

Cornwall Public Library
August 9, 2023, 7:00 PM
Regular Meeting Agenda

I. Roll

II. Approval of Agenda

III. Approval of the Minutes –July 12, 2023

IV. Financial Review

a. Approval of Warrant # 1

V. Public Remarks:

VI. Communications/Donations

VII. Director's Report – *See Google Docs*

VIII. Committee Reports

1. Finance Committee: Nugent & Haeussler Letter for 2023/2024 Audit

Motion to move \$2,000.00 from the Youth Summer Reading supplies (7430.33) budget line to the Professional Fess Summer Reading (7437.5) budget line.

Motion to move a part-time librarian position to full-time.

2. Policy Committee

3. Building, Garden, Grounds & Sustainability Committee

4. Friends

5. Personnel Committee: Motion to approve Hiring of David J Phillips IV as Librarian I

6. Strategic Planning Committee

IX. Unfinished Business

X. New Business

XI. Adjournment

Next Regular Board Meeting Weds. September 13, 2023, 7 PM

Cornwall Public Library
Board of Trustees
July 12, 2023
Annual 6:30 PM Organizational Meeting Minutes

Meeting was called to order at 6:36 by Stephanie Wolf

I. Roll and Approval of Agenda:

Trustees Present: Stephanie Wolf, Meghann Chyla, Melissa Greaves-Kulisek, Lynn Daniels, Matt Rettig, Michelle Query.

Trustees Excused: Julia Dahl

Also Present: Charlotte Dunaief, Director, Library staff member Cathy Squillini (Minutes).

A motion was made by Meghann Chyla, seconded by Michelle Query, and unanimously approved to approve the Meeting Agenda.

II. Disposition of the Minutes: A motion for the disposition of the minutes from the organizational meeting of July, 2022 was made at the August 2022 regular Board meeting.

III. Oaths of Office: The Oath of Office was taken by Michelle Query and Matt Rettig, in which they read a sworn oath and signed a copy of the oath. Michelle Query and Matt Rettig will be serving 3 year terms. Julia Dahl will take the Oath of Office on July 13, 2023 at the Director's Office. Ms. Dahl will serve a 3 year term.

IV. Nomination and Appointment of Officers: A motion to approve the following slate of officers as written was made by Michelle Query, seconded by Matt Rettig, and was unanimously approved.

- A. **President:** Stephanie Wolf
- B. **Vice President:** Meghann Chyla
- C. **Secretary:** Melissa Greaves-Kulisek
- D. **Treasurer:** Emily Milton

V. Committee Appointments and Appointment of Chairs of Committees: A motion to approve the following slate of committee chairs as written was made by Matt Rettig, seconded by Melissa Greaves-Kulisek, and was unanimously approved.

- A. **Building, Garden and Grounds Chair:** Melissa Greaves-Kulisek
- B. **Finance Chair:** Stephanie Wolf
- C. **Personnel Chair:** Meghann Chyla
- D. **Policy Chair:** Lynn Daniels
- E. **Strategic Planning Chair:** Michelle Query

The committees will be comprised as follows:

- A. **Building, Garden and Grounds Committee:** Melissa Greaves (Chair), Michelle Query (member), Lynn Daniels (member)
- B. **Finance Committee:** Stephanie Wolf (Chair), Matt Rettig (member), Lynn Daniels (member)
- C. **Personnel Committee:** Meghann Chyla (Chair), Julia Dahl (member), Michelle Query (member)
- D. **Policy Committee:** Lynn Daniels (Chair), Meghann Chyla (member), Matt Rettig (member)
- E. **Strategic Planning Committee:** Michelle Query (Chair), Julia Dahl (member), Matt Rettig (member)
- F. **Friends Liaisons:** Julia Dahl and Melissa Greaves-Kulisek

- VI. Bank of Deposit:** A motion to approve the use of Orange Bank & Trust Company as the bank of deposit for the Cornwall Public Library, as well as to approve the following list of accounts, was made by Lynn Daniels, seconded by Matt Rettig, and was unanimously approved.
- VII. Accounts:** A motion to approve the use of the following five accounts was made above.
- A. Payroll (7835)- Checking
 - B. General Fund (7848)- Checking
 - C. Investor's Choice (7806)- Checking
 - D. Capital Fund (7819)- Checking
 - E. Memorial Fund (0416)- Savings
- VIII. Appointments:** A motion to approve the following appointments was made by Michelle Query, seconded by Meghann Chyla, and was unanimously approved.
- A. Media:** *Cornwall Local, Times Herald Record, and Mid-Hudson Times, Orange County Post*
 - B. Attorney:** Jacobowitz & Gubits, LLP
 - C. Auditor:** Nugent & Haeussler
- IX. Confirmation of Petty Cash Account:** A motion to approve the library's petty cash account in the amount of \$165.00, to be managed by library staff member Patt Rovello, was made by Meghann Chyla, seconded by Lynn Daniels, and was unanimously approved.
- X. Authorization of Payments:** A motion to approve the following authorizations was made by Melissa Greaves-Kulisek, seconded by Meghann Chyla, and was unanimously approved.
- A. Prior to warrant:** The authorization of payments such as the Utility Bills, Health Insurance, Telephone and FIOS Bills, Landscaper, and contractual payments prior to the approval of the warrant
 - B. Finance Committee to approve warrant:** The authorization of the Finance Committee to approve the warrant in the event that the full Board cannot do so.
- XI. Meetings:** A motion to approve the schedule of Board meeting dates on the second Wednesday of every month at 7 pm was made by Michelle Query, seconded by Melissa Greaves-Kulisek, and was unanimously approved.
- XII. Adjournment:** A motion to adjourn the July 12, 2023 Organizational Meeting was made by Michelle Query, seconded by Meghann Chyla, and was unanimously approved. The meeting was adjourned at 6:56 pm.

