1520	1801	1653	1206	1444	18506	2007
JUVMAGAZIN	29	79	2	11	5	4	4		4	7	7		6		50	1
JUVMUSICCD	0	4												1	1	2
JUVNF	2514	2889	345	263	221	175	234	214	227	257	293	292	239	286	3046	346
JUVPBFC	250	370	33	19	24	24	34	29	46	20	28	32	46	30	365	26
JUVPBK	29	38	2	2		2	1		6	6	3	6	2	8	38	5
JUVREF	2	0													0	
KIT	56	3	6	6	5	7	10	16	8	9	9	11	7	11	105	9
LARGETYPE	6280	7055	762	822	746	686	666	553	684	549	715	634	655	702	8174	791
MAGAZINE	834	897	105	104	48	78	72	80	74	63	74	85	115	109	1007	126
MICROFORM	0	24					18							8	26	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
NEWAUDBKCD	591	656	54	79	53	51	57	52	61	61	63	62	45	31	669	22
NEW-BKNF	0	0													0	
NEW-BOOK	1997	2037	313	341	305	326	269	215	234	235	258	248	205	191	3140	191
NEW-BOOKNF	1170	1236	147	126	108	96	105	113	103	102	101	87	71	54	1213	47
NEW JUVDVD-new	23	18	12	5	4	2		1		2	12	8	4	5	55	9
NEWJUVFIC	940	898	116	120	116	126	100	84	92	85	134	131	97	112	1313	155
NEW-JUVNF	291	308	58	56	32	18	25	12	32	30	45	42	26	26	402	28
NEW-LP	2782	1797	89	94	60	67	43	28	56	54	62	46	38	38	675	37

Penn Yan Public Library
Monthly Youth Services Report to Board

JULY 2022 IN REVIEW

July felt like a return to pre-Covid summer busyness in Youth Services: plenty of programs and plenty of patrons, plus plenty of questions to answer. One of the first programs of the summer was July's Toddler Dance party, which was attended by over 60 people, and that has set the tone for the rest of the summer. For the first time, we required registration for all craft programs, and all elementary-age programs maxed out attendance. Average attendance at Storytime at the Community Garden is 23, and we have been giving out 8 to 10 lunches each weekday since July 15.

JULY 2022 PROGRAMS

In-person programs: 39

Attendance at in-person programs: 504

AUGUST/SEPTEMBER OUTLOOK

In August we taper down the number of programs and give ourselves a week or two without them before afterschool kids come roaring back. This summer we are closing out the theme of "Oceans of Possibilities" with two presentations by local educator Amber Stevens, who calls herself Your Local Shark Nerd. In the morning and afternoon of August 19, she will give a presentation called "Understanding Sharks," and then in the early evening, the Shaka Shave Ice truck will stop by for a visit. There are more than 120 kids registered for summer reading this year and we have given away lots of books; a final report on those numbers will be out to you in next month's report.

September programs are coming together; multiple outside agencies are looking to run recurring programs at the library in the fall, aimed at the middle schoolers. I look forward to seeing how that goes. Melissa and I have been discussing our thoughts about indoor, group programs for little kids in the era of Covid; we are still deciding how to handle things and I will check in with other STLS libraries to see what they have decided.

Submitted August 8, 2022 by Sarah Crevelling, Youth Services Librarian

AGENDA
PENN YAN PUBLIC LIBRARY
BOARD MEETING
THURSDAY September 15th, 2022 6:30 PM

Call to Order

- Public Comment
- Additional Agenda Items?
- *Adoption of Agenda
- August 18th Minutes
- Financial Review
 - *Payment of bills for August 2022
- Library Director's Report

Standing Committee Reports

- Finance Committee
- Policy Review Committee
- Building Committee (should schedule meeting)
- Nominating Committee
- Personnel Committee (should schedule meeting)

Old Business

- Outside trim painting and glass pane replacement update
- *Display policy
- *Bylaws Trustee Education
- Official newspaper update

New Business

- Conflict of Interest forms

***Adjourn**

- Items with * require Board action. Enclosures: August 2022 Minutes, Budget and Balance sheets, Director's Report, Circulation Stats, Children's and Adult services reports, proposed updated Display Policy and Bylaws updates

2022-2023 Board Committees

Standing Committees 22-23

Finance

Kristen
Elizabeth
Connie

Personnel

Marty
Deb
Val

Policy

Kristen
Deb
Marty

Building

Peter
Elizabeth
Jan

Nominating

Peter
Steve

Officers

President-Peter
Financial Officer-Val
Secretary-Deb

PYPL Executive Director's Report 09-15-22

Professional Development and Meetings:

8-15 PLS meeting, NYLA

8-17 STLS ILS meeting

8-18 STLS Safe Zone Training

8/31 John Melvil Dewey: The Man Who Pioneered Libraries and Sexual Harassment, Podcast

Happenings:

- I am working on the director's proposed budget.
- I continue to work with RDG on the audit review.
- The new server is scheduled to be installed over Sept 14th and 15th.
- The village trimmed the weeping cherry in front of the library.
- We delivered the new books to the Yates Co. Jail.
- We are redoing the furniture inventory with barcodes.
- The coffee machine will be open for business this or next week. \$2.00 a cup to cover costs. There will be better quality creamer and fix-ins managed at the front desk.
- We are getting ready to start the brick campaign hopefully October 1st running through to Dec. 31st.

**MINUTES
PENN YAN PUBLIC LIBRARY
BOARD MEETING
THURSDAY August 18, 2022**

Present: Peter Gamba, Martha (Marty) Roberts, Deb Connelly, Elizabeth Burris-Chase, Val Brechko, Steve Darrow, Jan Barrett, Kristen Flynn-Comstock, Angela Gonzalez

Absent: Connie Glover

Meeting was held via Zoom due to COVID-19 restrictions

Call to Order

1. Public Comment:

2. *Resolution to approve the following:

- a. Adoption of 8/18/22 Agenda, as amended:

Moved: Marty Roberts

Seconded: Kristen Flynn-Comstock

Approved: 8-0

Abstentions: 0

- b. July 21, 2022 minutes as submitted:

Moved: Val Brechko

Seconded: Marty Roberts

Approved: 6-0

Abstentions: Kristen Flynn-Comstock, Jan Barrett

- c. Payment of bills for July 2022:

Moved: Kristen Flynn-Comstock

Seconded: Val Brechko

Approved: 8-0

Abstentions: 0

3. Library Director's Report: see attached

4. Standing Committee Reports

- a. Finance Committee: Did not meet.
- b. Policy Review Committee: Reviewed display policy and bylaws to include mandatory trainings (continuing education and sexual harrassment prevention).
- c. Building Committee: Did not meet; will be adding Jan to this committee.
- d. Nominating Committee: Did not meet.
- e. Personnel Committee: Did not meet.

5. Old Business

- a. Outside trim painting and glass pane replacement update-quotes: Angela is trying to get another quote in the fall. Randy has been working on painting the windows.
- b. Oaths of Office: All complete except Kristen.
- c. Committee Assignments. Updated list will be sent to board members

6. New Business

a. *Resolution to approve the following:

- i. Designation of the Dundee Observer as the Official Newspaper for the Library.

Moved: Steve Darrow

Seconded: Val Brechko

Approved: 8-0

Abstentions: 0

- a. Updated Display Policy

- b. Bylaws Trustee Education

c. *Resolution to move into executive session to discuss a personnel issue:

Moved: Marty Roberts

Seconded: Kristen Flynn Comstock

Approved: 8-0

Abstentions: 0

***Resolution to exit executive session to discuss a personnel issue:**

Moved: Marty Roberts

Seconded: Deb Connelly

Approved: 8-0

Abstentions: 0

7. *Adjourn:

Moved: Marty Roberts Seconded: Jan Barrett

Approved: 8-0

Abstentions: 0

- Items with * require Board action. Enclosures: July 2022 minutes, Budget and Balance Sheets, Director's Report, Circulation Stats, Children's and Adult Services Reports, Proposed Policy, 21-22 Board committee list

Penn Yan Public Library
MONTHLY INCOME & EXPENSE
August 2022

	Aug 22
Ordinary Income/Expense	
Income	
4100 · Printing Income	
4150 · Laser Printer	114.81
4160 · Other Copies	0.93
Total 4100 · Printing Income	115.74
4400 · Fines	55.99
4500 · Lost/Damaged Books Refund	3.50
4505 · Sale of Extraneous Materials	25.69
4550 · Miscellaneous	2,239.00
4700 · Interest	2.15
4800 · NonDesignated Donations	41.38
Total Income	2,483.45
Expense	
5000 · HUMAN RESOURCES	
5100 · Salaries	
5110 · Library Director II	5,717.30
5115 · Librarian I	8,986.16
5130 · Clerical	18,670.91
Total 5100 · Salaries	33,374.37
5200 · Benefits	
5210 · Medicare/SS	2,541.67
5225 · HRA Contributions	1,278.22
5235 · Voluntary Benefits	(200.34)
5240 · SUTA	197.61
5250 · Workmens Compensation	1,626.00
5255 · Employee Assistance Plan	500.00
5200 · Benefits - Other	500.85
Total 5200 · Benefits	6,444.01
5300 · Payroll Costs	215.58
Total 5000 · HUMAN RESOURCES	40,033.96
5400 · ADMINISTRATION	
5415 · Hotspots	1,171.92
5430 · Telephone System	337.48
5451 · Service Contract	17.14
5452 · Toshiba copier	(125.07)
5460 · Office Supplies	
5461 · Staff Room	5.37
Total 5460 · Office Supplies	5.37
5480 · Dues	75.00
Total 5400 · ADMINISTRATION	1,481.84
5900 · BUILDINGS & GROUNDS	
5910 · Utilities	
5912 · Electric	285.76
5913 · Sewer & Water	85.31
Total 5910 · Utilities	371.07
5930 · Repairs & Maint	
5932 · Equipment	294.95
5930 · Repairs & Maint - Other	52.54
Total 5930 · Repairs & Maint	347.49
5940 · Maintenance Contracts	

Penn Yan Public Library
MONTHLY INCOME & EXPENSE
August 2022

	Aug 22
5943 · Trash Removal	44.64
Total 5940 · Maintenance Contracts	44.64
Total 5900 · BUILDINGS & GROUNDS	763.20
6000 · TECH (NETWORK AND ILS)	
6300 · Maintenance	105.00
Total 6000 · TECH (NETWORK AND ILS)	105.00
7300 · ADULT SERVICES	
7310 · Materials	
7315 · Print Materials	
7320 · Adult Fiction	625.84
7330 · Adult Non Fiction	310.49
7370 · Periodicals	236.35
Total 7315 · Print Materials	1,172.68
7380 · AV Materials	
7382 · Audio Books	138.06
7384 · CD Music	11.99
7386 · DVD	398.05
Total 7380 · AV Materials	548.10
Total 7310 · Materials	1,720.78
7420 · Programming	571.75
Total 7300 · ADULT SERVICES	2,292.53
7500 · YOUTH SERVICES	
7510 · Materials	
7515 · Print Materials	
7520 · E	46.12
7530 · J Fiction	244.94
7540 · J Non-Fiction	215.65
7550 · YA	40.75
Total 7515 · Print Materials	547.46
7580 · AV Materials	
7588 · Video Games	39.95
Total 7580 · AV Materials	39.95
Total 7510 · Materials	587.41
7620 · Programming	779.20
Total 7500 · YOUTH SERVICES	1,366.61
8100 · TECHNICAL SERVICES	
8155 · Processing Costs	123.67
8161 · Tech Supplies	
8167 · Misc	15.19
Total 8161 · Tech Supplies	15.19
Total 8100 · TECHNICAL SERVICES	138.86
8200 · CIRCULATION	
8295 · Unique Management	20.60
Total 8200 · CIRCULATION	20.60
Total Expense	46,202.60
Net Ordinary Income	(43,719.15)

09/04/22

Penn Yan Public Library
MONTHLY INCOME & EXPENSE
August 2022

	<u>Aug 22</u>
Other Income/Expense	
Other Income	
8400 · NON-BUDGETED DONATIONS	
8430 · Underwood-Materials	(91.75)
Total 8400 · NON-BUDGETED DONATIONS	(91.75)
Total Other Income	(91.75)
Net Other Income	(91.75)
Net Income	<u>(43,810.90)</u>

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

	Aug 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	101,049.48
Total 1000 · Savings account	126,028.01
1014 · Operating Acct	245,811.76
Total Checking/Savings	371,839.77
Accounts Receivable	
1261 · Accounts Receivable	(1,471.36)
Total Accounts Receivable	(1,471.36)
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	19,592.53
Total 1300 · Investments	19,592.53
Total Other Current Assets	39,417.41
Total Current Assets	409,785.82
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	1,284,207.19
LIABILITIES & EQUITY	
Liabilities	

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

	Aug 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	5,723.96
2045 · Deferred Compensation	865.08
2010 · Accrued Payroll & Employee Ben	32,506.87
2020 · Cash Held for Library (Friends)	13,707.70
2027 · Deferred Tax	(114,835.71)
2028 · Pass Through Funds	0.23
2032 · Accrued FICA	(1,003.96)
2033 · Federal Withholding	26.98
2034 · NYS Withholding	6.28
2035 · Retirement	12,116.42
2036 · Sales Tax 8%	234.65
2038 · Employee Health Premiums	0.27
Total Other Current Liabilities	(50,651.59)
Total Current Liabilities	(23,301.59)
Total Liabilities	(23,301.59)
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	(92,401.17)
Total Equity	1,307,508.78
TOTAL LIABILITIES & EQUITY	1,284,207.19

Budget vs. Actual

09/04/22

Accrual Basis

2022/2023 Budget

	<u>Jul - Aug 22</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4100 · Printing Income				
4150 · Laser Printer	332.87	500.00	(167.13)	66.6%
4160 · Other Copies	2.32	1,000.00	(997.68)	0.2%
Total 4100 · Printing Income	335.19	1,500.00	(1,164.81)	22.3%
4200 · Village	0.00	1,000.00	(1,000.00)	0.0%
4400 · Fines	150.98			
4500 · Lost/Damaged Books Refund	21.50			
4505 · Sale of Extraneous Materials	35.64			
4540 · Tax Income	58,873.33	706,480.00	(647,606.67)	8.3%
4550 · Miscellaneous	2,871.73			
4600 · LLSA	0.00	3,500.00	(3,500.00)	0.0%
4700 · Interest	4.29	150.00	(145.71)	2.9%
4800 · NonDesignated Donations	116.04	3,000.00	(2,883.96)	3.9%
Total Income	62,408.70	715,630.00	(653,221.30)	8.7%
Expense				
5000 · HUMAN RESOURCES				
5100 · Salaries				
5110 · Library Director II	15,983.30	74,325.00	(58,341.70)	21.5%
5115 · Librarian I	25,892.58	116,821.00	(90,928.42)	22.2%
5130 · Clerical	51,138.20	215,000.00	(163,861.80)	23.8%
5135 · Building Staff	0.00	24,448.00	(24,448.00)	0.0%
Total 5100 · Salaries	93,014.08	430,594.00	(337,579.92)	21.6%
5200 · Benefits				
5210 · Medicare/SS	7,086.93	30,000.00	(22,913.07)	23.6%
5225 · HRA Contributions	2,044.75	40,000.00	(37,955.25)	5.1%
5230 · Disability	0.00	2,700.00	(2,700.00)	0.0%
5235 · Voluntary Benefits	(500.85)			
5240 · SUTA	948.71	3,000.00	(2,051.29)	31.6%
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	0.00	56,442.00	(56,442.00)	0.0%
5200 · Benefits - Other	701.19			
Total 5200 · Benefits	12,406.73	137,142.00	(124,735.27)	9.0%
5300 · Payroll Costs	526.42	3,000.00	(2,473.58)	17.5%
Total 5000 · HUMAN RESOURCES	105,947.23	570,736.00	(464,788.77)	18.6%
5400 · ADMINISTRATION				
5415 · Hotspots	1,785.27	5,000.00	(3,214.73)	35.7%
5420 · Promotion	0.00	500.00	(500.00)	0.0%
5425 · Internet Service	450.00	1,800.00	(1,350.00)	25.0%
5430 · Telephone System	503.11	2,300.00	(1,796.89)	21.9%
5435 · Insurance	0.00	8,000.00	(8,000.00)	0.0%
5440 · Accounting				
5442 · Review/Audit	0.00	5,900.00	(5,900.00)	0.0%

