

**AGENDA**  
**PENN YAN PUBLIC LIBRARY**  
**BOARD MEETING**  
**April 16th, 2026, 6:30pm**

**Call to Order**

- Public Comment
- Additional Agenda Items?
- \*Adoption of Agenda
- \* adoption of March 19<sup>th</sup> Minutes

Present 3-19: Angela Gonzalez, Val Brechko, Jan Barrett, Bethany Snyder, Steve Darrow, Sharon Pinckney, Elizabeth Burris-Chase, Kristen Flynn-Comstock

**Financial Review**

- \*Payment of bills for March 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**

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

**New Business**

- Naming Opportunities Policy
- \* STLS Direct Access Agreement

**\*Adjourn**

Items with \* require Board action. Enclosures: 3-19-2026 minutes, Budget and Balance sheets, Director's Report, Circulation Stats, Children's and Adult services reports, proposed Finance Policy and Personnel Policy updates, and Naming Opportunity Policy, STLS Direct Access Agreement.

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

\* adoption of February 12<sup>th</sup> Minutes—Jan motions; Sharon seconds; Steve and Elizabeth abstain; it is approved

Present 2-19: Angela Gonzalez, Val Brechko, Jan Barrett, Bethany Snyder, Steve Darrow, Sharon Pinckney, Elizabeth Burris-Chase, Kristen Flynn-Comstock

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—Steve motions; Elizabeth seconds; it is approved

**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—Kristen motions that we accept the full roster as presented; Elizabeth seconds; it is approved

-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**—Sharon motions; Elizabeth seconds; it is approved

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.

Respectfully submitted,  
Bethany Snyder

## **PYPL Executive Director's Report 4-16-26**

### **Professional Development and Meetings:**

3/19 Trustee Training session, STLS

3/23 Building Equitable Library Worker Compensation, STLS

3/25 Dr. John L. Flateau Voting & Elections Database of New York Act, NYS Board of Elections

### **Happenings:**

-The PYPL Budget vote will be held on April 7<sup>th</sup>.

-The delayed NYS Annual Report portal is open. Staff is working on it and the Board can adapt it at our May meeting.

-We have received an American Library Association grant for \$10,000 towards the refurbishment of the restrooms. Alex attended the 1<sup>st</sup> webinar, and I am signed up to attend the rest of them.

-As of 3-31, we are still waiting to hear about when we will receive the NYS Construction Grant check. It was supposed to come in January.

The ProAction meals-on-wheels shed has been removed. The pick-up is now located at St Marks Terrace and there is a regular aggregated lunch there now. Hopefully we can program in conjunction with the site.

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

-Lauren and I will be submitting to Library vote results to the Dr. John L. Flateau Voting & Elections Database of New York.

- 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 (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**

**3.3 Financial Reports**

**3.4 Internal Financial Controls**

**3.5 Claims Auditing Process**

**3.6 Bank Reconciliations**

**4. Credit Card**

**4.1 Types of Purchases Allowed**

**4.2 Authorized Users**

**4.3 Storage of Physical Card and Associated Account Numbers**

**4.4 Dollar Limits on Purchases**

**4.5 Credit Card Balance**

**4.6 Purchase Documentation Requirements**

**4.7 Tax Exemption**

**5. Employee Reimbursement**

**6. Petty Cash**

**7. Travel and Mileage Reimbursement**

**8. Budget**

**8.1 Preparation and Submission**

**8.2 Approval**

**8.3 Execution**

**8.4 Audit**

**9. Investment**

**10. Fundraising**

**11. Gifts**

**12. Fund Balance**

**12.1 Definition**

**12.2 Fund Balance Reporting Classifications**

**12.3 Responsibility**

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

**13. Records Retention**

**14. Whistleblower**

**14.1 Reporting a Violation**

**14.2 No Retaliation**

**14.3 Investigation**

**14.4 Confidentiality**

**15. Inventory, Fixed Assets**

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

**15.2 Guidelines**

**16. Deposition of Surplus**

## 17. Payroll

### 17.1 Authorization Procedures for Payroll Changes

### 17.2 Payroll authorizations segregation from processing of payroll records and checks

### 17.3 Time and Attendance Records

### 17.4 Requests for Accrued Leave

### 17.5 Verification Procedures

### 17.6 Paychecks

### 17.7 Reconciliation

### 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
<del>\$3,500</del> \$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;"><b>PENN YAN PUBLIC LIBRARY</b></p> <p style="text-align: center;"><b>CONFLICT OF INTEREST AND DISCLOSURE OF CERTAIN INTERESTS</b></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.

## 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.

New language starts here...

### 11.1 Naming Opportunities

#### Purpose

This policy applies specifically to Naming Opportunities in connection with the **PYPL Building Master Plan Capital campaign** begun in 2025.

#### Definitions

*Naming Opportunity* – The opportunity to name a room, area, collection space, furnishing, a piece of equipment, artwork, technology or other interior or exterior space in honor or memory of a living or deceased individual, corporation, foundation, or organization as grateful recognition of the donor's gift.

*Named Space or Item*- A named room, area, collection space, furnishing, piece of equipment, artwork, technology or other interior or exterior space in honor or memory of a living or deceased individual, corporation, foundation, or organization.

*Naming Recognition Agreement*- The documented agreement between the Donor and PYPL memorializing the named space or item. (*See Appendix E.*)

*PYPL Building Master Plan Capital campaign*- A specific campaign to renovate PYPL begun in 2025.

## **Naming Opportunity gifts made to PYPL Building Master Plan Capital campaign**

The PYPL Board has the sole and absolute discretion regarding Named Space or Item gifts. In no event will the Donor be provided with any decision-making power over the library on operational or capital decisions, or in any other library process or activity. Gifts will be used to enhance, not replace any kind of PYPL project funding or operational support. The Board reserves the right to refuse gifts that are not consistent with the PYPL Building Master Plan Capital campaign. Should this project not proceed for any reason, the Donor reserves the right to rescind the gift or agree to redirect it towards another use. If the entire gift amount is not received by PYPL as agreed upon, the Board may, in its sole discretion, remove the Donor's recognition of the *Named Space or Item* and offer the Donor an alternate recognition opportunity appropriate to the total amount of the Donor's Gift.

### *Acknowledgement*

- A Named Space or Item will be memorialized in a Naming Recognition Agreement which will grant the Donor the ability to assign a specified name to a particular space or item which is subject to acceptance by the Board and consistent with this Policy.

