

AGENDA
PENN YAN PUBLIC LIBRARY
BOARD MEETING
March 19th, 2026, 6:30pm

5:30 pm Board of Trustees Training with Brian Hildreth Director of STLS

Call to Order

- Public Comment
- Additional Agenda Items?
- *Adoption of Agenda
- * adoption of February 12th Minutes

Present 2-12 Angela Gonzalez, Val Brechko, Jan Barrett, Bethany Snyder, Kristen Flynn-Comstock, Sharon Pinckney, Kelley Walker

Financial Review

- *Payment of bills for February 2026

Library Director's Report

Standing Committee Reports

- Policy Review Committee -reviewed updates to Financial and Personnel Policies
- Personnel Committee
- Nominating Committee
- Finance Committee
- Building Committee
- Ad Hoc Building Fund Raising Committee

Old Business

New Business

- *Poll Clerk roster
- Finance Policy updates sections: 1.2, 3.6, 4.3, 12.3, 17.2, 17.4
- Personnel Policy updates section 2.13, appendix H

***Adjourn**

Items with * require Board action. Enclosures: 2-12-2026 minutes, Budget and Balance sheets, Director's Report, Circulation Stats, Children's and Adult services reports, proposed Finance Policy and Personnel Policy updates.

MINUTES
PENN YAN PUBLIC LIBRARY
BOARD MEETING
February 12th, 2026, 6:30pm

Call to Order

- Public Comment
- Additional Agenda Items?
- *Adoption of Agenda—Kristen motions; Sharon seconds; it is approved
- * adoption of January 15th Minutes—Sharon motions; Kelley seconds; it is approved

Present 2-12: Angela Gonzalez, Val Brechko, Jan Barrett, Bethany Snyder, Kristen Flynn-Comstock, Sharon Pinckney, Kelley Walker

Present 1-15: Angela Gonzalez, Val Brechko, Bethany Snyder, Kristen Flynn-Comstock, Elizabeth Burris-Chase, Kelley Walker, Sharon Pinckney, Connie Glover

Financial Review

*Payment of bills for January 2026—Kristen motions; Sharon seconds; it is approved

Library Director's Report

Standing Committee Reports

- Policy Review Committee
- Personnel Committee
- Nominating Committee
- Finance Committee
- Building Committee
- Ad Hoc Building Fundraising Committee

Old Business

- *Employee Dress Code Policy Update—Sharon motions to accept the policy as written; Jan seconds; it is approved
- Furniture placement

New Business

- *Poll Clerks and Inspectors (Lauren Williams-Chair of Election, Amy Loveland-Chief of Inspection)—Sharon motions to accept the inspectors; Kelley seconds; it is approved
- *July 3 and 4—Sharon motions that the library is closed July 3 and 4, 2026; Jan seconds; it is approved

***Adjourn**—Sharon motions; Jan seconds; it is approved

Items with * require Board action. Enclosures: 1-15-2026 minutes, Budget and Balance sheets, Director's Report, Circulation Stats, Children's and Adult services reports, proposed Dress Code Policy.

PYPL Executive Director's Report 3-19-26

Professional Development and Meetings:

2/24 STLS ILS meeting

3/9 STLS Digital Library Advisory Group

3/19 DAC Info Literacy Committee meeting

Happenings:

-PYPL will be the April Member of the Month of the Chamber of Commerce.

-The NYS Annual report process has been delayed this year. As of 3/10, the new portal is still not up yet.

-We have received an American Library Association grant for \$10,000 towards the refurbishment of the restrooms.

-The grant writer will be working on the full Daisy M Jones grant application if the initial letter is accepted.

-We are still waiting to hear about when we will receive the NYS Construction Grant check. It was supposed to come in January.

-The Friends of PYPL schedule: 9-2pm June 5th, 6th, 13th, and 14th, Annual Book Sale.

- Construction Grant calendar: Still postponed as of 3-9-26
 - Phase 1 funding should be released November/December 2025.-received confirmation, waiting for funds
 - Bidding process January 2026(?)
- Phase 2 grant application Spring 2025-submitted
- We should hear from the State between December 2025 – April 2026 if there are further needed edits to the phase 2 application. *-I worked on the edits in 1-2 and expect to hear from the State between August 2026 – September 2026 on the approval of the phase 2 application.*

Penn Yan Public Library
MONTHLY INCOME & EXPENSE
February 2026

	Feb 26
Ordinary Income/Expense	
Income	
4100 · Printing Income	
4150 · Laser Printer	185.89
Total 4100 · Printing Income	185.89
4400 · Fines	184.93
4500 · Lost/Damaged Books Refund	4.00
4505 · Sale of Extraneous Materials	12.04
4525 · Cafe Receipts	16.67
4540 · Tax Income	64,495.17
4700 · Interest	185.47
4800 · NonDesignated Donations	23.60
Total Income	65,107.77
Gross Profit	65,107.77
Expense	
9480 · Family Passes	300.00
5000 · HUMAN RESOURCES	
5100 · Salaries	
5110 · Library Director II	6,369.35
5115 · Librarian I	10,011.01
5130 · Clerical	20,267.25
Total 5100 · Salaries	36,647.61
5200 · Benefits	
5210 · Medicare/SS	2,792.06
5225 · HRA Contributions	3,437.30
5235 · Voluntary Benefits	(200.34)
5240 · SUTA	769.59
Total 5200 · Benefits	6,798.61
5300 · Payroll Costs	261.64
Total 5000 · HUMAN RESOURCES	43,707.86
5400 · ADMINISTRATION	
5415 · Hotspots	490.78
5440 · Accounting	
5444 · Supplies	18.99
Total 5440 · Accounting	18.99
5451 · Service Contract	76.99
5452 · Toshiba copier	(226.67)
5460 · Office Supplies	
5462 · White Paper	6.65
5463 · Other	23.55
Total 5460 · Office Supplies	30.20
5490 · Misc	228.38
Total 5400 · ADMINISTRATION	618.67
5900 · BUILDINGS & GROUNDS	
5910 · Utilities	
5912 · Electric	1,057.26
5913 · Sewer & Water	80.11
5914 · Gas	70.37
Total 5910 · Utilities	1,207.74
5930 · Repairs & Maint	
5934 · Blding & Ground	372.33

Penn Yan Public Library
MONTHLY INCOME & EXPENSE
February 2026

	Feb 26
5930 · Repairs & Maint - Other	3,311.75
Total 5930 · Repairs & Maint	3,684.08
5940 · Maintenance Contracts	
5943 · Trash Removal	55.66
5946 · Snow Plowing	750.00
Total 5940 · Maintenance Contracts	805.66
5970 · Supplies	
5972 · Custodial	54.98
5974 · Building	797.76
Total 5970 · Supplies	852.74
Total 5900 · BUILDINGS & GROUNDS	6,550.22
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	915.87
7330 · Adult Non Fiction	292.88
Total 7315 · Print Materials	1,208.75
7380 · AV Materials	
7382 · Audio Books	439.90
7386 · DVD	230.91
Total 7380 · AV Materials	670.81
Total 7310 · Materials	1,879.56
7420 · Programming	1,039.99
Total 7300 · ADULT SERVICES	2,919.55
7500 · YOUTH SERVICES	
7510 · Materials	
7515 · Print Materials	
7520 · E	81.29
7530 · J Fiction	138.58
7540 · J Non-Fiction	126.55
7550 · YA	16.42
Total 7515 · Print Materials	362.84
Total 7510 · Materials	362.84
7620 · Programming	600.56
Total 7500 · YOUTH SERVICES	963.40
8100 · TECHNICAL SERVICES	
8155 · Processing Costs	66.55
Total 8100 · TECHNICAL SERVICES	66.55
8200 · CIRCULATION	
8275 · Postage for Overdues	80.75
8295 · Unique Management	51.50
Total 8200 · CIRCULATION	132.25
Total Expense	55,333.50