	Jul - Aug 22	Budget	\$ Over Bud...	% of Budget
5444 · Supplies	0.00	150.00	(150.00)	0.0%
Total 5440 · Accounting	0.00	6,050.00	(6,050.00)	0.0%
5450 · Equipment	0.00	500.00	(500.00)	0.0%
5451 · Service Contract	34.12			
5452 · Toshiba copier	(147.13)	1,000.00	(1,147.13)	(14.7)%
5460 · Office Supplies				
5461 · Staff Room	5.37	200.00	(194.63)	2.7%
5462 · White Paper	73.98	250.00	(176.02)	29.6%
5463 · Other	183.57	500.00	(316.43)	36.7%
Total 5460 · Office Supplies	262.92	950.00	(687.08)	27.7%
5470 · Training/Travel	32.50	1,500.00	(1,467.50)	2.2%
5475 · Legal	0.00	800.00	(800.00)	0.0%
5480 · Dues	275.00	1,000.00	(725.00)	27.5%
5485 · Postage	0.00	300.00	(300.00)	0.0%
Total 5400 · ADMINISTRATION	3,195.79	29,700.00	(26,504.21)	10.8%
5900 · BUILDINGS & GROUNDS				
5910 · Utilities				
5912 · Electric	573.53	5,500.00	(4,926.47)	10.4%
5913 · Sewer & Water	174.97	850.00	(675.03)	20.6%
5914 · Gas	0.00	1,600.00	(1,600.00)	0.0%
Total 5910 · Utilities	748.50	7,950.00	(7,201.50)	9.4%
5920 · New Equipmnt	0.00	300.00	(300.00)	0.0%
5930 · Repairs & Maint				
5932 · Equipment	294.95	1,300.00	(1,005.05)	22.7%
5934 · Blding & Ground	123.68	17,206.00	(17,082.32)	0.7%
5930 · Repairs & Maint - Other	85.20			
Total 5930 · Repairs & Maint	503.83	18,506.00	(18,002.17)	2.7%
5940 · Maintenance Contracts				
5943 · Trash Removal	101.77	550.00	(448.23)	18.5%
5945 · Fire Protection	77.00	700.00	(623.00)	11.0%
5946 · Snow Plowing	0.00	1,000.00	(1,000.00)	0.0%
Total 5940 · Maintenance Contracts	178.77	2,250.00	(2,071.23)	7.9%
5970 · Supplies				
5972 · Custodial	8.59	550.00	(541.41)	1.6%
5974 · Building	256.00	650.00	(394.00)	39.4%
5976 · building depreciation	0.00	1,000.00	(1,000.00)	0.0%
Total 5970 · Supplies	264.59	2,200.00	(1,935.41)	12.0%
Total 5900 · BUILDINGS & GROUNDS	1,695.69	31,206.00	(29,510.31)	5.4%
6000 · TECH (NETWORK AND ILS)				
6100 · New Hardware	0.00	3,000.00	(3,000.00)	0.0%
6150 · Parts for Repair & Maint	0.00	150.00	(150.00)	0.0%

	<u>Jul - Aug 22</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
6200 · New Software	0.00	500.00	(500.00)	0.0%
6300 · Maintenance	420.00	3,000.00	(2,580.00)	14.0%
6400 · ILS Software	33,538.00	33,538.00	0.00	100.0%
Total 6000 · TECH (NETWORK AND I...	33,958.00	40,188.00	(6,230.00)	84.5%
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	1,113.66	11500.00	(10,386.34)	9.7%
7321 · Graphic Novels	0.00	350.00	(350.00)	0.0%
7330 · Adult Non Fiction	593.96	5,000.00	(4,406.04)	11.9%
7370 · Periodicals	3,428.56	4,000.00	(571.44)	85.7%
Total 7315 · Print Materials	5,136.18	20,850.00	(15,713.82)	24.6%
7380 · AV Materials				
7382 · Audio Books	412.66	3,500.00	(3,087.34)	11.8%
7384 · CD Music	50.96	350.00	(299.04)	14.6%
7386 · DVD	859.03	4,500.00	(3,640.97)	19.1%
Total 7380 · AV Materials	1,322.65	8,350.00	(7,027.35)	15.8%
Total 7310 · Materials	6,458.83	29,200.00	(22,741.17)	22.1%
7420 · Programming	748.84	1,500.00	(751.16)	49.9%
7450 · Equipment				
7452 · Other Equipment	0.00	200.00	(200.00)	0.0%
Total 7450 · Equipment	0.00	200.00	(200.00)	0.0%
Total 7300 · ADULT SERVICES	7,207.67	30,900.00	(23,692.33)	23.3%
7500 · YOUTH SERVICES				
7510 · Materials				
7515 · Print Materials				
7520 · E	95.88	1,800.00	(1,704.12)	5.3%
7530 · J Fiction	431.74	1,100.00	(668.26)	39.2%
7540 · J Non-Fiction	253.80	600.00	(346.20)	42.3%
7550 · YA	167.10	1,250.00	(1,082.90)	13.4%
7560 · Realia(Non-Book)	0.00	300.00	(300.00)	0.0%
Total 7515 · Print Materials	948.52	5,050.00	(4,101.48)	18.8%
7580 · AV Materials				
7582 · Audiobooks	0.00	300.00	(300.00)	0.0%

	Jul - Aug 22	Budget	\$ Over Bud...	% of Budget
7584 · Music CD	0.00	100.00	(100.00)	0.0%
7588 · Video Games	79.94	1,000.00	(920.06)	8.0%
Total 7580 · AV Materials	79.94	1,400.00	(1,320.06)	5.7%
Total 7510 · Materials	1,028.46	6,450.00	(5,421.54)	15.9%
7620 · Programming	1,181.85	2,400.00	(1,218.15)	49.2%
Total 7500 · YOUTH SERVICES	2,210.31	8,850.00	(6,639.69)	25.0%
8100 · TECHNICAL SERVICES				
8155 · Processing Costs	123.67	800.00	(676.33)	15.5%
8161 · Tech Supplies				
8162 · Repair	0.00	25.00	(25.00)	0.0%
8163 · AV	0.00	575.00	(575.00)	0.0%
8165 · Disc Cleaner	0.00	100.00	(100.00)	0.0%
8167 · Misc	15.19	750.00	(734.81)	2.0%
Total 8161 · Tech Supplies	15.19	1,450.00	(1,434.81)	1.0%
Total 8100 · TECHNICAL SERVICES	138.86	2,250.00	(2,111.14)	6.2%
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	61.80	500.00	(438.20)	12.4%
8200 · CIRCULATION - Other	0.00	100.00	(100.00)	0.0%
Total 8200 · CIRCULATION	61.80	1,300.00	(1,238.20)	4.8%
Total Expense	154,502.34	715,630.00	(561,127.66)	21.6%
Net Ordinary Income	(92,093.64)	0.00	(92,093.64)	100.0%
Other Income/Expense				
Other Income				
8400 · NON-BUDGETED DONATIONS				
8430 · Underwood-Materials	(307.53)			
Total 8400 · NON-BUDGETED DONA...	(307.53)			
Total Other Income	(307.53)			
Net Other Income	(307.53)			
Net Income	(92,401.17)	0.00	(92,401.17)	100.0%

09/04/22

Reconciliation Summary

1000 · Savings account, Period Ending 08/31/2022

	<u>Aug 31, 22</u>
Beginning Balance	126,025.86
Cleared Transactions	
Deposits and Credits - 1 item	<u>2.15</u>
Total Cleared Transactions	<u>2.15</u>
Cleared Balance	<u>126,028.01</u>
Register Balance as of 08/31/2022	126,028.01
Ending Balance	126,028.01

09/04/22

Reconciliation Summary

1014 · Operating Acct, Period Ending 08/31/2022

	<u>Aug 31, 22</u>
Beginning Balance	300,682.82
Cleared Transactions	
Checks and Payments - 77...	(49,544.95)
Deposits and Credits - 5 it...	2,783.02
Total Cleared Transactions	<u>(46,761.93)</u>
Cleared Balance	<u>253,920.89</u>
Uncleared Transactions	
Checks and Payments - 14...	(8,218.16)
Deposits and Credits - 3 it...	109.03
Total Uncleared Transactions	<u>(8,109.13)</u>
Register Balance as of 08/31/2022	<u>245,811.76</u>
New Transactions	
Checks and Payments - 1 i...	(865.15)
Total New Transactions	<u>(865.15)</u>
Ending Balance	<u>244,946.61</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	
ADPBKFC	401	473	66	69	77	61	57	49	43	48	50	74	67	72	733	82	78	
ADPBKNF	204	213	21	11	16	17	14	20	21	20	24	16	17	26	223	26	24	
ADULTFC	5124	5390	630	645	587	566	620	513	544	508	616	597	636	725	7187	841	976	
ADULTNF	4312	4264	446	422	384	389	412	360	417	426	532	461	369	374	4992	408	461	
AUDIOBKCAS	3	0		4	1										5			
AUDIOBKCD	1506	1141	86	100	122	92	105	100	105	78	88	112	116	101	1205	118	132	
AV-hotspot	142	854	96	90	93	90	98	76	70	87	103	71	84	87	1045	99	101	
AV-EQUIP	0	2													0			
BOOK	32	18	7	4	3	5	2	3	1	2	2	1	5	4	39	4	8	
COMPUTER-laptops	145	4			2					3		8	2	2	17	1		
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	
EPHEMERAL	1	0													0			
EQUIPMENT	1	3			2			1							3			
HOLIDAY	24	18				4	3	3	4	2	2		1		19			
ILL-BOOK	57	0	4	3	4	15	6	6	8	7	8	9	3	2	75	9	5	
JUVDVD (new 5-1-19)	99	93	17	8	11	18	22	19	7	2	21	25	11	8	169	7	17	
JUVAUDIOBK	28	41	8	2	5	5	2	2		2	2	2	1	1	32	1	2	
JUVFIC	13963	15238	1914	1674	1578	1385	1626	1408	1297	1520	1801	1653	1206	1444	18506	2007	1915	
JUVMAGAZIN	29	79	2	11	5	4	4		4	7	7		6		50	1	3	
JUVMUSICCD	0	4												1	1	2		
JUVNF	2514	2889	345	263	221	175	234	214	227	257	293	292	239	286	3046	346	299	
JUVPBFC	250	370	33	19	24	24	34	29	46	20	28	32	46	30	365	26	27	
JUVPBK	29	38	2	2		2	1		6	6	3	6	2	8	38	5	2	
JUVREF	2	0													0			
KIT	56	3	6	6	5	7	10	16	8	9	9	11	7	11	105	9	5	
LARGETYPE	6280	7055	762	822	746	686	666	553	684	549	715	634	655	702	8174	791	880	
MAGAZINE	834	897	105	104	48	78	72	80	74	63	74	85	115	109	1007	126	125	
MICROFORM	0	24					18							8	26	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	
NEWAUDBKCD	591	656	54	79	53	51	57	52	61	61	63	62	45	31	669	22	21	
NEW-BKNF	0	0													0			
NEW-BOOK	1997	2037	313	341	305	326	269	215	234	235	258	248	205	191	3140	191	164	
NEW-BOOKNF	1170	1236	147	126	108	96	105	113	103	102	101	87	71	54	1213	47	27	
NEW JUVDVD-new	23	18	12	5	4	2		1		2	12	8	4	5	55	9	4	
NEWJUVFIC	940	898	116	120	116	126	100	84	92	85	134	131	97	112	1313	155	113	
NEW-JUVNF	291	308	58	56	32	18	25	12	32	30	45	42	26	26	402	28	23	
NEW-LP	2782	1797	89	94	60	67	43	28	56	54	62	46	38	38	675	37	27	
NEWMAGAZIN	50	47	4	6		5	2	11	48	46	11	4	12	2	151	4	8	
NEWMUSCD	93	150	20	13	14	19	15	6	10	4	8	2	2	2	115	15	4	

August 2022 adult services report

37 patrons made 34 reference requests in August, including 11 tech questions, 6 local history questions, and no legal questions. 2 requests were made by Mennonite patrons. Of interest: information on a local girl who sent love letters to a patron's father in the 1950s; a book on Satanic panics; a book about going on police ride-alongs; information on local abolitionist Isaac Wright Hartshorn; help filling out the Honor Flight application; a Greek-English dictionary; and information on the special election on the 23rd.

242 patrons engaged with 12 programs in August. The Stuff Swap continued (and will conclude for the year this month, on Sept. 17). Angela's guessing jar delighted younger and older folk alike. Regular programs included Keuka Writes, French Cinema, Justice and Equity Basics, and Graphic Novel Book Club; others were on hold while I was away with family. And our close read of *The 1619 Project* came to a preliminary close; it was an excellent series of discussions, with much serious grappling with hard history and its present-day consequences. A pair of ladies from Rochester joined us for our last couple of sessions with the intention of observing and replicating the program at their home library, and I plan to share the discussion questions I generated with them. I may work on building the questions and other elements into a packaged program model to share with libraries and community groups far and wide, as well. It is an important book to read and consider seriously.

Finally, I invite you all to participate in Banned Books Bingo throughout September and October! Four different cards are available at the library for you to pick up and use as guides for some "dangerous reading." All the details are available online at the library's calendar page and on Facebook.

Penn Yan Public Library
Monthly Youth Services Report to Board

AUGUST 2022 IN REVIEW

August was a busy month and the attendance numbers reflect it. We wrapped up a successful summer learning program with 121 youth who signed up, reading for 828 hours and earning 414 free books in the process.

I have included a copy of this year's Summer Learning Report (which I have already submitted to STLS) following my report to the Board.

AUGUST 2022 PROGRAMS

In-person programs: 37

Attendance at in-person programs: 518

SEPTEMBER/OCTOBER OUTLOOK

I write this while expecting the first group of after-school youth from the 2022-2023 school year to start making themselves at home in the building soon. Programs aimed at that age group this month include the return of the youth group run by Safe Harbors of the Finger Lakes, a new Snack Shack (in the gazebo) run by the Living Well, therapy dog visits the last three Fridays of the month, and a new monthly Relax & Paint session. (As you might notice, we are trying to get ahead of any behavioral issues by offering plenty of programs that support kids' mental health and help them learn strategies to take care of their mental health.) The middle school library is under construction this year and I have reached out to the new librarian to see how we can support them during construction.

Storytime at the Community Garden returns tomorrow and other favorites like Toddler Dance Party and Family Reading Night also come back this month. Large-group, indoor programs will be considered once the weather turns bad. If attendance numbers suggest it would be a good idea, I will add a second weekly storytime once we move indoors and Covid, the flu, and colds all start circulating among our youngest patrons as germs always do.

Submitted September 6, 2022 by Sarah Crevelling, Youth Services Librarian



2022 Final Summer Activities Report

Please complete and return to Lorie Brown at STLS by September 15.

(If you have any questions, please contact Lorie at brownl@stls.org)

Library Penn Yan Public Library

Contact name Sarah Crevelling

Resources provided by the NY State Library: Please indicate which of the following resources your library used:

2021 CSLP slogan (“Oceans of Possibilities”) and/or Summer Reading Manual

Performers and Programs database (www.performersandprograms.com)

Please indicate the total number of SRP participants in each category:

Children: Ages 0-5 34 Ages 6-11 42

Teens 10 Adults 0

Reading/learning encouragement totals (OPTIONAL)

	Total Number of Minutes Read	Total Number of Books Read	Total Number of Activities Completed	Other (please indicate what you counted/tracked)
Children	47040			
Teens	5160			
Adults				

Programming

For each program category, include your totals in the row that is closest to your primary intended audience for the program.

Synchronous programming

Synchronous programs are sessions conducted by a staff member or other presenter, whether online or onsite. For the purposes of this survey, live online programs are those during which the programmer is presenting to or interacting with an audience in real time.

	Number of in-person programs	Total attendance		Number of live online programs	Number of live participants (“Peak Live Viewers” or real-time participants)
Ages 0-5	10	281			
Ages 6-11	42	625			
Ages 12-18	15	104			

Self-Directed or asynchronous programming

Self-Directed or asynchronous programs/activities are carried out (and/or sessions that are watched) by participants at different times.

	Number of take-and-make activities	Number of participants		Number of Self-Directed activities	Number of participants
Ages 0-5					
Ages 6-11	1	12		7	136
Ages 12-18					

	Number of pre-recorded online programs (This includes live online programs when the video is left up for later viewing.)	Total number of views within 7 days
Ages 0-5		
Ages 6-11		
Ages 12-18		

Programming for parents/caregivers

(This does not include general adult programming.)

If applicable, how many programs did you offer exclusively for parents/caregivers? _____

What was the total attendance? _____

Collaboration: Who did your library partner and/or collaborate with enhance and/or promote your summer activities. (These can include schools, homeschool organizations, child care providers, camps, municipalities, etc.)

Summer Reading Partner Organizations

Please indicate any of the following designated *Summer Reading at New York Libraries* partner organizations that you worked with.