These minutes were written and submitted by library staff member Cathy Squillini.

Cornwall Public Library Board of Trustees Meeting

July 12, 2023, 7:00 pm

Minutes

The meeting was called to order by Stephanie Wolf at 7:02 p.m.

I. Roll:

Trustees Present: Stephanie Wolf (President), Meghann Chyla (Vice President), Melissa Greaves-Kulisek (Secretary), Matt Rettig, Lynn Daniels, Michelle Query.
Also Present: Charlotte Dunaief, Director, Cathy Squillini (Minutes).

Trustees Excused: Julia Dahl

Public: Mr. Leo Wiegman, Director of Community Solar for Sustainable Westchester

II. Approval of Agenda: A motion to approve the agenda was made by Michelle Query, seconded by Lynn Daniels. Discussion: Request to move presentation by Leo Wiegman of Sustainable Westchester to item III on the Agenda instead of item V. A vote to approve the amended agenda of the Regular Board Meeting on July 12, 2023, was unanimous.

III. Public Remarks: Mr. Leo Wiegman, Director of Community Solar for Sustainable Westchester, provided an overview of what Sustainable Westchester is and how Community Solar, an energy program of Sustainable Westchester, helps to provide small businesses and organizations save on electricity.

Specifically, the Community Solar program has an opportunity to subscribe to a project in Marbletown, N.Y. The allocation of the subscription is based on the cost of the annual utility bill and usage through Central Hudson. A reduction of up to 10% is possible. There is no need to install solar panels to subscribe and there is no cost to join. Subscribers may opt out of their subscriptions at any time.

Mr. Wiegman indicated that if the Board had any questions after the meeting they may be given to the Director who will forward them via email.

IV. Approval of the Minutes: A motion to approve the minutes of the Regular

Board Meeting of June 14, 2023, was made by Meghann Chyla, and seconded by Matt Rettig, and unanimously approved.

V. Financial Review: A motion to approve Warrant #12 in the amount of \$86,189.27 was made by Lynn Daniels, seconded by Melissa Greaves-Kulisek, and unanimously approved.

VI. Communications and Donations: A donation of \$51.00 was received from Hannaford Supermarkets as a recipient of its Community Bag Program. A motion to accept the donation was made by Michelle Query, seconded by Meghann Chyla, and unanimously approved.

VII. Director's Report: *See Google Docs for full report.*

The Director thanked those staff members who developed the summer reading program and indicated the successful start to the program despite the weather.

The Mystery Book Group is now being led by Charlotte Dunaief (Director).

CJM Plumbing was called to repair the water spigot at the front of the building. It was noted that each spigot outside the building has its own shut-off valve inside the building.

On August 17 the Library will be closed for two days in order for RCLS technical support to move computers necessary for Munger Cottage. Before August 17, RPC Electric will check the wiring at Munger Cottage to be sure the computers can be supported. On August 18, Library employees will pack up items that are to be moved to Munger Cottage in order to carry out the daily work while there.

August 21 and 22 the move and set up at Munger Cottage will take place. On August 23, Munger Cottage will be open to Library patrons for ILL pick-up and book returns. The next CPL Newsletter will include this information.

The Library is responsible for moving staff chairs. The Director offered the use of her van to transport them.

Question: Has *The Cornwall Local* been informed of the schedule for the closure and temporary use of Munger Cottage?

Answer: It will be.

Question: Is there a way to link to other agencies in the Town/Village to get the word out about the closure and temporary use of Munger Cottage, such as social media and newsletters?

Answer: The library will make outreach.

Currently, the staff is including the schedule in books being checked out. Community bulletin boards are also being investigated. The Friends will distribute the schedule during the August Art Walk.

VIII. Committee Reports:

Finance Committee: The list of budget transfers was provided to the Board members. A motion to approve the budget transfers was made by Melissa Greaves-Kulisek, seconded by Lynn Daniels. Discussion: Has an adjustment been made in the 2023-2024 budget for utilities? No. the budget transfers were unanimously approved.