Penn Yan Public Library
MONTHLY INCOME & EXPENSE
February 2026

	Feb 26
Net Ordinary Income	9,774.27
Other Income/Expense	
Other Income	
9450 · Chargepoint Income	168.42
9125 · Master Plan Phase 1 Income	11,400.00
8400 · NON-BUDGETED DONATIONS	
8405 · MISC/Donations-Materials	(10.07)
8425 · Hobart/Watkins/Reiner	(338.75)
Total 8400 · NON-BUDGETED DONATIONS	(348.82)
Total Other Income	11,219.60
Other Expense	
9475 · Chargepoint Expense	151.38
Total Other Expense	151.38
Net Other Income	11,068.22
Net Income	20,842.49

Profit & Loss Budget vs. Actual

03/03/26

Accrual Basis

July 2025 through February 2026

	Jul '25 - Feb 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · Printing Income				
4150 · Laser Printer	1,449.40	1,500.00	(50.60)	96.6%
4160 · Other Copies	83.33			
Total 4100 · Printing Income	1,532.73	1,500.00	32.73	102.2%
4200 · Village	0.00	1,000.00	(1,000.00)	0.0%
4400 · Fines	392.42			
4500 · Lost/Damaged Books Refund	201.39			
4505 · Sale of Extraneous Materials	165.71			
4525 · Cafe Receipts	90.73	300.00	(209.27)	30.2%
4540 · Tax Income	515,961.36	773,942.00	(257,980.64)	66.7%
4550 · Miscellaneous	450.00			
4600 · LLSA	4,800.00	4,500.00	300.00	106.7%
4700 · Interest	1,736.91	150.00	1,586.91	1,157.9%
4800 · NonDesignated Donations	2,604.80	3,000.00	(395.20)	86.8%
Total Income	527,936.05	784,392.00	(256,455.95)	67.3%
Gross Profit	527,936.05	784,392.00	(256,455.95)	67.3%
Expense				
9480 · Family Passes	444.00			
5000 · HUMAN RESOURCES				
5100 · Salaries				
5110 · Library Director II	55,939.46	82,802.00	(26,862.54)	67.6%
5115 · Librarian I	88,693.58	130,143.00	(41,449.42)	68.2%
5130 · Clerical	182,002.48	255,420.00	(73,417.52)	71.3%
5135 · Building Staff	0.00	27,284.00	(27,284.00)	0.0%
Total 5100 · Salaries	326,635.52	495,649.00	(169,013.48)	65.9%
5200 · Benefits				
5210 · Medicare/SS	24,890.20	36,000.00	(11,109.80)	69.1%
5225 · HRA Contributions	28,726.11	51,000.00	(22,273.89)	56.3%
5230 · Disability	2,755.41	2,700.00	55.41	102.1%
5235 · Voluntary Benefits	(1,702.89)			
5240 · SUTA	2,359.58	4,500.00	(2,140.42)	52.4%
5250 · Workmens Compensation	3,028.00	4,500.00	(1,472.00)	67.3%
5255 · Employee Assistance Pl...	705.00	500.00	205.00	141.0%
5260 · Retirement	56,189.00	55,360.00	829.00	101.5%
Total 5200 · Benefits	116,950.41	154,560.00	(37,609.59)	75.7%
5300 · Payroll Costs	2,443.54			
Total 5000 · HUMAN RESOURCES	446,029.47	650,209.00	(204,179.53)	68.6%
5400 · ADMINISTRATION				
5415 · Hotspots	4,117.08	2,500.00	1,617.08	164.7%
5420 · Promotion	605.08	2,900.00	(2,294.92)	20.9%
5422 · Annual Campaign Expense	1,437.47			
5425 · Internet Service	900.00	1,800.00	(900.00)	50.0%

	Jul '25 - Feb 26	Budget	\$ Over Budget	% of Budget
5430 · Telephone System	630.00	850.00	(220.00)	74.1%
5435 · Insurance	11,334.53	9,500.00	1,834.53	119.3%
5440 · Accounting				
5442 · Review/Audit	8,500.00	6,550.00	1,950.00	129.8%
5444 · Supplies	166.46	150.00	16.46	111.0%
Total 5440 · Accounting	8,666.46	6,700.00	1,966.46	129.4%
5450 · Equipment	0.00	500.00	(500.00)	0.0%
5451 · Service Contract	675.92	1,500.00	(824.08)	45.1%
5452 · Toshiba copier	68.96	500.00	(431.04)	13.8%
5460 · Office Supplies				
5461 · Staff Room	38.26	150.00	(111.74)	25.5%
5462 · White Paper	255.58	300.00	(44.42)	85.2%
5463 · Other	395.64	500.00	(104.36)	79.1%
Total 5460 · Office Supplies	689.48	950.00	(260.52)	72.6%
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	445.00	1,000.00	(555.00)	44.5%
5485 · Postage	254.41	300.00	(45.59)	84.8%
5486 · Vote Expense	0.00	2,300.00	(2,300.00)	0.0%
5490 · Misc	247.08			
Total 5400 · ADMINISTRATION	30,071.47	33,300.00	(3,228.53)	90.3%
5900 · BUILDINGS & GROUNDS				
5910 · Utilities				
5912 · Electric	4,309.45	6,000.00	(1,690.55)	71.8%
5913 · Sewer & Water	818.26	1,900.00	(1,081.74)	43.1%
5914 · Gas	312.29	400.00	(87.71)	78.1%
Total 5910 · Utilities	5,440.00	8,300.00	(2,860.00)	65.5%
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	6,983.29	1,700.00	5,283.29	410.8%
5930 · Repairs & Maint - Other	3,339.19			
Total 5930 · Repairs & Maint	10,322.48	3,000.00	7,322.48	344.1%
5940 · Maintenance Contracts				
5943 · Trash Removal	440.28	600.00	(159.72)	73.4%
5945 · Fire Protection	303.00	680.00	(377.00)	44.6%
5946 · Snow Plowing	750.00	1,000.00	(250.00)	75.0%
Total 5940 · Maintenance Contra...	1,493.28	2,280.00	(786.72)	65.5%
5970 · Supplies				
5972 · Custodial	955.20	1,000.00	(44.80)	95.5%
5974 · Building	1,653.83	650.00	1,003.83	254.4%
5976 · building depreciation	0.00	1,000.00	(1,000.00)	0.0%

	<u>Jul '25 - Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5970 · Supplies - Other	80.31			
Total 5970 · Supplies	<u>2,689.34</u>	<u>2,650.00</u>	<u>39.34</u>	<u>101.5%</u>
Total 5900 · BUILDINGS & GROUN...	19,945.10	16,530.00	3,415.10	120.7%
6000 · TECH (NETWORK AND ILS)				
6100 · New Hardware	943.00	2,750.00	(1,807.00)	34.3%
6150 · Parts for Repair & Maint	0.00	300.00	(300.00)	0.0%
6200 · New Software	80.00			
6300 · Maintenance	1,947.50	3,000.00	(1,052.50)	64.9%
6400 · ILS Software	36,448.00	36,448.00	0.00	100.0%
Total 6000 · TECH (NETWORK AN...	<u>39,418.50</u>	<u>42,498.00</u>	<u>(3,079.50)</u>	<u>92.8%</u>
7100 · REFERENCE				
7110 · Materials				
7120 · Reference Books	60.00	155.00	(95.00)	38.7%
Total 7110 · Materials	<u>60.00</u>	<u>155.00</u>	<u>(95.00)</u>	<u>38.7%</u>
7200 · Other Reference	39.00			
Total 7100 · REFERENCE	<u>99.00</u>	<u>155.00</u>	<u>(56.00)</u>	<u>63.9%</u>
7300 · ADULT SERVICES				
7310 · Materials				
7315 · Print Materials				
7320 · Adult Fiction	5,220.56	10,000.00	(4,779.44)	52.2%
7321 · Graphic Novels	0.00	350.00	(350.00)	0.0%
7330 · Adult Non Fiction	2,262.41	5,000.00	(2,737.59)	45.2%
7370 · Periodicals	2,774.95	4,200.00	(1,425.05)	66.1%
Total 7315 · Print Materials	<u>10,257.92</u>	<u>19,550.00</u>	<u>(9,292.08)</u>	<u>52.5%</u>
7380 · AV Materials				
7382 · Audio Books	1,445.65	2,500.00	(1,054.35)	57.8%
7384 · CD Music	50.96	200.00	(149.04)	25.5%
7386 · DVD	2,485.01	4,000.00	(1,514.99)	62.1%
Total 7380 · AV Materials	<u>3,981.62</u>	<u>6,700.00</u>	<u>(2,718.38)</u>	<u>59.4%</u>
Total 7310 · Materials	<u>14,239.54</u>	<u>26,250.00</u>	<u>(12,010.46)</u>	<u>54.2%</u>
7420 · Programming	2,951.26	1,500.00	1,451.26	196.8%
7450 · Equipment				
7451 · Laser Printer	353.57			
7452 · Other Equipment	0.00	200.00	(200.00)	0.0%
Total 7450 · Equipment	<u>353.57</u>	<u>200.00</u>	<u>153.57</u>	<u>176.8%</u>
7454 · Cafe Supplies	84.59	500.00	(415.41)	16.9%
Total 7300 · ADULT SERVICES	<u>17,628.96</u>	<u>28,450.00</u>	<u>(10,821.04)</u>	<u>62.0%</u>
7500 · YOUTH SERVICES				

