Amended AGENDA
PENN YAN PUBLIC LIBRARY
BOARD MEETING
November 20th, 2025 6:30pm

Presentation of NARCAN set-up at PYPL with Alex Andrasik

Call to Order

- Public Comment
- Additional Agenda Items?
- *Adoption of Agenda

* adoption of Oct 23rd minutes

Present: Angela Gonzalez, Sharon Pinckney, Val Brechko, Bethany Snyder, Steve Darrow, Kelley Walker, Kristen Flynn-Comstock, Jan Barrett

Financial Review

*Payment of bills for October 2025

Library Director's Report

Standing Committee Reports

-Policy Review Committee -working on AI Policy
-Personnel Committee
-Nominating Committee
-Finance Committee
-Building Committee

Old Business

*Proposed Hicks Kimball Room (Meeting Room) Use policy updates

New Business

*Val LNB signer
*Resolution to approve 24-25 990 and NYS Annual Financial Report

*2026 Board Meeting Calendar

***Adjourn**

Items with * require Board action. Enclosures: 10-23-2025 minutes, Budget and Balance sheets, Director's Report, Circulation Stats, Children's and Adult services reports, proposed Hicks Kimball Room (Meeting Room), 24-25 990, Financial Statements, and NYS Annual Financial Report

Minutes
Amended AGENDA
PENN YAN PUBLIC LIBRARY
BOARD MEETING
October 23, 2025 6:30pm

Call to Order

- *Christine Dorward from RDG + Partners financial statements - Sharon motions, Kelley seconds, it passes
- Public Comment
- Additional Agenda Items?
- *Adoption of Agenda, as amended—Kristen motions, Sharon seconds, it passes
  * adoption of September 18th minutes, as amended—Sharon motions, Kelley seconds, Jan abstains, it passes

Present: Angela Gonzalez, Sharon Pinckney, Val Brechko, Bethany Snyder, Steve Darrow, Kelley Walker, Kristen Flynn-Comstock, Jan Barrett

Financial Review

*Payment of bills for September 2025—Jan motions, Sharon seconds, it passes

Library Director's Report

Standing Committee Reports

-Policy Review Committee
-Personnel Committee, *met 10-23*
-Nominating Committee
-Finance Committee, *need to meet*
-Building Committee
-Capital Campaign Committee (ad-hoc)

Old Business

*Library Use Policy—Sharon motions, Jan seconds, it passes

AI Policy update

New Business

Proposed Hicks Kimball Room (Meeting Room) Use policy updates

Bylaws updates

*Appoint Amy Loveland—Sharon motions, Kelley seconds, it passes
Library Director Recommendation: The Board of Trustees approves the probationary reinstatement appointment of Amy Loveland to Library Clerk at a starting hourly rate of $19.64. Permanent position appointment to be determined upon successful completion of probationary status following performance evaluation by the Library Director.

***Adjourn**—Kristen motions, Kelley seconds, it passes

Items with * require Board action. <u>Enclosures</u>: 9-18-2025 minutes, Budget and Balance sheets, Director's Report, Circulation Stats, Children's and Adult services reports, Library Use Policy- proposed, Hicks Kimball Room (Meeting Room) Use policy-proposed

Respectfully submitted,
Bethany Snyder

Proposed 10-23-25

8.4 Hicks Kimball Room Use

The Hicks Kimball Room (HKR) is available for public use when not required for Library programs.

Guidelines

- Individuals using the HKR must abide by the Library Use Policy. (See Section 8)
- Groups may reserve the HKR.
- Groups and individuals located within the PYPL chartered service area have prioritized access to use of the HKR.
- The HKR must be used during regular Library hours except for Library programs.
- HKR reservations must be made for specific hours.
- Groups must leave promptly when their reserved time ends.
- No admission fees may be charged, donations solicited or materials/services sold, with the exception of Library programs.
- Light refreshments may be served.
- Groups are responsible for setting up and taking down tables and chairs.
- Groups using the Room will assume full responsibility for any damages and additional cleaning fees.
- The HKR Room Use Agreement (See Appendix J) must be signed by:
  - Groups intending to serve refreshments and
  - Groups reserving the room for multiple scheduled sessions.
- The Library does not endorse the policies or beliefs of groups permitted to use the HKR.
  - Groups are required to place the following disclaimer on any publicity they produce to promote their program. "Penn Yan Public Library does not endorse the policies or beliefs of groups permitted to use the facility for meetings or events."

PYPL Executive Director's Report 11-20-25

Professional Development and Meetings:

10/17 ALA Libraries Transforming Communities webinar

10/29 Bootlegs, Summaries, and Slop: Collection Development in the Age of AI, STLS webinar

11/12 STLS ILS meeting

Happenings:

-I have been in continuous contact with the grant writer.

-As I write this the mail campaign envelopes are being stuffed. Thankyou Bethany for a sharp design!

-The tree out front has been trimmed.

-As I write this, the heating is not working in the old building. Randy worked on it and was able to get some of it working, but ultimately, we had to call Sure-Temp.

- Construction Grant calendar:
  - We should hear from the State between December 2024 – April 2025 if there are further needed edits to the application.
  - We will expect to hear from the State between August 2025 – September 2025 on the approval of the application.
  - If approved, funding will be released November/December 2025.-Still waiting as of 11/13/25.
  - Bidding process January 2026(?)

- Phase 2 grant application Spring 2025-submitted

checkouts	23-24	24-25												24-25 tot	25-26			
	total	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June		July	Aug	Sept	Oct
ADPBKFIC	561	63	61	52	64	66	41	24	30	66	48	49	45	609	55	57	63	67
ADPBKNF	272	8	16	14	16	24	36	23	23	28	32	18	18	256	20	31	23	26
ADULTFIC	7163	720	657	617	634	529	485	578	512	529	562	620	572	7015	710	753	666	542
ADULTNF	4528	339	377	340	390	369	361	473	423	380	312	364	298	4426	453	436	368	359
AUDIOBKCAS	1												1	1				2
AUDIOBKCD	1224	66	100	91	89	62	71	66	61	85	88	75	73	927	89	88	104	97
AV-hotspot (old)	774	41	92	90	80	75	85	96	76	53	14			702				
AV-EQUIP	6	2	1	8	6				2	1	3		3	26		1	1	
BOOK	74	16	9		4	1	3	9	3	4	1	1		51	1			3
COMPUTER-laptops	8								3	4	2	8		17				2
playaways	0													0			1	
EAUDIOBOOK	1													0				
ED-VID-DVD	32		4						1	2	5	1	2	15	1	3	2	1
ENTRY-PASS											2	1	10	13	11	13	3	8
HOTSPOT (new)											31	95	42	168	58	48	46	84
EPHEMERAL	1													0				
EQUIPMENT	7													0				
HOLIDAY	9	1			2	4	4	1						12				2
ILL-BOOK	96	19	5	10	7	6	5	4	5	9	3	1	4	78				
JUVDVD (new 5-1-19)	86	9	10	9	10	6	11	1		2	16	2	4	80	4	9	8	3
JUVAUDIOBK	59	4	12	5	5	7	3	2	2	4	2	2	3	51	2	1		2
JUVFIC	18372	1925	1859	1511	1440	1302	1335	1303	1493	1590	1449	1339	1471	18017	1970	1683	1615	1679
JUVMAGAZIN	72	6	6	3				2	2			1	3	23	7	1		1
JUVMUSICCD	0													0				
JUVNF	3248	282	313	402	278	317	227	239	311	296	252	244	232	3393	307	256	382	295
JUVPBFIC	180	22	14	9	9	19	11	12	21	14	16	10	17	174	32	25	25	31
JUVPBK	16	2	1			1		1	1	1	2	3		12	2	1	1	3
JUVREF	0													0				
KIT	75	5	5	6	2	2	6	2	1	4	5	3		41	3	7	4	3
LARGETYPE	6863	672	666	598	548	438	427	531	525	570	516	559	549	6599	573	525	544	522
MAGAZINE	1212	82	114	85	90	49	97	99	72	80	66	103	51	988	95	102	73	71
MICROFORM	32		8	8			16	8						40		8	8	
MIXEDMEDIA	9		1	1	1									3				
MUSICCD	505	30	30	27	41	25	25	6	29	27	15	11	37	303	33	35	43	43
NEWAUDBKCD	456	38	49	33	43	34	22	35	34	42	30	31	31	422		44	27	33
NEW-BKNF	0													0				
NEW-BOOK	4371	464	456	433	382	329	326	312	301	262	291	345	361	4262	414	403	330	330
NEW-BOOKNF	1273	114	124	116	123	122	97	125	101	103	88	110	92	1315	129	108	99	100
NEW JUVDVD-new	35	2	2	7	19	19	12	21	9	6	7	8	11	123	11	6	9	11
NEWJUVFIC	1553	155	158	125	106	118	101	102	105	107	109	107	102	1395	114	110	115	118
NEW-JUVNF	472	49	39	45	46	44	52	48	49	44	27	37	32	512	45	31	30	32
NEW-LP	142	19	7	11	14	7	1	7	3	9	8	10	10	106	15	9	16	13