-The Board reserves the right to choose the wording, size, location, and style of Recognition of a Named Space or Item. Visual recognition of a Named Space or item will adhere to the PYPL brand standards.

### *Modification*

-Recognition shall not extend beyond the normal, useful life of any room, area, space, or furnishing. If during the useful life of the Named Space or Item, the space or item is closed, deconstructed, destroyed, severely damaged, significantly renovated, upgraded, modified, or replaced, then the Naming Recognition Agreement shall cease.

- In some cases, if a space or items is still in use, the Library may make changes to signage to maintain and update facilities but will make efforts to ensure that the signage still reflects the appropriate recognition for the donor.

-Requests by Donors to modify their recognition signage will be considered by the Board. Changes that require additional expense will be done at the donor's expense.

### *Termination of a Naming Recognition Agreement*

-The Board reserves the right to alter or terminate a Naming Recognition Agreement in the event of the default in payment of the gift or in the unusual circumstance that the Board determines in its reasonable and good faith opinion that circumstances have changed such that accepting the gift, or the naming chosen by the Donor would adversely affect the reputation, image, mission or integrity of PYPL should there be continued association with the Donor via the Naming Recognition.

-Should the Naming Recognition Agreement be terminated, the Board will have no further obligation or liability to the Donor and shall not be required to return any portion of the gift that has already been paid. The Board may choose an alternative recognition for the portion of the gift that has been received.

## Appendix E

### **Penn Yan Public Library Naming Recognition Agreement**

This document sets forth the agreement between \_\_\_\_\_ (“Donor”) and Penn Yan Public Library (PYPL).

Donor hereby pledges to gift to Penn Yan Public Library in the amount of \_\_\_\_\_ for the naming of \_\_\_\_\_

### **Penn Yan Public Library Naming Opportunities Policy**

#### **Purpose**

This policy applies specifically to Naming Opportunities in connection with the **PYPL Building Master Plan Capital campaign** begun in 2025.

#### **Definitions**

*Naming Opportunity* – The opportunity to name a room, area, collection space, furnishing, a piece of equipment, artwork, technology or other interior or exterior space in honor or memory of a living or deceased individual, corporation, foundation, or organization as grateful recognition of the donor’s gift.

*Named Space or Item*- A named room, area, collection space, furnishing, piece of equipment, artwork, technology or other interior or exterior space in honor or memory of a living or deceased individual, corporation, foundation, or organization.

*Naming Recognition Agreement*- The documented agreement between the Donor and PYPL memorializing the named space or item. (*See Appendix E.*)

*PYPL Building Master Plan Capital campaign*- A specific campaign to renovate PYPL begun in 2025.

#### **Naming Opportunity gifts made to PYPL Building Master Plan Capital campaign**

The PYPL Board has the sole and absolute discretion regarding Named Space or Item gifts. In no event will the Donor be provided with any decision-making power over the library on operational or capital decisions, or in any other library process or activity. Gifts will be used to enhance, not replace any kind of PYPL project funding or operational support. The Board reserves the right to refuse gifts that are not consistent with the PYPL Building Master Plan Capital campaign. Should this project not proceed for any reason, the Donor reserves the right to rescind the gift or agree to redirect it towards another use. If the entire gift amount is not received by PYPL as agreed upon, the Board may, in its sole discretion, remove the Donor’s recognition of the *Named Space or Item* and offer the Donor an alternate recognition opportunity appropriate to the total amount of the Donor’s Gift.

#### *Acknowledgement*

- A Named Space or Item will be memorialized in a Naming Recognition Agreement which will grant the Donor the ability to assign a specified name to a particular space or item which is subject to acceptance by the Board and consistent with this Policy.

-The Board reserves the right to choose the wording, size, location, and style of Recognition of a Named Space or Item. Visual recognition of a Named Space or item will adhere to the PYPL brand standards.

*Modification*

-Recognition shall not extend beyond the normal, useful life of any room, area, space, or furnishing. If during the useful life of the Named Space or Item, the space or item is closed, deconstructed, destroyed, severely damaged, significantly renovated, upgraded, modified, or replaced, then the Naming Recognition Agreement shall cease.

- In some cases, if a space or items is still in use, the Library may make changes to signage to maintain and update facilities but will make efforts to ensure that the signage still reflects the appropriate recognition for the donor.

-Requests by Donors to modify their recognition signage will be considered by the Board. Changes that require additional expense will be done at the donor's expense.

*Termination of a Naming Recognition Agreement*

-The Board reserves the right to alter or terminate a Naming Recognition Agreement in the event of the default in payment of the gift or in the unusual circumstance that the Board determines in its reasonable and good faith opinion that circumstances have changed such that accepting the gift, or the naming chosen by the Donor would adversely affect the reputation, image, mission or integrity of PYPL should there be continued association with the Donor via the Naming Recognition.

-Should the Naming Recognition Agreement be terminated, the Board will have no further obligation or liability to the Donor and shall not be required to return any portion of the gift that has already been paid. The Board may choose an alternative recognition for the portion of the gift that has been received.

Donor Signature

\_\_\_\_\_ Date \_\_\_\_\_ Printed Name \_\_\_\_\_

PYPL Executive Director Signature

\_\_\_\_\_ Date \_\_\_\_\_ Printed Name \_\_\_\_\_

PYPL Board of Trustees Chair Signature

\_\_\_\_\_ Date \_\_\_\_\_ Printed Name \_\_\_\_\_

## I. Commissioner's Regulations 90.3 (a) Definitions

**Public Library System** means a library established by one or more counties, a group of libraries serving an area including one or more counties in whole or in part, a library of a city containing one or more counties, or a cooperative library system established pursuant to the provisions of section 255 of the Education Law.

**Approved plan of service** means a plan of library service submitted by a public library system board of trustees in accordance with section 272 of the Education Law that has been approved by the Commissioner pursuant to the provisions of this section. The plan of service defines the mutual commitments, responsibilities and obligations of the public library system and its members in meeting the service needs of the area served and statewide library service goals.

**Direct Access** means the ability of an individual, who resides within the boundaries of a public library system and who has a valid borrower's card issued by the system or any member library in the system, to borrow materials for home use directly from the premises of any library that is a member of the public library system on the same basis as that specified for cardholders in each individual library.

**Chartered service** area means the geographic area served by a library as stated in charter documents as approved by the Board of Regents and on file with the department. For purposes of this section, the phrase "and its environs" or its equivalent, as contained in any charter document will not be recognized by the commissioner as a valid part of the library's chartered service area. For purposes of this section, the commissioner will not recognize areas served by the library under contract as a valid part of a library's chartered service area.