	<u>Jul '25 - Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
7510 · Materials				
7515 · Print Materials				
7520 · E	603.20	1,500.00	(896.80)	40.2%
7530 · J Fiction	634.69	1,500.00	(865.31)	42.3%
7540 · J Non-Fiction	482.77	800.00	(317.23)	60.3%
7550 · YA	304.51	1,200.00	(895.49)	25.4%
7560 · Realia(Non-Book)	86.90	300.00	(213.10)	29.0%
Total 7515 · Print Materials	<u>2,112.07</u>	<u>5,300.00</u>	<u>(3,187.93)</u>	<u>39.9%</u>
7580 · AV Materials				
7582 · Audiobooks	89.64	200.00	(110.36)	44.8%
7584 · Music CD	0.00	100.00	(100.00)	0.0%
7588 · Video Games	383.71	1,200.00	(816.29)	32.0%
Total 7580 · AV Materials	<u>473.35</u>	<u>1,500.00</u>	<u>(1,026.65)</u>	<u>31.6%</u>
Total 7510 · Materials	<u>2,585.42</u>	<u>6,800.00</u>	<u>(4,214.58)</u>	<u>38.0%</u>
7620 · Programming	<u>1,642.72</u>	<u>2,400.00</u>	<u>(757.28)</u>	<u>68.4%</u>
Total 7500 · YOUTH SERVICES	<u>4,228.14</u>	<u>9,200.00</u>	<u>(4,971.86)</u>	<u>46.0%</u>
8100 · TECHNICAL SERVICES				
8155 · Processing Costs	377.79	800.00	(422.21)	47.2%
8161 · Tech Supplies				
8162 · Repair	163.94	25.00	138.94	655.8%
8163 · AV	35.99	575.00	(539.01)	6.3%
8165 · Disc Cleaner	0.00	100.00	(100.00)	0.0%
8167 · Misc	411.22	750.00	(338.78)	54.8%
Total 8161 · Tech Supplies	<u>611.15</u>	<u>1,450.00</u>	<u>(838.85)</u>	<u>42.1%</u>
Total 8100 · TECHNICAL SERVICES	<u>988.94</u>	<u>2,250.00</u>	<u>(1,261.06)</u>	<u>44.0%</u>
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	174.35	300.00	(125.65)	58.1%
8280 · Mailing Supplies	0.00	100.00	(100.00)	0.0%
8295 · Unique Management	236.90	500.00	(263.10)	47.4%
Total 8200 · CIRCULATION	<u>801.25</u>	<u>1,300.00</u>	<u>(498.75)</u>	<u>61.6%</u>
Total Expense	<u>559,654.83</u>	<u>783,892.00</u>	<u>(224,237.17)</u>	<u>71.4%</u>
Net Ordinary Income	<u>(31,718.78)</u>	<u>500.00</u>	<u>(32,218.78)</u>	<u>(6,343.8)%</u>
Other Income/Expense				
Other Income				
9450 · Chargepoint Income	2,250.93	0.00	2,250.93	100.0%
9125 · Master Plan Phase 1 Income	39,325.00			
8400 · NON-BUDGETED DONATIONS				
8405 · MISC/Donations-Materials	(157.97)			

	<u>Jul '25 - Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8425 · Hobart/Watkins/Reiner	(408.02)			
8455 · GRANTS/Programs	2,000.00			
Total 8400 · NON-BUDGETED DONA...	<u>1,434.01</u>			
Total Other Income	43,009.94	0.00	43,009.94	100.0%
Other Expense				
9475 · Chargepoint Expense	4,875.58	500.00	4,375.58	975.1%
9126 · Master Plan Phase 1 expenses	4,273.76			
Total Other Expense	<u>9,149.34</u>	<u>500.00</u>	<u>8,649.34</u>	<u>1,829.9%</u>
Net Other Income	<u>33,860.60</u>	<u>(500.00)</u>	<u>34,360.60</u>	<u>(6,772.1)%</u>
Net Income	<u>2,141.82</u>	<u>0.00</u>	<u>2,141.82</u>	<u>100.0%</u>

Penn Yan Public Library
Balance Sheet
As of February 28, 2026

	Feb 28, 26
ASSETS	
Current Assets	
Checking/Savings	
1015 · Public Funds Money Market	102,846.57
1000 · Savings account	
1018 · Non designated	6,815.03
1028 · Phase IV Money	18,163.50
1000 · Savings account - Other	1,114.88
	26,093.41
1014 · Operating Acct	488,203.49
	617,143.47
Accounts Receivable	
1261 · Accounts Receivable	0.43
	0.43
Other Current Assets	
1220 · Prepaid Expenses	
1250 · Insurance	(1,131.35)
1251 · Workers Comp	2,628.59
	1,497.24
1275 · Cash Held For Friends	29,396.70
1499 · Undeposited Funds	49.65
1300 · Investments	
1350 · CDs	264,011.37
	264,011.37
Total Other Current Assets	294,954.96
Total Current Assets	912,098.86
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)
	845,009.37
Total Fixed Assets	845,009.37
TOTAL ASSETS	1,757,108.23

Penn Yan Public Library
Balance Sheet
As of February 28, 2026

	Feb 28, 26
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2005 · Payables	36,759.00
	36,759.00
Total Accounts Payable	
	36,759.00
Other Current Liabilities	
1260 · Staff Receivables	(0.36)
2042 · New York Paid Family Leave	12,446.52
2045 · Deferred Compensation	1,736.58
2010 · Accrued Payroll & Employee Ben	36,707.87
2020 · Cash Held for Library (Friends)	29,396.70
2027 · Deferred Tax	246,558.30
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%	502.02
2038 · Employee Health Premiums	0.27
2046 · Voluntary Benefits	(4,307.35)
	373,775.78
Total Other Current Liabilities	373,775.78
Total Current Liabilities	410,534.78
Long Term Liabilities	
2030 · Pension Liability	177,761.00
	177,761.00
Total Long Term Liabilities	177,761.00
Total Liabilities	588,295.78
Equity	
3000 · General Fund Equity	470,674.42
3100 · Restricted Funds	
3101 · Watkins/Reiner	4,406.09
3102 · Hobart	13,674.85
3103 · Underwood	4,500.34
3100 · Restricted Funds - Other	100.00
	22,681.28
Total 3100 · Restricted Funds	22,681.28
3900 · Retained Earnings	673,314.93
Net Income	2,141.82
	1,168,812.45
Total Equity	1,168,812.45

03/03/26

Penn Yan Public Library
Balance Sheet
As of February 28, 2026

	<u>Feb 28, 26</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,757,108.23</u></u>

03/03/26

Reconciliation Summary

1014 · Operating Acct, Period Ending 02/28/2026

	<u>Feb 28, 26</u>
Beginning Balance	536,208.45
Cleared Transactions	
Checks and Payments - 58...	(55,080.54)
Deposits and Credits - 5 it...	12,257.90
Total Cleared Transactions	<u>(42,822.64)</u>
Cleared Balance	<u>493,385.81</u>
Uncleared Transactions	
Checks and Payments - 15...	(6,201.04)
Total Uncleared Transactions	<u>(6,201.04)</u>
Register Balance as of 02/28/2026	<u>487,184.77</u>
New Transactions	
Checks and Payments - 21...	(20,133.52)
Total New Transactions	<u>(20,133.52)</u>
Ending Balance	<u>467,051.25</u>