NEWMAGAZIN	3				3		2							5				
NEWMUSCD	61	1	5	6	8	4	13	1	2	1	5	1		47				
NEWSPAPER	0													0				
NEW-VIDDVD	3403	180	200	163	164	167	167	202	173	188	172	193	177	2146	194	198	198	154
PGMRESOURC	0													0				
REF-BOOK	11			2					1					3			2	
ROTATING	31	1												1	1			
SOFTWARE	5								1	2	1	1		5	1			
STLSEQUIP	0													0				
TABLET	0													0				
TESTBOOK	2													0				
TOY	0		1											1				
UNBARCODED	14	2	1	4	1	1	3	1	1		1	1		16	1			
UNDEFINED	0										94			94				
VIDEO-DVD	8113	599	685	659	816	600	555	562	627	565	602	709	584	7563	638	536	456	647
VID-GAME	1306	124	95	76	75	89	84	93	77	82	94	94	85	1068	140	115	94	92
loaned to STLS	5196	423	406	482	441	440	400	479	451	505	429	419	383	5258	407	382	425	399
Borrowed from STLS	6067	573	555	579	536	471	436	476	547	546	511	476	489	6195	704	575	575	749
Total material circ	78000	7058	7144	6627	6493	5747	5520	5944	6078	6211	5911	6052	5792	74577	7240	6600	6356	6524
Digital resources	15491	1375	1394	1343	1393	1369	1408	1651	1488	1634	1522	1482	1548	17607	1605	1619	1611	1573
overdrive magazines	4352	273	253	281	303	307	319	368	340	353	314	320	311	3742	285	302	342	328
Kanopy	0											55	29	84	12	25		20
Job now																9	7	
Mango													3	3		3		
PAC	2824	279	247	235	266	209	223	229	233	265	233	280	269	2968	267	252	270	292
Total circ with digital,PAC	100667	8985	9038	8486	8455	7632	7470	8192	8139	8463	7980	8189	7952	98981	9409	8810	8586	8737
website visits	12733	1677	1508	1238	1317	1188	1174	1150	1103	1105	1124	1075	1273	14932	1346	1280	1216	1097
visits	58591	4979	5116	4871	5337	4502	4530	4518	4494	4751	4678	4954	5710	58440	5070	4881	5258	5202
wireless	4218	478	376	409	441	415	470	455	468	486	454	334	544	5330	492	456	492	539
	0													0				
new regist. Res	328	29	38	39	37	29	18	21	25	21	10	16	31	314	26	30	23	29
non res	77	12	14	9	7	1	3	1	4	4	5	5	7	72	14	19	5	7
additions to holdings	0													0				
cat books	1269	140	105	135	125	88	32	124	71	113	134	90	112	1269	54	87	131	92
all other print	647	48	39	51	47	40	27	24	71	59	44	35	47	532	32	49	47	35
audiobooks CDs	73	3	9	3	3	8	3	4	10	9	8	4	4	68	7	3	2	2
DVDs	154	7	9	11	6	16	10	4	15	16	9	19	11	133	11	15	14	4
vid games	21	4		3	3	2	6			4		1	2	25		2		5
electronic	0																	
kit	0				3	1												
microform	0																	
av	0																	
toy	0																	
hotspot													1					

Penn Yan Public Library
Balance Sheet
As of October 31, 2025

		Oct 31, 25
ASSETS		
Current Assets		
Checking/Savings		
1015 · Public Funds Money Market		102,040.45
1000 · Savings account		
1018 · Non designated	6,815.03	
1028 · Phase IV Money	18,163.50	
1000 · Savings account - Other	1,113.16	
Total 1000 · Savings account		26,091.69
1014 · Operating Acct		711,691.15
Total Checking/Savings		839,823.29
Accounts Receivable		
1261 · Accounts Receivable		0.43
Total Accounts Receivable		0.43
Other Current Assets		
1220 · Prepaid Expenses		
1250 · Insurance	(1,131.35)	
1251 · Workers Comp	2,628.59	
Total 1220 · Prepaid Expenses		1,497.24
1275 · Cash Held For Friends		29,396.70
1499 · Undeposited Funds		49.65
1300 · Investments		
1350 · CDs	264,011.37	
Total 1300 · Investments		264,011.37
Total Other Current Assets		294,954.96
Total Current Assets		1,134,778.68
Fixed Assets		
1500 · Land		37,775.41
1501 · Building Improvemt & Renovation		1,620,920.30
1502 · Office Equipment		104,429.27
1503 · Furniture & Fixtures		15,702.00
1504 · Construction in Progress		14,174.00
1510 · Accum Depreciatn - Fixed Assets		(947,991.61)
Total Fixed Assets		845,009.37
TOTAL ASSETS		1,979,788.05

Penn Yan Public Library
Balance Sheet
As of October 31, 2025

		Oct 31, 25
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2005 · Payables		36,759.00
Total Accounts Payable		36,759.00
Other Current Liabilities		
1260 · Staff Receivables		(0.36)
2042 · New York Paid Family Leave		11,840.84
2045 · Deferred Compensation		717.86
2010 · Accrued Payroll & Employee Ben		36,707.87
2020 · Cash Held for Library (Friends)		29,396.70
2027 · Deferred Tax		504,538.98
2028 · Pass Through Funds		0.23
2032 · Accrued FICA		(169.07)
2033 · Federal Withholding		(184.15)
2034 · NYS Withholding		(82.18)
2035 · Retirement		51,170.40
2036 · Sales Tax 8%		378.23
2038 · Employee Health Premiums		0.27
2046 · Voluntary Benefits		(3,405.82)
Total Other Current Liabilities		630,909.80
Total Current Liabilities		667,668.80
Long Term Liabilities		
2030 · Pension Liability		177,761.00
Total Long Term Liabilities		177,761.00
Total Liabilities		845,429.80
Equity		
3000 · General Fund Equity		470,674.42
3100 · Restricted Funds		
3101 · Watkins/Reiner	2,904.99	
3102 · Hobart	13,674.85	
3103 · Underwood	4,500.34	
3100 · Restricted Funds - Other	100.00	
Total 3100 · Restricted Funds		21,180.18
3900 · Retained Earnings		673,314.93
Net Income		(30,811.28)
Total Equity		1,134,358.25

Penn Yan Public Library
Balance Sheet
As of October 31, 2025

	Oct 31, 25
TOTAL LIABILITIES & EQUITY	**1,979,788.05**

11/04/25

Penn Yan Public Library

MONTHLY INCOME & EXPENSE

October 2025

		Oct 25	
Ordinary Income/Expense			
Income			
4100 · Printing Income			
4150 · Laser Printer		147.45	
4160 · Other Copies		83.33	
Total 4100 · Printing Income			230.78
4400 · Fines			80.00
4500 · Lost/Damaged Books Refund			6.00
4505 · Sale of Extraneous Materials			14.12
4525 · Cafe Receipts			11.10
4540 · Tax Income			64,495.17
4700 · Interest			225.27
4800 · NonDesignated Donations			18.75
Total Income			65,081.19
Expense			
5000 · HUMAN RESOURCES			
5100 · Salaries			
5110 · Library Director II	9,554.03		
5115 · Librarian I	15,016.50		
5130 · Clerical	31,376.62		
Total 5100 · Salaries		55,947.15	
5200 · Benefits			
5210 · Medicare/SS	4,262.77		
5225 · HRA Contributions	3,566.74		
5235 · Voluntary Benefits	(300.51)		
5240 · SUTA	166.81		
Total 5200 · Benefits		7,695.81	
5300 · Payroll Costs		252.53	
Total 5000 · HUMAN RESOURCES			63,895.49
5400 · ADMINISTRATION			
5415 · Hotspots		521.38	
5451 · Service Contract		76.99	
5452 · Toshiba copier		(37.97)	
5460 · Office Supplies			
5462 · White Paper	93.98		
5463 · Other	72.91		
Total 5460 · Office Supplies		166.89	
5490 · Misc		4.99	
Total 5400 · ADMINISTRATION			732.28
5900 · BUILDINGS & GROUNDS			
5910 · Utilities			
5912 · Electric	404.76		
5913 · Sewer & Water	99.01		
5914 · Gas	34.56		
Total 5910 · Utilities		538.33	
5940 · Maintenance Contracts			
5943 · Trash Removal	55.77		
Total 5940 · Maintenance Contracts		55.77	
5970 · Supplies			
5972 · Custodial	54.92		
5974 · Building	247.25		

Penn Yan Public Library
MONTHLY INCOME & EXPENSE
October 2025

	Oct 25			
5970 · Supplies - Other		80.31		
Total 5970 · Supplies			382.48	
Total 5900 · BUILDINGS & GROUNDS				976.58
6000 · TECH (NETWORK AND ILS)				
6300 · Maintenance			75.00	
Total 6000 · TECH (NETWORK AND ILS)				75.00
7300 · ADULT SERVICES				
7310 · Materials				
7315 · Print Materials				
7320 · Adult Fiction	1,278.14			
7330 · Adult Non Fiction	516.44			
Total 7315 · Print Materials		1,794.58		
7380 · AV Materials				
7382 · Audio Books	127.97			
7386 · DVD	248.15			
Total 7380 · AV Materials		376.12		
Total 7310 · Materials			2,170.70	
Total 7300 · ADULT SERVICES				2,170.70
7500 · YOUTH SERVICES				
7510 · Materials				
7515 · Print Materials				
7520 · E	163.11			
7530 · J Fiction	105.43			
7540 · J Non-Fiction	123.20			
7550 · YA	72.67			
7560 · Realia(Non-Book)	42.90			
Total 7515 · Print Materials		507.31		
7580 · AV Materials				
7588 · Video Games	59.99			
Total 7580 · AV Materials		59.99		
Total 7510 · Materials			567.30	
7620 · Programming			215.89	
Total 7500 · YOUTH SERVICES				783.19
8100 · TECHNICAL SERVICES				
8155 · Processing Costs			111.35	
8161 · Tech Supplies				
8167 · Misc		223.64		
Total 8161 · Tech Supplies			223.64	
Total 8100 · TECHNICAL SERVICES				334.99
8200 · CIRCULATION				
8260 · Patron Cards			390.00	
8295 · Unique Management			20.60	
Total 8200 · CIRCULATION				410.60
Total Expense				69,378.83
Net Ordinary Income				(4,297.64)
Other Income/Expense				