**Resident borrower** means an individual who resides within the boundaries of the chartered service area of a public or association or Indian library as defined in section 253 of the Education Law and who is a library cardholder at that library.

**Non-resident borrower** means an individual who resides outside the boundaries of the chartered service area of a public or association or Indian library as defined in section 253 of the Education Law and who is a library cardholder at that library or at another member library of the public library system who is a system cardholder.

**Library resources** mean the print and non-print materials owned by the library and any other services provided by the library to the resident borrowers of the library's chartered service area.

**Local income** means funds supplied by local taxing agencies which may be municipalities, school districts or special districts. These funds may be from the library's sponsoring municipality or from a non-sponsoring municipality in payment for library services.

**On-site use** means the ability of an individual to use library resources on the premises of a library.

**Serious inequities and hardships** mean those conditions which adversely affect resident borrowers of member libraries. Such conditions are defined in accordance with the free direct access provisions contained in each system's approved plan of service and may include, but limited to, a definition of what constitutes excessive borrowing of a library's resources by non-resident borrowers.

**Unserviced** means those individuals residing in geographic areas that are within the boundaries of a public library system but outside the boundaries of chartered service area of a library which is a member of that system.

**Underserved** means those individuals residing in geographic areas that are within the chartered service area of a member library and which the public library system had identified as having an inadequate level of local income to support the delivery of acceptable library services.

## II. STLS Free Direct Access Plan

**Describe how all individuals residing within the boundaries of the system but outside a member public library's chartered service area will receive library services.**

Member libraries will provide free on-site use of library resources, including the use of computers and access to the Internet, to all individuals residing within the boundaries of the public library system service area. Free on-site use of the resources of the system will also be available to all individuals residing within the boundaries of the system. No individual shall be excluded from on-site use of the library resources of the system or any of its member libraries because of race, ethnicity, age, religion, sex, gender identity, sexual orientation, ability, or socioeconomic status.

As required by Commissioner's Regulation [§90.3\(a\) through \(d\)\(4\)](#) neither the system nor member libraries will charge individuals for library cards.

Individuals residing within the boundaries of the system but outside a member public library's chartered service area will receive service and borrow materials by requesting a library card from a local library.

**Describe how the system will assure that those persons living within the system boundaries in an area where a member library chooses to withdraw from the system, or where a chartered and registered library was never a member of the system, will be served by the system.**

All chartered and registered libraries in the Southern Tier Library System region are members of the System. If a member library chooses to withdraw from the System, neighboring libraries will issue cards and provide service to residents living in the service area of the withdrawing library.

STLS provides intra-system library loan service to residents; that service will continue to be provided for persons in an area where a library chooses to withdraw from the library system, or ceases to fund library service.

**Describe what the system considers “serious inequities and hardships” and the criteria used by the system to make the determination.**

“Serious inequities and hardships” occur when jurisdictions refuse to support, or provide sufficient support for a library. Services to local taxpayers are reduced and materials are unavailable because out-of-chartered service area residents are using those services and materials. Economic impact on an STLS member library, resulting in serious inequities and hardships results when

1. Non-residents who actively borrow materials constitute over 25% of the library’s borrowers.
2. Direct loans to nonresident borrowers constitute over 25% of a library’s circulation.

**Describe what constitutes excessive out-of-chartered service area borrowing in the system.**

“Excessive borrowing” in the Southern Tier Library System occurs when nonresident borrowers account for more than 25% of a library’s circulation.

**Describe the unserved and the underserved population within the System.**

Unserved populations within the STLS region (populations outside of a chartered service area), are defined in color-coded maps developed by the Division of Library Development and posted online.

Taxpayers in 30 of 32 school districts within the STLS region have approved tax support for library service; therefore, there is an implied contract for library service in 94% of the school districts which extends library service beyond chartered service areas

**Describe the criteria used by the system to identify libraries as having an inadequate level of local income to support the delivery of acceptable library services (underserved). List those libraries so identified.**

93% of chartered libraries in the System have a public funding referendum that aligns with school district, special legislative district, or municipal geographic borders. Only 3 of 43 chartered libraries do not have a public funding referendum. All 3 of these libraries receive public funds through their municipalities.

The System will use the criteria of Total Referendum Funding per Capita of School District or Municipality to identify libraries having an inadequate level of local income to support the delivery of acceptable library services.

While many factors determine a library's ability to provide minimum standard services, STLS has set the level of adequate funding at \$18.30 per School District Resident or Town Resident based on performance benchmarks within the library system that align with New York State Minimum Standards.

The following libraries have been identified as having inadequate levels of local income based on 2024 figures.

- |                                    |                                    |
|------------------------------------|------------------------------------|
| Scio Memorial Library              | Colonial Library                   |
| 20th Century Club Library          | Arkport Public Library             |
| Dutton S Peterson Memorial Library | Genesee Library                    |
| Belmont Free Library               | Andover Free Library               |
| Angelica Free Library              | E J Cottrell Memorial Library      |
| Bolivar Free Library               | Addison Public Library             |
| Rushford Free Library              | Mabel D. Blodgett Memorial Library |
| Jasper Free Library                | Middlesex Public Library           |
| Benedek Memorial Library           | Modeste Bedient Memorial Library   |

**Describe the actions the system will take to expand the availability of library services to unserved and underserved individuals residing within the boundaries of the system.**

The Southern Tier Library System proactively works with member libraries to best understand library charter types and public funding mechanisms. This active work includes:

1. Develop recommendations for funding options and/or charter changes for members libraries.
2. Meet with member library boards of trustees to discuss the following funding options and charter changes:
  - a) contract with neighboring municipalities to provide library service, or

- b) expand library service areas and request additional funds from the expanded area, or
  - c) request funding increases from local funding sources, or
  - d) establish voter referendums for library funding, or
  - e) request larger funding increases through voter referendums
3. Provide training workshops on funding and charter changes.
  4. Provide a timetable for such actions.  
Ongoing 2027 - 2031
  5. Identify who will be responsible for carrying out these actions.  
The library system's Division of Administration and Division of Librarianship

**Describe the conditions under which modifications to the Free Direct Access plan can be made.**

**A. With the approval of the majority of member libraries and without prior approval of the Commissioner of Education**

If a jurisdiction\* with a population of over 10,000 ceases providing tax support for a library, and does not contract for service with a neighboring library, modification to this plan can be made with the approval of the majority of STLS member libraries.