03/03/26

Reconciliation Summary

1000 · Savings account, Period Ending 02/28/2026

	<u>Feb 28, 26</u>
Beginning Balance	26,093.01
Cleared Transactions	
Deposits and Credits - 1 item	<u>0.40</u>
Total Cleared Transactions	<u>0.40</u>
Cleared Balance	<u>26,093.41</u>
Register Balance as of 02/28/2026	26,093.41
Ending Balance	26,093.41

03/03/26

Reconciliation Summary

1015 · Public Funds Money Market, Period Ending 02/28/2026

	<u>Feb 28, 26</u>
Beginning Balance	102,661.50
Cleared Transactions	
Deposits and Credits - 1 item	<u>185.07</u>
Total Cleared Transactions	<u>185.07</u>
Cleared Balance	<u>102,846.57</u>
Register Balance as of 02/28/2026	102,846.57
Ending Balance	102,846.57

Penn Yan Public Library Monthly Youth Services Report to Board

FEBRUARY 2026 IN REVIEW

The month kicked off with the annual Library Advocacy Day bus trip to Albany along with other STLS advocates. This is always a grueling day, but it's good to get out there and put faces and stories in front of elected officials. A few days later was Take Your Child to the Library Day and, in a sign of things to come, bitterly cold weather kept lots of folks at home. You can tell from the program attendance table that it was a fairly quiet month, other than Outreach programs.

Outreach numbers got a big boost from the second annual PY Rotary Kids Winter Carnival. I brought a couple of our popular red rocking chairs to the carnival to provide a "rest and read" area, and also brought letter beads so kids could make bracelets with their names on them. (One kid made a bracelet with his dog's name: *Bagel*.) Also on the Outreach side and at the Superintendent's invitation, I began attending selected sessions of the PYE Extended School Day program, bringing stories and songs to afterschool clubs. Behind the scenes, Melissa began planning for summer programs.

MEETINGS/TRAININGS ATTENDED

- Library Advocacy Day in Albany
- Children's Collaborative Summer Learning Workshop webinar

FEBRUARY 2026 YOUTH & FAMILY PROGRAMS

Program Type	Number of Programs	Attendance
Activity	11	128
Afterschool	1	8
Movie	2	0
Storytime	4	51
Outreach	5	353
Maker	3	25
Grand Total	26	565

FEBRUARY 2026 COMMUNITY PARTNERS

Penn Yan Elementary School; Penn Yan Middle School; Penn Yan Rotary; Genesee Country Village & Museum

Submitted March 7, 2026 by Sarah Crevelling, Youth Services Librarian

January and February 2026 adult services report

I answered 23 reference questions for 22 patrons in January. I answered 9 tech questions, 0 legal questions and 1 local history question. I served no Mennonite patrons that month. Interesting queries: how to change compromised passwords; info on a woman's family before she was adopted; and how to stop Google from saving unwanted contacts.

Approximately 100 patrons attended 14 programs in January. Yoga continued, Pot Luck Club and Family Research continued, and our partnerships with the Alzheimer's Association continued. I'm now tracking the Grief Group that meets at the library as well, and a community member has started a book club for us.

I answered 24 reference questions for 19 patrons in February. I answered 7 tech questions, 0 legal questions and 2 local history questions. I served 1 Mennonite patrons last month. Interesting queries: info on the Sampson base and Seneca Lake sonar facility, how to fill in an online job application, and help identifying old foreign currency.

Work on the (now very late) Sustainable Finger Lakes traveling display continues; it should be ready for our library this month. The Dundee Library has begun its outreach work in Himrod based on our joint COSAC grant, and all is set for our own pop-up library sessions in Dresden starting in April. I am prepared to start our next round of Close Reads starting next month as well, during which we will be exploring how communities form and thrive through Rebecca Solnit's *A Paradise Built in Hell*. Finally, the PYPL-supported Penn Yan Action Coalition community read of *The Lemon Tree* is underway now and for the next two Fridays at St. Mark's Church, and has provoked very interesting and positive discussion.

Penn Yan Public Library (PYPL) Internal Policies

Finance Policy

Adopted: 8/20/15, updates: 7/20/23, 12/19/24

1. Purchasing

1.1 Purchases subject to General Municipal Law of the State of New York formal bidding requirements

1.2 Other Purchases

1.3 Purchase Documentation

2. Fiscal Year

3. Financial Controls

3.1 Accounting Method

3.2 Books of Original Entry

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3.4 Internal Financial Controls

3.5 Claims Auditing Process

3.6 Bank Reconciliations

4. Credit Card

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4.2 Authorized Users

4.3 Storage of Physical Card and Associated Account Numbers

4.4 Dollar Limits on Purchases

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17.3 Time and Attendance Records

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17.8 Statutory Controls

18. Relationship with Friends of PYPL

19. Conflict of Interest

Appendices

- A. PYPL Request for Reimbursement form
- B. PYPL Travel Expenses form
- C. PYPL Inventory Removal Form
- D. Conflict of Interest and Disclosure of Certain Interests form

1. Purchasing

1.1 Purchases subject to General Municipal Law of the State of New York formal bidding requirements

PYPL complies with the General Municipal Law of the State of New York, generally accepted auditing standards, and the principles of responsible fiscal management. Purchase contracts involving expenditures in excess of \$20,000 and contracts for public work involving expenditures in excess of \$35,000 are generally subject to competitive bidding under the law.

1.2 Other Purchases

- For all materials and services not subject to competitive bidding, the library will solicit at least three competitive quotations for public works and purchase contracts. Such price quotes will be either written or verbal based on the following criteria:
- *Procedures for procurement of purchase contracts not subject to competitive bidding:*

<u>Bid threshold dollar limit</u>	<u>Procedure</u>
<i>Under \$3,000</i>	<i>Discretion of authorized staff</i>

\$3,000-19,999 Documented quotes from at least three separate vendors (if available)

- Procedures for procurement of public works contracts not subject to competitive bidding:

<u>Bid threshold dollar limit</u>	<u>Procedure</u>
Under \$3,500	Discretion of authorized staff
\$3,500 \$4,500-34,999	Documented quotes from at least three separate vendors (if available)

- In emergency situations, verbal quotes should be obtained.
- The process of soliciting competitive quotations, as long as the procurements are below the bid thresholds, is not necessary if the procurement adds to an existing service.

(Director note as of 7-11-22 prevailing wages must be paid for public works contracts over 1500.00 NYDOL Article 9)

1.3 Purchase Documentation

All documentation pertaining to all individual purchases will be kept on file in accordance with NYS Records Retention guidelines. Documentation may include records of quotes/bids, price analyses, packing slips, invoices and numbered vouchers including check numbers. If it is single source procurement or the lowest bidder is not chosen, adequate justification for price paid is required.

2. Fiscal Year

The fiscal year of PYPL is July 1st through June 30.

3. Financial Controls

3.1 Accounting Method

PYPL will maintain its accounting records on accrual basis conforming to generally accepted accounting principles and in a manner that facilitates the preparation of appropriate audited financial statements.

3.2 Books of Original Entry

PYPL will maintain a Chart of Accounts and will utilize established commercial accounting software for managing funds. Adequate documentation will be maintained to support all general entries (See 1.3).

3.3 Financial Reports

Appropriate monthly financial reports that include a claims abstract which is an account payables list to be reviewed and approved for payment, receipts, disbursements and activity on special projects will be presented to the Board of Trustees. Every year the Library must prepare financial reports for the federal (990) and New York State (Annual Update Document or AUD) governments and the State Division of Library Development (Annual Report for Public and Association Libraries).

3.4 Internal Financial controls

An internal financial control system is established by the Executive Director in accordance with the Standards established by the New York State Comptroller's Office. The internal controls should be periodically reviewed, evaluated and adjusted as necessary. The Director will report evaluations and changes in the internal financial control system to the Board of Trustees.