	Oct 25
Other Income	
9450 · Chargepoint Income	221.22
Total Other Income	221.22
Other Expense	
9475 · Chargepoint Expense	173.19
Total Other Expense	173.19
Net Other Income	48.03
Net Income	(4,249.61)

Penn Yan Public Library

Profit & Loss Budget vs. Actual

11/04/25

Accrual Basis

July through October 2025

	Jul - Oct 25	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · Printing Income				
4150 · Laser Printer	649.99	1,500.00	(850.01)	43.3%
4160 · Other Copies	83.33			
Total 4100 · Printing Income	733.32	1,500.00	(766.68)	48.9%
4200 · Village	0.00	1,000.00	(1,000.00)	0.0%
4400 · Fines	120.00			
4500 · Lost/Damaged Books Refund	17.00			
4505 · Sale of Extraneous Materials	112.88			
4525 · Cafe Receipts	35.16	300.00	(264.84)	11.7%
4540 · Tax Income	257,980.68	773,942.00	(515,961.32)	33.3%
4600 · LLSA	0.00	4,500.00	(4,500.00)	0.0%
4700 · Interest	929.07	150.00	779.07	619.4%
4800 · NonDesignated Donations	893.70	3,000.00	(2,106.30)	29.8%
Total Income	260,821.81	784,392.00	(523,570.19)	33.3%
Expense				
5000 · HUMAN RESOURCES				
5100 · Salaries				
5110 · Library Director II	30,462.08	82,802.00	(52,339.92)	36.8%
5115 · Librarian I	48,649.52	130,143.00	(81,493.48)	37.4%
5130 · Clerical	99,751.00	255,420.00	(155,669.00)	39.1%
5135 · Building Staff	0.00	27,284.00	(27,284.00)	0.0%
Total 5100 · Salaries	178,862.60	495,649.00	(316,786.40)	36.1%
5200 · Benefits				
5210 · Medicare/SS	13,631.41	36,000.00	(22,368.59)	37.9%
5225 · HRA Contributions	17,082.36	51,000.00	(33,917.64)	33.5%
5230 · Disability	0.00	2,700.00	(2,700.00)	0.0%
5235 · Voluntary Benefits	(901.53)			
5240 · SUTA	648.66	4,500.00	(3,851.34)	14.4%
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	55,360.00	(55,360.00)	0.0%
Total 5200 · Benefits	30,460.90	154,560.00	(124,099.10)	19.7%
5300 · Payroll Costs	1,192.31			
Total 5000 · HUMAN RESOURCES	210,515.81	650,209.00	(439,693.19)	32.4%
5400 · ADMINISTRATION				
5415 · Hotspots	2,083.62	2,500.00	(416.38)	83.3%
5420 · Promotion	605.08	2,900.00	(2,294.92)	20.9%
5425 · Internet Service	0.00	1,800.00	(1,800.00)	0.0%
5430 · Telephone System	210.00	850.00	(640.00)	24.7%
5435 · Insurance	10,307.53	9,500.00	807.53	108.5%
5440 · Accounting				
5442 · Review/Audit	3,900.00	6,550.00	(2,650.00)	59.5%

	Jul - Oct 25	Budget	$ Over Budget	% of Budget
5444 · Supplies	0.00	150.00	(150.00)	0.0%
Total 5440 · Accounting	3,900.00	6,700.00	(2,800.00)	58.2%
5450 · Equipment	0.00	500.00	(500.00)	0.0%
5451 · Service Contract	307.96	1,500.00	(1,192.04)	20.5%
5452 · Toshiba copier	97.69	500.00	(402.31)	19.5%
5460 · Office Supplies				
5461 · Staff Room	11.28	150.00	(138.72)	7.5%
5462 · White Paper	140.97	300.00	(159.03)	47.0%
5463 · Other	236.49	500.00	(263.51)	47.3%
Total 5460 · Office Supplies	388.74	950.00	(561.26)	40.9%
5470 · Training/Travel	0.00	1,200.00	(1,200.00)	0.0%
5475 · Legal	0.00	800.00	(800.00)	0.0%
5480 · Dues	200.00	1,000.00	(800.00)	20.0%
5485 · Postage	164.72	300.00	(135.28)	54.9%
5486 · Vote Expense	0.00	2,300.00	(2,300.00)	0.0%
5490 · Misc	4.99			
Total 5400 · ADMINISTRATION	18,270.33	33,300.00	(15,029.67)	54.9%
5900 · BUILDINGS & GROUNDS				
5910 · Utilities				
5912 · Electric	1,748.73	6,000.00	(4,251.27)	29.1%
5913 · Sewer & Water	434.01	1,900.00	(1,465.99)	22.8%
5914 · Gas	172.80	400.00	(227.20)	43.2%
Total 5910 · Utilities	2,355.54	8,300.00	(5,944.46)	28.4%
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	5,108.46	1,700.00	3,408.46	300.5%
5930 · Repairs & Maint - Other	27.44			
Total 5930 · Repairs & Maint	5,135.90	3,000.00	2,135.90	171.2%
5940 · Maintenance Contracts				
5943 · Trash Removal	217.31	600.00	(382.69)	36.2%
5945 · Fire Protection	60.00	680.00	(620.00)	8.8%
5946 · Snow Plowing	0.00	1,000.00	(1,000.00)	0.0%
Total 5940 · Maintenance Contracts	277.31	2,280.00	(2,002.69)	12.2%
5970 · Supplies				
5972 · Custodial	378.54	1,000.00	(621.46)	37.9%
5974 · Building	856.07	650.00	206.07	131.7%
5976 · building depreciation	0.00	1,000.00	(1,000.00)	0.0%
5970 · Supplies - Other	80.31			
Total 5970 · Supplies	1,314.92	2,650.00	(1,335.08)	49.6%
Total 5900 · BUILDINGS & GROUNDS	9,083.67	16,530.00	(7,446.33)	55.0%

	Jul - Oct 25	Budget	$ Over Budget	% of Budget
6000 · TECH (NETWORK AND ILS)				
6100 · New Hardware	0.00	2,750.00	(2,750.00)	0.0%
6150 · Parts for Repair & Maint	0.00	300.00	(300.00)	0.0%
6200 · New Software	80.00			
6300 · Maintenance	822.50	3,000.00	(2,177.50)	27.4%
6400 · ILS Software	36,448.00	36,448.00	0.00	100.0%
Total 6000 · TECH (NETWORK AND I...	37,350.50	42,498.00	(5,147.50)	87.9%
7100 · REFERENCE				
7110 · Materials				
7120 · Reference Books	60.00	155.00	(95.00)	38.7%
Total 7110 · Materials	60.00	155.00	(95.00)	38.7%
7200 · Other Reference	39.00			
Total 7100 · REFERENCE	99.00	155.00	(56.00)	63.9%
7300 · ADULT SERVICES				
7310 · Materials				
7315 · Print Materials				
7320 · Adult Fiction	3,085.80	10,000.00	(6,914.20)	30.9%
7321 · Graphic Novels	0.00	350.00	(350.00)	0.0%
7330 · Adult Non Fiction	1,185.47	5,000.00	(3,814.53)	23.7%
7370 · Periodicals	2,610.95	4,200.00	(1,589.05)	62.2%
Total 7315 · Print Materials	6,882.22	19,550.00	(12,667.78)	35.2%
7380 · AV Materials				
7382 · Audio Books	697.83	2,500.00	(1,802.17)	27.9%
7384 · CD Music	0.00	200.00	(200.00)	0.0%
7386 · DVD	1,258.54	4,000.00	(2,741.46)	31.5%
Total 7380 · AV Materials	1,956.37	6,700.00	(4,743.63)	29.2%
Total 7310 · Materials	8,838.59	26,250.00	(17,411.41)	33.7%
7420 · Programming	875.30	1,500.00	(624.70)	58.4%
7450 · Equipment				
7451 · Laser Printer	157.89			
7452 · Other Equipment	0.00	200.00	(200.00)	0.0%
Total 7450 · Equipment	157.89	200.00	(42.11)	78.9%
7454 · Cafe Supplies	59.60	500.00	(440.40)	11.9%
Total 7300 · ADULT SERVICES	9,931.38	28,450.00	(18,518.62)	34.9%
7500 · YOUTH SERVICES				
7510 · Materials				
7515 · Print Materials				
7520 · E	398.32	1,500.00	(1,101.68)	26.6%
7530 · J Fiction	380.06	1,500.00	(1,119.94)	25.3%
7540 · J Non-Fiction	273.49	800.00	(526.51)	34.2%