Policy Committee: *See Google Docs.* Handbook update is ready for the lawyer. As of July 1, 2023, CPL is fine free. Language in the Handbook has been adjusted. The fine schedule has been removed; fees for damaged or lost books/DVD cases remain in effect. Fines also remain for late items from ILL libraries that charge fines. There is no refund for replacement fees if a book is found by the patron who borrowed it. A motion to approve these policies was made by Meghann Chyla, seconded by Michelle Query, and unanimously approved.

Building, Garden, Grounds, and Sustainability Committee: The Committee will be scheduling a meeting to discuss Community Solar. Discussion: Question: How will the HVAC project change orders be handled? Will the Board call an emergency meeting either in-person or virtual in the event a change order is needed? Can we give authorization for a higher dollar amount to be approved so that the Board President or Director can decide?

Answer: Currently, \$5,000.00 is the limit per vendor that the Board President may approve without a vote from the Board in Toto. The Construction Manager for the HVAC project will be meeting regularly with the Director to keep change orders in check. The suggestion was made to allow the Executive Committee of the Board to approve up to \$10,000.00 per change order up to a cumulative total of \$30,000.00 after which the full Board will need to approve. A motion was made by Melissa Greaves-Kulisek, seconded by Lynn Daniels that the Executive Committee will have the authority to approve change orders up to \$10,000.00, and will be authorized to approve change orders up to a cumulative total of \$30,000.00 before convening the full Board. The motion was unanimously approved.

Friends: On July 14 from 5 to 8 p.m., the Friends participated in the Art Walk and sold Anita Klein prints. On July 22, the Friends will cease collection of book donations for the July 29 Book Sale.

Personnel Committee: One interview has been conducted for the Adult Services position and three more will be scheduled. The Director, Department Heads, and Ms. Pat Rovello (HR) will be involved in the interview and selection process. Results will be sent to RCLS by August 6. An additional Department Head may be needed for the second interview in order to meet the deadline of August 6.

Strategic Planning Committee: None

IX. Unfinished Business: None

X. New Business: None

XI. Adjournment: A motion to adjourn the Regular Board meeting was made by Meghann Chyla, seconded by Michelle Query, and unanimously approved. The meeting adjourned at 8:18 p.m.

The next Regular Board Meeting will be held on Wednesday, August 9, 2023 at 7:00 p.m.

Cornwall Public Library

Warrant #1

July 2023

DATE	TRANSACTION TYPE	NAME	ACCOUNT	AMOUNT
		Aflac		\$ -93.70
		American Digital Memories LLC		\$ -402.00
		Benninger Landscaping LTD		\$ -900.00
		Blackstone Publishing		\$ -143.79
		Brodart Co- JUV		\$ -891.21
		Brodart Co.- McN		\$ -610.75
		Cengage Learning Inc/Gale		\$ -39.74
		Central Hudson Gas & Electric Corp		\$ -3,632.20
		Charlotte Dunaief		\$ -10.61
		Consumer Reports		\$ -60.00
		Cornwall Public Library Payroll		\$ -53,030.03
		Culligan of Newburgh		\$ -50.00
		Elan Financial Services		\$ -3,748.83
		Elizabeth Fisher		\$ -55.15
		FCC Gallery Framing & Awards		\$ -320.88
		hoopla		\$ -741.24
		Ingram Library Services		\$ -175.19
		Julie Bengyak		\$ -200.00
		Library Ideas LLC		\$ -6,250.00
		Lock Around the Clock		\$ -70.00
		Marangi Disposal		\$ -166.40
		Mid Hudson Times		\$ -48.00
		Montgomery Free Library		\$ -12.00
		Nationwide NYS Deffered		\$ -1,108.81
		NET 2 PHONE		\$ -252.94
		NYS & Local Retirement		\$ -578.90
		NYS Health Insurance Pending Acct		\$ -5,341.54
		Overdrive Inc		\$ -2,708.56
		Pam Stockton		\$ -42.91
		RCLS		\$ -13,845.75
		Southeastern NY Library Resources Council		\$ -305.00
		Staples		\$ -328.77
		Toshiba		\$ -526.45
		Value Line		\$ -1,167.00
		Verizon		\$ -119.00
		Verizon- Wireless		\$ -35.35
		Village of Cornwall on Hudson		\$ -120.00
		TOTAL		\$ -98,132.70

July 2023 Director's Report

Personnel

- Interviewed Candidates from the Civil Service list 7/11, 7/17/ & 7/18
- Met with Liz, Ellen & Pat to discuss Candidates 7/25
- Emailed DP's list of references
- Met with Committee members to review the employee handbook before sending it to our lawyer for review

Budget/Financial

- Luann worked on the NYS Comptroller's Report with me, and also with Emily
- Luann added the Friends' budget to Quickbooks so it meshes with ours

Programming

- SRP is nearly finished, Youth Services is ending it earlier than normal due to the upcoming HVAC project.
- Story Time at the market will continue through the fall.
- 7/20 Lead Mystery Book Discussion at 2 PM.
- Brenda is working on Coordinating spaces for the book groups, and other programs to use during the closure.