3.5 Claims Auditing Process

To disburse funds, vouchers must be attached to invoices and approved by the Board of Trustees at monthly meetings. (See 1.3) The Library may pre-pay recurring claims (such as utilities, personnel costs or those that carry a significant penalty for late payment) with a yearly resolution. Authorized bank fees, payroll processing fees, and retirement system contributions may be debited directly from accounts when necessary. These claims will be recorded on monthly reports. (See 3.2).

3.6 Bank Reconciliations

Bank and investment account statements will be reconciled monthly by the Executive Director and Account Clerk with PYPL records for accuracy and completeness. **The Board Appointed Financial Officer analyses the monthly bank statements and reconciliations.**

4. Credit Card

4. Credit Card

4.1 Types of Purchases Allowed

The single corporate credit card account is available to staff for purchases for which other forms of payment are impractical.

4.2 Authorized Users

The credit card is controlled by the Executive Director who shall authorize designated users.

4.3 Storage of Physical Card and Associated Account Numbers

The Executive Director shall take necessary precautions to ensure the safekeeping and proper use of the card and associated account numbers.

4.3 Dollar Limits on Purchases

Single Purchase Limit: Under ~~\$2,000~~ \$4500.00 (See section 1.2.)

Multiple Purchase Limit: Limit on credit card account. (Currently: \$5,000)

4.4 Credit Card Balance

Except when circumstances deem otherwise, the account balance of the corporate card should be paid in full monthly.

4.5 Purchase Documentation Requirements

Receipts and packing slips (when available) are required for each credit card purchase.

(Director's note: Currently, receipts from Amazon purchases using the PYPL Credit Card are not printed out. They can be found on the online PYPL Amazon account.)

4.6 Tax Exemption

The Library is a tax-exempt organization, therefore no taxes shall be charged.

5. Employee Reimbursement

Staff may seek reimbursement for products and services purchased when conducting business on behalf of PYPL. Purchases must be approved by the Executive Director. Original receipts for all products and services purchased are required and must be submitted with the PYPL Request for Reimbursement form. (See Appendix A) Sales tax will not be reimbursed.

6. Petty Cash

A Petty Cash account of \$ 75.00 is established to be used for small infrequent purchases made at the discretion of the Executive Director. The petty cash fund shall be replenished following the approval of a voucher submitted at a regular meeting of the Board of Trustees. Appropriate documentary support must be submitted for reimbursements from the petty cash account which include receipts and a PYPL Request for Reimbursement form. (See Appendix A) Sales tax will not be reimbursed.

(Director's note: This account has not been funded in several years, the PYPL credit card and staff request for reimbursement are preferred methods for making small purchases.)

7. Travel and Mileage Reimbursement

Staff may apply for mileage reimbursement when travel is required for library business. Travel must be pre-approved by the Library Director. Reimbursement will be at current IRS Standard Mileage Rates. Trustees may also be reimbursed for travel on library business. Other Library Director pre-approved travel expenses may be reimbursed such as parking, tolls, business meals and hotels. All must submit a completed PYPL Travel Expenses form. (See Appendix B)

8. Budget

The budget cycle is divided into four parts:

8.1 Preparation and Submission

The Executive Director prepares a preliminary annual budget for the following fiscal year with the assistance of the staff, Personnel and the Finance committees.

8.2 Approval

The proposed budget must be approved by a majority vote of the Board of Trustees. It is then put before the voters of the Penn Yan Central School District at the annual meeting if a raise in the tax levy is requested. All required legal procedures are followed in preparation for and in carrying out the annual meeting/vote.

8.3 Execution

The Director is responsible for operating the library using funding (*without donor restrictions*) as described by the annual budget. The Trustees are responsible for budgetary oversight and may authorize an adjustment in spending as circumstances dictate.

8.4 Audit

In conformity with the requirements of the New York State Department of Audit and Control the Library will retain the services of a certified public accountant. A review of the financial records or a full audit will be performed annually in accordance with generally accepted accounting principles. A written report, including an opinion on the financial statements, shall be prepared by the auditor and presented to the Board of Trustees.

(Director's note, per the accountant in 2025, when the PYPL budget reaches 1 million dollars a year, a full annual audit will have to be budgeted for and carried out.)

9. Investment

The Board of Trustees will handle the funds entrusted to them in a fiscally responsible manner.

- As required by General Municipal and Education Law all of the Library's monies must be deposited in FDIC-insured commercial banks or trust companies located within New York State in checking, savings, Money Market accounts, or Certificates of Deposits. If the amount deposited in an individual bank exceeds federally insured limits, the library and the bank must have a collateral agreement in place. Withdrawal of funds from any account requires two signatures from a Board designated list.

- Library tax funds collected by Penn Yan Central School District will be deposited in the bank(s). The Executive Director will compare interest rates, determine the amounts and length of terms of Certificates of Deposit to ensure funds will be available to meet the needs of the Library throughout the year.
- Stocks donated to the library shall be sold as soon as possible and converted to cash and deposited in bank accounts maintained by the Library.

10. Fundraising

The Penn Yan Public Library permits and encourages acceptable fund-raising efforts on behalf of the Library by the Library, the Friends of the Penn Yan Public Library and by outside persons and organizations authorized by the Library Board. These fund-raising efforts can include, but are not limited to, an annual campaign and a building campaign. All funds raised or donated will be used at the discretion of the Library Board of Trustees in accordance with the Library's gift policy. No profit or commercial advantage shall devolve upon any person or organization involved in the fund-raising project.

11. Gifts

Gifts (*without donor restrictions*) of all sizes and types help the Penn Yan Public Library to provide quality public library services to the community. Gifts are accepted at the discretion of the Library Board and the Library Director, on the condition that they may be sold, kept, given away or discarded. Proposed gifts may be rejected if they are deemed inappropriate to accept. Gifts may include but are not be limited to: unrestricted monetary gifts, restricted monetary gifts, library materials, art objects, antiques and other collectibles. Gifts will be formally acknowledged.

The Library will not appraise or estimate the value of a gift. The responsibility for such assessment lies with the donor. Upon request, the Library will issue a receipt acknowledging the donation.

12. Fund Balance

12.1 Definition

The Fund balance is the accumulated equity balance in a governmental fund resulting from operations over the years. This is the difference between fund assets and fund liabilities. Adequate fund balance/net asset levels are crucial in long-term financial planning.

12.2 Fund Balance Reporting Classifications

From: The Governmental Accounting Standards Board Statement Number 54: Fund Balance Reporting and Governmental Fund Type Definitions:

Non-spendable – consists of assets that are inherently non-spendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principal of endowments.

Restricted – (*with donor restrictions*) consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation.

Committed – consists of amounts that are subject to a purpose constraint imposed by a formal action of the government’s *highest level of decision-making authority* before the end of the fiscal year, and that require the same level of formal action to remove the constraint.

Assigned – consists of amounts that are subject to a purpose constraint that represents an intended use established by the government’s highest level of decision-making authority, or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance.

Unassigned – represents the residual classification for the government’s general fund, and could report a surplus or deficit. In funds other than the general fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

12.3 Responsibility

The Board of Trustees is PYPL’s highest level of decision-making authority. Any formal action required to be taken to establish, modify, or rescind a fund balance commitment must be a Board-approved resolution.

12.4 Most current PYPL Board of Trustees formal action pertaining to Fund Balance

Non-Operating Funds

(By Board resolution 2-17-05)

Bridging funds

-equals one quarter of the current operating budget, or what would be needed to fund the months of July-September, from the start of the fiscal year to when tax income is received.

-At the start of each fiscal year, money is moved into this fund from the Opportunities Fund, so that it equals one quarter of that years’ operating budget.

Restricted Funds

-Hobart/Watkins/Reiner

-Underwood, removed as of 10-23

-Other

Contingency Fund

-An account used to pay for large, unanticipated building repairs and maintenance projects as well as major technology upgrades

-20% of any unrestricted gifts/donations above the amount budgeted for that the fiscal year will be added to this fund

-20% of any unused operating funds will be added to this fund at the beginning of the following fiscal year

Opportunities Fund

-Discretionary account used for any purpose that the Board deems necessary

-80% of any unrestricted gifts/donations above the amount budgeted for that the fiscal year will be added to this fund

-80% of any unused operating funds will be added to this fund at the beginning of the following fiscal year

- At the start of each fiscal year, money is moved from this fund into the Bridging Fund, so that it equals one quarter of that years' operating budget.