	Jul - Oct 25	Budget	$ Over Budget	% of Budget
7550 · YA	203.22	1,200.00	(996.78)	16.9%
7560 · Realia(Non-Book)	42.90	300.00	(257.10)	14.3%
Total 7515 · Print Materials	1,297.99	5,300.00	(4,002.01)	24.5%
7580 · AV Materials				
7582 · Audiobooks	0.00	200.00	(200.00)	0.0%
7584 · Music CD	0.00	100.00	(100.00)	0.0%
7588 · Video Games	238.85	1,200.00	(961.15)	19.9%
Total 7580 · AV Materials	238.85	1,500.00	(1,261.15)	15.9%
Total 7510 · Materials	1,536.84	6,800.00	(5,263.16)	22.6%
7620 · Programming	574.70	2,400.00	(1,825.30)	23.9%
Total 7500 · YOUTH SERVICES	2,111.54	9,200.00	(7,088.46)	23.0%
8100 · TECHNICAL SERVICES				
8155 · Processing Costs	232.59	800.00	(567.41)	29.1%
8161 · Tech Supplies				
8162 · Repair	154.95	25.00	129.95	619.8%
8163 · AV	0.00	575.00	(575.00)	0.0%
8165 · Disc Cleaner	0.00	100.00	(100.00)	0.0%
8167 · Misc	355.24	750.00	(394.76)	47.4%
Total 8161 · Tech Supplies	510.19	1,450.00	(939.81)	35.2%
Total 8100 · TECHNICAL SERVICES	742.78	2,250.00	(1,507.22)	33.0%
8200 · CIRCULATION				
8250 · Equipment	0.00	200.00	(200.00)	0.0%
8260 · Patron Cards	390.00	200.00	190.00	195.0%
8275 · Postage for Overdues	0.00	300.00	(300.00)	0.0%
8280 · Mailing Supplies	0.00	100.00	(100.00)	0.0%
8295 · Unique Management	144.20	500.00	(355.80)	28.8%
Total 8200 · CIRCULATION	534.20	1,300.00	(765.80)	41.1%
Total Expense	288,639.21	783,892.00	(495,252.79)	36.8%
Net Ordinary Income	(27,817.40)	500.00	(28,317.40)	(5,563.5)%
Other Income/Expense				
Other Income				
9450 · Chargepoint Income	1,460.76	0.00	1,460.76	100.0%
8400 · NON-BUDGETED DONATIONS				
8405 · MISC/Donations-Materials	(19.20)			
8425 · Hobart/Watkins/Reiner	(69.27)			
Total 8400 · NON-BUDGETED DONA...	(88.47)			
Total Other Income	1,372.29	0.00	1,372.29	100.0%
Other Expense				

	Jul - Oct 25	Budget	$ Over Budget	% of Budget
9475 · Chargepoint Expense	4,366.17	500.00	3,866.17	873.2%
Total Other Expense	4,366.17	500.00	3,866.17	873.2%
Net Other Income	(2,993.88)	(500.00)	(2,493.88)	598.8%
Net Income	**(30,811.28)**	**0.00**	**(30,811.28)**	**100.0%**

Penn Yan Public Library

11/04/25

Reconciliation Summary

1014 · Operating Acct, Period Ending 10/31/2025

			Oct 31, 25
Beginning Balance			261,702.73
Cleared Transactions			
Checks and Payments - 82...	(318,354.67)		
Deposits and Credits - 6 it...	774,785.67		
Total Cleared Transactions		456,431.00	
Cleared Balance			**718,133.73**
Uncleared Transactions			
Checks and Payments - 13...	(6,442.58)		
Total Uncleared Transactions		(6,442.58)	
Register Balance as of 10/31/2025			**711,691.15**
New Transactions			
Checks and Payments - 2 i...	(815.19)		
Total New Transactions		(815.19)	
Ending Balance			**710,875.96**

Penn Yan Public Library

Reconciliation Summary

11/03/25

1000 · Savings account, Period Ending 10/31/2025

	Oct 31, 25
Beginning Balance	26,091.25
Cleared Transactions	
Deposits and Credits - 1 item	0.44
Total Cleared Transactions	0.44
Cleared Balance	**26,091.69**
Register Balance as of 10/31/2025	26,091.69
Ending Balance	26,091.69

Penn Yan Public Library

11/03/25

Reconciliation Summary

1015 · Public Funds Money Market, Period Ending 10/31/2025

		Oct 31, 25
Beginning Balance		101,815.62
Cleared Transactions		
Deposits and Credits - 1 item	224.83	
Total Cleared Transactions	224.83	
Cleared Balance		**102,040.45**
Register Balance as of 10/31/2025		102,040.45
Ending Balance		102,040.45

Proposed 10-23-25

8.5 Hicks Kimball Room Use

The Hicks Kimball Room (HKR) is available for public use when not required for Library programs and Library-facilitated activities.

Reservation Guidelines

- Groups and individuals may reserve the HKR.
- Three days' notice may be required to reserve the HKR at the Executive Director's discretion.
- Groups and individuals located within the PYPL chartered service area (which has the same boundaries as the Penn Yan Central School District) have prioritized access to use of the HKR.
- The HKR must be used during regular Library hours except for Library programs.
- HKR reservations must be made for specific hours.

Use Guidelines

- Individuals using the HKR must abide by the Library Use Policy. (See Section 8)
- Groups must leave promptly when their reserved time ends.
- No admission fees may be charged, donations solicited or materials/services sold, with the exception of Library programs.
- Light refreshments may be served.
- Groups are responsible for setting up and taking down tables and chairs.
- Groups are responsible for cleaning up the room before they leave.
- Groups using the Room will assume full responsibility for any damages and additional cleaning fees.

The HKR Room Use Agreement (See Appendix J)

The HKR Use Agreement must be signed by:

- Groups intending to serve refreshments and
- Groups reserving the room for multiple scheduled sessions.

Publicity Disclaimer

- The Library does not endorse the policies or beliefs of groups permitted to use the HKR.
- Groups are required to place the following disclaimer on any publicity they produce to promote their program: "Permission granted to use the library facilities in no way constitutes endorsement by PYPL of the policies or beliefs of any group, individual, or organization."

SPU - Library of Penn Yan Public Library
Annual Financial Report
For the Fiscal Period 07/01/2024 - 06/30/2025

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***

Certification Statement

I, *** No certify event recorded ***, hereby certify that I am the Chief Financial Officer of the SPU - Library of Penn Yan Public Library, and that the information provided in the Annual Financial Report of the SPU - Library of Penn Yan Public Library for the fiscal year ended 06/30/2025, is true and correct to the best of my knowledge and belief.

Table of contents

Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2025 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2025:

List of funds being used

- A - General
- EM - Enterprise Miscellaneous
- K - Schedule of Non-Current Government Assets

All amounts included in this Annual Financial Report for 2025 represent data filed by your government with OSC as reviewed and adjusted where necessary.

A - General
Balance Sheet

	06/30/2025	06/30/2024	06/30/2023
Assets and Deferred Outflows			
Total for Assets and Deferred Outflows	**$0.00**	**$0.00**	**$0.00**

A - General
Balance Sheet

	06/30/2025	06/30/2024	06/30/2023
Liabilities, Deferred Inflows and Fund Balances			
Total for Liabilities, Deferred Inflows and Fund Balances	$0.00	$0.00	$0.00

A - General
Results of Operations

	06/30/2025	06/30/2024	06/30/2023
Revenues and Other Sources			
Total for Revenues and Other Sources	**$0.00**	**$0.00**	**$0.00**

A - General
Results of Operations

	06/30/2025	06/30/2024	06/30/2023
Expenditures and Other Uses			
Total for Expenditures and Other Uses	**$0.00**	**$0.00**	**$0.00**

A - General
Changes in Fund Balance

	06/30/2025	06/30/2024	06/30/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$0.00	$0.00	$0.00
8022 - Restated Fund Balance - Beginning of Year	$0.00	$0.00	$0.00
Add Revenues and Other Sources	$0.00	$0.00	$0.00
Deduct Expenditures and Other Uses	$0.00	$0.00	$0.00
8029 - Fund Balance - End of Year	$0.00	$0.00	$0.00

A - General
Adopted Budget Summary

	06/30/2026	06/30/2025	06/30/2024
Estimated Revenues and Other Sources			
Total for Estimated Revenues and Other Sources	$0.00	$0.00	$0.00

A - General
Adopted Budget Summary

	06/30/2026	06/30/2025	06/30/2024
Estimated Appropriations and Other Uses			
Total for Estimated Appropriations and Other Uses	$0.00	$0.00	$0.00

EM - Enterprise Miscellaneous
Statement of Net Position

	06/30/2025	06/30/2024	06/30/2023
Assets and Deferred Outflows			
Assets			
Current Assets			
Cash and Cash Equivalents			
200 - Cash	$592,187.00	$564,987.00	$558,495.00
201 - Cash In Time Deposits	$20,091.00	$17,592.00	$17,592.00
Total for Cash and Cash Equivalents	**$612,278.00**	**$582,579.00**	**$576,087.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$33,940.00	$32,332.00	$29,214.00
Total for Restricted Cash and Cash Equivalents	**$33,940.00**	**$32,332.00**	**$29,214.00**
Other Assets			
480 - Prepaid Expenses	$1,498.00	$6,517.00	$3,398.00
489 - Miscellaneous Current Assets	-	-	$2,801.00
Total for Other Assets	**$1,498.00**	**$6,517.00**	**$6,199.00**
Total for Current Assets	**$647,716.00**	**$621,428.00**	**$611,500.00**
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	$37,775.00	$37,775.00	$37,775.00