Except for the central library, member libraries may refuse to loan non-print materials and equipment and printed materials, less than one year from the acquisition date, purchased with local funds. Libraries must certify to STLS that they are able to identify which materials and services were purchased with various funding sources in order to determine which materials may be restricted.

Member libraries may also restrict attendance at library programs if such programs are supported entirely with local funds.

However, under no circumstances will member libraries charge individuals, who reside within STLS, for library cards or deny on-site use as defined in Section 1 of this plan.

(\*A jurisdiction may be comprised of multiple municipalities which have formerly constituted one library service area.)

In addition, in cases where a member library, including the Central Library, can document "serious inequity or hardship" as described in items 3 and 4 of this document, the library can submit a request to the STLS Board of Trustees to place restrictions, consistent with Commissioner's Regulations 90.3, upon the use of library resources and use of services by residents outside the library's chartered service area. The STLS Board of Trustees will conduct a

vote of member libraries; if a majority approve, the library may place the restrictions as requested.

These restrictions are limited to:

- non-print materials
- equipment
- printed materials, less than one year old,

The above materials must have been purchased with local funds.

- attendance at library programs supported entirely with local funds. If attendance at programs must be limited, local residents may be given first access to them.

### **With the prior approval of the Commissioner of Education**

Certain additional modifications to this plan may be made for individual libraries with the approval of the majority of member libraries and with prior approval from the Commissioner of Education. Such requests will be submitted in writing to the System board of trustees. The System board will not unnecessarily delay the submission of a member request for additional restrictions once the member libraries have approved the request to go forward. They will include, but not be limited to, the requirements below:

1. a.) Documentation of the serious inequities and hardships affecting the resident borrowers of the member library making the request. (For example, if an unserved community defeats a library proposition or terminates a contract for library services, the system may request hardship waiver from the Commissioner on behalf of the affected library.)  
  
b.) The proposed modifications that will be implemented.

No modifications will be considered if they include charging for library services.

2. A description of the anticipated impact on resident and non-resident resident borrowers after modifications are approved and implemented. Restrictions apply only for member libraries. The System may not impose restrictions. The System will continue to serve those populations from areas where approved member library restrictions have been imposed.
3. A time frame for the beginning and end of such a modification. Modifications for restrictions will be approved for a certain period of time. Renewals must be made on a timely basis.
4. A recommendation from the STLS Executive Director regarding steps to be taken to remedy the underlying inequity with a proposed timetable for action.

**Describe how the system will assure that member libraries are complying with the System free direct access plan approved by a majority of member libraries.**

The System will require member libraries to certify annually that their library follows this Free Direct Access plan.

**Describe how the System obtained member library input to the plan for free direct access.**

On March 23, 2026, a draft copy of the proposed new plan, including a link to the current plan, was sent to library directors and board presidents for comment. The plan was discussed at a Directors Advisory Council meeting on March 25, 2026. In response to questions, clarifying language was added and the draft plan was further revised by the Directors Advisory Council. All 43 chartered libraries signed off on a *Member Library Approval & Agreement Form* to certify they agree with, and will adhere to the 2027 – 2031 Free Direct Access Plan.

**Addendum:**

Towns with populations that are unserved and don't provide tax support for library service are:

**Schuyler County**

Dix Town— the portion of the town not in the Watkins Glen School District

Orange Town—portion of the town in the Bradford

Tyrone Town—portion of the town not in Dundee or Watkins Glen School Districts

**Steuben County**

Bradford Town—no support for library service

Cameron Town—portion of the town in the Jasper-Troupsburg School District

Cohocton—portion of the town in the Avoca School District

Rathbone Town—portion of the town not in the Addison School District

Woodhull Town—portion of the town not in the Addison School District

**Yates County**

Italy Town—portion of the town in the Naples School Districts

***Adopted by the Southern Tier Library System Board of Trustees: Monty/Day/Year***

## March 2026 adult services report

I answered 27 reference questions for 30 patrons in March. I answered 17 tech questions, 2 legal questions and 3 local history questions. I served no Mennonite patrons last month. Interesting queries: books on architecture of the northeast; old Yates County highway maps; and books on reducing blood pressure naturally.

Approximately 230 patrons attended 22 programs in March. This month saw the Friends of PYPL annual meeting, during which Tricia Noel of the Yates County History Center presented on immigrant fighters in the American Revolution. We also hosted Bingo for the first time, with many friends joining us from Mosaic; it went well, but was very close-quarters in our program room, so I'm seeking an alternate location moving forward. Also held for the first time this year was Sustainability Studio, where 4 community members learned how to make soda bottle planters and took home a custom-made booklet with about thirty other sustainable garden projects. We also attempted our first collaborations with Sustainable Finger Lakes; their community outreach display (v1.0) is currently on our display table, and we hosted an in-person screening of their first Finger Lakes Forecast webinar as well. Other programs included Chair Yoga, Family Research Support Group, French Table de Conversation, Knit Together, Alzheimer's Association education and support group, Grief Group, Community Book Group, and a fabulous first Arts & Drafts session of the year featuring a watercolor landscape project. Pot Luck Club took a break this month.

This March also marked the 7<sup>th</sup> annual Penn Yan Action Coalition community read, on which we collaborated as partners. The book this year was *The Lemon Tree* (young readers' edition), a humanizing account of two families simultaneously separated and brought together by the war in Palestine. We hosted a book display of related titles as well as a display of elementary students' art on the theme of home. The three read sessions took place at Saint Mark's Church this year, where I assisted with tech help and facilitation of each session.

Bethany Snyder of Keuka Writes and I decided to drop that program back from monthly to quarterly.

April brings two special activities for me: I will be running pop-up libraries in Dresden, with Lauren's help and thanks to STLS's COSAC minigrant, starting next month. And I will be traveling to the Summer Learning Open House to help present on the DAC DEI committee's programming kits and other efforts. I'll have full reports on those activities next month.

## Penn Yan Public Library Monthly Youth Services Report to Board

### MARCH 2026 IN REVIEW

This was a short month for me; I was out of the building for eight days between sickness and vacation. You can see this reflected in both the number of programs and in their attendance. Melissa covered capably and also took charge of getting together all the supplies for the summer take-home craft kits. She has dropped these off with the Keuka College DRIVE program; those students have assembled 200 kits for us each year since 2023. This is a community partnership that benefits both institutions.