13. Records Retention

The PYPL Records Retention and Disposition Schedule is adopted from the Records Retention and Disposition Schedule MI-I as put forth by the NYS Archives of the State Education Department of New York.

14. Whistleblower

Penn Yan Public Library is committed to maintaining an environment in which employees, volunteers and Board of Trustee members are free to raise good faith concerns regarding the Library's business practices, including but not limited to:

- Reporting suspected violations of law
- Providing truthful information in connection with an inquiry or investigation by a court, agency, law enforcement, or other governmental body
- Identifying actual or potential violations of PYPL bylaws and policies

14.1 Reporting a Violation

Employees, volunteers and Board of Trustee members should raise concerns with, and report violations to, the Executive Director or Board President. If the concerns are with or about either of those parties, the individual should address concerns to any member of the Board of Trustees. This Whistleblower Policy shall not apply to intentionally false or fraudulent allegations.

14.2 No Retaliation

- PYPL expressly prohibits any form of retaliation, including harassment, intimidation, adverse employment actions, or any other form of retaliation, against any employee who raises suspected violations of law, cooperates in inquiries or investigations, or identifies potential violations of policies or bylaws. Anyone who engages in retaliation will be subject to discipline, up to and including termination or removal.
- Anyone who believes that they have been subjected to any form of retaliation as a result of reporting a suspected violation of law or policy should immediately report the retaliation to

the Executive Director or Board President. If the concerns are with or about either of those parties, the individual should address concerns to any member of the Library Board of Trustees.

14.3 Investigation

- Reports of suspected violations of law, PYPL bylaws or policies and reports of retaliation will be investigated promptly and, in a manner, intended to protect confidentiality, consistent with a full and fair investigation. The Executive Director or the Board President will conduct the investigation, or designate other internal or external parties to conduct it. The investigating parties will notify the concerned individuals of their findings, and prepare other reports as indicated by the circumstances.
- In the event that a report of a suspected violation of law or policy or retaliation involves the Executive Director and/or the Library Board President, the Library Board Secretary will conduct the investigation, or designate a third party to conduct it.

14.4 Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the greatest extent possible, consistent with the need to conduct an adequate investigation.

15. Inventory

Inventory procedures for assets such as equipment and furniture are established by the Executive Director in accordance with the standards set forth by the New York State Comptroller's Office.

15.1 Major types of assets and the positions responsible for physically safeguarding them*

- Property-Library Board of Directors and Executive Director
- Land-Library Board of Directors and Executive Director
- Computer/Equipment-Library Departments
- Furniture-Library Departments

15.2 Guidelines

- \$50.00 is the minimum cost below which technical equipment will not be inventoried because of cost-benefit considerations
- Inventory records should be maintained continuously when assets are added and deleted
- Equipment inventory records should contain descriptions, quantities, locations, dates of purchase and original cost, and software applications installed on all computers

- Positions responsible for maintaining these records *
 - Property- Executive Director and delegated to outside contractor accountants
 - Land-Executive Director and delegated to outside contractor accountants
 - Computer/Equipment- Technology Services Director
 - Furniture-Executive Director and Accounts Clerk

*The physical control over assets and the maintenance of inventory records should be divided among different departments. The preparation and maintenance of inventory records for equipment should be assigned to an individual who does not have custody of the equipment. (Technical Services Director prepares technical equipment records and Library Departments have custody of items)

- The Executive Director will conduct periodic physical inventories to compare inventory records to actual assets.

16. Deposition of Surplus

The Library may dispose of surplus items in any legal manner. Retirement and/or disposal of equipment should be authorized and documented prior to the actual disposal of the items and their deletion from the equipment inventory listing. Any disposal of individual items that cost more than \$5,000 to replace should be approved by the Board of Trustees prior to disposition. (See Appendix C- Inventory Removal Form)

17. Payroll

Payroll procedures are established by the Executive Director in accordance with the standards set forth by the New York State Comptroller's Office. Procedures are designed to ensure the accuracy and the authenticity of payroll payments.

17.1 Authorization Procedures for Payroll Changes

The PYPL Board of Directors establishes and approves all salary and hourly wages by position. In addition, the Board shall authorize all changes in payroll and benefits along with the effective date. The annual budget reflects these changes. The Pay period is established as two weeks in duration.

17.2 Payroll authorizations segregation from processing of payroll records and checks

The Executive Director notifies the Director of Customer Service whenever the Board of Directors authorizes changes in employment status, salary and wage rates. The Director of Customer Service and Accounts Clerk enter the changes into the commercial payroll service computerized system using passwords for accessing computers and payroll accounts. The Executive Director documents and signs all changes in employment status and wage rates using forms: ~~Penn Yan Public Library~~ **the New York State Notice and Acknowledgement of Pay Rate and Payday and Civil Service MSD 426A** which are stored in the locked fire safe. The Director also enters the changes into the NYS **MY Civil Service Portal System**.

17.3 Time and Attendance Records

All employees must document the days and hours worked using established forms and turn them in:

- Penn Yan Public Library Time Sheet for Hourly Staff is turned in to the Director of Customer Service.
- Penn Yan Public Library Time Record Sheet for Salaried Staff and the Penn Yan Public Library Compensatory Time Record Sheet for Salaried Staff are turned in to the Executive Director

17.4 Requests for Accrued Leave

All Staff members must document anticipated leave days on the 'Vacation Personal Sick Calendar'. Leave records are maintained and kept by the Director of Customer Service throughout each year. Employees receive copies of updated records yearly on the anniversary of their employment, and permanent records are stored in personnel files. Employees may request updated records anytime.

All staff members use the payroll system (currently iSolved provided by Bene-Care) to document anticipated leave days with assistance and approval from the Customer Service Director. Staff can see accrued leave time on the iSolved system at any time.

17.5 Verification Procedures

Because before checks are distributed, payroll registers or similar records should be certified by the officer or employee having direct supervision over specific departments or individual employees:

- The Customer Service director signs pay sheets of hourly employees before check distribution certifying that the hours for which the employee is paid are to the best of the supervisor's knowledge, actually performed by the person and that days and hours worked are accurate.
- The Executive Director signs the salaried employee pay sheets before check distribution, certifying that the hours for which the employee is paid accurately reflect service performed by the salaried employees and the days and hours worked are accurate.

The Executive Director periodically reviews *the Penn Yan Public Library Notice and Acknowledgement of Pay Rate and Payday and Civil Service MSD 426A* comparing them to payroll records making sure unusual changes can be traced to Library Board authorizations in board minutes.

17.6 Paychecks

All employee paychecks are paid via direct deposit on the scheduled pay day, or in the event of a holiday occurring on that date, the previous day. Individual requests for direct deposit with specific account information related to the deposit will be maintained in each employee's personnel file.

17.7 Reconciliation

PYPL uses a commercial payroll processing service for all payroll transactions. The Executive Director reconciles payroll transactions on a monthly basis using the commercial payroll service payroll journal, bank statements and timesheets.

17.8 Statutory Controls

The Executive Director submits the payroll to the Yates County Civil Service Director on an annual basis for certification.

(Director's note, Yates Civil Service has not asked for the payroll in several years. The Director enters payroll updates on the My Civil Service portal when staff receive any annual raises in July and in January for NYS minimum wage earners. Currently the student page earns NYS minimum wage.)

18. Relationship with Friends of PYPL

From the Friends of PYPL Bylaws: All funds raised from memberships and donations and all funds earned from any project, less expenses incurred, will be the property of the Friends. In the event of the disbanding of the Friends, the monies in all accounts after all just debts have been paid will be turned over to the Penn Yan Public Library. Friends' income, expenses and end of year assets are reported on PYPL's annual US Tax Form 990. The Friends of PYPL Treasurer turns over accounting information at the end of June of each year.