Building and Grounds

- 7/11 Plumbers came and fixed the leaky outdoor spigot.
- 7/12 Prestige Mechanical here to get A/C working
- 7/14 Attended 2nd Construction Meeting
- 7/19 Prestige Mechanical here to deal with Air Handling Unit Drain back up & clean up flood water from it in the men's room
- 7/26 Met with John Flannery about removing a dead tree from front landscaping, and also, the one that is hanging from the wires on the east side of the building (cost \$250).

Monthly Statistics July 2023 (previous month in parentheses):

Registered borrowers: (7,573); Direct Access/Circulation: (11,069);

ILL Borrows: (1,983); ILL Loans: (1,735); Item Count: (69,245);

Wi-Fi: 8,577 (8,391);

Libby (Overdrive) checkouts: 3,568 (3,350); Overdrive unique users: 723 (685).

Meetings Attended: ILS demos 7/1; 7/13; ILS Sub-committee 7/5, 7/17, 7/25; Construction Meeting 7/14; 7/27; Strategic Planning 7/17; B, G, G & S Committee 7/31

Webinars attended: 7/13-NARCAN Training for staff

Adult Programming & Outreach Projects: June 2023

Date	Title	Attendance
7/6/23	Art Exhibition/Reception --Michael Rocco: In Retrospect	22
7/11/23	Midday Matinee: Searching	20
7/20/23	Great Decisions: Economic Warfare and US Policy	6
7/27/23	AARP Defensive Driving Workshop	42
	Total:	90

Community Room Use & Study Room Use:

7/6/23	Canterbury Brook Academy of Performing Arts (CR)	10
7/13/23	Greater Cornwall Chamber of Commerce Fall Festival Committee (SR)	10
7/13/23	Narcan Staff Training	15
	Total:	35

Creative Writers Workshop : 7/3-10, 7/10-9,7/24-6,7/31-6 Total: 31

Book Talks:

7/10/23	Teen Book Group: All My Rage by S. Tahir	2
7/20/23	Mystery Book Discussion: Shutter Island by Dennis Lehane	10
7/27/23	Book Chat & Chocolate: The Measure	10
	Total:	22

Notary Services Month of July: Total: 8

Homebound Deliveries: Total: 2

Highlights & Tidbits:

Summer schedules, vacations, and inclement weather days did not stop our offerings from attracting wonderful attendees who appreciated all the library does for the community. The Community Room and Study Room were used by outside groups that are currently and will continue to be good partnerships. The Creative Writers Workshop participants were delighted to be consulted on future local author programs.

The Defensive Driving Workshop was another huge success with a full house of 42 attendees. We are already scheduled for two additional programs in late Fall. And we not only made new friends at this program but were able to contribute \$16.50 in donations to the Friends of Cornwall Library as well as raise a total of \$314.00 for the month of July in Nita Klein artwork sales!

Brenda

Adult Services Stats July 2023

REFERENCE (previous month in parentheses):

Ref Questions: 197 (205); Tech Assists: 40 (49); 1-on-1 Tech Help: 17 (20); Circ/Curbside Assists: 123 (92); Directional: 20 (6); Reader's Advisory: 6 (3); ILL/SEAL: 11 (15); Pull List: 624 (1381); Printing: 96 (79); Phone: 71 (80); Virtual Ref: 4 (4); Notary Service: 2

Database Stats (previous month in parentheses):

Novelist Plus Searches: 3(17); Novelist PlusK-8: 1(0); EBSCO Other: 13 (0); Gale Virtual Ref. Library:0 (0); Ancestry: 123 (174)

NYTimes Digital Subscription Stats (previous month in parentheses):

In-House Library usage sessions 86 (72); page views 199 (164); articles read 103 (85)
Offsite Code redemptions 109 (86); usage sessions 543 (562); page views 2537(2,253);
articles read 743 (536)

PC Usage: Adults: 423(448); Children: 23(13); Laptop: 0(1); PC Reservations: 4 (2);
Guest Passes: 52 (57)

HOOPLA (previous month in parentheses): New signups: (18); Borrowers: 127 (115); Avg. No. Circs: 2.5 (2.5); Maxed Users: 0 (1); Items borrowed: 314 (286)

Youth Services – End-of-Month Statistics –July 2023

<u>PROGRAM NAME:</u>	<u>DATE:</u>	<u>CHILDREN:</u>	<u>ADULTS:</u>	<u>TEENS:</u>	<u>ATTENDANCE</u> <u>TOTAL</u>
Writing Wizards	7/3, 7/10, 7/24	28	1	6	35
Dog Tales	7/3, 7/17, 7/31	39	2		41
PJ Story Time	7/5, 7/12, 7/19, 7/26,	58	49	3	110
Family Board Games	7/7	14	11		25
Farmers' Market Story Time	7/12, 7/19, 7/26	24	27	9	60
Teen Book Group	7/10			2	2
Family Yoga	7/10	16	12		28
Family Story Time	7/11, 7/18, 7/25	68	55		123
Family Sculpture Time	7/11	29	17	2	48
ChatterBooks Book Group	7/12	11			11
Book Break Book Group	7/13	9		1	10