- Summer Meals/Hunger Solutions NY
- 4-H/Cornell Cooperative Extension
- NYS Alliance of Boys and Girls Clubs
- Unbridled Thoroughbred Foundation
- NYS Assembly

_____ NYS Senate

_____ Local Educational Broadcasting/Television Station

Online Registration:

If you used an online registration tool to track summer reading program participation, please indicate which tool(s) you used.

_____ READSquared online version

_____ READSquared app

_____ Other online platform—please indicate which product you used:

Stories!!

What was a success for you during the 2022 SRP?

We used all recycled materials for our craft programs and got a very positive response to this choice.

What challenges did you face during the summer of 2022?

We ran out of prize books to give away (for every two hours a kid reads, they earn a free brand-new book that they get to choose) and had to order more in the middle of the program. We ended up giving away 435 books over the course of the program.

Staff burnout was another challenge, after an intense school year where we dealing with a lot of kids with behavior challenges and traumas.

For Summer 2023, I'd like to...

Build on the success of summer 2022, and also (somehow) reduce demands on Youth Services staff.

How can STLS better support your Summer Reading Program efforts?

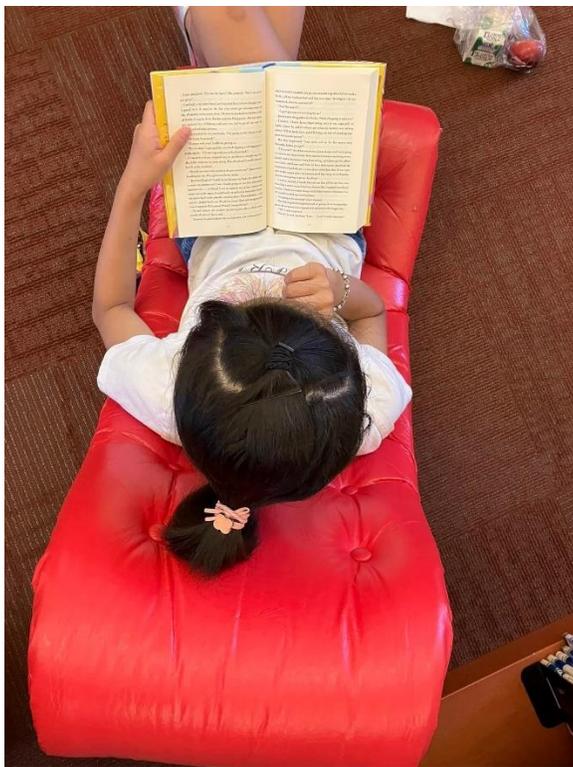
Help me track down sources for deeply-discounted, new or lightly used, popular titles to giveaway, especially middle-grade graphic novels and picture books. We currently source these items from Scholastic Literacy Partnerships, donations to our Friends' book sale, and the local Rotary Club's stash of donated books they use to stock free bookshelves in town.

We'd love to see pictures—and so would the NY State Library! If you would like to share photos from your Summer Reading Program, please email them to brownl@stls.org. (If youngsters' faces are showing, please make sure you have permission to share the photos. As the photos, when shared with the state and others could take on a life of their own!)



TOP: Books & Bikes Fest

BOTTOM: Storytime at the Community Garden



TOP: Reading and rocking and enjoying free lunch

BOTTOM: Mud Kitchen

Exhibit and Display

3.1 Exhibit and Display Philosophy: The purpose of this policy is to assure that exhibit and display space is made available on an equitable and neutral basis.

3.2 Exhibit and Display Guidelines

Library display spaces are primarily intended for library related information and materials and secondarily for community service organization information. The Library Director has discretion over the appropriateness of all displayed materials.

The following areas are regularly reserved exclusively for promotion of library offerings:

- The two panels of the kiosk that face the entry door
- The top two rows of the freestanding brochure rack
- The front row of all tabletop brochure racks
- The wall at the top of the ramp
- The front of the utility room door
- The walls of both bathrooms

In addition, the outdoor sign facing Main Street and the flagpole are intended for the exclusive use of library staff.

The two non-door facing sides of the kiosk, the Youth Services section bulletin board, the backs of both bathroom doors, and the remaining space in all brochure racks are available to community service organizations sponsoring events or services of community interest. There is no space reserved for the display of information from individuals or private entities.

- All materials must be authorized by the Executive Director before being displayed.
- Notices may remain posted for as long as information is current.
- Priority will be given to dated events of local interest.
- Pamphlets will be displayed according to the same criteria.
- Notices posted become Library property and will be discarded at the discretion of the Executive Director.
- Items to be displayed must be neat and clearly readable.
- Items to be displayed may not use vulgar or obscene imagery or speech that tends to promote hate or violence toward anyone.
- Any materials posted or displayed without authorization will be discarded.
- All public display space is available on a first-come, first-served basis. We will not rearrange postings based on date or hold material indefinitely until a space becomes available.
- Community information displays may be placed in other areas of the Library at the discretion of the Executive Director.

The library neither sanctions nor endorses the viewpoints of materials displayed. Requests to remove displayed materials are handled according to the same written policy and procedures that govern reconsiderations of other library resources (see section 6.10).

**BY-LAWS FOR
THE BOARD OF TRUSTEES OF THE
PENN YAN PUBLIC LIBRARY**

Revision Adopted 10/16/2008, 5/18/2017, 9/18/2022

The Penn Yan Public Library and the Trustees thereof shall operate and act pursuant to and possess the powers set forth in the Education Law of the State of New York with regard to public libraries.

TRUSTEES

- The Board of Trustees shall be comprised of nine members, each of whom shall serve for a term of five years. Trustees shall be elected by vote of the eligible voters of the school district in accordance with law.
- Election of trustees will be held at the annual meeting (the Trustee vote). Board members shall be elected without reference to a specific term. When more than one term is to be filled, the candidates receiving the largest number of votes shall be elected. Newly elected trustees will take office on July 1.
- Any vacancy in the office of trustee will be filled by appointment by the Board of Trustees for the balance of the unexpired term of the trustee being replaced, in accordance with the original Charter of the Penn Yan Public Library.
- Members of the Board of Trustees have a duty of loyalty and a duty of care to the library. Thus trustees are expected to attend all meetings of the Board including committee meetings, after election or appointment to the Board. Absences will be noted in the minutes of the meeting as *excused* or *unexcused*.
 - *Excused*: Trustees may be excused for short vacations, personal reasons or illness. Notice is expected in advance of the meeting to all members and to the director.
 - *Unexcused*: No notice given in advance of the meeting of the trustee's inability to attend the meeting.

If an excessive number of unexcused or excused absences are noted within a fiscal year, the President of the Board of Trustees may request improved attendance from a member or the member's resignation.

- Trustee responsibilities including New York State mandated trainings are detailed in the Trustee Job Description (See Appendix A).
- The benefits of Section 18 of the Public Officers Law of the State of New York relating to the defense and indemnification of officers (Trustees) and employees of public entities are conferred on all persons who are employees of the Penn Yan Public Library within the meaning of such law, and the Penn Yan Public Library shall be liable for the costs incurred under the provisions of such Section 18.

OFFICERS

- A President, a Financial Officer, and a Secretary shall be elected at the July meeting, by the majority of the Board to serve a one-year term.
- The President shall preside at meetings of the Board, call special meetings, appoint committees and chairpersons as needed, and perform other duties associated with the office. If the President is unable to preside at a meeting, the Financial Officer or the Secretary shall preside at the meeting.
- The Financial Officer shall be familiar with the financial transactions of the Library.
- The Secretary shall record the business conducted at Board meetings. The Secretary shall conduct correspondence for the Board and perform other duties associated with the office.

COMMITTEES

- Membership of standing committees will be chosen by the President each year in July to serve a one-year term. Standing committees shall meet on an as-needed basis but at least twice a year. Each committee will choose a chairperson who will run meetings and report on committee discussions to the full Board. Any proposals by committees that require full board action should be sent to all Board members in writing in advance of the next meeting.

Finance Committee

- Prepares and presents a proposed budget to the full Board
- Understands and oversees the financial structure of the library
- Proposes financial policies
- Oversees any fundraising activities
- Performs other tasks as deemed necessary

Personnel Committee

- Reviews the personnel policy
- Evaluates the performance of the Director
- Is familiar with staff job descriptions and proposes salary ranges
- Is familiar with the Civil Service system
- Performs other tasks as deemed necessary
- Is familiar with Health Insurance options

Policy Review Committee

- Regularly reviews Board policies

- Reviews Board By-laws when needed
- Performs other tasks when deemed necessary

Building and Grounds Committee

- Prioritizes building and grounds projects and repairs
- Performs other tasks as deemed necessary
- Evaluates building maintenance schedule

Nominating Committee

- Presents a slate of officers in July for the upcoming year
- Keeps a list and makes contact with potential new board members
- Performs other tasks as deemed necessary

MEETINGS

- Meetings are held monthly on the third Thursday of every month.
- The order of business at meetings includes:
 - a. Public Comment
 - b. Note of those present
 - c. Adopt the Agenda
 - d. Minutes of the previous meeting
 - e. Treasurer's report
 - f. Action on bills
 - g. Director's report
 - h. Committee reports
 - i. Old business
 - j. New business
 - k. Adjournment
- Notice of all meetings shall be posted in public locations and published as required by the Open Meetings Law. The paper of record will be used as required by the Public Officers Law Art. 7, paragraph 104.
- A quorum shall be 5 Board members.
- Meetings will be conducted in accordance with Roberts Rules of Order.
- An affirmative vote of the majority of members present at the time shall be necessary to approve any action of the Board. The President may vote upon and discuss any proposal before the Board.

- The Public Comment section of the order of business shall be the portion of the regular Board meeting during which the public may address the Board for no more than five (5) minutes each. A citizen will have one opportunity to speak, and shall direct all their comments or questions to the President during that opportunity. The President reserves the right to end public participation at any meeting if he feels the board will not be able to conduct its business in a timely manner.

LIBRARY DIRECTOR AND STAFF:

The Board shall appoint a qualified Library Director who shall be the executive and administrative officer of the library, on behalf of the Board, and under its review and direction. The Director shall recommend to the Board the appointment and specify the duties of other employees. The Director shall be held responsible for: the proper direction and supervision of the staff, the care and maintenance of library property, adequate and proper selection of materials in keeping with the stated policy of the Board, the efficiency of library service to the public, and for its financial operation within the limitations of the budgeted appropriation.

ACCOUNT CLERK

An independent paid Account Clerk shall be appointed by the Board in accordance with the Standards established by the New York State Comptroller's Office for School District Public Libraries. The Account Clerk is responsible for monthly reporting to the Board on fiscal matters related to Library operations.

AUDIT

Each year, the Board employs an independent, licensed auditing firm to examine the finances of the Library and report the findings directly to the Board. The cost for the audit is charged to the Library.

AMENDING BYLAWS

The by-laws may be amended by the majority vote of all members of the Board. Written notice of the proposed amendment will be sent to all members at least one month prior to the meeting at which such action is proposed to be taken.

Appendix A

Penn Yan Public Library Job Description

Job Title: Member, Board of Trustees

Revised October 2008, September 2022

Duties:

- Attends Board and committee meetings and comes prepared to conduct the business of the Board or committee as stated on the agenda.
- Employs a qualified library director and evaluates him/her annually.
- Approves bylaws for the Board.
- Assists in preparing the annual budget with finance committee and approval of the full Board.
- Assists in securing new and/or adequate funding for the library as needed to carry out the library's programs and services.
- Establishes policies to govern the operation and programs of the library and assigns their execution to the director and library staff in compliance with federal, state and local law.
- Assists in establishing personnel policy with personnel committee and approval of the full Board.
- Establishes conditions of employment and provides for the staff's welfare with personnel committee and approval of the full Board.
- Provides for building and space needs, and maintains the library property.
- Establishes, supports and participates in public relations programs for the library.
- Attends and participates in regional, state and national trustee meetings and workshops for a fuller understanding of trustee responsibilities.
- Determines short- and long-term goals and objectives of the library and reexamines them regularly.
- Must be able to communicate with library staff and library board members through email.
- Attends 2 hours of New York State mandated Trustee education annually (between 7-1 and 6-30 beginning 1-2023) and submits evidence of participation to the Library Board President and Library Director (see form and FAQ below).
- Attends New York State mandated Sexual Harassment Prevention training annually (between 7-1 and 6-30) (See form below)
- Other duties as required.

In addition, officers of the Board have specific jobs that coincide with their appointed office.

President:

- Presides at Board meetings and conducts them according to a standing procedure and an agenda.
- Sets meeting agenda in cooperation with the library director.
- Calls special meetings as needed.
- Appoints committees as needed.

Treasurer:

- Leads in preparation of the annual budget.
- Rotates, along with other Board members, as check signer on call of the library director.
- Signs off on financial reports for NYS and Federal reporting requirements.
- Runs meetings in absence of the president and secretary.

Secretary:

- Provides accurate record keeping for the Board and keeps records on file at the library.
- Conducts correspondence for the Board, as appropriate.
- Runs meetings in the absence of the president.

Penn Yan Public Library

SELF-ASSURANCE of Trustee Education Activity Completion Form

Each Library Trustee, elected or appointed, of a board of trustees is required to complete a minimum of two hours of trustee education annually. (Education Law 260-d as added by *Chapter 468 of the Laws of 2021*)

Please use this self-assurance form if a certificate of completion is not available from the approved education activity provider. Please submit this form to the library board president for review and signature. Trustees should retain a copy of the signed form.

I attended the following trustee education activity:

Trustee Name: _____

Approved Provider: _____

Title of Activity: _____

Topic/Content: _____

Format (e.g. workshop, webinar, online course): _____

Date of Activity: _____

Contact Hours: _____

Trustee Signature/Date

Board President Signature/Date

Please submit dual signed form to the Library Director

Trustee Education Requirements: Division of Library Development: NYS Library

Frequently Asked Questions

Q: Why are continuing education requirements for public library trustees important?

A: Public library trustees in New York State oversee an estimated \$1.6 billion of the public's money—a responsibility that must be undertaken by informed, thoughtful, prudent, and trustworthy library boards. Requiring trustee education will foster an understanding of complex governance processes so that this responsibility is met.

Furthermore, to provide effective oversight, board members must appreciate their mandated duties and responsibilities. An effective way of providing this appreciation is to offer the training necessary to be good financial stewards.

The Handbook for Library Trustees of New York State states that “trustees must learn and grow during their entire tenure on the board, developing an ever-deepening awareness of the affairs of their own library and an appreciation and understanding of other libraries and library organizations. The public library is a multifaceted organization functioning in a complex world.”

Q: What are the trustee education requirements?

A: Beginning January 1, 2023, each member, elected or appointed, of a board of trustees shall be required to complete a minimum of two hours of trustee education annually. (Education Law 260-d added by Chapter 468 of the Laws of 2021).

Per Education Law, trustee education topics may include financial oversight, accountability, fiduciary responsibilities and the general powers and duties of a library trustee. Libraries should consult with their public library system about acceptable trustee education topics, formats and activities.

Q: Who is affected by the new trustee education law?

A: All boards of trustees of chartered (incorporated) and registered (licensed) public libraries, association libraries and Indian Libraries.

Q: Who approves the trustee education activities (topics and formats) and providers?

A: At the state level, trustee education providers and activities (topics and formats) are approved by the New York State Library acting on behalf of the Commissioner of Education.

In addition to pre-approving public library systems as trustee education providers, the State Library has delegated authority to public library systems to approve additional trustee education providers and activities (topics and formats) for their member libraries.

Q: Which trustee education providers are pre-approved at the State level?

A: The State Library has pre-approved the following trustee education providers:

- New York State Library/Division of Library Development

- Public Library Systems

- WebJunction

- New York Library Association (including the Library Trustees Section and other Sections/Roundtables)

- Reference and Research Library Resources Councils

- Empire State Library Network (formerly New York 3Rs Association)

- PULISDO (Public Library System Directors Organization)

- ALA including United for Libraries and other Divisions

Other providers may be approved by the public library systems. Libraries should contact the public library system to request approval of a provider.

Q: What types of trustee education formats are acceptable?

A: Trustee education may be delivered online or in person. Trustee education formats may include lectures, workshops, webinars, or online courses. Trustee education formats may also include educational programs held at in-person or virtual regional, state or national library association conferences. Libraries may contact the public library system if they have a question as to whether a trustee education format is acceptable.

Q: How do trustees demonstrate compliance with the education requirements?

A: Each trustee files evidence of completion of the education requirements with the library board president. Evidence of completion may include:

 Certificates of completion issued by the approved provider

 A signed self-assurance of completion. The self-assurance must identify the approved provider and include a description of the content and format of each activity (see sample form).

Q: How is trustee education compliance tracked by the Library?

A: The Library Board of Trustees should establish a written policy and procedures related to trustee education and compliance.

 Public Library Systems are available to Library Boards to assist with the development of library policies that comply with the trustee education law.