19. Conflict of Interest

19.1 Purpose

The purpose of this Policy is to protect the interest of the Penn Yan Public Library when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Penn Yan Public Library. The relationship between the Penn Yan Public Library and its directors, officers, appointees with administrative responsibilities, employees, and volunteers is one, which carries with it a strict duty of loyalty and fidelity. Such persons shall exercise the utmost good faith in all transactions touching upon their duties at the Penn Yan Public Library and its property. They shall not use their positions or knowledge gained therefrom so that a conflict might arise between the interests of the Penn Yan Public Library and that of the individual director, officer, appointee, employee or volunteer. All acts of the Penn Yan Public Library's directors, officers, appointees, employees and volunteers, shall be for the benefit of the Penn Yan Public Library in any dealings which may affect it adversely.

This Policy is intended to supplement but not replace any applicable New York State laws governing conflicts of interest applicable to non-profit and charitable corporations.

19.2 Definitions

- Interested Person Any director, officer, or member of a committee with Board delegated power, who has a direct or indirect financial interest, as defined below, is an interested person.
- Financial Interest A person has a financial interest if he or she personally has, directly or indirectly, through business, investment or family, an ownership or investment interest in any entity with which the Penn Yan Public Library engages in a business transaction, or arrangement, or
 - A compensation arrangement with the Penn Yan Public Library and any entity or individual with which the Penn Yan Public Library has a transaction or arrangement, or
 - A potential ownership or investment interest in, or compensation arrangement with, any entity, or individual with which the Penn Yan Public Library is negotiating a transaction or arrangement.
 - Compensation includes direct and indirect remuneration as well as gifts or favors that are substantial in nature.
 - A financial interest is not necessarily a conflict of interest. A person who has a financial interest may have a conflict of interest only if the Board or committee decides that a conflict of interest exists.

19.3 Procedures

- Disclosure The form attached is to be used for disclosure purposes and must be completed prior to initial appointment to the Board and annually thereafter. (See Appendix E.)
- Duty to Disclose In connection with any actual or perceived conflicts of interest, an interested person must annually disclose the existence of his or her financial interest and must be given the opportunity to disclose all material facts to the directors and members of committees with Board delegated powers considering the proposed transaction or arrangement.
- Determining Whether a Conflict of Interest Exists **After** disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the Board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining Board or committee members shall decide if a conflict of interest exists.
- Procedures for Addressing the Conflict of Interest
 - 1) An interested person may make a presentation at the Board or committee meeting, but after such presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement that results in the conflict of interest.
 - 2) The Chair of the Board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
 - 3) After exercising due diligence, the Board or committee shall determine whether the Penn Yan Public Library can obtain a more advantageous transaction or arrangement with reasonable efforts from a person or entity that would not give rise to a conflict of interest.
 - 4) If a more advantageous transaction or arrangement is not reasonably attainable under circumstances that would not give rise to a conflict of interest, the Board or committee

shall determine by a majority vote of the disinterested trustees whether the transaction or arrangement is in the Penn Yan Public Library's best interest and for its own benefit and whether the transaction is fair and reasonable to the Penn Yan Public Library and shall make its decision as to whether to enter into the transaction or arrangement in conformity with such determination.

- 5) If the actual or possible conflict of interest arises from a relationship between an interested person and the Penn Yan Public Library, the disclosure by such interested person shall be referred to the Executive Committee of the Company for review and/or forwarding (if required for action) to the appropriate Board or committees.

- Violations of the Conflicts of Interest Policy

If the Board or committee has reasonable cause to believe that a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

If, after hearing the response of the member and making such further investigation as may be warranted in the circumstances, the Board or committee determines that the member has in fact failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action, including removal from the Board.

19.4 Records of Proceedings

The minutes of the Board and all committees with Board-delegated powers shall contain:

- a) The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or perceived conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the Board's or committee's decision as to whether a conflict of interest in fact existed: and
- b) The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection therewith.

19.5 Compensation

A voting member of the Board of Directors or any committee whose jurisdiction includes compensation matters who receives compensation, directly or indirectly, from the Penn Yan Public Library for services is precluded from voting on matters pertaining to that member's compensation.

19.6 Annual Statements

Each director, principal officer, and member of a committee with Board delegated powers shall annually sign a statement, which affirms that such person:

- a) Has received a copy of the Conflict of Interest Policy of the Corporation;
- b) Has read and understands that Policy;

- c) Has agreed to comply with that Policy;
- d) Understands that the Corporation is a charitable organization and that in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes; and
- e) Discloses any potential conflicts of interest in writing.

19.7 Loans

No loans, other than through the purchase of bonds, debentures, or similar obligations of the type customarily sold in public offerings, or through the ordinary deposit of funds in a bank, shall be made by the Penn Yan Public Library to its directors or officers, or to any other corporation, firm, association or other entity in which one or more of its directors or officers are directors or officers or hold a substantial financial interest.

19.8 Compliance with Laws

It is the intention of the Penn Yan Public Library that in all matters related to the Penn Yan Public Library, all members of the Board, corporate officers and members of committees with Board delegated powers shall adhere to applicable federal and state laws and regulations. If there is doubt as to the legality of any action or transaction, reasonable legal assistance should be obtained.

19.9 Political Activity

The Library respects the rights of members of the Board, corporate officers, and members of committees with Board delegated powers to be or not to be involved on an individual basis with political activities of their own choosing. No Penn Yan Public Library funds may be used in connection with any such activity and no individual may make political contributions on behalf of the Penn Yan Public Library.

20. Policy Review and Revision Statement

The Library Board of Trustees is responsible for the currency and efficacy of the Library's policy.

This document shall be subject to review and needed revision at least every five years as set forward in New York State Division of Library Development Guidelines.

Appendix A

**Penn Yan Public Library
Request for Reimbursement**

Date: _____

Pay to whom: _____

Total Amount: _____

Charge to Account # _____

Signature: _____

Approved by: _____

What was bought: _____

Notes: _____

Attach receipt please:

Appendix B

**PENN YAN PUBLIC LIBRARY
STAFF TRAVEL EXPENSES**

Date: _____ Place: _____

Purpose: _____

Miles: _____ X \$.575 (2015) = _____

Meals (Receipts required) = _____

Tolls (Receipts required) _____

Parking (Receipts required) _____

Other _____

_____ (explanation)

Total cost = _____

Signed: _____ Date submitted: _____

All plans to attend meetings, workshops, and the like must be approved in advance by the Director. Receipts required for everything.

Authorized: _____

Appendix C

**Penn Yan Public Library
Inventory Removal Form**

Instructions:

Copy and paste all item information from PYPL inventory spreadsheet below:

Department Director
Signature:

Executive Director signature:

Date:

Appendix D

<p style="text-align: center;">PENN YAN PUBLIC LIBRARY</p> <p style="text-align: center;">CONFLICT OF INTEREST AND DISCLOSURE OF CERTAIN INTERESTS</p>

The conflict of interest policy includes a provision, which sets forth standards of conduct expected and requiring board members and management employees to disclose all interests, which could result in a conflict.

Please complete and return the enclosed conflict of interest disclosure statement. Please be assured that the disclosure requirements are intended to provide the Board with a systematic and ongoing method of disclosing and ethically resolving potential conflicts of interest. Although it is impossible to list every circumstance giving rise to a possible conflict of interest, the following will serve as a guide to the types of activities that might cause conflicts and that should be fully reported:

1. Outside Interests

- A. To hold, directly or indirectly, a position or a financial interest in any outside concern from which the individual has reason to believe the Penn Yan Public Library secures goods or services (including the services of buying or selling stocks, bonds, or other securities), or that provides services competitive with the system.
- B. To compete, directly or indirectly with the Penn Yan Public Library in the purchase or sale of property or property rights, interests or services.

2. Outside Activities

To render directive, managerial, or consultative services to any outside concern that does business with, or competes with the services of the Penn Yan Public Library, or to render other services in competition with the Penn Yan Public Library.

3. Inside Information

To disclose or use information relating to the Penn Yan Public Library's business for the personal profit or advantage of the individual or his/her immediate family.

4. Gifts, Gratuities, and Entertainment

To accept gifts, excessive entertainment, or other favors from any outside concern that does, or is seeking to do, business with, or is a competitor of, the Penn Yan Public Library - under circumstances from which it might be inferred that such action was intended to influence or possibly would influence the individual in the performance of his/her duties.