LEGO Family Build-It	7/14, 7/28	47	27	4	78
Intro to Babysitting	7/15			14	14
Readzza Readzza	7/17	6			6
Teen Trivia	7/18			9	9
K-5 Yoga	7/20	11		1	12
Chess	7/21	6	5	1	12
Hudson Valley Reptile & Rescue	7/25	61	55	3	119
All Together SING!	7/26	12	9	5	26
					<u>769</u>

MEETINGS & OUTREACH:

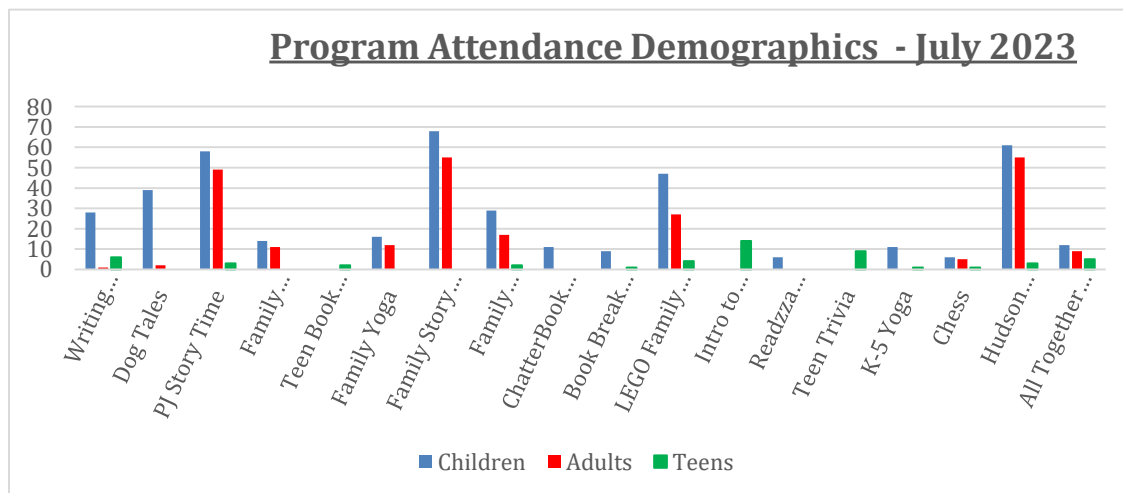
Library Lawn Giveaways
 Narcan Training
 Interview Meetings
 Freegal Training

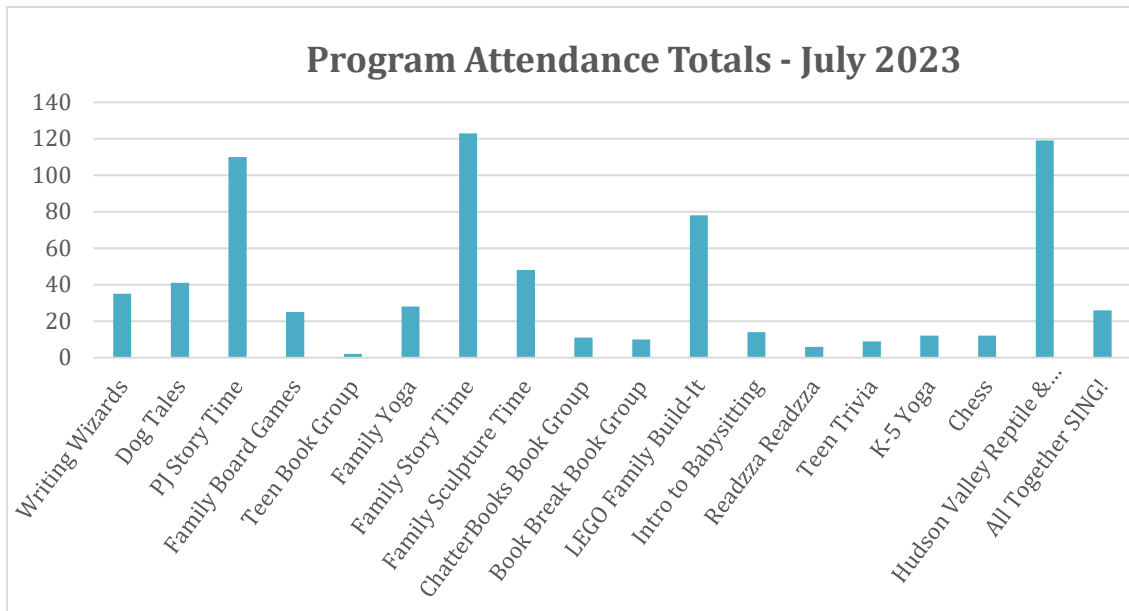
DATE:

7/4
 7/13
 7/11, 7/17, 7/25
 7/28

QUESTIONS @ THE DESK:

Reference 276
 Circulation 157
 Tech 37
 Telephone 61
 Programs 59
 Summer Reading Program 279





Reflections:

In my many years in libraries, I've noticed the people who work in those institutions value order. That makes perfect sense to me. How would we ever find anything without order? But "order" is different than "control." Our scheduled big events this summer - "big events" meaning the ones that can only be held outside - were hampered by uncontrollable weather, where rain was torrential or labeled severe until 30 minutes before the program's beginning. Thankfully, the whimsy of nature provided temperate weather for our SRP finale. The only way to control the weather is to disengage from it, i.e. move indoors. Until we build a larger performance/meeting space within the library, we will, unfortunately continue to bump up against this issue.