 The library should track trustee education compliance. This sample form, provided by the State Library, can assist library boards in maintaining a record of trustee education activities.

Q: How is trustee education compliance tracked by the State Library?

A: Compliance is tracked through questions on the Annual Report for Public and Association Libraries.

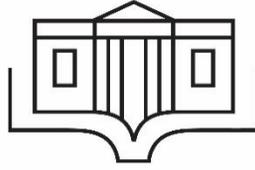
Q: What happens if a trustee fails to meet the trustee education requirements?

A: The State Library recommends that a Library Board address this topic in its Board-approved trustee education policy and procedures. In addition, the Library Board may wish to amend the library's by-laws to specifically address trustee education requirements and compliance. For assistance and for sample policies and bylaws, please contact your Public Library System.

Q: Can the costs for complying with the trustee education requirements be charged to the library?

A: Yes. Modest and reasonable costs incurred by a trustee in complying with the trustee education requirements may be charged to the library if there is board approved policy. All such costs must be approved by the board of trustees. The State Library recommends that the library's trustee education policy and procedures provide information on this topic. The Trustee Handbook recommends that 1% of the library's budget should be dedicated to continuing education.

Last Updated: June 27, 2022



PENN YAN PUBLIC LIBRARY

AMAZE YOURSELF.

Sexual Harassment Prevention Training _____

I viewed the NY State Department of Labor's Sexual Harassment Prevention Training videos and the PYPL Executive Director discussed any questions or clarifications I had with me.

<https://www.youtube.com/watch?v=a97FsTjtiIg>

<https://www.youtube.com/watch?v=1za7gs9S2H0>

Date viewed: _____

Employee signature: _____

Printed name: _____

PYPL Executive Director

Signature: _____

Date: _____

AGENDA
PENN YAN PUBLIC LIBRARY
BOARD MEETING
THURSDAY October 20th, 2022 6:30 PM

Guest: Tim Hern, RDG Partners, Financial Review

Call to Order

- Public Comment
- Additional Agenda Items?
- *Adoption of Agenda
- September 15th Minutes
- Financial Review
 - *Payment of bills for September 2022
- Library Director's Report

Standing Committee Reports

- Finance Committee
- Policy Review Committee
- Building Committee
- Nominating Committee
- Personnel Committee (met 10-12)

Old Business

- Outside trim painting and glass pane replacement update
- *windows painting quote

New Business

- Updated ALA Code of Ethics Statement
- *Library Board of Trustees training session scheduled for November 10th, 6pm
- Collection Development Policy update

***Adjourn**

- Items with * require Board action. Enclosures: September 2022 Minutes, Budget and Balance sheets, Director's Report, Circulation Stats, Children's and Adult services reports, Updated ALA Code of Ethics Statement, Updated Collection Development Policy

ALA Code of Ethics

As members of the American Library Association, we recognize the importance of codifying and making known to the profession and to the general public the ethical principles that guide the work of librarians, other professionals providing information services, library trustees, and library staffs.

Ethical dilemmas occur when values are in conflict. The American Library Association Code of Ethics states the values to which we are committed and embodies the ethical responsibilities of the profession in this changing information environment.

We significantly influence or control the selection, organization, preservation, and dissemination of information. In a political system grounded in an informed citizenry, we are members of a profession explicitly committed to intellectual freedom and the freedom of access to information. We have a special obligation to ensure the free flow of information and ideas to present and future generations.

The principles of this Code are expressed in broad statements to guide ethical decision making. These statements provide a framework; they cannot and do not dictate conduct to cover particular situations.

1. We provide the highest level of service to all library users through appropriate and usefully organized resources; equitable service policies; equitable access; and accurate, unbiased, and courteous responses to all requests.
2. We uphold the principles of intellectual freedom and resist all efforts to censor library resources.
3. We protect each library user's right to privacy and confidentiality with respect to information sought or received and resources consulted, borrowed, acquired or transmitted.
4. We respect intellectual property rights and advocate balance between the interests of information users and rights holders.
5. We treat co-workers and other colleagues with respect, fairness, and good faith, and advocate conditions of employment that safeguard the rights and welfare of all employees of our institutions.
6. We do not advance private interests at the expense of library users, colleagues, or our employing institutions.
7. We distinguish between our personal convictions and professional duties and do not allow our personal beliefs to interfere with fair representation of the aims of our institutions or the provision of access to their information resources.
8. We strive for excellence in the profession by maintaining and enhancing our own knowledge and skills, by encouraging the professional development of co-workers, and by fostering the aspirations of potential members of the profession.
9. We affirm the inherent dignity and rights of every person. We work to recognize and dismantle systemic and individual biases; to confront inequity and oppression; to enhance diversity and inclusion; and to advance racial and social

justice in our libraries, communities, profession, and associations through awareness, advocacy, education, collaboration, services, and allocation of resources and spaces.

Adopted at the 1939 Midwinter Meeting by the ALA Council; amended June 30, 1981; June 28, 1995; January 22, 2008; and June 29, 2021.

Proposed 10-20-22

Collection Dev section 6

New language green

Removed yellow

6. Collection Development

6.1 Selection Philosophy

The Library Board subscribes to the American Library Association's Library Bill of Rights, Freedom to Read and Freedom to View statements as a basis for selection of materials for the collection. (See Appendices A, B and C) Selection is further based in part on professional reviewing sources, consideration of the needs of the community, the state of the collection, the merit of individual items, and the availability of other library materials in the area.

6.2 Selection Responsibility

The authority and responsibility for the selection of Library materials are delegated by the Library Board to the Executive Director and, under his/her/their direction, to staff members who are qualified for this activity.

6.3 General Selection Criteria

Items are considered for inclusion in the collection in terms of the following standards. Not all the criteria will apply to each item. The evaluation is made with regard to the work as a whole and not necessarily to its individual parts. Each item is evaluated in terms of its own merits, its intended audience, and its relation to the collection.

- Timely value of the material
- Purpose or intent of the material
- Accuracy of content
- Authenticity of content
- Reputation and significance of author, illustrator, editor, artist or performer
- Popularity and demand
- Local interest
- Price
- Format

- Availability

6.4 Selection Aids

Professional reviews (when available), bibliographies, lists of new materials, and other professional resources are used as selection aids.

6.5 Scope of the Collection

Formats – The Library provides materials and services that reflect the diverse educational, information, and recreational needs of its users. Therefore, PYPL provides materials in a variety of formats, including but not limited to:

- Print – hardcovers, paperbacks, magazines, and newspapers
- Non-print – audio and video formats, puzzles, video games, board games, microfilm, and a variety of equipment
- Digital resources – databases, and digital materials available for borrowing, downloading, or streaming, and a variety of equipment with pre-selected works and future platforms

The Library considers all types and formats of media to be in the realm of human expression and part of the human record. Because the Library functions in a rapidly changing society, it is flexible about changes in communicative material, both in form and style of expression. The Library does not reject materials for acquisition solely on the basis of medium. Materials in alternative formats are judged in terms of the General Selection Criteria. (See Section 6.3)

6.6 Local History Collection

The local history collection is intended to provide a core collection of basic materials to facilitate Yates County family history, genealogy, community, and regional research. It will complement the holdings of other area collections in carefully selected topical areas without substantial duplication. Materials relating to areas outside Yates County are collected in diminishing detail as their distance from the county increases. Major geographic concentrations are as follows: Yates County, Finger Lakes area, New York State. The Library maintains as complete a collection of Yates county newspapers as possible for archival purposes on microfilm, and a reader-printer to facilitate their use. Local historical newspapers can be accessed at https://nyshistoricnewspapers.org/titles/places/new_york/yates/. The local history collection includes as complete a collection as possible of government documents relating to hazardous waste sites, land use planning, and similar issues relating to Yates County.

6.7 Gifts and Memorials

All gifts and memorials are judged in terms of the General Selection Criteria. (See Section 6.3) Items not of interest to the Library will be sold and disposed of via various methods.

6.8 Weeding and Repair

The collection will be kept up-to-date, useful, and attractive through continual additions of new materials, repair of old materials where appropriate, and removal of materials no longer useful

relevant. Any materials subject to weeding from the collection may fall in the following categories:

- Usage: Has the item been checked out frequently or recently?
- Physical condition: Can a damaged item be repaired? Should it be replaced?
- Duplication: Is demand sufficient for multiple copies of the item?
- Uniqueness: Is the item held only by PYPL?
- Accuracy: Does it continue to be factually accurate?
- Edition: Is the edition of an item held by the Library superseded by a newer edition?
- Completeness: Is the item part of a set or series of which the Library does not have a complete set?
- Relevancy: Has it proved relevant to the needs and interests of the Library's community?

6.9 Discards

Items no longer useful to the collection or in poor repair will be discarded in a manner deemed suitable.

PYPL Executive Director's Report 10-20-22

Professional Development and Meetings:

9-16 Yates INSYGHT meeting, virtual

9-19 NYLA PLS meeting

9-21 Be Prepared! The GNCRT Guide to Addressing Comic Book Bans, Censorship, and Challenges, Booklist webinar recording

9-21 Standing Up for Intellectual Freedom Live Town Hall, Public Library Assoc. Webinar recording

9-21 Breaking Bans: A Celebration of Challenged Books, Booklist webinar

9-26 STLS Digital Advisory Committee meeting

9-26 APL Banned Books Week: Author Talk with Kelly Yang, Albany Public Library Webinar

9-27 Banned Books gathering, St. Marks

9-28 STLS Directors Advisory Council meeting

9-28 Living Well Afterschool program meeting

10-17 NYLA PLS meeting

10-18 PYPL Staff Roundtable Penn Yan Downtown Business Organization

Happenings:

Oct...

- I am working on the director's proposed budget. I will arrange with the budget committee to meet in the coming weeks.
- Initial coffee sales slow except for hot cocoa.
- I agreed to have a PYPL table at the Penn Yan Downtown Business Organization Trunk or Treat on Saturday 10-22 It will run 4-7pm.
- We are running the brick campaign till Dec. 31st. Slow start as of 10-12. We are posting it online once a week and I plan to put an add in the paper in Nov.
- I have been assisting with the afterschool kids, as there is a large group this fall.
- Planning to receive the school tax check early next week.

MINUTES
PENN YAN PUBLIC LIBRARY
BOARD MEETING
THURSDAY September 15, 2022

Present: Peter Gamba, Martha (Marty) Roberts, Deb Connelly, Elizabeth Burris-Chase, Val Brechko, Steve Darrow, Jan Barrett, Kristen Flynn-Comstock, Connie Glover, Angela Gonzalez

Absent:

Meeting was held via Zoom due to COVID-19 restrictions

Call to Order

1. Public Comment: none

2. *Resolution to approve the following:

a. Adoption of 9/15/22 Agenda:

Moved: Marty Roberts

Seconded: Kristen Flynn-Comstock

Approved: 9-0

Abstentions: 0

b. August 18, 2022 minutes as submitted:

Moved: Marty Roberts Seconded: Kristen Flynn-Comstock

Approved: 8 -0

Abstentions: Connie Glover

c. Payment of bills for August 2022:

Moved: Kristen Flynn-Comstock Seconded: Marty Roberts

Approved: 9-0

Abstentions: 0

3. Library Director's Report: see attached

4. Standing Committee Reports

a. Finance Committee: Did not meet. Will be meeting this fall to begin working on the budget.

b. Policy Review Committee: Did not meet but will probably be meeting next month.

c. Building Committee: Did not meet.

d. Nominating Committee: Did not meet.

e. Personnel Committee: Did not meet. Will need to meet to begin working on the budget.

5. Old Business

a. Outside trim painting and glass pane replacement update-has all 3 quotes and those have been given to the committee to look over. Recommendation was made for Golden Painting.

b. *Resolution to approve the following:

a. Accept the bid from Golden Painting for the outside trim painting.

Moved: Elizabeth Burris-Chase Seconded: Jan Barrett

Approved: 9-0

Abstentions: 0

b. Adoption of Updated Display Policy:

Moved: Jan Barrett

Seconded: Marty Roberts

Approved: 9-0

Abstentions: 0

c. Adoption of Updated Bylaws Trustee Education:

Moved: Deb Connelly
Approved: 9-0

Seconded: Jan Barrett
Abstentions: 0

- d. Approve the Chronicle Express as the official newspaper of the PYPL:
Moved: Jane Barrett Seconded: Steve Darrow
Approved: 9-0 Abstentions: 0

6. New Business

- a. Conflict of Interest Forms: Forms are available in the library, please make sure to sign when you are in the library.

7. *Adjourn:

Moved: Marty Roberts Seconded: Jan Barrett
Approved: 9-0 Abstentions: 0

- Items with * require Board action. Enclosures: August 2022 minutes, Budget and Balance Sheets, Director's Report, Circulation Stats, Children's and Adult Services Reports, proposed updated Display Policy and Bylaws updates

Penn Yan Public Library
MONTHLY INCOME & EXPENSE
September 2022

	Sep 22
Ordinary Income/Expense	
Income	
4100 · Printing Income	
4150 · Laser Printer	86.79
Total 4100 · Printing Income	86.79
4500 · Lost/Damaged Books Refund	71.97
4505 · Sale of Extraneous Materials	21.77
4525 · Cafe Receipts	38.89
4540 · Tax Income	58,873.33
4550 · Miscellaneous	18.26
4700 · Interest	2.07
4800 · NonDesignated Donations	159.03
Total Income	59,272.11
Expense	
5000 · HUMAN RESOURCES	
5100 · Salaries	
5110 · Library Director II	5,717.28
5115 · Librarian I	8,986.16
5130 · Clerical	18,325.58
Total 5100 · Salaries	33,029.02
5200 · Benefits	
5210 · Medicare/SS	2,515.25
5225 · HRA Contributions	3,226.37
5235 · Voluntary Benefits	(200.34)
5240 · SUTA	145.33
5255 · Employee Assistance Plan	0.00
Total 5200 · Benefits	5,686.61
5300 · Payroll Costs	215.58
Total 5000 · HUMAN RESOURCES	38,931.21
5400 · ADMINISTRATION	
5420 · Promotion	230.00
5430 · Telephone System	165.26
5435 · Insurance	6,602.81
5451 · Service Contract	17.14
5452 · Toshiba copier	209.41
5460 · Office Supplies	
5461 · Staff Room	15.79
5462 · White Paper	118.12
5463 · Other	35.15
Total 5460 · Office Supplies	169.06
5485 · Postage	122.10
5490 · Misc	(5.45)
Total 5400 · ADMINISTRATION	7,510.33
5900 · BUILDINGS & GROUNDS	
5910 · Utilities	
5912 · Electric	411.42
5913 · Sewer & Water	78.78
Total 5910 · Utilities	490.20
5920 · New Equipmnt	20.99
5930 · Repairs & Maint	
5932 · Equipment	257.78
Total 5930 · Repairs & Maint	257.78

Penn Yan Public Library
MONTHLY INCOME & EXPENSE
September 2022

	Sep 22
5940 · Maintenance Contracts	
5943 · Trash Removal	44.30
Total 5940 · Maintenance Contracts	44.30
5970 · Supplies	
5972 · Custodial	69.56
5974 · Building	119.96
Total 5970 · Supplies	189.52
Total 5900 · BUILDINGS & GROUNDS	1,002.79
6000 · TECH (NETWORK AND ILS)	
6100 · New Hardware	3,815.00
6300 · Maintenance	70.00
Total 6000 · TECH (NETWORK AND ILS)	3,885.00
7300 · ADULT SERVICES	
7310 · Materials	
7315 · Print Materials	
7320 · Adult Fiction	853.47
7330 · Adult Non Fiction	420.75
7315 · Print Materials - Other	(29.00)
Total 7315 · Print Materials	1,245.22
7380 · AV Materials	
7382 · Audio Books	74.98
7386 · DVD	166.95
Total 7380 · AV Materials	241.93
Total 7310 · Materials	1,487.15
7454 · Cafe Supplies	179.50
Total 7300 · ADULT SERVICES	1,666.65
7500 · YOUTH SERVICES	
7510 · Materials	
7515 · Print Materials	
7520 · E	35.99
7530 · J Fiction	102.80
7540 · J Non-Fiction	38.90
7550 · YA	70.09
Total 7515 · Print Materials	247.78
7580 · AV Materials	
7588 · Video Games	148.38
Total 7580 · AV Materials	148.38
Total 7510 · Materials	396.16
7620 · Programming	43.61
Total 7500 · YOUTH SERVICES	439.77
8100 · TECHNICAL SERVICES	
8161 · Tech Supplies	
8167 · Misc	9.63
Total 8161 · Tech Supplies	9.63
Total 8100 · TECHNICAL SERVICES	9.63
8200 · CIRCULATION	