Full disclosure of any situation in doubt should be made so as to permit an impartial and objective determination. It should be particularly noted that disclosure relates not only to yourself, but also to your immediate family members.

TO: CEO and Board Chair

RE: Conflict of Interest Disclosure

A copy of the Penn Yan Public Library's Conflict of Interest Policy has been furnished to me. I hereby state that I, or members of my immediate family, have the following affiliations or interest and have taken part in the following transactions that, when considered in conjunction with the position with or relation to the Penn Yan Public Library, might possibly constitute a conflict of interest. (Check "None" where applicable)

1. Outside Interests

Identify any interests, other than investments, of yourself or your immediate family, as described in the first numbered paragraph of the accompanying letter. () None

2. Investments

List and describe, with respect to yourself or your immediate family, all investments that might be within the category of "financial interest", as described in the first numbered paragraph of the accompanying letter. () None

3. Outside Activities

Identify any outside activities, of yourself or your immediate family, as described in paragraph number 2 of the accompanying letter. () None

4. Other

List any other activities in which you or your immediate family are engaged that may be regarded as constituting a conflict of interest, giving particular attention to the paragraphs numbered 2 and 3 of the accompanying letter. () None

5. I hereby certify that neither I nor any member of my immediate family have accepted gifts, gratuities, or entertainment that might influence my judgment or actions concerning the business of the Company, except as listed below:

I hereby agree to report to the Board Chair any further situation that may develop before completion of my next questionnaire.

_____	_____	_____
Date	Name (Printed or typed)	Signature

RENEWAL:

_____	_____	_____
Date	Name (Printed or typed)	Signature

_____	_____	_____
Date	Name (Printed or typed)	Signature

_____	_____	_____
Date	Name (Printed or typed)	Signature

_____	_____	_____
Date	Name (Printed or typed)	Signature

_____	_____	_____
Date	Name (Printed or typed)	Signature

_____	_____	_____
Date	Name (Printed or typed)	Signature

From: Penn Yan Public Library Personnel Policy

2.13 Law Enforcement Information Request

Without a court order, neither the FBI nor local law enforcement has authority to compel cooperation with an investigation or require answers to questions, other than the name and address of the person speaking to the agent(s) or officer(s). (See Appendix H and Section 3 of the PYPL General Policy.)

2.13.1 US Immigration and Customs Enforcement (ICE) Agent Activity

If ICE seeks to search and detain a library user or staff member:

PYPL staff should immediately notify the Library Director or Current Supervisor if they encounter or observe ICE agents inside the library or on library property.

- If ICE agents are questioning or detaining a patron or staff member, Library Staff should not interfere.
- The Library Director and staff will inform ICE agents of Library spaces that are designated for the use of authorized individuals only, when possible, during a search. These spaces include the labeled department offices, reserved meeting rooms, and the basement which is marked Library staff only. Court-issued subpoenas and warrants are required of ICE agents to search these spaces.
- After the questioning or detention, the Library Director and staff should ask for an ICE agent's ID and administrative warrant if the ICE agent did not provide it prior to detainment. Record as much information as is provided.
- Staff will write an incident report.
- The Library Director will notify the library's lawyer, STLS and the Board of Trustees.

If ICE agents make inquiries about library patrons or staff

State laws and Library policies concerning the privacy and confidentiality of library patron records still apply, including any requirement that a law enforcement agent present a court-issued subpoena, court order, or warrant to obtain patron information. (See Appendix H and Section 3 of the PYPL General Policy)

Exception to procedures in Appendix H: ICE may ask to inspect the Library's I-9 forms without a subpoena or court order. The Library Director will work with the library's legal counsel to ask for assistance while allowing the ICE agent to inspect the I-9 forms in accordance with the library's HR policies and guidance.

Appendix

H. Law Enforcement Information Request Procedures

Adopted from ALA Recommended Procedures for Law Enforcement Visits

During the visit:

- Immediately refer the officer(s) to the first person you can contact from this list in this order: 1) Executive Director, 2) Adult Services Librarian, 3) Youth Services Librarian, 4) Customer Service Director, ~~and the~~ 5) Board President. If none are available proceed to the next step.
- Staff should immediately ask for identification if they are approached by an agent(s) or law enforcement officer(s) and then record the information. If the staff member chooses to, verify the information with the local FBI office or the police department over the phone.

Village of Penn Yan Police (315) 536-4426

Yates County Sheriff (315) 536-4438

Elmira FBI (607) 734-4541

Mark Venuti (PYPL Attorney) (315) 536-9971

- The Director or supervisor should meet with the agent(s) with another colleague in attendance. If possible, one person should take notes for an incident report.
- If the agent(s) or officer(s) does not have a court order compelling the production of records, the Executive Director or other person from the list above should explain the library's confidentiality policy and the state's confidentiality law, and inform the agent(s) or officer(s) that users' records are not available except when a proper court order in good form has been presented to the library. See Section 3 of the General Policy.

Without a court order, neither the FBI nor local law enforcement has authority to compel cooperation with an investigation or require answers to questions, other than the name and address of the person speaking to the agent(s) or officer(s).

- If the agent(s) or officer(s) presents a search warrant or other judicial process, the Executive Director or other person from the list above should immediately call the **PYPL Attorney, and if not available, STLS** and ask for assistance.

If the judicial process is in the form of a subpoena:

- A subpoena does not require an immediate response from the library. Thank the officer(s) serving the subpoena and inform him or her that the library will respond to the subpoena within the time allotted and in conformity with the law. Immediately refer the subpoena to the library's legal counsel.

If the court order is in the form of a search warrant: *Unlike a subpoena, a search warrant may be executed immediately. The agent(s) or officer(s) may begin a search of library records as soon as the library is served with the court's order.*

- Ask to have library counsel present before the search begins in order to allow library counsel an opportunity to examine the search warrant and to ensure that the search conforms to the terms of the search warrant.

- If the officer(s) refuses to delay the search, examine the warrant. Ensure that the warrant has been issued by a local or federal court in your state and is current and not expired. If you question the validity of the warrant, call the issuing court to confirm the validity of the warrant.
- The warrant will include information that identifies the premises to be searched and the items or records to be produced under the warrant. If necessary, ask that the officer(s) observe the boundaries set by the search warrant.
- Cooperate with the search to ensure that only the records identified in the warrant are produced and that no other users' records are viewed or scanned. Staff should not discuss the warrant with the officer(s), identify any documents, or volunteer information without first consulting with the library's counsel.
- Record and keep an inventory of the records or items seized from the library. If possible, keep the originals and provide the agent(s) with copies (or make copies for the library's reference).
- While most law enforcement officer(s) will cooperate with a library's request to allow counsel to examine the warrant, it is possible that an officer(s) will refuse to delay **his/her** their search. Staff should step aside and not to interfere with the officer(s) in those cases. They should continue their attempt to notify the library director and library counsel, and make every effort to keep a record of the incident.

If the court order is a search warrant issued under the Foreign Intelligence Surveillance Act (FISA) (USA PATRIOT Act amendment):

The recommendations for a regular search warrant still apply. However, a search warrant issued by a FISA court also contains a "gag order." That means that no person or institution served with the warrant can disclose that the warrant has been served or that records have been produced pursuant to the warrant.

- The library and its staff must comply with this order. No information can be disclosed to any other party, including the patron whose records are the subject of the search warrant. Note that the FISA gag order permits the person receiving the FISA warrant to inform the library director and those members of the staff who are needed to produce the records.
- The gag order does not change a library's right to legal representation during the search. The library can still seek legal advice concerning the warrant and request that the library's legal counsel be present during the actual search and execution of the warrant.
- If the library does not have legal counsel and wishes legal advice, the library can still obtain legal assistance through the Freedom to Read Foundation's legal counsel. Simply call the Office for Intellectual Freedom (800-545-2433, ext. 4223) and inform the staff that you need legal advice. OIF staff will ensure that an attorney returns your call. You do not have to and should not inform OIF staff of the existence of the warrant.

After the visit:

- Review the subpoena or search warrant with library counsel to ensure that the library complies with any remaining requirements, including restrictions on sharing information with others.
- Review library policies and staff response and make any necessary revisions in light of experience.
- The Executive Director and the Board President should develop a public information statement in the event that the media contacts the Library.