Respectfully submitted,

ekf

8/4/23

Cornwall Public Library

Budget vs. Actuals: Fiscal Year 2023-2024 - FY24 P&L

July 2023 - June 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
4002 Local Public Funds		1,427,933.00	-1,427,933.00	
4082 Income				
4082.1 Copies	416.55		416.55	
4082.13 Fines	138.90		138.90	
4082.19 Misc	0.35		0.35	
4082.2 Donation	90.78	1,000.00	-909.22	9.08 %
4082.3 Lost Item	81.96		81.96	
4082.7 Faxes	90.30		90.30	
Total 4082 Income	818.84	1,000.00	-181.16	81.88 %
4401 Interest Income	180.57	500.00	-319.43	36.11 %
4706 Friends of the Cornwall Public Library		13,500.00	-13,500.00	
4840 RCLS- LLSA		4,810.00	-4,810.00	
Total Revenue	\$999.41	\$1,447,743.00	\$ -1,446,743.59	0.07 %
GROSS PROFIT	\$999.41	\$1,447,743.00	\$ -1,446,743.59	0.07 %
Expenditures				
6010 Retirement		55,700.00	-55,700.00	
6030.8 FICA/Medicare Expense	3,809.64	69,393.00	-65,583.36	5.49 %
6060 Worker's Compensation		7,500.00	-7,500.00	
6090 Health Insurance	4,601.90	101,852.00	-97,250.10	4.52 %
6141 Professional Library	10,490.94	211,516.00	-201,025.06	4.96 %
6142 Clerical Salary	38,862.73	532,050.00	-493,187.27	7.30 %
6143 Treasurer Salary	489.62	6,365.00	-5,875.38	7.69 %
6144 Custodial Salary	1,340.50	27,838.00	-26,497.50	4.82 %
7410 Books	3,775.53	61,850.00	-58,074.47	6.10 %
7410.9 McNaughton	610.75	7,329.00	-6,718.25	8.33 %
7411 Movie License		700.00	-700.00	
7412 Video/Music/Books on Tape	8,232.93	45,900.00	-37,667.07	17.94 %
7413 Serials/Reference	1,783.02	19,240.00	-17,456.98	9.27 %
7430 Supplies	1,878.38	42,000.00	-40,121.62	4.47 %
7431 Telephone	407.29	4,900.00	-4,492.71	8.31 %
7432 Square Processing Fees	4.10	100.00	-95.90	4.10 %
7433 Postage and Shipping	71.61	4,900.00	-4,828.39	1.46 %
7434 Printing		10,000.00	-10,000.00	
7435 7435- Travel/Conference	86.72	4,500.00	-4,413.28	1.93 %
7437 Professional Fees	1,468.76	39,550.00	-38,081.24	3.71 %
7438 Dues	305.00	1,500.00	-1,195.00	20.33 %
7450 Utilities/Fuel	3,752.20	35,000.00	-31,247.80	10.72 %
7451 Custodial Supplies	63.00	3,500.00	-3,437.00	1.80 %
7452 Repairs to Building		24,048.00	-24,048.00	
7454 Building Insurance		13,500.00	-13,500.00	
7455 RCLS	13,845.75	77,472.00	-63,626.25	17.87 %
7469 Service Contracts	1,712.85	39,540.00	-37,827.15	4.33 %

Cornwall Public Library

Budget vs. Actuals: Fiscal Year 2023-2024 - FY24 P&L

July 2023 - June 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
8010 Capital Purchase	46,039.19		46,039.19	
Total Expenditures	\$143,632.41	\$1,447,743.00	\$ -1,304,110.59	9.92 %
NET OPERATING REVENUE	\$ -142,633.00	\$0.00	\$ -142,633.00	0.00%
NET REVENUE	\$ -142,633.00	\$0.00	\$ -142,633.00	0.00%

