

AGENDA

Tivoli Free Library Board of Trustees Meeting

October 17, 2023

- I. Minutes of September 19, 2023 meeting
- II. Director's Report – stats to follow
- III. Treasurer's Report - under separate cover
- IV. Committee Business
 - A. Facilities and Tech – did not meet
 - B. Finance - did not meet
 - C. Governance - met 9/21 zoom
 - D. Personnel - met 10/5 in person
 - E. Outreach – did not meet
- V. Other Business
 - A. Remembrance of Linda LeGendre
 - B. Director's Evaluation – Trustee Survey – 2023 version of this survey is attached and will be administered this month through a google forms link
 - C. Financial Review Document – library contracted Van Norstrand & Hoolihan to conduct this review as a sound financial practice; attached for your review and questions
 - D. Outreach Committee – discussion about outreach committee versus an ad-hoc committee for a board sponsored event/fundraiser

**Tivoli Free Library
Board of Trustees Meeting
September 19, 2023**

Present: Laura Gail, Lisa, Hildegard, Gautam, Jeanette, Mary, Katie, Andy,
Deborah, April, Danielle, Michele

Absent: None

Members of the Public – None

Lisa opened the meeting at 6:36 p.m.

Minutes: The minutes of the July 18, 2023 meeting were approved as presented on a Deborah/Andy motion.

Public Comment: None

Director's Report: Highlighted were the Kaatsbaan "Once Upon a Ballet" program scheduled for September 21 and the Reading Dragons program for children. Michele reported that everyone on staff took the Bystander Intervention in Public Workplaces workshop. Moran will be attending the Virtual Library Skills Academy 6 week program offered by NYLA and Corinne will attend the one day Fall Into Books Children's & Teens Literature Conference in October as well as the NYLA Conference in November. The library will have a table at Hardscrabble day on September 23. (Report Attached)

Michele reminded the board that it is time for the annual sexual Harassment training. Please be sure to complete the NYS Sexual Harassment Prevention Training Assessment Form (one is attached to the meeting packet) and return it to her before the end of the year.

In reviewing statistics Michele reported that Recite Me has been well received and is being used. She brought to the board's attention that the Red Hook library is no longer paying a share of Kanopy. Our use went up 26%. She can track usage – patrons of Red Hook and patrons of Tivoli – and will review the data to determine a resolution. Basically we are paying for their patrons as well as ours.

The Director's Report was unanimously accepted on a Gautam/Mary motion.

Treasurer's Report: Gautam presented the report as follows:

Treasurer's Report – July & August 2023

	July 2023	August 2023
Income	\$ 221.50	\$ 61.92
Expenses	21,662.99	14,441.86
Contingency Fund	\$ 60,442.60	60,442.60
Capital Fund	330,763.62	331,525.22

Gautam pointed out that it has been almost a year since the transfer of funds from banks to Vanguard. He stated that we have received about \$36,000 more in income from our investments than we would have from the banks.

On an April/Hildegard motion the Treasurer's Report for July and August was unanimously accepted as presented. On an Andy/Lisa motion the Warrant for 7/14/23 - 9/14/23 was unanimously approved.

Committees:

Facilities & Tech – Did not meet.

Finance – Did not meet.

Governance - Met on July 27 to discuss the by-laws. Will meet again on September 21. Met on September 7 to develop a Diversity, Equity, Inclusion Statement and the Conflict of Interest Policy. Both are addressed below.

Personnel – Met on August 22 and September 14 to compile information from the Trustee Self-Evaluation and to author the Trustee Self-Evaluation Resource Document. Addressed below.

Outreach – Did not meet.

Other Business:

A. Diversity, Equity, Inclusion Statement – The intent and purpose of the statement was discussed. It is a best practice to have a DEI statement and the library currently pursues several of the stated goals with the intention of expanding upon them. On a Jeanette/Gautam motion the statement was unanimously adopted as amended with the removal of the following 2 words on the 1st line: “a future”. The line will read “The Tivoli Free Library is committed to embracing and encouragingdifferences.” (Statement Attached)

B. Conflict of Interest Policy – All agreed that having this policy is necessary. Additions and changes are as follows: (1) Conflict of Interest section, 2nd bullet point, change the word “this” on the second line to “which”; 3rd bullet point, second sentence, change “notating” to “negotiating”; and (2) Annual Statements section, add requirement to sign an acknowledgement statement that all points have been met. On a Gautam/Katie motion the policy was unanimously adopted with the two corrections and the addition of a bullet point for an acknowledgement statement.. An acknowledgement statement for board members to sign upon election to the board and annually thereafter will be developed. (Policy Attached)

C. Trustee Self-Evaluation Form - Lisa reported that the Personnel Committee reviewed and compiled the information from the self-evaluation form. During the process they concluded that it would make more sense for this evaluation to be done in February so all board members will have acquired one year of experience and knowledge in their roles. The committee presented an information sheet to address areas in which Trustees answered unknown/no response to questions. Following the introductory remarks all board members were given and took the opportunity to comment.