10/07/22

Penn Yan Public Library
MONTHLY INCOME & EXPENSE
September 2022

	Sep 22
8295 · Unique Management	41.20
Total 8200 · CIRCULATION	41.20
Total Expense	53,486.58
Net Ordinary Income	5,785.53
Other Income/Expense	
Other Income	
8400 · NON-BUDGETED DONATIONS	
8430 · Underwood-Materials	(16.50)
Total 8400 · NON-BUDGETED DONATIONS	(16.50)
Total Other Income	(16.50)
Net Other Income	(16.50)
Net Income	5,769.03

10/07/22

Penn Yan Public Library
Balance Sheet
As of September 30, 2022

	Sep 30, 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	101,051.55
Total 1000 · Savings account	126,030.08
1014 · Operating Acct	193,675.32
Total Checking/Savings	319,705.40
Accounts Receivable	
1261 · Accounts Receivable	(1,471.36)
Total Accounts Receivable	(1,471.36)
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	19,592.53
Total 1300 · Investments	19,592.53
Total Other Current Assets	39,417.41
Total Current Assets	357,651.45
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	1,232,072.82
LIABILITIES & EQUITY	
Liabilities	

10/07/22

Penn Yan Public Library
Balance Sheet
As of September 30, 2022

	Sep 30, 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	5,892.75
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	(232,582.37)
2028 · Pass Through Funds	0.23
2032 · Accrued FICA	(1,003.96)
2033 · Federal Withholding	26.98
2034 · NYS Withholding	6.28
2035 · Retirement	12,116.42
2036 · Sales Tax 8%	264.25
2038 · Employee Health Premiums	0.27
Total Other Current Liabilities	(167,428.32)
Total Current Liabilities	(140,078.32)
Total Liabilities	(140,078.32)
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	(27,758.81)
Total Equity	1,372,151.14
TOTAL LIABILITIES & EQUITY	1,232,072.82

Budget vs. Actual

10/07/22

Accrual Basis

2022/2023 Budget

	<u>Jul - Sep 22</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4100 · Printing Income				
4150 · Laser Printer	419.66	500.00	(80.34)	83.9%
4160 · Other Copies	2.32	1,000.00	(997.68)	0.2%
Total 4100 · Printing Income	421.98	1,500.00	(1,078.02)	28.1%
4200 · Village	0.00	1,000.00	(1,000.00)	0.0%
4400 · Fines	150.98			
4500 · Lost/Damaged Books Refund	93.47			
4505 · Sale of Extraneous Materials	57.41			
4525 · Cafe Receipts	38.89			
4540 · Tax Income	176,619.99	706,480.00	(529,860.01)	25.0%
4550 · Miscellaneous	2,889.99			
4600 · LLSA	0.00	3,500.00	(3,500.00)	0.0%
4700 · Interest	6.36	150.00	(143.64)	4.2%
4800 · NonDesignated Donations	275.07	3,000.00	(2,724.93)	9.2%
Total Income	180,554.14	715,630.00	(535,075.86)	25.2%
Expense				
5000 · HUMAN RESOURCES				
5100 · Salaries				
5110 · Library Director II	21,700.58	74,325.00	(52,624.42)	29.2%
5115 · Librarian I	34,878.74	116821.00	(81,942.26)	29.9%
5130 · Clerical	69,463.78	215000.00	(145,536.22)	32.3%
5135 · Building Staff	0.00	24,448.00	(24,448.00)	0.0%
Total 5100 · Salaries	126,043.10	430,594.00	(304,550.90)	29.3%
5200 · Benefits				
5210 · Medicare/SS	9,602.18	30,000.00	(20,397.82)	32.0%
5225 · HRA Contributions	5,271.12	40,000.00	(34,728.88)	13.2%
5230 · Disability	0.00	2,700.00	(2,700.00)	0.0%
5235 · Voluntary Benefits	(701.19)			
5240 · SUTA	1,094.04	3,000.00	(1,905.96)	36.5%
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	0.00	56,442.00	(56,442.00)	0.0%
5200 · Benefits - Other	701.19			
Total 5200 · Benefits	18,093.34	137,142.00	(119,048.66)	13.2%
5300 · Payroll Costs	742.00	3,000.00	(2,258.00)	24.7%
Total 5000 · HUMAN RESOURCES	144,878.44	570,736.00	(425,857.56)	25.4%
5400 · ADMINISTRATION				
5415 · Hotspots	1,785.27	5,000.00	(3,214.73)	35.7%
5420 · Promotion	230.00	500.00	(270.00)	46.0%
5425 · Internet Service	450.00	1,800.00	(1,350.00)	25.0%
5430 · Telephone System	668.37	2,300.00	(1,631.63)	29.1%
5435 · Insurance	6,602.81	8,000.00	(1,397.19)	82.5%
5440 · Accounting				

	Jul - Sep 22	Budget	\$ Over Bud...	% of Budget
5442 · Review/Audit	0.00	5,900.00	(5,900.00)	0.0%
5444 · Supplies	0.00	150.00	(150.00)	0.0%
Total 5440 · Accounting	0.00	6,050.00	(6,050.00)	0.0%
5450 · Equipment	0.00	500.00	(500.00)	0.0%
5451 · Service Contract	51.26			
5452 · Toshiba copier	62.28	1,000.00	(937.72)	6.2%
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	218.72	500.00	(281.28)	43.7%
Total 5460 · Office Supplies	431.98	950.00	(518.02)	45.5%
5470 · Training/Travel	32.50	1,500.00	(1,467.50)	2.2%
5475 · Legal	0.00	800.00	(800.00)	0.0%
5480 · Dues	275.00	1,000.00	(725.00)	27.5%
5485 · Postage	122.10	300.00	(177.90)	40.7%
5490 · Misc	(5.45)			
Total 5400 · ADMINISTRATION	10,706.12	29,700.00	(18,993.88)	36.0%
5900 · BUILDINGS & GROUNDS				
5910 · Utilities				
5912 · Electric	984.95	5,500.00	(4,515.05)	17.9%
5913 · Sewer & Water	253.75	850.00	(596.25)	29.9%
5914 · Gas	0.00	1,600.00	(1,600.00)	0.0%
Total 5910 · Utilities	1,238.70	7,950.00	(6,711.30)	15.6%
5920 · New Equipmnt	20.99	300.00	(279.01)	7.0%
5930 · Repairs & Maint				
5932 · Equipment	552.73	1,300.00	(747.27)	42.5%
5934 · Blding & Ground	123.68	17,206.00	(17,082.32)	0.7%
5930 · Repairs & Maint - Other	85.20			
Total 5930 · Repairs & Maint	761.61	18,506.00	(17,744.39)	4.1%
5940 · Maintenance Contracts				
5943 · Trash Removal	146.07	550.00	(403.93)	26.6%
5945 · Fire Protection	77.00	700.00	(623.00)	11.0%
5946 · Snow Plowing	0.00	1,000.00	(1,000.00)	0.0%
Total 5940 · Maintenance Contracts	223.07	2,250.00	(2,026.93)	9.9%
5970 · Supplies				
5972 · Custodial	78.15	550.00	(471.85)	14.2%
5974 · Building	375.96	650.00	(274.04)	57.8%
5976 · building depreciation	0.00	1,000.00	(1,000.00)	0.0%
Total 5970 · Supplies	454.11	2,200.00	(1,745.89)	20.6%
Total 5900 · BUILDINGS & GROUNDS	2,698.48	31,206.00	(28,507.52)	8.6%
6000 · TECH (NETWORK AND ILS)				

	Jul - Sep 22	Budget	\$ Over Bud...	% of Budget
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	490.00	3,000.00	(2,510.00)	16.3%
6400 · ILS Software	33,538.00	33,538.00	0.00	100.0%
Total 6000 · TECH (NETWORK AND I...	37,843.00	40,188.00	(2,345.00)	94.2%
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	1,967.13	11,500.00	(9,532.87)	17.1%
7321 · Graphic Novels	0.00	350.00	(350.00)	0.0%
7330 · Adult Non Fiction	1,014.71	5,000.00	(3,985.29)	20.3%
7370 · Periodicals	3,428.56	4,000.00	(571.44)	85.7%
7315 · Print Materials - Other	(29.00)			
Total 7315 · Print Materials	6,381.40	20,850.00	(14,468.60)	30.6%
7380 · AV Materials				
7382 · Audio Books	487.64	3,500.00	(3,012.36)	13.9%
7384 · CD Music	50.96	350.00	(299.04)	14.6%
7386 · DVD	1,025.98	4,500.00	(3,474.02)	22.8%
Total 7380 · AV Materials	1,564.58	8,350.00	(6,785.42)	18.7%
Total 7310 · Materials	7,945.98	29,200.00	(21,254.02)	27.2%
7420 · Programming	748.84	1,500.00	(751.16)	49.9%
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	179.50			
Total 7300 · ADULT SERVICES	8,874.32	30,900.00	(22,025.68)	28.7%
7500 · YOUTH SERVICES				
7510 · Materials				
7515 · Print Materials				
7520 · E	131.87	1,800.00	(1,668.13)	7.3%
7530 · J Fiction	534.54	1,100.00	(565.46)	48.6%
7540 · J Non-Fiction	292.70	600.00	(307.30)	48.8%
7550 · YA	237.19	1,250.00	(1,012.81)	19.0%

	Jul - Sep 22	Budget	\$ Over Bud...	% of Budget
7560 · Realia(Non-Book)	0.00	300.00	(300.00)	0.0%
Total 7515 · Print Materials	1,196.30	5,050.00	(3,853.70)	23.7%
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	228.32	1,000.00	(771.68)	22.8%
Total 7580 · AV Materials	228.32	1,400.00	(1,171.68)	16.3%
Total 7510 · Materials	1,424.62	6,450.00	(5,025.38)	22.1%
7620 · Programming	1,225.46	2,400.00	(1,174.54)	51.1%
Total 7500 · YOUTH SERVICES	2,650.08	8,850.00	(6,199.92)	29.9%
8100 · TECHNICAL SERVICES				
8155 · Processing Costs	123.67	800.00	(676.33)	15.5%
8161 · Tech Supplies				
8162 · Repair	0.00	25.00	(25.00)	0.0%
8163 · AV	0.00	575.00	(575.00)	0.0%
8165 · Disc Cleaner	0.00	100.00	(100.00)	0.0%
8167 · Misc	24.82	750.00	(725.18)	3.3%
Total 8161 · Tech Supplies	24.82	1,450.00	(1,425.18)	1.7%
Total 8100 · TECHNICAL SERVICES	148.49	2,250.00	(2,101.51)	6.6%
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	103.00	500.00	(397.00)	20.6%
8200 · CIRCULATION - Other	0.00	100.00	(100.00)	0.0%
Total 8200 · CIRCULATION	103.00	1,300.00	(1,197.00)	7.9%
Total Expense	207,988.92	715,630.00	(507,641.08)	29.1%
Net Ordinary Income	(27,434.78)	0.00	(27,434.78)	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	(27,758.81)	0.00	(27,758.81)	100.0%

10/07/22

Reconciliation Summary

1000 · Savings account, Period Ending 09/30/2022

	<u>Sep 30, 22</u>
Beginning Balance	126,028.01
Cleared Transactions	
Deposits and Credits - 1 item	<u>2.07</u>
Total Cleared Transactions	<u>2.07</u>
Cleared Balance	<u>126,030.08</u>
Register Balance as of 09/30/2022	126,030.08
Ending Balance	126,030.08

10/07/22

Reconciliation Summary

1014 · Operating Acct, Period Ending 09/30/2022

	<u>Sep 30, 22</u>
Beginning Balance	253,920.89
Cleared Transactions	
Checks and Payments - 55...	(52,014.42)
Deposits and Credits - 6 it...	677.76
Total Cleared Transactions	<u>(51,336.66)</u>
Cleared Balance	<u>202,584.23</u>
Uncleared Transactions	
Checks and Payments - 16...	(9,017.94)
Deposits and Credits - 3 it...	109.03
Total Uncleared Transactions	<u>(8,908.91)</u>
Register Balance as of 09/30/2022	<u>193,675.32</u>
New Transactions	
Checks and Payments - 20...	(17,776.63)
Total New Transactions	<u>(17,776.63)</u>
Ending Balance	<u>175,898.69</u>

Penn Yan Public Library
Monthly Youth Services Report to Board

SEPTEMBER 2022 IN REVIEW

September sent us roaring back into the flood of afterschool students. Over 300 attended the Snack Shack programs coordinated by the Living Well, leading us to ask them to find another place to host the Snack Shacks as there simply isn't enough room in this building to comfortably fit 50+ hungry teens along with everyone else who needs to use it at the same time. We continue the perennial task of addressing problem behaviors.

SEPTEMBER 2022 PROGRAMS

In-person programs: 22

Attendance at in-person programs: 479

OCTOBER/NOVEMBER OUTLOOK

I took the first week of October for my 'summer' vacation and am back. We will continue to ride the waves of the afterschool crowds and continually check in with partners who serve this age group. In October, Safe Harbors of the Finger Lakes, Penn Yan Community Health, and our therapy dog friends will be offering programming on Mondays, Wednesdays, and Fridays. As Melissa recovers from an injury that affects her mobility, we will have to play in-house programming options by ear.

For younger ones and families, the final Toddler Dance Party of the year is this week, next week is Family Reading Night, and weekly outdoor storytimes will continue through the end of the month if the weather allows. Most of our storytime regulars are amenable to moving indoors in large groups. I will offer Pod Storytimes again, on a limited schedule, if there is demand.

Submitted October 10, 2022 by Sarah Crevelling, Youth Services Librarian

September 2022 adult services report

33 patrons made 31 reference requests in September, including 11 tech questions, 3 local history questions, and no legal questions. 5 requests were made by Mennonite patrons. Of interest: books by Salman Rushdie, who was attacked onstage in Chautauqua County in August; info on Banned Books Week; info on Camp Cory; guidebooks on Kansas City, MO and its Katy Rail Trail; how to change a Facebook Page name; and books on crocheting flowers.

At least 243 patrons engaged with 26 programs in September. We had a wrapping-up session of our close look at *The 1619 Project* and a final session of our Stuff Swap. Artist Jeannette McDunnah came for a very well-received session on gelli plate printing. The Alzheimer's Association initiated their second ongoing monthly program, a series of education sessions to complement their support group that has been active for several months. Children's author Sherinda Ryter shared her creative and publication process. And our Banned Books Week events have been very successful: a total of 24 people attended our three public Readouts at St. Mark's Church, Literacy Volunteers, and here at the library, and at least 30 people so far have been participating in Banned Book Bingo, ongoing through the end of October. We had wonderful conversations at each of the Readouts about the importance of the freedom to read, the power of the written word, the broad spectrum of motivations for book challenges, and more. It's been extremely encouraging to experience the outpouring of support for intellectual freedom that recent reports about censorship at the national level have engendered, and I feel like far more of our community support open inquiry and curiosity than oppose them.

AGENDA
PENN YAN PUBLIC LIBRARY
BOARD MEETING
THURSDAY November 17th, 2022 6:30 PM

Call to Order

- Public Comment
- Additional Agenda Items?
- *Adoption of Agenda
- October 20th Minutes
- Financial Review
 - *Payment of bills for October 2022
- Library Director's Report

Standing Committee Reports

- Finance Committee (met)
- Policy Review Committee
- Building Committee
- Nominating Committee
- Personnel Committee

Old Business

- *Updated ALA Code of Ethics Statement
- *Collection Development Policy update

New Business

- *Staff holiday celebration 12-23

***Adjourn**

- 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

Code of Ethics

As members of the American Library Association, we recognize the importance of codifying and making known to the profession and to the general public the ethical principles that guide the work of librarians, other professionals providing information services, library trustees, and library staffs.

Ethical dilemmas occur when values are in conflict. The American Library Association Code of Ethics states the values to which we are committed and embodies the ethical responsibilities of the profession in this changing information environment.

We significantly influence or control the selection, organization, preservation, and dissemination of information. In a political system grounded in an informed citizenry, we are members of a profession explicitly committed to intellectual freedom and the freedom of access to information. We have a special obligation to ensure the free flow of information and ideas to present and future generations.

The principles of this Code are expressed in broad statements to guide ethical decision making. These statements provide a framework; they cannot and do not dictate conduct to cover particular situations.