EM - Enterprise Miscellaneous
Statement of Net Position

	06/30/2025	06/30/2024	06/30/2023
Total for Non-Depreciable Capital Assets	**$37,775.00**	**$37,775.00**	**$37,775.00**
Depreciable Capital Assets			
102 - Buildings	$1,620,920.00	$1,620,920.00	$1,604,593.00
104 - Machinery and Equipment	$108,420.00	$104,429.00	$104,429.00
107 - Other Capital Assets	$40,926.00	$29,876.00	$15,702.00
Total for Depreciable Capital Assets	**$1,770,266.00**	**$1,755,225.00**	**$1,724,724.00**
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	($902,906.00)	($834,184.00)	($766,290.00)
113 - Accumulated Depreciation Improvements Other than Buildings	($100,969.00)	($98,143.00)	($94,951.00)
117 - Accumulated Depreciation Other Capital Assets	($15,702.00)	($15,665.00)	($15,591.00)
Total for Accumulated Depreciation	**($1,019,577.00)**	**($947,992.00)**	**($876,832.00)**
Total for Non-Current Assets	**$788,464.00**	**$845,008.00**	**$885,667.00**
Total for Assets	**$1,436,180.00**	**$1,466,436.00**	**$1,497,167.00**
Total for Assets and Deferred Outflows	**$1,436,180.00**	**$1,466,436.00**	**$1,497,167.00**

EM - Enterprise Miscellaneous
Statement of Net Position

	06/30/2025	06/30/2024	06/30/2023
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Current Liabilities			
Payables			
600 - Accounts Payable	$36,759.00	$36,759.00	$36,313.00
601 - Accrued Liabilities	$58,362.00	$59,316.00	$58,358.00
Total for Payables	**$95,121.00**	**$96,075.00**	**$94,671.00**
Other Current Liabilities			
688 - Other Liabilities *Cash Held for Friends*	$31,005.00	$29,397.00	$25,779.00
Total for Other Current Liabilities	**$31,005.00**	**$29,397.00**	**$25,779.00**
Total for Current Liabilities	**$126,126.00**	**$125,472.00**	**$120,450.00**
Long-Term Obligations			
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$201,086.00	$177,761.00	$237,701.00
Total for Other Long-Term Obligations	**$201,086.00**	**$177,761.00**	**$237,701.00**
Total for Long-Term Obligations	**$201,086.00**	**$177,761.00**	**$237,701.00**
Total for Liabilities	**$327,212.00**	**$303,233.00**	**$358,151.00**

EM - Enterprise Miscellaneous
Statement of Net Position

	06/30/2025	06/30/2024	06/30/2023
Net Position			
Restricted Net Position			
920 - Net Assets Invested in Capital Assets Net of Related Debt	$788,464.00	$845,008.00	$885,667.00
923 - Net Assets Restricted for Other Purposes *Cash Held for Friends plus net assets with donor restrictions*	$33,940.00	$32,332.00	$29,214.00
Total for Restricted Net Position	**$822,404.00**	**$877,340.00**	**$914,881.00**
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	$286,564.00	$285,863.00	$224,135.00
Total for Unrestricted Net Position	**$286,564.00**	**$285,863.00**	**$224,135.00**
Total for Net Position	**$1,108,968.00**	**$1,163,203.00**	**$1,139,016.00**
Total for Liabilities, Deferred Inflows and Net Position	**$1,436,180.00**	**$1,466,436.00**	**$1,497,167.00**

EM - Enterprise Miscellaneous
Results of Operations

	06/30/2025	06/30/2024	06/30/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$749,810.00	$717,902.00	$706,480.00
Total for Property Taxes	**$749,810.00**	**$717,902.00**	**$706,480.00**
Departmental Income			
1489 - Other Charges For Services	$3,256.00	-	-
2089 - Other Culture and Recreation Income	$2,409.00	-	-
Total for Departmental Income	**$5,665.00**	**$0.00**	**$0.00**
Use of Money and Property			
2401 - Interest and Earnings	$7,209.00	$5,825.00	$2,126.00
2440 - Rental Other *Copier and printer charges*	$2,026.00	$1,505.00	$1,315.00
Total for Use of Money and Property	**$9,235.00**	**$7,330.00**	**$3,441.00**
Other Revenues			
2705 - Gifts and Donations	$13,866.00	$18,112.00	$8,890.00
2770 - Unclassified	-	$59,940.00	$10,122.00
Total for Other Revenues	**$13,866.00**	**$78,052.00**	**$19,012.00**
State Aid			
3089 - State Aid Other *Local Library Service Aid*	$4,689.00	$4,502.00	$4,559.00

EM - Enterprise Miscellaneous
Results of Operations

	06/30/2025	06/30/2024	06/30/2023
Total for State Aid	**$4,689.00**	**$4,502.00**	**$4,559.00**
Total for Revenues	**$783,265.00**	**$807,786.00**	**$733,492.00**
Total for Revenues and Other Sources	**$783,265.00**	**$807,786.00**	**$733,492.00**

EM - Enterprise Miscellaneous
Results of Operations

	06/30/2025	06/30/2024	06/30/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Self Insurance			
17104 - Self Insurance, Administration - Contractual	$29,794.00	$31,598.00	$26,958.00
Total for Self Insurance	**$29,794.00**	**$31,598.00**	**$26,958.00**
Total for General Government Support	**$29,794.00**	**$31,598.00**	**$26,958.00**
Culture and Recreation			
Culture			
79894 - Culture And Recreation, Other - Contractual *Library Services for Users*	$174,683.00	$180,844.00	$183,542.00
79898 - Culture And Recreation, Other - Employee Benefits *Payroll Taxes, Benefits including Change in Pension Liability*	$159,429.00	$117,088.00	$438,516.00
Total for Culture	**$334,112.00**	**$297,932.00**	**$622,058.00**
Total for Culture and Recreation	**$334,112.00**	**$297,932.00**	**$622,058.00**
Home and Community Services			
Special Services			
89891 - Home and Community Services, Other - Personal Services *Payroll*	$473,594.00	$454,069.00	$461,542.00

EM - Enterprise Miscellaneous
Results of Operations

	06/30/2025	06/30/2024	06/30/2023
Total for Special Services	**$473,594.00**	**$454,069.00**	**$461,542.00**
Total for Home and Community Services	**$473,594.00**	**$454,069.00**	**$461,542.00**
Total for Expenditures	**$837,500.00**	**$783,599.00**	**$1,110,558.00**
Total for Expenditures and Other Uses	**$837,500.00**	**$783,599.00**	**$1,110,558.00**

EM - Enterprise Miscellaneous
Changes in Net Position

	06/30/2025	06/30/2024	06/30/2023
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	$1,163,203.00	$1,139,016.00	$1,516,082.00
8022 - Restated Net Position - Beginning of Year	$1,163,203.00	$1,139,016.00	$1,516,082.00
Add Revenues and Other Sources	$783,265.00	$807,786.00	$733,492.00
Deduct Expenditures and Other Uses	$837,500.00	$783,599.00	$1,110,558.00
8029 - Net Position - End of Year	$1,108,968.00	$1,163,203.00	$1,139,016.00

EM - Enterprise Miscellaneous
Adopted Budget Summary

	06/30/2026	06/30/2025	06/30/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$773,942.00	$750,208.00	$717,902.00
1199 - Est Rev - Non-Property Tax Items	$3,000.00	$3,000.00	$3,000.00
2199 - Est Rev - Departmental Income	$1,500.00	$1,350.00	$1,500.00
2499 - Est Rev - Use of Money and Property	$150.00	$150.00	$150.00
2799 - Est Rev - Other Revenues	$1,300.00	$1,600.00	$1,600.00
3099 - Est Rev - State Aid	$4,500.00	$4,560.00	$4,000.00
Total for Estimated Revenue	**$784,392.00**	**$760,868.00**	**$728,152.00**
Total for Estimated Revenues and Other Sources	**$784,392.00**	**$760,868.00**	**$728,152.00**

EM - Enterprise Miscellaneous
Adopted Budget Summary

	06/30/2026	06/30/2025	06/30/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$33,300.00	$36,500.00	$31,500.00
7999 - App - Culture and Recreation	$255,443.00	$251,368.00	$242,337.00
8999 - App - Home and Community Services	$495,649.00	$473,000.00	$454,315.00
Total for Estimated Appropriations	**$784,392.00**	**$760,868.00**	**$728,152.00**
Total for Estimated Appropriations and Other Uses	**$784,392.00**	**$760,868.00**	**$728,152.00**

K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	06/30/2025	06/30/2024	06/30/2023
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	-	-	$37,775.00
Total for Non-Depreciable Capital Assets	**$0.00**	**$0.00**	**$37,775.00**
Depreciable Capital Assets			
102 - Buildings	-	-	$1,604,593.00
104 - Machinery and Equipment	-	-	$104,429.00
107 - Other Capital Assets	-	-	$15,702.00
Total for Depreciable Capital Assets	**$0.00**	**$0.00**	**$1,724,724.00**
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	-	-	($766,290.00)
113 - Accumulated Depreciation Improvements Other than Buildings	-	-	($94,951.00)
117 - Accumulated Depreciation Other Capital Assets	-	-	($15,591.00)
Total for Accumulated Depreciation	**$0.00**	**$0.00**	**($876,832.00)**
Total for Non-Current Assets	**$0.00**	**$0.00**	**$885,667.00**

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

Statement of Indebtedness

You have indicated you have no debt data to report.

Bond Repayment

No Bonds Reported in the Statement of Indebtedness.