The homeschool mixer in March highlighted library research databases. One of our most dedicated homeschool families has successfully launched a child into FLCC and their parent was interested to learn about college-level STLS databases while their younger children worked on 'escape room'-type exercises using the elementary- and high-school-level databases.

### MEETINGS/TRAININGS ATTENDED

- STLS Digital Library Advisory Group virtual meeting
- *Libraries Love Lakes* webinar

### MARCH 2026 YOUTH & FAMILY PROGRAMS

Program Type	Number of Programs	Attendance
Activity	6	63
Afterschool	1	3
Homeschool	1	4
Movie	1	4
Storytime	3	54
Outreach	3	48
Maker	1	5
<b>Grand Total</b>	<b>16</b>	<b>181</b>

### MARCH 2026 COMMUNITY PARTNERS

Penn Yan Central School District; Child & Family Resources; Healthy Families NY; Keuka College DRIVE Program

*Submitted April 1, 2026 by Sarah Crevelling, Youth Services Librarian*

Penn Yan Public Library  
Balance Sheet  
As of March 31, 2026

	Mar 31, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1015 · Public Funds Money Market	123,080.17
1000 · Savings account	
1018 · Non designated	6,815.03
1028 · Phase IV Money	18,163.50
1000 · Savings account - Other	(18,884.92)
	6,093.61
1014 · Operating Acct	437,494.04
	566,667.82
<b>Accounts Receivable</b>	
1261 · Accounts Receivable	0.43
	0.43
<b>Other Current Assets</b>	
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
<b>Total Other Current Assets</b>	294,954.96
<b>Total Current Assets</b>	861,623.21
<b>Fixed Assets</b>	
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
<b>Total Fixed Assets</b>	845,009.37
<b>TOTAL ASSETS</b>	1,706,632.58

Penn Yan Public Library  
Balance Sheet  
As of March 31, 2026

	Mar 31, 26
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2005 · Payables	36,759.00
	36,759.00
<b>Other Current Liabilities</b>	
1260 · Staff Receivables	(0.36)
2042 · New York Paid Family Leave	12,606.21
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	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%	127.81
2038 · Employee Health Premiums	0.27
2046 · Voluntary Benefits	(4,708.03)
	372,141.86
<b>Total Other Current Liabilities</b>	372,141.86
<b>Total Current Liabilities</b>	408,900.86
<b>Long Term Liabilities</b>	
2030 · Pension Liability	177,761.00
	177,761.00
<b>Total Long Term Liabilities</b>	177,761.00
<b>Total Liabilities</b>	586,661.86
<b>Equity</b>	
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
<b>Total 3100 · Restricted Funds</b>	22,681.28
3900 · Retained Earnings	673,314.93
Net Income	(46,699.91)
	1,119,970.72
<b>Total Equity</b>	1,119,970.72

04/04/26

Penn Yan Public Library  
Balance Sheet  
As of March 31, 2026

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	<u>Mar 31, 26</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,706,632.58</u></u>

Penn Yan Public Library  
MONTHLY INCOME & EXPENSE  
March 2026

	Mar 26
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4100 · Printing Income	
4150 · Laser Printer	198.84
<b>Total 4100 · Printing Income</b>	<b>198.84</b>
4400 · Fines	91.00
4505 · Sale of Extraneous Materials	6.71
4525 · Cafe Receipts	10.69
4700 · Interest	233.80
4800 · NonDesignated Donations	11.25
<b>Total Income</b>	<b>552.29</b>
<b>Gross Profit</b>	<b>552.29</b>
<b>Expense</b>	
<b>5000 · HUMAN RESOURCES</b>	
5100 · Salaries	
5110 · Library Director II	6,369.35
5115 · Librarian I	10,011.00
5130 · Clerical	20,587.89
<b>Total 5100 · Salaries</b>	<b>36,968.24</b>
5200 · Benefits	
5210 · Medicare/SS	2,816.67
5225 · HRA Contributions	1,993.49
5235 · Voluntary Benefits	(200.34)
5240 · SUTA	308.98
<b>Total 5200 · Benefits</b>	<b>4,918.80</b>
5300 · Payroll Costs	261.64
<b>Total 5000 · HUMAN RESOURCES</b>	<b>42,148.68</b>
<b>5400 · ADMINISTRATION</b>	
5415 · Hotspots	523.30
5451 · Service Contract	16.99
5452 · Toshiba copier	178.88
5460 · Office Supplies	
5462 · White Paper	53.98
5463 · Other	111.52
<b>Total 5460 · Office Supplies</b>	<b>165.50</b>
5480 · Dues	140.00
5485 · Postage	6.99
5486 · Vote Expense	687.03
<b>Total 5400 · ADMINISTRATION</b>	<b>1,718.69</b>
<b>5900 · BUILDINGS &amp; GROUNDS</b>	
5910 · Utilities	
5912 · Electric	1,371.99
5913 · Sewer & Water	84.43
5914 · Gas	35.81
<b>Total 5910 · Utilities</b>	<b>1,492.23</b>
5940 · Maintenance Contracts	
5943 · Trash Removal	55.88
5946 · Snow Plowing	1,000.00
<b>Total 5940 · Maintenance Contracts</b>	<b>1,055.88</b>
5970 · Supplies	

Penn Yan Public Library  
MONTHLY INCOME & EXPENSE  
March 2026

	Mar 26
5974 · Building	137.98
Total 5970 · Supplies	137.98
Total 5900 · BUILDINGS & GROUNDS	2,686.09
6000 · TECH (NETWORK AND ILS)	
6300 · Maintenance	298.50
Total 6000 · TECH (NETWORK AND ILS)	298.50
7300 · ADULT SERVICES	
7310 · Materials	
7315 · Print Materials	
7320 · Adult Fiction	783.26
7330 · Adult Non Fiction	159.64
Total 7315 · Print Materials	942.90
7380 · AV Materials	
7382 · Audio Books	150.96
7384 · CD Music	72.72
7386 · DVD	285.64
Total 7380 · AV Materials	509.32
Total 7310 · Materials	1,452.22
7420 · Programming	515.35
7454 · Cafe Supplies	12.99
Total 7300 · ADULT SERVICES	1,980.56
7500 · YOUTH SERVICES	
7510 · Materials	
7515 · Print Materials	
7520 · E	69.56
7530 · J Fiction	91.02
7540 · J Non-Fiction	6.59
7550 · YA	27.82
Total 7515 · Print Materials	194.99
7580 · AV Materials	
7588 · Video Games	34.99
Total 7580 · AV Materials	34.99
Total 7510 · Materials	229.98
7620 · Programming	160.16
Total 7500 · YOUTH SERVICES	390.14
8100 · TECHNICAL SERVICES	
8155 · Processing Costs	37.40
Total 8100 · TECHNICAL SERVICES	37.40
8200 · CIRCULATION	
8295 · Unique Management	20.60
Total 8200 · CIRCULATION	20.60
Total Expense	49,280.66
Net Ordinary Income	(48,728.37)
Other Income/Expense	
Other Income	
9450 · Chargepoint Income	141.04