1. We provide the highest level of service to all library users through appropriate and usefully organized resources; equitable service policies; equitable access; and accurate, unbiased, and courteous responses to all requests.
2. We uphold the principles of intellectual freedom and resist all efforts to censor library resources.
3. We protect each library user's right to privacy and confidentiality with respect to information sought or received and resources consulted, borrowed, acquired or transmitted.
4. We respect intellectual property rights and advocate balance between the interests of information users and rights holders.
5. We treat co-workers and other colleagues with respect, fairness, and good faith, and advocate conditions of employment that safeguard the rights and welfare of all employees of our institutions.
6. We do not advance private interests at the expense of library users, colleagues, or our employing institutions.
7. We distinguish between our personal convictions and professional duties and do not allow our personal beliefs to interfere with fair representation of the aims of our institutions or the provision of access to their information resources.
8. We strive for excellence in the profession by maintaining and enhancing our own knowledge and skills, by encouraging the professional development of co-workers, and by fostering the aspirations of potential members of the profession.
9. We affirm the inherent dignity and rights of every person. We work to recognize and dismantle systemic and individual biases; to confront inequity and oppression; to enhance diversity and inclusion; and to advance racial and social justice in our libraries, communities, profession, and associations through awareness, advocacy, education, collaboration, services, and allocation of resources and spaces.

Adopted at the 1939 Midwinter Meeting by the ALA Council; amended June 30, 1981; June 28, 1995; January 22, 2008; and **June 29, 2021**.

Proposed 10-20-22

Collection Dev section 6.1-6.9

New language green

Removed yellow

6. Collection Development

6.1 Selection Philosophy

The Library Board subscribes to the American Library Association's Library Bill of Rights, Freedom to Read and Freedom to View statements as a basis for selection of materials for the collection. (See Appendices A, B and C) Selection is further based in part on professional reviewing sources, consideration of the needs of the community, the state of the collection, the merit of individual items, and the availability of other library materials in the area.

6.2 Selection Responsibility

The authority and responsibility for the selection of Library materials are delegated by the Library Board to the Executive Director and, under his/her/their direction, to staff members who are qualified for this activity.

6.3 General Selection Criteria

Items are considered for inclusion in the collection in terms of the following standards. Not all the criteria will apply to each item. The evaluation is made with regard to the work as a whole and not necessarily to its individual parts. Each item is evaluated in terms of its own merits, its intended audience, and its relation to the collection.

- Timely value of the material
- Purpose or intent of the material
- Accuracy of content
- Authenticity of content
- Reputation and significance of author, illustrator, editor, artist or performer
- Popularity and demand
- Local interest
- Price
- Format
- Availability

6.4 Selection Aids

Professional reviews (when available), bibliographies, lists of new materials, and other professional resources are used as selection aids.

6.5 Scope of the Collection

Formats – The Library provides materials and services that reflect the diverse educational, information, and recreational needs of its users. Therefore, PYPL provides materials in a variety of formats, including but not limited to:

- Print – hardcovers, paperbacks, magazines, and newspapers
- Non-print – audio and video formats, puzzles, video games, board games, microfilm, and a variety of equipment
- Digital resources – databases, and digital materials available for borrowing, downloading, or streaming, and a variety of equipment with pre-selected works and future platforms

The Library considers all types and formats of media to be in the realm of human expression and part of the human record. Because the Library functions in a rapidly changing society, it is flexible about changes in communicative material, both in form and style of expression. The Library does not reject materials for acquisition solely on the basis of medium. Materials in alternative formats are judged in terms of the General Selection Criteria. (See Section 6.3)

6.6 Local History Collection

The local history collection is intended to provide a core collection of basic materials to facilitate Yates County family history, genealogy, community, and regional research. It will complement the holdings of other area collections in carefully selected topical areas without substantial duplication. Materials relating to areas outside Yates County are collected in diminishing detail as their distance from the county increases. Major geographic concentrations are as follows: Yates County, Finger Lakes area, New York State. The Library maintains as complete a collection of Yates county newspapers as possible for archival purposes on microfilm, and a reader-printer to facilitate their use. Local historical newspapers can be accessed at https://nyshistoricnewspapers.org/titles/places/new_york/yates/. The local history collection includes as complete a collection as possible of government documents relating to hazardous waste sites, land use planning, and similar issues relating to Yates County.

6.7 Gifts and Memorials

All gifts and memorials are judged in terms of the General Selection Criteria. (See Section 6.3) Items not of interest to the Library will be sold and disposed of via various methods.

6.8 Weeding and Repair

The collection will be kept up-to-date, useful, and attractive through continual additions of new materials, repair of old materials where appropriate, and removal of materials no longer useful relevant. Any materials subject to weeding from the collection may fall in the following categories:

- Usage: Has the item been checked out frequently or recently?
- Physical condition: Can a damaged item be repaired? Should it be replaced?
- Duplication: Is demand sufficient for multiple copies of the item?
- Uniqueness: Is the item held only by PYPL?
- Accuracy: Does it continue to be factually accurate?
- Edition: Is the edition of an item held by the Library superseded by a newer edition?
- Completeness: Is the item part of a set or series of which the Library does not have a complete set?
- Relevancy: Has it proved relevant to the needs and interests of the Library's community?

6.9 Discards

Items no longer useful to the collection or in poor repair will be discarded in a manner deemed suitable.

PYPL Executive Director's Report 11-17-22

Professional Development and Meetings:

10-18 Olga Dies Dreaming | Exploring Puerto Rico's Status, Gentrification & Class with Xochitl Gonzalez, Paseo Podcast

10-20 The Open Meetings Law Virtual Training hosted by the NYS Library on Friday, September 16th recording

10-28 Gather and Grow virtual Conference

Keynote - Elon Green

Welcoming & Retaining Transgender & Nonbinary Library Staff and Patrons

Ideas to Try in Your Library

Policies and Challenges to Materials

11-2 – 11-4 NYLA Conference, Saratoga

11-2 Rural Libraries Roundtable annual meeting

11-3 NYLA Membership meeting

Keynote address: The Beautiful Revolutionary Future, Courtney Harge, Of/By/ForAll.org

Transformative Conversations in Hiring -Diversity, Shawnta Smith-Cruz, NYU Division of Libraries

Public Speaking- The Amateurs' Perspective, Albany Toastmasters

11-4 Back to Self-care for Managers

What is the future of Classics

I interviewed Xochitl Gonzalez, author of *Olga Dies Dreaming for the Public Library Section* Author! Author! Luncheon, full house! I used questions created by Alex Andrasik.

Rediscover Why You Are Here

11-9 STLS ILS Meeting

11-9 Open Meeting Board Training, Brian Hildreth, STLS

Happenings:

- Our phone handsets are over 20 years old. Several of them are not working very well. I am waiting on STLS to purchase new ones, as they will be inviting member libraries to join an internet-based plan as a group to save money.
- The building insurance boiler inspector came by on 11-7.
- I am in the midst of meeting with staff for their annual evaluations.
- The friends have funded purchasing new board games and are funding a new table for the coffee machine.

6. New Business

- a. Updated ALA Code of Ethics Statement
- b. ***Resolution to approve the following:**
 - b. Meet on November 10, 2022 at the library to complete board required continuing education activity.
Moved: Kristen Flynn-Comstock Seconded: Elizabeth Burris-Chase
Approved: 5-0 Abstentions: 0
- c. Collection Development Policy update
- d. ***Resolution to approve the following:**
 - c. Resume in-person board meetings as of November 17, 2022.
Moved: Kristen-Flynn Comstock Seconded: Elizabeth Burris-Chase
Approved: 5-0 Abstentions: 0

7. *Adjourn:

Moved: Deb Connelly Seconded: Steve Darrow
Approved: 5-0 Abstentions: 0

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

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	
ADPBKFC	401	473	66	69	77	61	57	49	43	48	50	74	67	72	733	82	78	86	67	
ADPBKNF	204	213	21	11	16	17	14	20	21	20	24	16	17	26	223	26	24	25	34	
ADULTFC	5124	5390	630	645	587	566	620	513	544	508	616	597	636	725	7187	841	976	894	762	
ADULTNF	4312	4264	446	422	384	389	412	360	417	426	532	461	369	374	4992	408	461	434	407	
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	
AV-hotspot	142	854	96	90	93	90	98	76	70	87	103	71	84	87	1045	99	101	79	59	
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	
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	
EPHEMERAL	1	0													0					
EQUIPMENT	1	3			2			1							3				2	
HOLIDAY	24	18				4	3	3	4	2	2		1		19			1		
ILL-BOOK	57	0	4	3	4	15	6	6	8	7	8	9	3	2	75	9	5	4	6	
JUVDVD (new 5-1-19)	99	93	17	8	11	18	22	19	7	2	21	25	11	8	169	7	17	5	9	
JUVAUDIOBK	28	41	8	2	5	5	2	2	2	2	2	2	1	1	32	1	2	2		
JUVFIC	13963	15238	1914	1674	1578	1385	1626	1408	1297	1520	1801	1653	1206	1444	18506	2007	1915	1481	1595	
JUVMAGAZIN	29	79	2	11	5	4	4		4	7	7		6		50	1	3	1	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	
JUVPBFC	250	370	33	19	24	24	34	29	46	20	28	32	46	30	365	26	27	17	20	
JUVPBK	29	38	2	2		2	1		6	6	3	6	2	8	38	5	2	1		
JUVREF	2	0													0					
KIT	56	3	6	6	5	7	10	16	8	9	9	11	7	11	105	9	5	16	6	
LARGETYPE	6280	7055	762	822	746	686	666	553	684	549	715	634	655	702	8174	791	880	759	679	
MAGAZINE	834	897	105	104	48	78	72	80	74	63	74	85	115	109	1007	126	125	111	98	
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	
NEWAUDBKCD	591	656	54	79	53	51	57	52	61	61	63	62	45	31	669	22	21	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	
NEW-BOOKNF	1170	1236	147	126	108	96	105	113	103	102	101	87	71	54	1213	47	27	36	51	
NEW JUVDVD-new	23	18	12	5	4	2		1		2	12	8	4	5	55	9	4	1	2	
NEWJUVFIC	940	898	116	120	116	126	100	84	92	85	134	131	97	112	1313	155	113	112	94	
NEW-JUVNF	291	308	58	56	32	18	25	12	32	30	45	42	26	26	402	28	23	19	15	
NEW-LP	2782	1797	89	94	60	67	43	28	56	54	62	46	38	38	675	37	27	23	20	
NEWMAGAZIN	50	47	4	6		5	2	11	48	46	11	4	12	2	151	4	8	3	6	
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		
PGMRESOURC	5	0													0					
REF-BOOK	5	2		11	1	1				1	1	1	1	1	18	6	4			
ROTATING	9	33	65	16	3	2	1								87	3				

September 2022 adult services report

31 patrons made 31 reference requests in October, including 12 tech questions, 1 legal question, and no local history questions. 6 requests were made by Mennonite patrons. Of interest: books on the Voyager I space probe, help with ID verification for New York State, setting up a New York State cannabis certification, and the home address of celebrity Dwayne “The Rock” Johnson. (I did not violate Mr. the Rock’s privacy but did provide a PO box where he accepts fan mail.)

At least 266 patrons engaged with 22 programs in October. Banned Books Bingo wrapped up at the end of the month, and though only four different people submitted a dozen or so completed sheets, I estimated that about 30 people took part overall, based on the number of sheets taken. I received feedback from one participant, who did not complete a sheet and so was not in the running for prizes, that she nevertheless enjoyed the experience and appreciated the impetus to read items she might not have chosen otherwise, including a graphic novel. I am grateful to the Yates County Chamber of Commerce and Burnt Rose Wine Bar for donating gift certificates I used as prizes, along with a number of books purchased from Long’s.

Throughout the month I assisted in my capacity as librarian with a public program organized by St. Mark’s Church, Finger Lakes Justice Partnership, and Keuka Compass called Acceptance, Belonging and Community: LGBTQ+ Lives and History. I aided the planning team with technology, PR, outreach, and will be editing the videos of the four nights for posting online. I’m proud to have been able to contribute to this important community conversation.

In other news Lynne Westmoreland returned to offer another of her popular Death Café events, and Bethany Snyder offered the first of what I hope will become an ongoing series of discussions on fatphobia and body positivity. ProAction returned with more Medicare open enrollment sessions. The Alzheimer’s Association’s two ongoing programs continued. Keuka Writes completed a fun artificial intelligence-based prompt night for Halloween. And all the monthly favorites were back, from Sondheim Salon to Justice & Equity Literacy Basics.

Penn Yan Public Library
Monthly Youth Services Report to Board

OCTOBER 2022 IN REVIEW

There were a couple highly-attended programs (Trunk-or-Treat, Oktoberfest on the Outlet Trail, and the Book Character Pumpkin Decorating Contest) in October that boosted attendance numbers quite a bit! We continue to have lots of youth afterschool, although the numbers (and the youth) seem to be settling now. I am working with the afterschool coordinator the Living Well has hired for this year as she continues to adjust their offerings. We are finding that plenty of kids will drop by to get food from her group (at the Presbyterian Church) and then come right back to the library and not attend the programming she has organized. The extended good weather has probably contributed to that; we will see what happens when (if!) it finally changes.

OCTOBER 2022 PROGRAMS

In-person programs: 25

Attendance at in-person programs: 916

NOVEMBER/DECEMBER OUTLOOK

I held an indoor large-group storytime at the library for the first time since March 2020 last week! That was a big change and everyone seemed to have a good time. We will offer other continuing favorites like Relax & Paint and family Reading Night as the month continues. The day after Thanksgiving we will be making butter so folks can make their leftovers more palatable! That week we will also offer a take-home activity packet for families. Unsurprisingly, we are seeing lots of sickness across all ages so I will continue to try to offer flexible programming like take-home or drop-in activities. December is still in the planning stages, but I am looking for program options for a series of half-days in the beginning of the month, as well as planning the return of Pancakes & Pajamas in January 2023.

Submitted November 7, 2022 by Sarah Crevelling, Youth Services Librarian

Penn Yan Public Library
MONTHLY INCOME & EXPENSE
October 2022

	Oct 22
Ordinary Income/Expense	
Income	
4100 · Printing Income	
4150 · Laser Printer	59.96
Total 4100 · Printing Income	59.96
4400 · Fines	150.98
4500 · Lost/Damaged Books Refund	4.00
4505 · Sale of Extraneous Materials	20.60
4525 · Cafe Receipts	96.29
4540 · Tax Income	58,873.33
4700 · Interest	2.14
4800 · NonDesignated Donations	42.26
Total Income	59,249.56
Expense	
5000 · HUMAN RESOURCES	
5100 · Salaries	
5110 · Library Director II	5,717.28
5115 · Librarian I	8,986.16
5130 · Clerical	18,475.85
Total 5100 · Salaries	33,179.29
5200 · Benefits	
5210 · Medicare/SS	2,526.78
5225 · HRA Contributions	2,765.15
5235 · Voluntary Benefits	(200.34)
5240 · SUTA	122.01
5200 · Benefits - Other	200.34
Total 5200 · Benefits	5,413.94
5300 · Payroll Costs	215.58
Total 5000 · HUMAN RESOURCES	38,808.81
5400 · ADMINISTRATION	
5415 · Hotspots	999.68
5425 · Internet Service	450.00
5430 · Telephone System	169.22
5440 · Accounting	
5444 · Supplies	253.74
Total 5440 · Accounting	253.74
5451 · Service Contract	17.14
5452 · Toshiba copier	(8.32)
5460 · Office Supplies	
5463 · Other	(30.53)
Total 5460 · Office Supplies	(30.53)
Total 5400 · ADMINISTRATION	1,850.93
5900 · BUILDINGS & GROUNDS	
5910 · Utilities	
5912 · Electric	368.50
5913 · Sewer & Water	80.97
Total 5910 · Utilities	449.47
5940 · Maintenance Contracts	
5943 · Trash Removal	43.28
5945 · Fire Protection	171.00
Total 5940 · Maintenance Contracts	214.28

Penn Yan Public Library
MONTHLY INCOME & EXPENSE
October 2022

	Oct 22
5970 · Supplies	61.72
Total 5900 · BUILDINGS & GROUNDS	725.47
6000 · TECH (NETWORK AND ILS)	
6300 · Maintenance	600.00
Total 6000 · TECH (NETWORK AND ILS)	600.00
7300 · ADULT SERVICES	
7310 · Materials	
7315 · Print Materials	
7320 · Adult Fiction	943.14
7330 · Adult Non Fiction	602.27
7370 · Periodicals	47.20
Total 7315 · Print Materials	1,592.61
7380 · AV Materials	
7382 · Audio Books	282.23
7386 · DVD	459.54
Total 7380 · AV Materials	741.77
Total 7310 · Materials	2,334.38
7420 · Programming	301.49
7454 · Cafe Supplies	156.87
Total 7300 · ADULT SERVICES	2,792.74
7500 · YOUTH SERVICES	
7510 · Materials	
7515 · Print Materials	
7520 · E	108.77
7530 · J Fiction	91.65
7540 · J Non-Fiction	83.41
7550 · YA	82.07
Total 7515 · Print Materials	365.90
7580 · AV Materials	
7588 · Video Games	59.99
Total 7580 · AV Materials	59.99
Total 7510 · Materials	425.89
7620 · Programming	241.55
Total 7500 · YOUTH SERVICES	667.44
8100 · TECHNICAL SERVICES	
8161 · Tech Supplies	
8167 · Misc	6.52
Total 8161 · Tech Supplies	6.52
Total 8100 · TECHNICAL SERVICES	6.52
8200 · CIRCULATION	
8295 · Unique Management	82.40
Total 8200 · CIRCULATION	82.40
Total Expense	45,534.31
Net Ordinary Income	13,715.25
Net Income	13,715.25