Cornwall Public Library

Statement of Financial Position

As of July 31, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1001 General (7848) - 1	19,460.45
1002 Payroll (7835) - 1	6,883.83
1005 Investors Choice (7806) - 1	407,949.81
1006 Good Idea/ Memorial (0416) - 1	-103.69
1006-1 Tax Cert	4,648.31
1006-2 Good Idea Fund	27,018.77
1006-3 Memorial Fund	15,740.52
Total 1006 Good Idea/ Memorial (0416) - 1	47,303.91
1090 Capital (7819) - 1	652,893.65
1090-1 HVAC, Ceiling and Restroom Grant	-83,758.59
Total 1090 Capital (7819) - 1	569,135.06
Total Bank Accounts	\$1,050,733.06
Other Current Assets	
Payroll Corrections	727.91
Repayment	
Pension Loan Payment	-476.00
Total Repayment	-476.00
Uncategorized Asset	96.97
Total Other Current Assets	\$348.88
Total Current Assets	\$1,051,081.94
TOTAL ASSETS	\$1,051,081.94
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2005 Orange Bank & Trust Credit Card	-44,877.26
2005-1 Credit Card (1088) MAIN	33,081.85
2005-C Credit Card (1577) CHARLOTTE	-907.69
2005-L Credit Card (1112) LIZ	-143.51
2005-M Credit Card (9679) MEAGHAN	-88.16
Total 2005 Orange Bank & Trust Credit Card	-12,934.77
Total Credit Cards	\$ -12,934.77
Other Current Liabilities	
2010 Paychex Tax Pay	-38,923.01
2010.1 FICA/Medicare Payable	-142,948.62
2010.2 NYS Income Tax Payable	-26,474.28

Cornwall Public Library

Statement of Financial Position

As of July 31, 2023

	TOTAL
Total 2010 Paychex Tax Pay	-208,345.91
2012 Payroll Checking	454,635.37
2030 Retirement 414H Payable	-8,942.23
2035-457EE Payable 2035-457EE Payable	-16,038.98
2040 AFLAC Ins Payable	-1,102.70
2090 Health Ins Payable	-965.99
Direct Deposit Payable	0.00
Payroll Liabilities	
414H	9,051.11
457 EE Pretax	18,693.07
AFLAC	1,401.80
Federal Taxes (941/944)	77,192.17
Federal Unemployment (940)	86.12
Health Ins	2,465.55
NYS Employment Taxes	2,032.62
NYS Income Tax	11,250.93
Total Payroll Liabilities	122,173.37
Total Other Current Liabilities	\$341,412.93
Total Current Liabilities	\$328,478.16
Total Liabilities	\$328,478.16
Equity	
Opening Balance Equity	976,455.25
Retained Earnings	-93,497.93
Net Revenue	-160,353.54
Total Equity	\$722,603.78
TOTAL LIABILITIES AND EQUITY	\$1,051,081.94

Cornwall Public Library

Statement of Activity

July 2023 - June 2024

	CAPITAL PURCHASES	OPERATING	TOTAL
Revenue			
4082 Income			\$0.00
4082.1 Copies		416.55	\$416.55
4082.13 Fines		138.90	\$138.90
4082.19 Misc		0.35	\$0.35
4082.2 Donation		90.78	\$90.78
4082.3 Lost Item		81.96	\$81.96
4082.7 Faxes		90.30	\$90.30
Total 4082 Income		818.84	\$818.84
4401 Interest Income		180.57	\$180.57
Total Revenue	\$0.00	\$999.41	\$999.41
GROSS PROFIT	\$0.00	\$999.41	\$999.41
Expenditures			
6030.8 FICA/Medicare Expense		3,809.64	\$3,809.64
6090 Health Insurance		4,601.90	\$4,601.90
6141 Professional Library		10,490.94	\$10,490.94
6142 Clerical Salary		38,862.73	\$38,862.73
6143 Treasurer Salary		489.62	\$489.62
6144 Custodial Salary		1,340.50	\$1,340.50
7410 Books		3,775.53	\$3,775.53
7410.9 McNaughton		610.75	\$610.75
7412 Video/Music/Books on Tape		8,232.93	\$8,232.93
7413 Serials/Reference		1,783.02	\$1,783.02
7430 Supplies		1,878.38	\$1,878.38
7431 Telephone		407.29	\$407.29
7432 Square Processing Fees		4.10	\$4.10
7433 Postage and Shipping		71.61	\$71.61
7435 7435- Travel/Conference		86.72	\$86.72
7437 Professional Fees		1,468.76	\$1,468.76
7438 Dues		305.00	\$305.00
7450 Utilities/Fuel		3,752.20	\$3,752.20
7451 Custodial Supplies		63.00	\$63.00
7455 RCLS		13,845.75	\$13,845.75
7469 Service Contracts		1,712.85	\$1,712.85
8010 Capital Purchase	46,039.19		\$46,039.19
Total Expenditures	\$46,039.19	\$97,593.22	\$143,632.41
NET OPERATING REVENUE	\$ -46,039.19	\$ -96,593.81	\$ -142,633.00
NET REVENUE	\$ -46,039.19	\$ -96,593.81	\$ -142,633.00



Nugent & Haeussler, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ESTABLISHED 1925

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Mark M. Levy, CPA, CFP
Thomas R. Busse, Jr., CPA
Brent T. Napoleon, CPA
Jennifer L. Capicchioni, CPA
Patrick M. Bullis, CPA
Justin B. Wood, CPA
Richard P. Capicchioni, CPA