04/04/26

Penn Yan Public Library  
MONTHLY INCOME & EXPENSE  
March 2026

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	<u>Mar 26</u>
9125 · Master Plan Phase 1 Income	1,300.00
8400 · NON-BUDGETED DONATIONS	
8425 · Hobart/Watkins/Reiner	<u>(257.90)</u>
Total 8400 · NON-BUDGETED DONATIONS	<u>(257.90)</u>
Total Other Income	1,183.14
Other Expense	
9475 · Chargepoint Expense	116.02
9126 · Master Plan Phase 1 expenses	<u>1,180.48</u>
Total Other Expense	<u>1,296.50</u>
Net Other Income	<u>(113.36)</u>
Net Income	<u><u>(48,841.73)</u></u>

# Profit & Loss Budget vs. Actual

04/04/26

Accrual Basis

July 2025 through March 2026

	<u>Jul '25 - Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4100 · Printing Income				
4150 · Laser Printer	1,648.24	1,500.00	148.24	109.9%
4160 · Other Copies	83.33			
<b>Total 4100 · Printing Income</b>	<u>1,731.57</u>	<u>1,500.00</u>	<u>231.57</u>	<u>115.4%</u>
4200 · Village	0.00	1,000.00	(1,000.00)	0.0%
4400 · Fines	483.42			
4500 · Lost/Damaged Books Refund	201.39			
4505 · Sale of Extraneous Materials	172.42			
4525 · Cafe Receipts	101.42	300.00	(198.58)	33.8%
4540 · Tax Income	580,456.53	773,942.00	(193,485.47)	75.0%
4550 · Miscellaneous	450.00			
4600 · LLSA	4,800.00	4,500.00	300.00	106.7%
4700 · Interest	1,970.71	150.00	1,820.71	1,313.8%
4800 · NonDesignated Donations	2,616.05	3,000.00	(383.95)	87.2%
<b>Total Income</b>	<u>592,983.51</u>	<u>784,392.00</u>	<u>(191,408.49)</u>	<u>75.6%</u>
<b>Gross Profit</b>	<u>592,983.51</u>	<u>784,392.00</u>	<u>(191,408.49)</u>	<u>75.6%</u>
<b>Expense</b>				
9480 · Family Passes	444.00			
<b>5000 · HUMAN RESOURCES</b>				
5100 · Salaries				
5110 · Library Director II	62,308.81	82,802.00	(20,493.19)	75.3%
5115 · Librarian I	98,704.58	130,143.00	(31,438.42)	75.8%
5130 · Clerical	202,590.37	255,420.00	(52,829.63)	79.3%
5135 · Building Staff	0.00	27,284.00	(27,284.00)	0.0%
<b>Total 5100 · Salaries</b>	<u>363,603.76</u>	<u>495,649.00</u>	<u>(132,045.24)</u>	<u>73.4%</u>
5200 · Benefits				
5210 · Medicare/SS	27,706.87	36,000.00	(8,293.13)	77.0%
5225 · HRA Contributions	30,719.60	51,000.00	(20,280.40)	60.2%
5230 · Disability	2,755.41	2,700.00	55.41	102.1%
5235 · Voluntary Benefits	(1,903.23)			
5240 · SUTA	2,668.56	4,500.00	(1,831.44)	59.3%
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%
<b>Total 5200 · Benefits</b>	<u>121,869.21</u>	<u>154,560.00</u>	<u>(32,690.79)</u>	<u>78.8%</u>
5300 · Payroll Costs	2,705.18			
<b>Total 5000 · HUMAN RESOURCES</b>	<u>488,178.15</u>	<u>650,209.00</u>	<u>(162,030.85)</u>	<u>75.1%</u>
<b>5400 · ADMINISTRATION</b>				
5415 · Hotspots	4,640.38	2,500.00	2,140.38	185.6%
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%

	<b>Jul '25 - Mar 26</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>5430 · Telephone System</b>	630.00	850.00	(220.00)	74.1%
<b>5435 · Insurance</b>	11,334.53	9,500.00	1,834.53	119.3%
<b>5440 · Accounting</b>				
<b>5442 · Review/Audit</b>	8,500.00	6,550.00	1,950.00	129.8%
<b>5444 · Supplies</b>	166.46	150.00	16.46	111.0%
<b>Total 5440 · Accounting</b>	8,666.46	6,700.00	1,966.46	129.4%
<b>5450 · Equipment</b>	0.00	500.00	(500.00)	0.0%
<b>5451 · Service Contract</b>	692.91	1,500.00	(807.09)	46.2%
<b>5452 · Toshiba copier</b>	247.84	500.00	(252.16)	49.6%
<b>5460 · Office Supplies</b>				
<b>5461 · Staff Room</b>	38.26	150.00	(111.74)	25.5%
<b>5462 · White Paper</b>	309.56	300.00	9.56	103.2%
<b>5463 · Other</b>	507.16	500.00	7.16	101.4%
<b>Total 5460 · Office Supplies</b>	854.98	950.00	(95.02)	90.0%
<b>5470 · Training/Travel</b>	0.00	1,200.00	(1,200.00)	0.0%
<b>5475 · Legal</b>	0.00	800.00	(800.00)	0.0%
<b>5480 · Dues</b>	585.00	1,000.00	(415.00)	58.5%
<b>5485 · Postage</b>	261.40	300.00	(38.60)	87.1%
<b>5486 · Vote Expense</b>	687.03	2,300.00	(1,612.97)	29.9%
<b>5490 · Misc</b>	247.08			
<b>Total 5400 · ADMINISTRATION</b>	31,790.16	33,300.00	(1,509.84)	95.5%
<b>5900 · BUILDINGS &amp; GROUNDS</b>				
<b>5910 · Utilities</b>				
<b>5912 · Electric</b>	5,681.44	6,000.00	(318.56)	94.7%
<b>5913 · Sewer &amp; Water</b>	902.69	1,900.00	(997.31)	47.5%
<b>5914 · Gas</b>	348.10	400.00	(51.90)	87.0%
<b>Total 5910 · Utilities</b>	6,932.23	8,300.00	(1,367.77)	83.5%
<b>5920 · New Equipmnt</b>	0.00	300.00	(300.00)	0.0%
<b>5930 · Repairs &amp; Maint</b>				
<b>5932 · Equipment</b>	0.00	1,300.00	(1,300.00)	0.0%
<b>5934 · Blding &amp; Ground</b>	6,983.29	1,700.00	5,283.29	410.8%
<b>5930 · Repairs &amp; Maint - Other</b>	3,339.19			
<b>Total 5930 · Repairs &amp; Maint</b>	10,322.48	3,000.00	7,322.48	344.1%
<b>5940 · Maintenance Contracts</b>				
<b>5943 · Trash Removal</b>	496.16	600.00	(103.84)	82.7%
<b>5945 · Fire Protection</b>	303.00	680.00	(377.00)	44.6%
<b>5946 · Snow Plowing</b>	1,750.00	1,000.00	750.00	175.0%
<b>Total 5940 · Maintenance Contra...</b>	2,549.16	2,280.00	269.16	111.8%
<b>5970 · Supplies</b>				
<b>5972 · Custodial</b>	955.20	1,000.00	(44.80)	95.5%
<b>5974 · Building</b>	1,791.81	650.00	1,141.81	275.7%
<b>5976 · building depreciation</b>	0.00	1,000.00	(1,000.00)	0.0%