D. Sexual Harassment Training – Addressed under Director’s report.

E. Financial Review Document – Moved to October.

F. New Trustee Q & A with Laura Gail & Michele – Comments were made regarding two meetings for New Trustees with Michele and Laura Gail during the discussion about the self-evaluation.

G. Outreach Committee – Moved to October

Adjournment – The meeting adjourned at 8:35 p.m. on a Gautam/Mary motion.

Respectfully submitted,

Hildegard Edling
Secretary

Tivoli Free Library
Director's Report for October 17, 2023

Programming

- Library Schoolhouse: Corinne's once-a-week STEM-based homeschooling program is becoming very popular and we have had between 17-20 children (plus their caregivers/parents) here each week. Corinne may move to the 3rd floor for future indoor sessions (she has led an outdoor session at Clermont as well) if these numbers continue or increase, as it gets very crowded in the East Room.
- Mini Monet & Get Crafty: two new art-based programs for different age groups. These two programs have started off slowly but seem to be gaining a bit of traction as time goes on. Each week there is a planned art or craft project for kids to create.
- Once Upon a Ballet: we had a good turnout for this Kaatsbaan/NY Ballet Theatre dance collaboration. I hope to continue this relationship with Kaatsbaan as we move forward.
- Hardscrabble Day: it was cold and rainy, unfortunately, but the event goes on rain or shine and our table attracted around 70 people who took information and free kid swag, and colored the paper dragon flyers which we used to promote the Reading Dragons program. I think if the weather had been better we could have easily had three or four times the amount of traffic. Maybe next year!
- Volunteer Tax Prep: a local resident is trying to establish a corps of volunteers to help with tax preparation next year at the library. It would be similar to the AARP tax prep that other libraries have offered in the past. I think it would be a good thing for the library to offer and will work with this person to make it happen.
- Great Give Back: we are collecting personal care items to donate to the Red Hook Community Center. All of the Dutchess County libraries are collecting similar items and it was decided rather than donate to one cause/organization that each library would collect and donate locally.
- National Voter Registration Day: Moran tabled outside the library and gave information to passers-by. I never expect to rack up stellar numbers for this but it is an important service for us to provide on a yearly basis.
- Library Monster Mash: we will be having our Halloween costume event/party at the Legion again this year on Saturday, October 28th. Crafts, snacks, games, etc. for all who attend. Corinne has requested assistance from the board if possible. Corinne will also participate in the Trunk or Treat event at the VFW in Red Hook on Sunday the 29th.

Other

- Kanopy issues: as discussed at the last board meeting, the sharing issues with Kanopy and Red Hook are still being worked out and I hope to resolve this problem by the end of the year.
- Tonies: I intend to purchase a Toniebox, eight Tonie content characters, and a carrying case to circulate at the library as an addition to our "library of things." Tonies are a different type of audiobook experience for children, one they can control themselves. The character is set on top of the Tonie box and a story is read aloud (i.e., if the Horton elephant figure is placed on the Toniebox, "Horton Hears a Who" will start playing). At first the box and all Tonies would circulate together, but if the item proves popular I would consider adding more to the collection and perhaps checking out the box and characters separately. We would be the only MHLS library to have this item for circulation.

Upcoming

- 2023 Library Broadband Grant: still no word from the county as to the status of our application to broaden wifi reach both within and outside the library.
- Surveys: two initial community surveys have been issued via e-blast, Facebook, Instagram, and paper copies, with QR codes linked to the surveys placed in patron hold items and at the circulation desk. One is a general survey, the other regarding children's programming. To date there have been 26 responses to the general survey and 6 responses to the children's programming survey. An adult programming survey will be issued within the next week or so.

FYI

Trustee education requirements - a brief FAQ sheet can be found here: [Trustee Education Requirements: Division of Library Development](#).

I will have the statistics ready to hand out at the board meeting.