July 26, 2023

To the Board of Trustees and Management of
Cornwall Public Library
395 Hudson Street
Cornwall, NY 12518

Norman M. Sassi, CPA
Walter J. Jung, CPA

We are pleased to confirm our understanding of the services we are to provide Cornwall Public Library for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund and the disclosures, which collectively comprise the basic financial statements of Cornwall Public Library as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Cornwall Public Library's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Cornwall Public Library's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of Library's Proportionate Share of the Net Pension Liability
- 3) Schedule of Library Contributions
- 4) Schedule of Revenues Compared to Budget – General Fund
- 5) Schedule of Expenditures Compared to Budget – General Fund

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls
- Limited segregation of duties

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Cornwall Public Library's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements and related notes of Cornwall Public Library in conformity with accounting principles generally accepted in the United States of America based on information provided by you. As part of the engagement, we will assist with the preparation of depreciation schedules. Management is responsible for determining the depreciation method, useful lives and related salvage value of each capitalized asset. Our assistance will be limited to calculating the depreciation and management will be required to take responsibility for the depreciation schedules. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement and related notes and depreciation services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation and depreciation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect

on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Nugent & Haeussler, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Oversight Agency or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Nugent & Haeussler, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the Oversight Agency or its designee. The Oversight Agency or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Justin B. Wood, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately October 26, 2023 and to issue our reports no later than November 30, 2023.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$8,850. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

Reporting

We will issue a written report upon completion of our audit of Cornwall Public Library's financial statements. Our report will be addressed to the Board of Trustees of Cornwall Public Library. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Cornwall Public Library and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



NUGENT & HAEUSSLER, P.C.

RESPONSE:

This letter correctly sets forth the understanding of Cornwall Public Library.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

REQUEST FOR BUDGET TRANSFER

2023-2024 Year

Date

Requested: 7/31/23

Department Chair approval:

EK Fisher 7/31/23

Library Director approval:

Charlotte O'Donoghue 7/31/23

Board Approval: _____

				Approval Type
\$ Amount	Transfer Out-Account Code	Transfer In-Account Code	Reason for Transfer	N/S/B
\$2,000	7430.33(JSR)	7437.5 (prof Fees SR)	To allow Youth Services to hire better/more SRP performers	B

Please note: If a transfer is needed to cover a requisition, the requisition is not processed until this form has been returned by the Superintendent.

For Internal Use Only: D = Internal transfer only. Requires Library Director approval only

D = Transfer between categories under Board approved limit

B = Needs Board approval for transfer

July 1, 2023 - June 30, 2024

	Term Begins	Term Ends
STEPHANIE WOLF, President 46 Ryan Court New Windsor, NY 12553 Home: (845) 614-5488 Cell: (845) 913-5111 E-mail: CPLTrustee1@gmail.com Committees: Finance (Chair)	July 2021	June 2024
<hr/> MEGHANN CHYLA, Vice President 14 Buttermilk Drive New Windsor, NY 12520 Cell: (845) 612-8300 Work: (845) 534-8009 E-mail: CPLTrustee3@gmail.com Committees: Personnel (Chair), Policy	July 2022	June 2025
<hr/> MELISSA GREAVES-KULISEK, Secretary Mailing address: PO Box 173 Cornwall, NY 12518 15 Deerfield Lane Highland Mills, NY 10930 Home: (845) 534-9668 Cell: (570) 618-0599 E-mail: CPLTrustee4@gmail.com Committees: Building, Grounds, Garden & Sustainability (Chair), Friends Liaison, Strategic Plan	July 2021	June 2024
<hr/> LYNN DANIELS 12 Perry Road Cornwall, NY 12518 Cell: (845) 522-2574 E-mail: CPLTrustee5a@gmail.com Committees: Policy (Chair), Building, Grounds, Garden & Sustainability, Finance	July 2022	June 2025

MICHELLE QUERY

July 2023

June 2026

6 Frost Lane

Cornwall, NY 12518

Cell: (773) 706-4923

E-mail: CPLTrustee2A@gmail.com

Committees: Strategic Planning (Chair), Buildings, Grounds, Garden
& Sustainability, Personnel

MATT RETTIG

July 2023

June 2026

53 Angola Road

Cornwall, NY 12518

Cell: (917) 687-0863

E-mail: CPLTrustee6a@gmail.com

Committees: Finance, Policy, Strategic Planning

JULIA DAHL

July 2023

June 2026

2 Duncan Lane

Cornwall on Hudson, NY 12520

Cell: (917) 287-5166`

E-mail: CPLTrustee7@gmail.com

Committees: Personnel

(Treasurer)

Emily Milton

6 Sharon Court

Cornwall-on-Hudson, NY 12520

Home: (845) 534-3212

Cell: (850) 491-8452

E-mail: CPLTreasurer1@gmail.com

(Director)

Charlotte Dunaief

20 Cornwall Avenue

Cornwall on Hudson, NY 12520

Cell: (845) 642-6967

Work: (845) 534-8282

E-mail: cdunaief@rcls.org