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
8754	Certificate of Deposit (CD)	EM	$20,091.00	$0.00	$0.00	$0.00	$20,091.00
8654	Checking	EM	$24,735.00	$0.00	$0.00	$0.00	$24,735.00
3834	Checking	EM	$6,270.00	$0.00	$0.00	$0.00	$6,270.00
3310	Checking	EM	$480,326.00	$109.00	($12,516.00)	$0.00	$467,919.00
1185	Savings	EM	$127,203.00	$0.00	$0.00	$0.00	$127,203.00
		Total	$658,625.00	$109.00	($12,516.00)	$0.00	$646,218.00
						Total Cash From Financials	$646,218.00

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$658,625.00
FDIC Insurance	$301,096.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$364,680.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$665,776.00

Investments and Collateralization of Investments

Investments From Financials	$0.00
Market Value as of Fiscal Year End Date	$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$0.00

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
4	12	0	0

Number Receving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	$70,415.00	4	12		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	$36,081.00	4	12		
Worker's Compensation	$7,308.00	4	12		
Life Insurance					
Unemployment Insurance	$3,848.00	4	12		
Disability Insurance	$2,507.00	4	12		
Hospital, Medical and Dental Insurance	$37,885.00	4	12		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other	$1,385.00	4	12		
Total Employee Benefits Paid	$159,429.00				

PENN YAN PUBLIC LIBRARY

Financial Statements
as of June 30, 2025
Together with
Independent Accountant's Review Report

RDG + Partners
ACCOUNTING & CPA SERVICES

RDG + Partners
ACCOUNTING & CPA SERVICES

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

October 30, 2025

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, 2025, 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.

Report on Summarized Comparative Information
We previously reviewed Penn Yan Public Library's 2024 financial statements and in our conclusion dated November 22, 2024 we stated that based on our review, we were not aware of any material modifications that should be made to the 2024 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, 2024, 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, 2025
(With Comparative Totals for 2024)
(See Independent Accountant's Review Report)

	2025	2024
ASSETS		
Cash and equivalents (including interest bearing accounts of approximately $25,000 at both June 30, 2025 and 2024)	$ 595,122	$ 567,922
Certificates of deposit	20,091	17,592
Prepaid expenses and other current assets	1,498	6,517
Cash held for library	31,005	29,397
Property and equipment, net	788,464	845,008
Total assets	$ 1,436,180	$ 1,466,436
LIABILITIES AND NET ASSETS		
LIABILITIES:		
Accounts payable	$ 36,759	$ 36,759
Accrued payroll and employee benefits	58,362	59,316
Cash held for library	31,005	29,397
Net pension liability	201,086	177,761
Total liabilities	327,212	303,233
NET ASSETS:		
Without donor restrictions -		
Undesignated	1,092,358	1,146,593
Designated	13,675	13,675
	1,106,033	1,160,268
With donor restrictions	2,935	2,935
Total net assets	1,108,968	1,163,203
	$ 1,436,180	$ 1,466,436

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, 2025
(With Comparative Totals for 2024)
(See Independent Accountant's Review Report)

	2025			
	Without Donor Restrictions	With Donor Restrictions	Total	**2024**
SUPPORT AND REVENUE:				
Real property taxes	$ 749,810	$ -	$ 749,810	$ 717,902
Gifts and donations	8,415	-	8,415	7,966
Local library service aides	4,689	-	4,689	4,502
Copier and printer charges	2,026	-	2,026	1,505
Fines	865	-	865	571
Other	10,251	-	10,251	9,575
Total support and revenue	776,056	-	776,056	742,021
EXPENSES:				
Salaries and employee benefits	609,698	-	609,698	571,157
Depreciation	71,585	-	71,585	71,160
Technology	40,663	-	40,663	39,162
Adult services	32,096	-	32,096	31,007
Administrative	29,794	-	29,794	31,598
Building and grounds	18,667	-	18,667	25,527
Youth services	8,431	-	8,431	9,452
Circulation	1,499	-	1,499	694
Technical services	960	-	960	1,945
Non-budgeted expenses	717	-	717	1,837
Reference books	65	-	65	60
Total expenses	814,175	-	814,175	783,599
OPERATING LOSS	(38,119)	-	(38,119)	(41,578)
OTHER INCOME (EXPENSE):				
Interest income	7,209	-	7,209	5,825
Change in pension liability	(23,325)	-	(23,325)	59,940
CHANGE IN NET ASSETS	(54,235)	-	(54,235)	24,187
NET ASSETS - beginning of year	1,160,268	2,935	1,163,203	1,139,016
NET ASSETS - end of year	$ 1,106,033	$ 2,935	$ 1,108,968	$ 1,163,203

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, 2025
(With Comparative Totals for 2024)
(See Independent Accountant's Review Report)

	2025			
	Program	Management and General	Total	**2024**
Salaries and employee benefits	$ 599,216	$ 10,482	$ 609,698	$ 571,157
Depreciation	70,869	716	71,585	71,160
Technology	40,663	-	40,663	39,162
Adult services	32,096	-	32,096	31,007
Administrative	-	29,794	29,794	31,598
Building and grounds	18,480	187	18,667	25,527
Youth services	8,431	-	8,431	9,452
Circulation	1,499	-	1,499	694
Technical services	960	-	960	1,945
Non-budgeted expenses	717	-	717	1,837
Reference books	65	-	65	60
Total expenses	$ 772,996	$ 41,179	$ 814,175	$ 783,599

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, 2025
(With Comparative Totals for 2024)
(See Independent Accountant's Review Report)

	2025	2024
CASH FLOW FROM OPERATING ACTIVITIES:		
Change in net assets	$ (54,235)	$ 24,187
Adjustments to reconcile change in net assets to net cash flow from operating activities:		
Depreciation	71,585	71,160
Changes in:		
Prepaid expenses and other current assets	5,019	(318)
Accounts payable	-	446
Accrued payroll and employee benefits	(954)	958
Net pension liability	23,325	(59,940)
Net cash flow from operating activities	44,740	36,493
CASH FLOW FROM INVESTING ACTIVITIES:		
Deposits into certificate of deposit account	(277,499)	(230,000)
Withdrawals from certificates of deposit account	275,000	230,000
Purchases of property and equipment	(15,041)	(30,501)
Net cash flow from investing activities	(17,540)	(30,501)
CHANGE IN CASH AND EQUIVALENTS	27,200	5,992
CASH AND EQUIVALENTS - beginning of year	567,922	561,930
CASH AND EQUIVALENTS - end of year	$ 595,122	$ 567,922

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

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's financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States (GAAP).

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.

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 that are 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.

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Compensated Absences –

The Library accrues for the cost of compensated absences to the extent that the employee's right to receive payment relates to service already rendered, the obligation vests or accumulates, payment is probable, and the amount can be reasonably estimated. The Library has accrued approximately $27,000 and $26,000, which is included within accrued payroll and employee benefits in the accompanying balance sheet as of June 30, 2025 and 2024, respectively.

Net Asset Classifications –

At June 30, 2025 and 2024, 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 those resources be maintained in perpetuity. All 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.

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.

Revenue Recognition – Exchange Transactions –

Exchange transactions consist of funds from miscellaneous charges to library users, 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. Total point in time revenue was $17,831 and $16,153 for the years ended June 30, 2025 and 2024, respectively.

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, 2025 or 2024. 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, 2025 and 2024.

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 Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization 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 Organization 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 Organization's informational returns are generally open to examination by taxing jurisdictions for three years from their filing dates or tax years ended in 2022 through 2025.

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 purchases or sales of collections for the years ended June 30, 2025 and 2024.

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. the value of these services is not reflected in the accompanying financial statements as they do not meet the provisions for recognition under GAAP.

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 and change in net assets. 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.

Estimates -

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts and disclosures reported in the financial statements and accompanying notes. Actual results could differ from those estimates. Significant estimates included in these financial statements include useful lives of property and equipment, actuarial assumptions used in the calculations of the net pension asset or liability, and functional expense allocation. Actual results could differ from those estimates.

Comparative Information -

The accompanying financial statements include certain prior year summarized comparative information in total but not by net asset or functional class. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the Organization's audited financial statements for the year ended June 30, 2024, from which the summarized information was derived.

Reclassifications -

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

Events Occurring After Reporting Date -

The Organization has evaluated events and transactions that occurred between June 30, 2025 and October 30, 2025, 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 -

	Without Donor Restrictions	With Donor Restrictions	Total
Balance as of June 30, 2025:			
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	-	2,935	2,935
	$ 13,675	$ 2,935	$ 16,610
Balance as of June 30, 2024:			
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	-	2,935	2,935
	$ 13,675	$ 2,935	$ 16,610

There were no changes in endowment net assets for the years ended June 30, 2025 and 2024.

Interpretation of Relevant Law –

The Library's Board of Directors has interpreted the New York Prudent Management of Institutional Funds Act as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary.

Strategies Employed for Achieving Objectives -

The Library's strategy is to invest its endowment assets in certificates of deposit to provide a stable return while safeguarding the principal balance. This conservative investment approach supports risk management and liquidity.

Spending Policy –

Investment income is restricted to the purchase of books.

3. ENDOWMENT FUNDS (Continued)

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.