Circulation Statistics by Month - 2022 v. 2023

Month	Checkouts	Checkins	Renewals	Items Circ	Holds	Total (-Items Circ.)
2022						
January	538	540	273	811	99	1,450
February	565	483	297	862	133	1,478
March	674	616	376	1,050	163	1,829
April	606	578	357	963	191	1,732
May	483	503	279	762	81	1,346
June	661	489	273	934	76	1,499
July	870	768	393	1,263	100	2,131
August	1,200	1,307	937	2,037	86	3,430
September	753	691	353	1,106	86	1,883
<i>Subtotal</i>	<i>6,350</i>	<i>5,975</i>	<i>3,538</i>	<i>9,788</i>	<i>1,015</i>	<i>16,778</i>
October	606	622	316	922	98	1,642
November	554	635	277	831	71	1,537
December	634	577	274	908	39	1,524
<i>2022 Totals</i>	<i>8,144</i>	<i>7,809</i>	<i>4,405</i>	<i>12,449</i>	<i>1,223</i>	<i>21,481</i>
2023						
January	645	636	287	932	82	1,650
February	590	511	265	855	98	1,464
March	704	732	318	1,022	88	1,842
April	461	501	286	747	82	1,330
May	542	597	259	801	58	1,456
June	614	535	241	855	80	1,470
July	814	714	354	1,168	98	1,980
August	839	896	376	1,215	100	2,211
September	675	690	331	1,006	66	1,762
<i>2023 Totals</i>	<i>5,884</i>	<i>5,812</i>	<i>2,717</i>	<i>8,601</i>	<i>752</i>	<i>15,165</i>

E-Content

E-Book & Audiobook

Downloads by Month
2022

	<u>Audiobooks</u>	<u>E-books</u>	<u>Total</u>
January	89	162	251
February	97	122	219
March	98	129	227
April	86	131	217
May	86	111	197
June	97	116	213
July	30	90	120
August	90	130	220
September	114	102	216
<i>Subtotal</i>	<i>787</i>	<i>1,093</i>	<i>1,880</i>
October	109	124	233
November	96	104	200
December	115	109	224
<i>2022 Totals</i>	<i>1,107</i>	<i>1,430</i>	<i>2,537</i>

2023		<u>Total</u>
January	129	234
February	109	209
March	141	277
April	112	242
May	100	220
June	97	202
July	100	255
August	110	258
September	114	254
<i>2023 Totals</i>	<i>1,012</i>	<i>2,151</i>

Magazine Downloads

by Month
2022

	<u>Total</u>
January	16
February	11
March	11
April	23
May	23
June	0
July	3
August	3
September	4
<i>Subtotal</i>	<i>94</i>
October	1
November	1
December	2
<i>2022 Totals</i>	<i>98</i>

2023	<u>Total</u>
January	3
February	5
March	4
April	9
May	5
June	1
July	3
August	2
September	11
<i>2023 Totals</i>	<i>43</i>

Kanopy

Views/Month
2022

	<u>Total</u>
January	137
February	101
March	128
April	114
May	140
June	146
July	137
August	106
September	114
<i>Subtotal</i>	<i>1123</i>
October	103
November	224
December	346
<i>2022 Totals</i>	<i>1796</i>

2023	<u>Total</u>
January	215
February	222
March	204
April	206
May	196
June	187
July	217
August	193
September	149
<i>2023 Totals</i>	<i>1789</i>

Creativebug

Views/Month

(new 5/20/20)
2022

	<u>Total</u>
January	5
February	6
March	0
April	2
May	0
June	5
July	3
August	0
September	0
<i>Subtotal</i>	<i>21</i>
October	5
November	0
December	0
<i>2022 Totals</i>	<i>26</i>

2023	<u>Total</u>
January	0
February	11
March	0
April	0
May	0
June	0
July	0
August	0
September	0
<i>2023 Totals</i>	<i>11</i>

Hoopla

Uses/Month

(new 3/01/22)

January	5	March	25
February	6	April	34
March	0	May	42
April	2	June	53
May	0	July	57
June	5	August	63
July	3	September	41
August	0	October	71
September	0	November	53
<i>Subtotal</i>	<i>315</i>	December	75
October	5	<i>2022 Totals</i>	<i>514</i>
November	0		
December	0		
<i>2022 Totals</i>	<i>26</i>		

2023	<u>Total</u>
January	83
February	74
March	83
April	65
May	93
June	109
July	88
August	83
September	87
<i>2023 Totals</i>	<i>765</i>