11/02/22

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

	Oct 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	101,053.69
Total 1000 · Savings account	126,032.22
1014 · Operating Acct	854,421.53
Total Checking/Savings	980,453.75
Accounts Receivable	
1261 · Accounts Receivable	(1,471.36)
Total Accounts Receivable	(1,471.36)
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	19,592.53
Total 1300 · Investments	19,592.53
Total Other Current Assets	39,417.41
Total Current Assets	1,018,399.80
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	1,892,821.17
LIABILITIES & EQUITY	
Liabilities	

11/02/22

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

	Oct 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	6,062.29
2045 · Deferred Compensation	865.08
2010 · Accrued Payroll & Employee Ben	32,506.87
2020 · Cash Held for Library (Friends)	13,707.70
2027 · Deferred Tax	415,024.30
2028 · Pass Through Funds	0.23
2032 · Accrued FICA	(1,003.96)
2033 · Federal Withholding	26.98
2034 · NYS Withholding	6.28
2035 · Retirement	12,116.39
2036 · Sales Tax 8%	292.71
2038 · Employee Health Premiums	0.27
Total Other Current Liabilities	479,604.78
Total Current Liabilities	506,954.78
Total Liabilities	506,954.78
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	(14,043.56)
Total Equity	1,385,866.39
TOTAL LIABILITIES & EQUITY	1,892,821.17

Budget vs. Actual

11/02/22

Accrual Basis

2022/2023 Budget

	<u>Jul - Oct 22</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4100 · Printing Income				
4150 · Laser Printer	479.62	500.00	(20.38)	95.9%
4160 · Other Copies	2.32	1,000.00	(997.68)	0.2%
Total 4100 · Printing Income	481.94	1,500.00	(1,018.06)	32.1%
4200 · Village	0.00	1,000.00	(1,000.00)	0.0%
4400 · Fines	301.96			
4500 · Lost/Damaged Books Refund	97.47			
4505 · Sale of Extraneous Materials	78.01			
4525 · Cafe Receipts	135.18			
4540 · Tax Income	235,493.32	706,480.00	(470,986.68)	33.3%
4550 · Miscellaneous	2,889.99			
4600 · LLSA	0.00	3,500.00	(3,500.00)	0.0%
4700 · Interest	8.50	150.00	(141.50)	5.7%
4800 · NonDesignated Donations	317.33	3,000.00	(2,682.67)	10.6%
Total Income	239,803.70	715,630.00	(475,826.30)	33.5%
Expense				
5000 · HUMAN RESOURCES				
5100 · Salaries				
5110 · Library Director II	27,417.86	74,325.00	(46,907.14)	36.9%
5115 · Librarian I	43,864.90	116821.00	(72,956.10)	37.5%
5130 · Clerical	87,939.63	215000.00	(127,060.37)	40.9%
5135 · Building Staff	0.00	24,448.00	(24,448.00)	0.0%
Total 5100 · Salaries	159,222.39	430,594.00	(271,371.61)	37.0%
5200 · Benefits				
5210 · Medicare/SS	12,128.96	30,000.00	(17,871.04)	40.4%
5225 · HRA Contributions	8,036.27	40,000.00	(31,963.73)	20.1%
5230 · Disability	0.00	2,700.00	(2,700.00)	0.0%
5235 · Voluntary Benefits	(901.53)			
5240 · SUTA	1,216.05	3,000.00	(1,783.95)	40.5%
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	0.00	56,442.00	(56,442.00)	0.0%
5200 · Benefits - Other	901.53			
Total 5200 · Benefits	23,507.28	137,142.00	(113,634.72)	17.1%
5300 · Payroll Costs	957.58	3,000.00	(2,042.42)	31.9%
Total 5000 · HUMAN RESOURCES	183,687.25	570,736.00	(387,048.75)	32.2%
5400 · ADMINISTRATION				
5415 · Hotspots	2,784.95	5,000.00	(2,215.05)	55.7%
5420 · Promotion	230.00	500.00	(270.00)	46.0%
5425 · Internet Service	900.00	1,800.00	(900.00)	50.0%
5430 · Telephone System	837.59	2,300.00	(1,462.41)	36.4%
5435 · Insurance	6,602.81	8,000.00	(1,397.19)	82.5%
5440 · Accounting				

	Jul - Oct 22	Budget	\$ Over Bud...	% of Budget
5442 · Review/Audit	0.00	5,900.00	(5,900.00)	0.0%
5444 · Supplies	253.74	150.00	103.74	169.2%
Total 5440 · Accounting	253.74	6,050.00	(5,796.26)	4.2%
5450 · Equipment	0.00	500.00	(500.00)	0.0%
5451 · Service Contract	68.40			
5452 · Toshiba copier	53.96	1,000.00	(946.04)	5.4%
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	188.19	500.00	(311.81)	37.6%
Total 5460 · Office Supplies	401.45	950.00	(548.55)	42.3%
5470 · Training/Travel	32.50	1,500.00	(1,467.50)	2.2%
5475 · Legal	0.00	800.00	(800.00)	0.0%
5480 · Dues	275.00	1,000.00	(725.00)	27.5%
5485 · Postage	122.10	300.00	(177.90)	40.7%
5490 · Misc	(5.45)			
Total 5400 · ADMINISTRATION	12,557.05	29,700.00	(17,142.95)	42.3%
5900 · BUILDINGS & GROUNDS				
5910 · Utilities				
5912 · Electric	1,353.45	5,500.00	(4,146.55)	24.6%
5913 · Sewer & Water	334.72	850.00	(515.28)	39.4%
5914 · Gas	0.00	1,600.00	(1,600.00)	0.0%
Total 5910 · Utilities	1,688.17	7,950.00	(6,261.83)	21.2%
5920 · New Equipmnt	20.99	300.00	(279.01)	7.0%
5930 · Repairs & Maint				
5932 · Equipment	552.73	1,300.00	(747.27)	42.5%
5934 · Blding & Ground	123.68	17,206.00	(17,082.32)	0.7%
5930 · Repairs & Maint - Other	85.20			
Total 5930 · Repairs & Maint	761.61	18,506.00	(17,744.39)	4.1%
5940 · Maintenance Contracts				
5943 · Trash Removal	189.35	550.00	(360.65)	34.4%
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	437.35	2,250.00	(1,812.65)	19.4%
5970 · Supplies				
5972 · Custodial	78.15	550.00	(471.85)	14.2%
5974 · Building	375.96	650.00	(274.04)	57.8%
5976 · building depreciation	0.00	1,000.00	(1,000.00)	0.0%
5970 · Supplies - Other	61.72			
Total 5970 · Supplies	515.83	2,200.00	(1,684.17)	23.4%
Total 5900 · BUILDINGS & GROUNDS	3,423.95	31,206.00	(27,782.05)	11.0%

	<u>Jul - Oct 22</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
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	2,910.27	11500.00	(8,589.73)	25.3%
7321 · Graphic Novels	0.00	350.00	(350.00)	0.0%
7330 · Adult Non Fiction	1,616.98	5,000.00	(3,383.02)	32.3%
7370 · Periodicals	3,475.76	4,000.00	(524.24)	86.9%
7315 · Print Materials - Other	(29.00)			
Total 7315 · Print Materials	7,974.01	20,850.00	(12,875.99)	38.2%
7380 · AV Materials				
7382 · Audio Books	769.87	3,500.00	(2,730.13)	22.0%
7384 · CD Music	50.96	350.00	(299.04)	14.6%
7386 · DVD	1,485.52	4,500.00	(3,014.48)	33.0%
Total 7380 · AV Materials	2,306.35	8,350.00	(6,043.65)	27.6%
Total 7310 · Materials	10,280.36	29,200.00	(18,919.64)	35.2%
7420 · Programming	1,050.33	1,500.00	(449.67)	70.0%
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	336.37			
Total 7300 · ADULT SERVICES	11,667.06	30,900.00	(19,232.94)	37.8%
7500 · YOUTH SERVICES				
7510 · Materials				
7515 · Print Materials				
7520 · E	240.64	1,800.00	(1,559.36)	13.4%
7530 · J Fiction	626.19	1,100.00	(473.81)	56.9%
7540 · J Non-Fiction	376.11	600.00	(223.89)	62.7%

	Jul - Oct 22	Budget	\$ Over Bud...	% of Budget
7550 · YA	319.26	1,250.00	(930.74)	25.5%
7560 · Realia(Non-Book)	0.00	300.00	(300.00)	0.0%
Total 7515 · Print Materials	1,562.20	5,050.00	(3,487.80)	30.9%
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	288.31	1,000.00	(711.69)	28.8%
Total 7580 · AV Materials	288.31	1,400.00	(1,111.69)	20.6%
Total 7510 · Materials	1,850.51	6,450.00	(4,599.49)	28.7%
7620 · Programming	1,467.01	2,400.00	(932.99)	61.1%
Total 7500 · YOUTH SERVICES	3,317.52	8,850.00	(5,532.48)	37.5%
8100 · TECHNICAL SERVICES				
8155 · Processing Costs	123.67	800.00	(676.33)	15.5%
8161 · Tech Supplies				
8162 · Repair	0.00	25.00	(25.00)	0.0%
8163 · AV	0.00	575.00	(575.00)	0.0%
8165 · Disc Cleaner	0.00	100.00	(100.00)	0.0%
8167 · Misc	31.34	750.00	(718.66)	4.2%
Total 8161 · Tech Supplies	31.34	1,450.00	(1,418.66)	2.2%
Total 8100 · TECHNICAL SERVICES	155.01	2,250.00	(2,094.99)	6.9%
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	185.40	500.00	(314.60)	37.1%
8200 · CIRCULATION - Other	0.00	100.00	(100.00)	0.0%
Total 8200 · CIRCULATION	185.40	1,300.00	(1,114.60)	14.3%
Total Expense	253,523.23	715,630.00	(462,106.77)	35.4%
Net Ordinary Income	(13,719.53)	0.00	(13,719.53)	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	(14,043.56)	0.00	(14,043.56)	100.0%

11/02/22

Reconciliation Summary

1014 · Operating Acct, Period Ending 10/31/2022

	<u>Oct 31, 22</u>
Beginning Balance	202,584.23
Cleared Transactions	
Checks and Payments - 62...	(45,922.98)
Deposits and Credits - 5 it...	707,061.54
	<u>661,138.56</u>
Total Cleared Transactions	661,138.56
Cleared Balance	<u>863,722.79</u>
Uncleared Transactions	
Checks and Payments - 18...	(9,410.29)
Deposits and Credits - 3 it...	109.03
	<u>(9,301.26)</u>
Total Uncleared Transactions	(9,301.26)
Register Balance as of 10/31/2022	<u>854,421.53</u>
New Transactions	
Checks and Payments - 19...	(19,008.71)
Deposits and Credits - 1 it...	215.14
	<u>(18,793.57)</u>
Total New Transactions	(18,793.57)
Ending Balance	<u>835,627.96</u>

11/02/22

Reconciliation Summary

1000 · Savings account, Period Ending 10/31/2022

	<u>Oct 31, 22</u>
Beginning Balance	126,030.08
Cleared Transactions	
Deposits and Credits - 1 item	<u>2.14</u>
Total Cleared Transactions	<u>2.14</u>
Cleared Balance	<u>126,032.22</u>
Register Balance as of 10/31/2022	126,032.22
Ending Balance	126,032.22

AGENDA
PENN YAN PUBLIC LIBRARY
BOARD MEETING
THURSDAY December 15th, 2022 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
- Library Director's Report

Standing Committee Reports

- Finance Committee
- Policy Review Committee
- Building Committee
- Nominating Committee
- Personnel Committee

Old Business

New Business

- *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 December 15th, 2022.

- 23-24 Finance Committee proposed budget

***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.

PYPL Executive Director's Report 12-15-22

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

Happenings:

-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.

**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

12/04/22

Penn Yan Public Library
Balance Sheet
As of November 30, 2022

	Nov 30, 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	101,055.76
Total 1000 · Savings account	126,034.29
1014 · Operating Acct	530,240.61
Total Checking/Savings	656,274.90
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	944,525.74
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	1,818,947.11
LIABILITIES & EQUITY	
Liabilities	

12/04/22

Penn Yan Public Library
Balance Sheet
As of November 30, 2022

	Nov 30, 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	6,231.13
2045 · Deferred Compensation	865.08
2010 · Accrued Payroll & Employee Ben	32,506.87
2020 · Cash Held for Library (Friends)	13,707.70
2027 · Deferred Tax	356,150.97
2028 · Pass Through Funds	0.23
2032 · Accrued FICA	(1,003.96)
2033 · Federal Withholding	26.98
2034 · NYS Withholding	6.28
2035 · Retirement	12,116.39
2036 · Sales Tax 8%	330.78
2038 · Employee Health Premiums	0.27
Total Other Current Liabilities	420,938.36
Total Current Liabilities	448,288.36
Total Liabilities	448,288.36
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	(29,251.20)
Total Equity	1,370,658.75
TOTAL LIABILITIES & EQUITY	1,818,947.11

Budget vs. Actual

12/04/22

Accrual Basis

2022/2023 Budget

	<u>Jul - Nov 22</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4100 · Printing Income				
4150 · Laser Printer	624.75	500.00	124.75	125.0%
4160 · Other Copies	2.32	1,000.00	(997.68)	0.2%
Total 4100 · Printing Income	<u>627.07</u>	<u>1,500.00</u>	<u>(872.93)</u>	<u>41.8%</u>
4200 · Village	0.00	1,000.00	(1,000.00)	0.0%
4400 · Fines	395.93			
4500 · Lost/Damaged Books Refund	132.46			
4505 · Sale of Extraneous Materials	109.48			
4525 · Cafe Receipts	187.03			
4540 · Tax Income	294,366.65	706,480.00	(412,113.35)	41.7%
4550 · Miscellaneous	3,194.78			
4600 · LLSA	0.00	3,500.00	(3,500.00)	0.0%
4700 · Interest	10.57	150.00	(139.43)	7.0%
4800 · NonDesignated Donations	908.38	3,000.00	(2,091.62)	30.3%
Total Income	<u>299,932.35</u>	<u>715,630.00</u>	<u>(415,697.65)</u>	<u>41.9%</u>
Expense				
5000 · HUMAN RESOURCES				
5100 · Salaries				
5110 · Library Director II	33,135.16	74,325.00	(41,189.84)	44.6%
5115 · Librarian I	52,851.06	116,821.00	(63,969.94)	45.2%
5130 · Clerical	106,274.59	215,000.00	(108,725.41)	49.4%
5135 · Building Staff	0.00	24,448.00	(24,448.00)	0.0%
Total 5100 · Salaries	<u>192,260.81</u>	<u>430,594.00</u>	<u>(238,333.19)</u>	<u>44.7%</u>
5200 · Benefits				
5210 · Medicare/SS	14,644.92	30,000.00	(15,355.08)	48.8%
5225 · HRA Contributions	9,847.20	40,000.00	(30,152.80)	24.6%
5230 · Disability	0.00	2,700.00	(2,700.00)	0.0%
5235 · Voluntary Benefits	(1,101.87)			
5240 · SUTA	1,295.37	3,000.00	(1,704.63)	43.2%
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	1,101.87			
Total 5200 · Benefits	<u>57,072.49</u>	<u>137,142.00</u>	<u>(80,069.51)</u>	<u>41.6%</u>
5300 · Payroll Costs	<u>1,173.16</u>	<u>3,000.00</u>	<u>(1,826.84)</u>	<u>39.1%</u>
Total 5000 · HUMAN RESOURCES	<u>250,506.46</u>	<u>570,736.00</u>	<u>(320,229.54)</u>	<u>43.9%</u>
5400 · ADMINISTRATION				
5415 · Hotspots	2,784.95	5,000.00	(2,215.05)	55.7%
5420 · Promotion	479.00	500.00	(21.00)	95.8%
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	6,602.81	8,000.00	(1,397.19)	82.5%
5440 · Accounting				