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 at June 30:

	2025	2024
Financial assets:		
Cash and equivalents	$ 595,122	$ 567,922
Certificates of deposit maturing within one year	20,091	17,592
	615,213	585,514
Less amounts unavailable to be used within 1 year:		
Board designated net assets	(13,675)	(13,675)
Net assets with donor restrictions	(2,935)	(2,935)
	(16,610)	(16,610)
Financial assets available to meet general expenditures over the next 12 months	$ 598,603	$ 568,904

The Library 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:

	2025	2024
Land	$ 37,775	$ 37,775
Buildings and building improvements	1,620,920	1,620,920
Computer equipment	108,420	104,429
Furniture and fixtures	15,702	15,702
Construction in progress	25,224	14,174
	1,808,041	1,793,000
Less: Accumulated depreciation	(1,019,577)	(947,992)
	$ 788,464	$ 845,008

5. PROPERTY AND EQUIPMENT (Continued)

Depreciation and amortization expense for the years ended June 30, 2025 and 2024 was $71,585 and $71,160, respectively.

6. CERTIFICATES OF DEPOSIT

The Library has one certificate of deposit totaling $20,091 as of June 30, 2025. The entire balance of the certificate of deposit is current. The certificate bears interest of 4.00% and has a maturity of 15 months through January 2026. At June 30, 2024, the Library had one certificate of deposit outstanding totaling $17,592. The certificate bore interest of 4.00% and matured in September 2024.

7. RESTRICTED NET ASSETS

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

	2025	2024
Donor-restricted endowment funds	$ 2,935	$ 2,935

There were releases of restrictions for the purchase of library books totaling $500 during the year ended June 30, 2024. There were no releases of restrictions during the year ended June 30, 2025.

8. CONCENTRATIONS

The Library received approximately 96% of its revenue from tax assessments during both of the years ended June 30, 2025 and 2024.

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)

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 $47,000 and $39,000 for fiscal years 2025 and 2024, respectively.

Benefits Provided –

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

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

At June 30, 2025 and 2024, the Library reported a liability of $201,086 and $177,761, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of March 31, 2025 and 2024, respectively, and the total pension 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 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, 2025 and 2024, the Library's proportion was 0.0012%.

For the year ended June 30, 2025, the Library recognized a pension loss of $23,325. For the year ended June 30, 2024, the Library recognized a pension income of $59,940. At March 31, 2025 (measurement date), the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	$ 49,911	$ 2,354
Changes of Assumptions	8,433	-
Net difference between projected and actual earnings on pension plan investment	15,777	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	5,685	19,498
Total	$ 79,806	$ 21,852

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:	
2026	$ 29,989
2027	47,453
2028	(18,940)
2029	(548)
2030	-
Total	$ 57,954

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 (4.9%)	Current Assumption (5.9%)	1% Increase (6.9%)
The Library's proportionate share of the net pension liability (asset)	$ 581,967	$ 201,086	$ (116,951)

Actuarial Assumptions –

The total pension liability was determined based on the following actuarial assumptions as of the measurement date of March 31, 2025:

Inflation	2.90%
Salary increases	5.20%
Investment rate of return	5.90%
Cost of living adjustments	1.50%

Annuitant mortality rates are based on April 1, 2016 – March 31, 2025 system experience with adjustments for mortality improvements based on the Society of Actuaries' Scale MP-2021.

9. DEFINED BENEFIT PENSION PLAN (Continued)

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	3.54%
International equity	6.57%
Private equity	7.25%
Real estate	4.95%
Opportunistic/ARS portfolio	5.25%
Credit	5.40%
Real assets	5.55%
Fixed Income	2.00%
Cash	0.25%

1RDG
10 WINTHROP STREET
ROCHESTER, NY 14607
585-673-2600

OCTOBER 15, 2025

PENN YAN PUBLIC LIBRARY
214 MAIN ST.
PENN YAN, NY 14527

PENN YAN PUBLIC LIBRARY:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF THE 2024 EXEMPT ORGANIZATION RETURN, AS FOLLOWS...

2024 FORM 990

THE ORIGINAL RETURN SHOULD BE DATED, SIGNED AND FILED IN ACCORDANCE WITH THE FILING INSTRUCTIONS. THE COPY SHOULD BE RETAINED FOR YOUR FILES.

VERY TRULY YOURS,

1RDG

Form **990** | **Return of Organization Exempt From Income Tax** | OMB No. 1545-0047

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.

Department of the Treasury
Internal Revenue Service

2024
Open to Public Inspection

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 and ending JUN 30, 2025

B Check if applicable: [ ] Address change [ ] Name change [ ] Initial return [ ] Final return/terminated [ ] Amended return [ ] 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): 214 MAIN ST. | Room/suite

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

G Gross receipts $ 783,265.

F Name and address of principal officer: ANGELA GONZALEZ
SAME AS C ABOVE

H(a) Is this a group return for subordinates? [ ] Yes [X] No

H(b) Are all subordinates included? [ ] Yes [ ] No
If "No," attach a list. See instructions

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: WWW.PYPL.ORG

H(c) Group exemption number

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other

L Year of formation: 1895 **M** State of legal domicile: NY

Part I Summary

Activities & Governance

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

2 Check this box [ ] 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	9
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	16
6	Total number of volunteers (estimate if necessary)	6	25
7 a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	7,966.	8,415.
9	Program service revenue (Part VIII, line 2g)	734,055.	767,641.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,825.	7,209.
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)	747,846.	783,265.
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)	571,157.	609,698.
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)	212,442.	204,477.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	783,599.	814,175.
19	Revenue less expenses. Subtract line 18 from line 12	-35,753.	-30,910.
Net Assets or Fund Balances		**Beginning of Current Year**	**End of Year**
20	Total assets (Part X, line 16)	1,466,436.	1,436,180.
21	Total liabilities (Part X, line 26)	303,233.	327,212.
22	Net assets or fund balances. Subtract line 21 from line 20	1,163,203.	1,108,968.

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 | Date

ANGELA GONZALEZ, EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
TIMOTHY M. HERN, CPA	TIMOTHY M. HERN, CPA	10/15/25		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 [X] 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
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses $ 772,996. including grants of $) (Revenue $ 767,641.)
THE LIBRARY PROVIDES CIRCULATION OF MATERIALS, BOOKS, MAGAZINES, VIDEOS, AND AUDIOBOOKS. IT HAS 10 PUBLIC INTERNET COMPUTERS AND APPROXIMATELY 73,000 HOLDINGS OF BOOKS, ELECTRONIC MATERIALS, AUDIO/VIDEO, AND MAGAZINES/NEWSPAPERS, WHICH WERE LENT OUT APPROXIMATELY 83,000 TIMES. THE LIBRARY HELD ABOUT 500 PROGRAMS THROUGHOUT THE YEAR, WHICH WERE ATTENDED BY ABOUT 8,000 ATTENDEES. THE LIBRARY WAS VISITED ABOUT 62,000 TIMES AND THE LIBRARY WEBSITE WAS VISITED ABOUT 18,000 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 772,996.

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)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? 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? *If "Yes," complete Schedule C, Part 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? *If "Yes," complete Schedule C, Part II*	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? *If "Yes," complete Schedule C, Part III*	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? *If "Yes," complete Schedule D, Part 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? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	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? *If "Yes," complete Schedule D, Part IV*	9	X	
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	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? *If "Yes," complete Schedule D, Part VI*	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? *If "Yes," complete Schedule D, Part VII*	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? *If "Yes," complete Schedule D, Part VIII*	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? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	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)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	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? *If "Yes," complete Schedule F, Parts I and IV*	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? *If "Yes," complete Schedule F, Parts II and IV*	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? *If "Yes," complete Schedule F, Parts III and IV*	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? *If "Yes," complete Schedule G, Part 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? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	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? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or 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? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

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 ☐

					Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	1			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	X	

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

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 16			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.		13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.		17		

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

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

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year ..... 1a 9 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.			
b	Enter the number of voting members included on line 1a, above, who are independent 1b 9			
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?	2		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?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		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?	7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	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*	9		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?	10a		X
b	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?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	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*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	15b		X
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	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?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NONE

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[ ] Own website [ ] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

ANGELA GONZALEZ - 315-536-6114

214 MAIN ST., PENN YAN, NY 14527

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of 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: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(1) ANGELA GONZALEZ EXECUTIVE DIRECTOR	37.50			X				79,886.	0.	0.
(2) VALERIE BRECHKO PRESIDENT	2.00	X		X				0.	0.	0.
(3) SHARON PINCKNEY TREASURER	2.00	X		X				0.	0.	0.
(4) ANDREW ROBAK SECRETARY	2.00	X		X				0.	0.	0.
(5) ELIZABETH BURRIS-CHASE TRUSTEE	2.00	X						0.	0.	0.
(6) CONNIE GLOVER TRUSTEE	2.00	X						0.	0.	0.
(7) KRISTEN FLYNN-COMSTOCK TRUSTEE	2.00	X						0.	0.	0.
(8) JAN BARRETT TRUSTEE	2.00	X						0.	0.	0.
(9) STEVE DARROW TRUSTEE	2.00	X						0.	0.	0.
(10) BETHANY SNYDER TRUSTEE	2.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
1b Subtotal								79,886.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								79,886.	0.	0.