	<b>Jul '25 - Mar 26</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>5970 · Supplies - Other</b>	80.31			
<b>Total 5970 · Supplies</b>	2,827.32	2,650.00	177.32	106.7%
<b>Total 5900 · BUILDINGS &amp; GROUN...</b>	22,631.19	16,530.00	6,101.19	136.9%
<b>6000 · TECH (NETWORK AND ILS)</b>				
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	2,246.00	3,000.00	(754.00)	74.9%
6400 · ILS Software	36,448.00	36,448.00	0.00	100.0%
<b>Total 6000 · TECH (NETWORK AN...</b>	39,717.00	42,498.00	(2,781.00)	93.5%
<b>7100 · REFERENCE</b>				
7110 · Materials				
7120 · Reference Books	60.00	155.00	(95.00)	38.7%
<b>Total 7110 · Materials</b>	60.00	155.00	(95.00)	38.7%
7200 · Other Reference	39.00			
<b>Total 7100 · REFERENCE</b>	99.00	155.00	(56.00)	63.9%
<b>7300 · ADULT SERVICES</b>				
7310 · Materials				
7315 · Print Materials				
7320 · Adult Fiction	6,003.82	10,000.00	(3,996.18)	60.0%
7321 · Graphic Novels	0.00	350.00	(350.00)	0.0%
7330 · Adult Non Fiction	2,422.05	5,000.00	(2,577.95)	48.4%
7370 · Periodicals	2,774.95	4,200.00	(1,425.05)	66.1%
<b>Total 7315 · Print Materials</b>	11,200.82	19,550.00	(8,349.18)	57.3%
7380 · AV Materials				
7382 · Audio Books	1,596.61	2,500.00	(903.39)	63.9%
7384 · CD Music	123.68	200.00	(76.32)	61.8%
7386 · DVD	2,770.65	4,000.00	(1,229.35)	69.3%
<b>Total 7380 · AV Materials</b>	4,490.94	6,700.00	(2,209.06)	67.0%
<b>Total 7310 · Materials</b>	15,691.76	26,250.00	(10,558.24)	59.8%
7420 · Programming	3,466.61	1,500.00	1,966.61	231.1%
7450 · Equipment				
7451 · Laser Printer	353.57			
7452 · Other Equipment	0.00	200.00	(200.00)	0.0%
<b>Total 7450 · Equipment</b>	353.57	200.00	153.57	176.8%
7454 · Cafe Supplies	97.58	500.00	(402.42)	19.5%
<b>Total 7300 · ADULT SERVICES</b>	19,609.52	28,450.00	(8,840.48)	68.9%
<b>7500 · YOUTH SERVICES</b>				

	<u>Jul '25 - Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>7510 · Materials</b>				
<b>7515 · Print Materials</b>				
<b>7520 · E</b>	672.76	1,500.00	(827.24)	44.9%
<b>7530 · J Fiction</b>	725.71	1,500.00	(774.29)	48.4%
<b>7540 · J Non-Fiction</b>	489.36	800.00	(310.64)	61.2%
<b>7550 · YA</b>	332.33	1,200.00	(867.67)	27.7%
<b>7560 · Realia(Non-Book)</b>	86.90	300.00	(213.10)	29.0%
<b>Total 7515 · Print Materials</b>	<u>2,307.06</u>	<u>5,300.00</u>	<u>(2,992.94)</u>	<u>43.5%</u>
<b>7580 · AV Materials</b>				
<b>7582 · Audiobooks</b>	89.64	200.00	(110.36)	44.8%
<b>7584 · Music CD</b>	0.00	100.00	(100.00)	0.0%
<b>7588 · Video Games</b>	418.70	1,200.00	(781.30)	34.9%
<b>Total 7580 · AV Materials</b>	<u>508.34</u>	<u>1,500.00</u>	<u>(991.66)</u>	<u>33.9%</u>
<b>Total 7510 · Materials</b>	<u>2,815.40</u>	<u>6,800.00</u>	<u>(3,984.60)</u>	<u>41.4%</u>
<b>7620 · Programming</b>	<u>1,802.88</u>	<u>2,400.00</u>	<u>(597.12)</u>	<u>75.1%</u>
<b>Total 7500 · YOUTH SERVICES</b>	<u>4,618.28</u>	<u>9,200.00</u>	<u>(4,581.72)</u>	<u>50.2%</u>
<b>8100 · TECHNICAL SERVICES</b>				
<b>8155 · Processing Costs</b>	415.19	800.00	(384.81)	51.9%
<b>8161 · Tech Supplies</b>				
<b>8162 · Repair</b>	163.94	25.00	138.94	655.8%
<b>8163 · AV</b>	35.99	575.00	(539.01)	6.3%
<b>8165 · Disc Cleaner</b>	0.00	100.00	(100.00)	0.0%
<b>8167 · Misc</b>	411.22	750.00	(338.78)	54.8%
<b>Total 8161 · Tech Supplies</b>	<u>611.15</u>	<u>1,450.00</u>	<u>(838.85)</u>	<u>42.1%</u>
<b>Total 8100 · TECHNICAL SERVICES</b>	<u>1,026.34</u>	<u>2,250.00</u>	<u>(1,223.66)</u>	<u>45.6%</u>
<b>8200 · CIRCULATION</b>				
<b>8250 · Equipment</b>	0.00	200.00	(200.00)	0.0%
<b>8260 · Patron Cards</b>	390.00	200.00	190.00	195.0%
<b>8275 · Postage for Overdues</b>	174.35	300.00	(125.65)	58.1%
<b>8280 · Mailing Supplies</b>	0.00	100.00	(100.00)	0.0%
<b>8295 · Unique Management</b>	257.50	500.00	(242.50)	51.5%
<b>Total 8200 · CIRCULATION</b>	<u>821.85</u>	<u>1,300.00</u>	<u>(478.15)</u>	<u>63.2%</u>
<b>Total Expense</b>	<u>608,935.49</u>	<u>783,892.00</u>	<u>(174,956.51)</u>	<u>77.7%</u>
<b>Net Ordinary Income</b>	<u>(15,951.98)</u>	<u>500.00</u>	<u>(16,451.98)</u>	<u>(3,190.4)%</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>9450 · Chargepoint Income</b>	2,391.97	0.00	2,391.97	100.0%
<b>9125 · Master Plan Phase 1 Income</b>	40,625.00			
<b>8400 · NON-BUDGETED DONATIONS</b>				
<b>8405 · MISC/Donations-Materials</b>	(157.97)			