	Jul - Nov 22	Budget	\$ Over Bud...	% of Budget
5442 · Review/Audit	2,000.00	5,900.00	(3,900.00)	33.9%
5444 · Supplies	536.71	150.00	386.71	357.8%
Total 5440 · Accounting	2,536.71	6,050.00	(3,513.29)	41.9%
5450 · Equipment	27.95	500.00	(472.05)	5.6%
5451 · Service Contract	85.54			
5452 · Toshiba copier	(22.40)	1,000.00	(1,022.40)	(2.2)%
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	188.19	500.00	(311.81)	37.6%
Total 5460 · Office Supplies	401.45	950.00	(548.55)	42.3%
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	122.10	300.00	(177.90)	40.7%
5490 · Misc	(5.45)			
Total 5400 · ADMINISTRATION	15,822.04	29,700.00	(13,877.96)	53.3%
5900 · BUILDINGS & GROUNDS				
5910 · Utilities				
5912 · Electric	1,693.34	5,500.00	(3,806.66)	30.8%
5913 · Sewer & Water	428.71	850.00	(421.29)	50.4%
5914 · Gas	0.00	1,600.00	(1,600.00)	0.0%
Total 5910 · Utilities	2,122.05	7,950.00	(5,827.95)	26.7%
5920 · New Equipmnt	20.99	300.00	(279.01)	7.0%
5930 · Repairs & Maint				
5932 · Equipment	563.72	1,300.00	(736.28)	43.4%
5934 · Blding & Ground	123.68	17,206.00	(17,082.32)	0.7%
5930 · Repairs & Maint - Other	447.70			
Total 5930 · Repairs & Maint	1,135.10	18,506.00	(17,370.90)	6.1%
5940 · Maintenance Contracts				
5943 · Trash Removal	232.55	550.00	(317.45)	42.3%
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	480.55	2,250.00	(1,769.45)	21.4%
5970 · Supplies				
5972 · Custodial	243.59	550.00	(306.41)	44.3%
5974 · Building	418.44	650.00	(231.56)	64.4%
5976 · building depreciation	0.00	1,000.00	(1,000.00)	0.0%
5970 · Supplies - Other	69.71			
Total 5970 · Supplies	731.74	2,200.00	(1,468.26)	33.3%
Total 5900 · BUILDINGS & GROUNDS	4,490.43	31,206.00	(26,715.57)	14.4%

	<u>Jul - Nov 22</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
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	3,587.43	11500.00	(7,912.57)	31.2%
7321 · Graphic Novels	0.00	350.00	(350.00)	0.0%
7330 · Adult Non Fiction	2,102.07	5,000.00	(2,897.93)	42.0%
7370 · Periodicals	3,475.76	4,000.00	(524.24)	86.9%
7315 · Print Materials - Other	(29.00)			
Total 7315 · Print Materials	9,136.26	20,850.00	(11,713.74)	43.8%
7380 · AV Materials				
7382 · Audio Books	879.84	3,500.00	(2,620.16)	25.1%
7384 · CD Music	50.96	350.00	(299.04)	14.6%
7386 · DVD	1,778.65	4,500.00	(2,721.35)	39.5%
Total 7380 · AV Materials	2,709.45	8,350.00	(5,640.55)	32.4%
Total 7310 · Materials	11,845.71	29,200.00	(17,354.29)	40.6%
7420 · Programming	1,050.33	1,500.00	(449.67)	70.0%
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	528.55			
Total 7300 · ADULT SERVICES	13,424.59	30,900.00	(17,475.41)	43.4%
7500 · YOUTH SERVICES				
7510 · Materials				
7515 · Print Materials				
7520 · E	344.92	1,800.00	(1,455.08)	19.2%
7530 · J Fiction	683.96	1,100.00	(416.04)	62.2%
7540 · J Non-Fiction	417.91	600.00	(182.09)	69.7%

	Jul - Nov 22	Budget	\$ Over Bud...	% of Budget
7550 · YA	406.97	1,250.00	(843.03)	32.6%
7560 · Realia(Non-Book)	0.00	300.00	(300.00)	0.0%
Total 7515 · Print Materials	1,853.76	5,050.00	(3,196.24)	36.7%
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	348.30	1,000.00	(651.70)	34.8%
Total 7580 · AV Materials	348.30	1,400.00	(1,051.70)	24.9%
Total 7510 · Materials	2,202.06	6,450.00	(4,247.94)	34.1%
7620 · Programming	3,525.87	2,400.00	1,125.87	146.9%
Total 7500 · YOUTH SERVICES	5,727.93	8,850.00	(3,122.07)	64.7%
8100 · TECHNICAL SERVICES				
8155 · Processing Costs	131.04	800.00	(668.96)	16.4%
8161 · Tech Supplies				
8162 · Repair	0.00	25.00	(25.00)	0.0%
8163 · AV	0.00	575.00	(575.00)	0.0%
8165 · Disc Cleaner	0.00	100.00	(100.00)	0.0%
8167 · Misc	31.34	750.00	(718.66)	4.2%
Total 8161 · Tech Supplies	31.34	1,450.00	(1,418.66)	2.2%
Total 8100 · TECHNICAL SERVICES	162.38	2,250.00	(2,087.62)	7.2%
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	195.70	500.00	(304.30)	39.1%
8200 · CIRCULATION - Other	0.00	100.00	(100.00)	0.0%
Total 8200 · CIRCULATION	195.70	1,300.00	(1,104.30)	15.1%
Total Expense	328,859.52	715,630.00	(386,770.48)	46.0%
Net Ordinary Income	(28,927.17)	0.00	(28,927.17)	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	(29,251.20)	0.00	(29,251.20)	100.0%

Penn Yan Public Library
MONTHLY INCOME & EXPENSE
November 2022

	Nov 22
Ordinary Income/Expense	
Income	
4100 · Printing Income	
4150 · Laser Printer	145.13
Total 4100 · Printing Income	145.13
4400 · Fines	93.97
4500 · Lost/Damaged Books Refund	34.99
4505 · Sale of Extraneous Materials	31.47
4525 · Cafe Receipts	51.85
4540 · Tax Income	58,873.33
4550 · Miscellaneous	304.79
4700 · Interest	2.07
4800 · NonDesignated Donations	591.05
Total Income	60,128.65
Expense	
5000 · HUMAN RESOURCES	
5100 · Salaries	
5110 · Library Director II	5,717.30
5115 · Librarian I	8,986.16
5130 · Clerical	18,334.96
Total 5100 · Salaries	33,038.42
5200 · Benefits	
5210 · Medicare/SS	2,515.96
5225 · HRA Contributions	1,810.93
5235 · Voluntary Benefits	(200.34)
5240 · SUTA	79.32
5260 · Retirement	29,159.00
5200 · Benefits - Other	200.34
Total 5200 · Benefits	33,565.21
5300 · Payroll Costs	215.58
Total 5000 · HUMAN RESOURCES	66,819.21
5400 · ADMINISTRATION	
5420 · Promotion	249.00
5430 · Telephone System	166.93
5440 · Accounting	
5442 · Review/Audit	2,000.00
5444 · Supplies	282.97
Total 5440 · Accounting	2,282.97
5450 · Equipment	27.95
5451 · Service Contract	17.14
5452 · Toshiba copier	(76.36)
5470 · Training/Travel	597.36
Total 5400 · ADMINISTRATION	3,264.99
5900 · BUILDINGS & GROUNDS	
5910 · Utilities	
5912 · Electric	339.89
5913 · Sewer & Water	93.99
Total 5910 · Utilities	433.88
5930 · Repairs & Maint	
5932 · Equipment	10.99
5930 · Repairs & Maint - Other	362.50
Total 5930 · Repairs & Maint	373.49

Penn Yan Public Library
MONTHLY INCOME & EXPENSE
November 2022

	Nov 22
5940 · Maintenance Contracts	
5943 · Trash Removal	43.20
Total 5940 · Maintenance Contracts	43.20
5970 · Supplies	
5972 · Custodial	165.44
5974 · Building	42.48
5970 · Supplies - Other	7.99
Total 5970 · Supplies	215.91
Total 5900 · BUILDINGS & GROUNDS	1,066.48
7300 · ADULT SERVICES	
7310 · Materials	
7315 · Print Materials	
7320 · Adult Fiction	677.16
7330 · Adult Non Fiction	485.09
Total 7315 · Print Materials	1,162.25
7380 · AV Materials	
7382 · Audio Books	109.97
7386 · DVD	293.13
Total 7380 · AV Materials	403.10
Total 7310 · Materials	1,565.35
7454 · Cafe Supplies	192.18
Total 7300 · ADULT SERVICES	1,757.53
7500 · YOUTH SERVICES	
7510 · Materials	
7515 · Print Materials	
7520 · E	104.28
7530 · J Fiction	57.77
7540 · J Non-Fiction	41.80
7550 · YA	87.71
Total 7515 · Print Materials	291.56
7580 · AV Materials	
7588 · Video Games	59.99
Total 7580 · AV Materials	59.99
Total 7510 · Materials	351.55
7620 · Programming	2,058.86
Total 7500 · YOUTH SERVICES	2,410.41
8100 · TECHNICAL SERVICES	
8155 · Processing Costs	7.37
Total 8100 · TECHNICAL SERVICES	7.37
8200 · CIRCULATION	
8295 · Unique Management	10.30
Total 8200 · CIRCULATION	10.30
Total Expense	75,336.29
Net Ordinary Income	(15,207.64)
Net Income	(15,207.64)

12/04/22

Reconciliation Summary

1000 · Savings account, Period Ending 11/30/2022

	<u>Nov 30, 22</u>
Beginning Balance	126,032.22
Cleared Transactions	
Deposits and Credits - 1 item	<u>2.07</u>
Total Cleared Transactions	<u>2.07</u>
Cleared Balance	<u>126,034.29</u>
Register Balance as of 11/30/2022	126,034.29
Ending Balance	126,034.29

12/04/22

Reconciliation Summary

1014 · Operating Acct, Period Ending 11/30/2022

	<u>Nov 30, 22</u>
Beginning Balance	863,722.79
Cleared Transactions	
Checks and Payments - 61...	(322,949.21)
Deposits and Credits - 4 it...	1,233.56
Total Cleared Transactions	<u>(321,715.65)</u>
Cleared Balance	<u>542,007.14</u>
Uncleared Transactions	
Checks and Payments - 19...	(11,875.56)
Deposits and Credits - 3 it...	109.03
Total Uncleared Transactions	<u>(11,766.53)</u>
Register Balance as of 11/30/2022	<u>530,240.61</u>
New Transactions	
Checks and Payments - 19...	(18,303.46)
Total New Transactions	<u>(18,303.46)</u>
Ending Balance	<u>511,937.15</u>

checkouts	19-20	20-21	21-22		Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	21-22	22-23	Aug	Sep	Oct	Nov
	total	Total	July	Aug											Total	July				
ADPBKFC	401	473	66	69	77	61	57	49	43	48	50	74	67	72	733	82	78	86	67	54
ADPBKNF	204	213	21	11	16	17	14	20	21	20	24	16	17	26	223	26	24	25	34	20
ADULTFC	5124	5390	630	645	587	566	620	513	544	508	616	597	636	725	7187	841	976	894	762	743
ADULTNF	4312	4264	446	422	384	389	412	360	417	426	532	461	369	374	4992	408	461	434	407	383
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
AV-hotspot	142	854	96	90	93	90	98	76	70	87	103	71	84	87	1045	99	101	79	59	60
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
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
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
ILL-BOOK	57	0	4	3	4	15	6	6	8	7	8	9	3	2	75	9	5	4	6	10
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
JUVAUDIOBK	28	41	8	2	5	5	2	2		2	2	2	1	1	32	1	2	2		
JUVFIC	13963	15238	1914	1674	1578	1385	1626	1408	1297	1520	1801	1653	1206	1444	18506	2007	1915	1481	1595	1374
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
JUVPBFC	250	370	33	19	24	24	34	29	46	20	28	32	46	30	365	26	27	17	20	11
JUVPBK	29	38	2	2		2	1		6	6	3	6	2	8	38	5	2	1		
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
LARGETYPE	6280	7055	762	822	746	686	666	553	684	549	715	634	655	702	8174	791	880	759	679	689
MAGAZINE	834	897	105	104	48	78	72	80	74	63	74	85	115	109	1007	126	125	111	98	135
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
NEWAUDBKCD	591	656	54	79	53	51	57	52	61	61	63	62	45	31	669	22	21	18	16	18
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
NEW-BOOKNF	1170	1236	147	126	108	96	105	113	103	102	101	87	71	54	1213	47	27	36	51	75
NEW JUVDVD-new	23	18	12	5	4	2		1		2	12	8	4	5	55	9	4	1	2	1
NEWJUVFIC	940	898	116	120	116	126	100	84	92	85	134	131	97	112	1313	155	113	112	94	89
NEW-JUVNF	291	308	58	56	32	18	25	12	32	30	45	42	26	26	402	28	23	19	15	24
NEW-LP	2782	1797	89	94	60	67	43	28	56	54	62	46	38	38	675	37	27	23	20	24
NEWMAGAZIN	50	47	4	6		5	2	11	48	46	11	4	12	2	151	4	8	3	6	4
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
PGMRESOURC	5	0													0					
REF-BOOK	5	2		11	1	1				1	1	1	1	1	18	6	4			
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					

November 2022 adult services report

32 patrons made 30 reference requests in November, including 18 tech questions, 1 legal question, and 1 local history question. One request was made by Mennonite patrons. Of interest: travel guides to Seattle, Andrew Lloyd-Webber biographies, and the parentage of local historical figure John Merritt.

At least 174 patrons engaged with 17 programs in November. The start of the month saw the final session of the public program organized by St. Mark's Church, Finger Lakes Justice Partnership, and Keuka Compass called Acceptance, Belonging and Community: LGBTQ+ Lives and History. As I reported last month, I aided the planning team with technology, PR, outreach, and have been editing the videos of the four nights for posting online. I remain proud to have been able to contribute to this important community conversation, and plans are underway to continue them as a series in 2023.

Sondheim Salon, Apple User Group, Diverse Voices Matter, Global Rights Documents, French Cinema, and Justice & Equity Literacy Basics all had decent to good attendance. Artist Jeannette McDunnah presented a hands-on demonstration of the encaustic photo transfer process, which was very well received, and Anthony Marino began a new ongoing sketching class. Outside groups made use of our physical and/or virtual space for Knit Together, Classics in Spirituality, two Alzheimer's Association programs, Keuka Writes, and Healthcare Navigation, along with several private functions. Each month continues to keep us busy.

I'm hard at work planning 2023's programs, which will combine continuations of some of this year's successes, the return of old favorites that the public has demanded, and some brand-new adventures. Several programs that started as popular one-off or occasional experiences this year, such as Death Café and Bethany Snyder's body positivity talk, will become regular, ongoing events in 2023. I'm also working on a number of special events to mark special observances in the upcoming year, like Poetry Month, Black History Month, Will Eisner Week, and more.

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	D Employer identification number 16-6000692 E Telephone number 315-536-6114
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		G Gross receipts \$ 751,521.
J Website: ▶ WWW.PYPL.ORG		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 ▶
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

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	8 Contributions and grants (Part VIII, line 1h)	Prior Year 189,332.	Current Year 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.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	515,714.	508,240.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶	0.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	191,226.	194,477.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	706,940.	702,717.	
19 Revenue less expenses. Subtract line 18 from line 12	204,860.	48,804.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 1,476,357.	End of Year 1,618,059.
	21 Total liabilities (Part X, line 26)	104,983.	101,977.
	22 Net assets or fund balances. Subtract line 21 from line 20	1,371,374.	1,516,082.

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 No

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

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

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9 X	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. 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, and Yes/No columns. 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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1b	Enter the number of voting members included on line 1a, above, who are independent		
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:		
8a	The governing body?	X	
8b	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.)

		Yes	No
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?		
15a	The organization's CEO, Executive Director, or top management official		X
15b	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
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 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 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	(i) Real					
		(ii) Personal					
	b Less: rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
	b Less: cost or other basis and sales expenses						
	c Gain or (loss)						
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							
b Less: direct expenses							
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19							
b Less: direct expenses							
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances							
b Less: cost of goods sold							
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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(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)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

▶ 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 16-600692
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c 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

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2020 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 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)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
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? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
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? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
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)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
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?		
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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.		Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI .			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
2a			
2b			
3a			
3b			

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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? Yes No
- 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.

1	Total revenue, gains, and other support per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5

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.

1	Total expenses and losses per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5

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.

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 if different than Chief Fiscal Officer Personal Identification Number of Chief Fiscal Officer Date

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	751,521	-	751,521	911,800
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	702,717	-	702,717	706,940
OPERATING INCOME	48,804	-	48,804	204,860
OTHER INCOME:				
Change in pension liability	95,904	-	95,904	314,531
CHANGE IN NET ASSETS	144,708	-	144,708	519,391
NET ASSETS - beginning of year	1,367,439	3,935	1,371,374	851,983
NET ASSETS - end of year	\$ 1,512,147	\$ 3,935	\$ 1,516,082	\$ 1,371,374

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
Total expenses	\$ 668,616	\$ 34,101	\$ 702,717	\$	706,940

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.