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

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

Section B. Independent Contractors

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

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

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

Part VIII **Statement of Revenue**

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

Section	Line	Description			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) 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					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	8,415.				
	g	Noncash contributions included in lines 1a-1f	1g	$				
	h	**Total.** Add lines 1a-1f			8,415.			
Program Service Revenue				Business Code				
	2 a	REAL PROPERTY TAXES		900099	749,810.	749,810.		
	b	OTHER PROGRAM REVENUE		900099	10,251.	10,251.		
	c	LOCAL LIBRARY SERVICE		611710	4,689.	4,689.		
	d	COPIER AND PRINTER CHA		561000	2,026.	2,026.		
	e	FINES		900099	865.	865.		
	f	All other program service revenue						
	g	**Total.** Add lines 2a-2f			767,641.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			7,209.			7,209.
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
				(i) Real / (ii) Personal				
	6 a	Gross rents	6a					
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c					
	d	Net rental income or (loss)						
				(i) Securities / (ii) Other				
	7 a	Gross amount from sales of assets other than inventory	7a					
	b	Less: cost or other basis and sales expenses	7b					
	c	Gain or (loss)	7c					
	d	Net gain or (loss)						
	8 a	Gross income from fundraising events (not including $ ____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b	Less: direct expenses	8b					
	c	Net income or (loss) from fundraising events						
	9 a	Gross income from gaming activities. See Part IV, line 19	9a					
	b	Less: direct expenses	9b					
	c	Net income or (loss) from gaming activities						
	10 a	Gross sales of inventory, less returns and allowances	10a					
	b	Less: cost of goods sold	10b					
	c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue				Business Code				
	11 a							
	b							
	c							
	d	All other revenue						
	e	**Total.** Add lines 11a-11d						
	12	**Total revenue.** See instructions			783,265.	767,641.	0.	7,209.

432009 12-10-24

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	79,886.	78,513.	1,373.	
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	393,708.	386,939.	6,769.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	47,090.	46,280.	810.	
9 Other employee benefits	49,085.	48,241.	844.	
10 Payroll taxes	39,929.	39,243.	686.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	7,827.		7,827.	
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.)				
12 Advertising and promotion	3,071.		3,071.	
13 Office expenses	7,866.		7,866.	
14 Information technology	40,663.	40,663.		
15 Royalties				
16 Occupancy	18,667.	18,480.	187.	
17 Travel	615.		615.	
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	71,585.	70,869.	716.	
23 Insurance	10,415.		10,415.	
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	32,096.	32,096.		
b YOUTH SERVICES	8,431.	8,431.		
c CIRCULATION	1,499.	1,499.		
d TECHNICAL SERVICES	960.	960.		
e All other expenses	782.	782.		
25 **Total functional expenses.** Add lines 1 through 24e	814,175.	772,996.	41,179.	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		441,847.	1	467,919.
	2	Savings and temporary cash investments		143,667.	2	147,294.
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net			4	
	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		6,517.	9	1,498.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,808,041.			
	b	Less: accumulated depreciation	10b 1,019,577.	845,008.	10c	788,464.
	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		29,397.	15	31,005.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		1,466,436.	16	1,436,180.
Liabilities	17	Accounts payable and accrued expenses		96,075.	17	95,121.
	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		29,397.	21	31,005.
	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		177,761.	25	201,086.
	26	**Total liabilities.** Add lines 17 through 25		303,233.	26	327,212.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** [X] **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		1,160,268.	27	1,106,033.
	28	Net assets with donor restrictions		2,935.	28	2,935.
		Organizations that do not follow FASB ASC 958, check here ☐ **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		1,163,203.	32	1,108,968.
	33	Total liabilities and net assets/fund balances		1,466,436.	33	1,436,180.

Form **990** (2024)

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	783,265.
2	Total expenses (must equal Part IX, column (A), line 25)	2	814,175.
3	Revenue less expenses. Subtract line 2 from line 1	3	-30,910.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,163,203.
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	-23,325.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,108,968.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual [ ] 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?	2a	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: [X] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		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: [ ] Separate basis [ ] Consolidated basis [ ] 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?	2c	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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		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	3b		

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
2024
Open to Public Inspection

Name of the organization: PENN YAN PUBLIC LIBRARY
Employer identification number: 16-6000692

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? Yes	No	**(v)** Amount of monetary support (see instructions)	**(vi)** Amount of other support (see instructions)
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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	189,332.	34,735.	8,890.	7,966.	8,415.	249,338.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	706,480.	706,480.	706,480.	717,902.	749,810.	3,587,152.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	895,812.	741,215.	715,370.	725,868.	758,225.	3,836,490.
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.						3,836,490.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	895,812.	741,215.	715,370.	725,868.	758,225.	3,836,490.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	26.	25.	2,126.	5,825.	7,209.	15,211.
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						3,851,701.

12 Gross receipts from related activities, etc. (see instructions) | 12 | 72,967.

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** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) | 14 | 99.61 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 | 15 | 99.79 %

16a **33 1/3% support test - 2024.** 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 ☒

b **33 1/3% support test - 2023.** 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 ☐

17a **10% -facts-and-circumstances test - 2024.** 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 ☐

b **10% -facts-and-circumstances test - 2023.** 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 ☐

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 ☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2024.** 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 - 2023.** 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 on line 12 of 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? *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.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
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)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *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.*	4b		
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)? *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.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *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).*	5a		
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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
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? *If "Yes," provide detail in* **Part VI.**	6		
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? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
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))? *If "Yes," provide detail in* **Part VI.**	9a		
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? *If "Yes," provide detail in* **Part VI.**	9b		
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? *If "Yes," provide detail in* **Part VI.**	9c		
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)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

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?	11a		
b	A family member of a person described on line 11a above?	11b		
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.**	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.*	1		
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.*	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?	1		
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).*	2		
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.*	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 ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*
- b ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*
- c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**			
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.*	2a		
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.*	2b		
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**.	3a		
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.	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 ☐ 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 - *provide details in* **Part VI**)	5	
6 Other distributions (describe in **Part VI**). 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 (*provide details in* **Part VI**). See instructions.	8	
9 Distributable amount for 2024 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-2024**	**(iii)** **Distributable Amount for 2024**
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f **Total** of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

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.)

SCHEDULE D (Form 990)
(Rev. December 2024)
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

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? ☐ Yes ☐ 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? ☐ Yes ☐ 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 on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, 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? ☐ Yes ☐ No

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 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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 $ ______

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	1c	29,397.
d	Additions during the year	1d	8,715.
e	Distributions during the year	1e	7,107.
f	Ending balance	1f	31,005.

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 in 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?	3a(i)		X
(ii)	Related organizations?	3a(ii)		X
b	If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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		1,620,920.	902,905.	718,014.
c Leasehold improvements				
d Equipment		108,422.	100,969.	7,453.
e Other		40,924.	15,703.	25,222.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				788,464.

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, line 12, col. (B))		

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, line 13, col. (B))		

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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

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) NET PENSION LIABILITY	201,086.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	201,086.

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)
(Rev. December 2024)
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 instructions and the latest information.

OMB No. 1545-0047

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 RESOLVED 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 -23,325.

FORM 990, PART XII, LINE 2C:
THE OVERSIGHT PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

Penn Yan Public Library Monthly Youth Services Report to Board

OCTOBER 2025 IN REVIEW

The afterschool crew this year is settling into a mostly-nice one that is very into crafting. I will ramp up those kinds of programs as the weather shifts and we anticipate more kids coming in after school.

Program attendance numbers this month got boosts from a StoryWalk we set up at the Yates Community Center during their 'Spooky Walk' event, the return of Melissa's outreach visits to PYE and St Michael School, and the library's annual Book Character Pumpkin Decorating Contest. This is a passive program that always generates lots of interest on social media and inside the building.

MEETINGS/TRAININGS ATTENDED

- *Collection Development Today (Part 3)* webinar
- *Stats to Circs: Leveraging Data to Better Serve Readers* webinar
- *Bootlegs, Summaries, and Slop: Collection Development in the Age of AI* webinar

OCTOBER 2025 YOUTH & FAMILY PROGRAMS

Program Type	Number of Programs	Attendance
Activity	5	29
Afterschool	2	7
Homeschool	2	6
Movie	1	5
Storytime	9	91
Outreach	8	460
Take-Home	1	20
Passive	1	450
Grand Total	**29**	**1068**

OCTOBER 2025 COMMUNITY PARTNERS

Penn Yan Central School District, Penn Yan Community Garden, Yates Community Center, Yates County Public Health

Submitted November 1, 2025 by Sarah Crevelling, Youth Services Librarian

October 2025 adult services report

I answered 39 reference questions for 36 patrons in October. I answered 19 tech questions, 0 legal questions and 3 local history questions. I served no Mennonite patrons last month. Interesting queries: the Spanish version of an Eric Carle picture book; a 1980s newspaper article on local Boy Scouts; setting up voice commands on an iPhone; and, for a journalist from California, information on the 1920s murder of a man named Jerome Conley.

Approximately 135 patrons attended 18 programs in October. The Banned Books Week augmented reality scavenger hunt continued through October 11, with a capstone discussion that day about the dangers of censorship. Poet Mary Gilliland from Ithaca offered a great reading. We had a fun Pot Luck Club with recipes from Gothic literature, perfect for Halloween. And Keuka Writes delivered its millionth-annual (or so) Haunted Inkwell program. All this, plus yoga, knitting, genealogy, Alzheimer's support, and French.

As part of my work with the STLS DAC DEI committee, I produced an Everyday Advocacy flyer on the "model minority" myth and its affect on the people it's applied to. It's available in the library breakroom if you'd like to take a look at it and other past flyers produced by the committee. The committee also got together to work on our November NYLA presentation on doing DEI work in rural libraries.

Work on the Sustainable Finger Lakes traveling display continues.