	<u>Jul '25 - Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8425 · Hobart/Watkins/Reiner	(665.92)			
8455 · GRANTS/Programs	2,000.00			
Total 8400 · NON-BUDGETED DONA...	1,176.11			
<b>Total Other Income</b>	44,193.08	0.00	44,193.08	100.0%
<b>Other Expense</b>				
9475 · Chargepoint Expense	4,991.60	500.00	4,491.60	998.3%
9126 · Master Plan Phase 1 expenses	5,454.24			
<b>Total Other Expense</b>	10,445.84	500.00	9,945.84	2,089.2%
<b>Net Other Income</b>	33,747.24	(500.00)	34,247.24	(6,749.4)%
<b>Net Income</b>	<b>17,795.26</b>	<b>0.00</b>	<b>17,795.26</b>	<b>100.0%</b>

04/04/26

# Reconciliation Summary

1000 · Savings account, Period Ending 03/31/2026

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	<u>Mar 31, 26</u>
<b>Beginning Balance</b>	26,093.41
<b>Cleared Transactions</b>	
Checks and Payments - 1 i...	(20,000.00)
Deposits and Credits - 1 it...	0.20
<b>Total Cleared Transactions</b>	<u>(19,999.80)</u>
<b>Cleared Balance</b>	<b><u>6,093.61</u></b>
<b>Register Balance as of 03/31/2026</b>	6,093.61
<b>Ending Balance</b>	6,093.61

04/04/26

# Reconciliation Summary

1014 · Operating Acct, Period Ending 03/31/2026

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	<u>Mar 31, 26</u>
<b>Beginning Balance</b>	493,385.81
<b>Cleared Transactions</b>	
Checks and Payments - 68...	(52,783.04)
Deposits and Credits - 4 it...	2,010.14
	<u>                    </u>
<b>Total Cleared Transactions</b>	(50,772.90)
<b>Cleared Balance</b>	<u><u>442,612.91</u></u>
<b>Uncleared Transactions</b>	
Checks and Payments - 14...	(5,118.87)
	<u>                    </u>
<b>Total Uncleared Transactions</b>	(5,118.87)
<b>Register Balance as of 03/31/2026</b>	<u><u>437,494.04</u></u>
<b>New Transactions</b>	
Checks and Payments - 27...	(23,872.09)
Deposits and Credits - 1 it...	131.00
	<u>                    </u>
<b>Total New Transactions</b>	(23,741.09)
<b>Ending Balance</b>	<u><u>413,752.95</u></u>

04/04/26

# Reconciliation Summary

1015 · Public Funds Money Market, Period Ending 03/31/2026

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	<u>Mar 31, 26</u>
Beginning Balance	102,846.57
Cleared Transactions	
Deposits and Credits - 2 it...	<u>20,233.60</u>
Total Cleared Transactions	<u>20,233.60</u>
Cleared Balance	<u><b>123,080.17</b></u>
Register Balance as of 03/31/2026	123,080.17
Ending Balance	123,080.17

# Account QuickReport

04/04/26

Accrual Basis

July 1, 2025 through April 4, 2026

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Type	Date	Amount
<b>9125 · Master Plan Phase 1 Income</b>		
Deposit	12/03/2025	2,050.00
Deposit	12/10/2025	11,850.00
Deposit	12/17/2025	2,100.00
Deposit	01/05/2026	10,025.00
Deposit	01/07/2026	725.00
Deposit	01/14/2026	1,075.00
Deposit	01/29/2026	100.00
Deposit	02/04/2026	10,000.00
Deposit	02/11/2026	300.00
Deposit	02/26/2026	1,100.00
Deposit	03/04/2026	1,300.00
Total 9125 · Master Plan Phase ...		40,625.00
<b>TOTAL</b>		<b>40,625.00</b>

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# Account QuickReport

04/04/26

Accrual Basis

All Transactions

Type	Date	Num	Name	Memo	Split	Amount
<b>9126 · Master Plan Phase 1 expenses</b>						
Check	04/18/2024	14896	Edge Architecture	Master plan ...	1014 · Opera...	14,173.70
General ...	06/30/2024	AG R...		To capitaliz...	1501 · Buildi...	(30,501.00)
Check	07/18/2024	14954	Edge Architecture		1014 · Opera...	11,050.00
Check	11/21/2024	15058	Chargepoint	Online supp...	1014 · Opera...	249.00
Check	11/21/2025	15270	Denise Hopkins	Grant writer ...	1014 · Opera...	821.75
Check	12/18/2025	15273	Denise Hopkins	Grant writer	1014 · Opera...	1,160.25
Check	12/18/2025	15275	Edge Architecture	Plan Poster	1014 · Opera...	884.76
Check	01/16/2026	80988	Denise Hopkins	Grant writin...	1014 · Opera...	1,407.00
Check	03/19/2026	15314	Denise Hopkins	Grant writer	1014 · Opera...	1,180.48
Total 9126 · Master Plan Phase 1 expenses						425.94
<b>TOTAL</b>						<b>425.94</b>