Program Statistics by Month - 2022 v. 2023

In-Person Programming

2022					
Month	Adult	Kid	Teens	Total	#Prog.
January	0	0	0	0	0
February	46	33	1	80	13
March	171	36	4	211	32
April	220	97	3	320	43
May	186	71	5	262	38
June	257	120	13	390	45
July	305	157	24	486	40
August	189	113	12	314	35
September	292	171	18	481	50
<i>Sub-Total</i>	<i>1,666</i>	<i>798</i>	<i>80</i>	<i>2,544</i>	<i>296</i>
October	289	133	6	428	26
November	132	45	0	177	29
December	191	112	11	314	34
<i>2022 Totals</i>	<i>2,278</i>	<i>1,088</i>	<i>97</i>	<i>3,463</i>	<i>385</i>

Virtual Programming

2022					
Month	Adult	Kid	Teens	Total	#Prog.
January	100	6	6	112	11
February	70	0	2	72	10
March	19	1	2	22	10
April	15	0	0	15	4
May	27	0	0	27	8
June	16	0	0	16	4
July	14	0	0	14	3
August	26	0	0	26	4
September	8	0	0	8	2
<i>Sub-Total</i>	<i>295</i>	<i>7</i>	<i>10</i>	<i>312</i>	<i>56</i>
October	7	0	0	7	2
November	14	0	0	14	3
December	7	0	0	7	2
<i>2022 Totals</i>	<i>323</i>	<i>7</i>	<i>10</i>	<i>340</i>	<i>58</i>

2023					
Month	Adult	Kid	Teens	Total	#Prog.
January	158	35	0	193	30
February	204	36	0	240	31
March	261	39	25	325	40
April	292	195	21	508	52
May	189	25	0	214	40
June	229	43	7	277	29
July	221	48	3	272	34
August	294	234	9	537	44
September	249	185	12	446	38
<i>2023 Totals</i>	<i>2,097</i>	<i>840</i>	<i>77</i>	<i>3,012</i>	<i>338</i>

2023					
Month	Adult	Kid	Teens	Total	#Prog.
January	28	0	0	28	5
February	13	0	0	13	3
March	10	0	0	10	3
April	11	0	0	11	3
May	8	0	0	8	2
June	8	0	0	8	2
July	9	0	0	9	2
August	10	0	0	10	2
September	10	0	0	10	2
<i>2023 Totals</i>	<i>107</i>	<i>0</i>	<i>0</i>	<i>107</i>	<i>24</i>

Treasurer's report: September 2023

Operating Fund: Revenues
Rhinebeck Bank (savings account)

Line #	Description		Year to date
100	Public funding	\$0.51	\$212,447.72
110	Town of Red Hook (414)		\$125,000.00
120	Red Hook Central School Dist (259)		\$87,300.00
130	Village of Tivoli		
140	Dutchess County		
141	Youth grant		
142	Other Dutchess County grant		
150	Mid-Hudson funding		\$143.39
151	Local library service aid (LLSA)		\$143.39
152	Outreach		
153	Other grants		
160	State aid		
161	Bullet aid		
162	Other state aid		
170	Interest income	\$0.51	\$4.33
200	Private funding	\$123.15	\$4,547.86
210	Donations	\$1.50	\$1,033.47
211	In Memory of Janet Barrett		\$0.00
212	Annual appeal		\$458.51
213	Book sale	\$1.50	\$46.96
214	Miscellaneous donations		\$528.00
220	Library charges	\$86.65	\$963.32
221	Late fees	\$10.10	\$95.48
222	Copy fees	\$48.55	\$695.38
223	Charges for lost materials	\$28.00	\$72.46
224	Miscellaneous		\$100.00
230	Program donations	\$35.00	\$471.81
240	Foundation grants		\$2,079.26
241	Stewart's grant		\$989.26
242	Roseneau Foundation		\$750.00
243	Other grants		\$340.00
Total		\$123.66	\$216,995.58

Treasurer's report: September 2023

Operating Fund: Expenses
Rhinebeck Bank (checking account)

Line #	Description	This month	Year to date
400	Personnel	\$10,689.51	\$112,250.02
500	Library Materials	\$2,941.12	\$14,580.65
600	Programming	\$3,961.62	\$10,097.29
	610 Summer programs	\$85.40	\$1,858.92
	620 Other programs	\$3,876.22	\$7,358.34
	630 Mid-Hudson		
	631 Outreach		
	632 Other		
	640 Dutchess County		
	641 Facilitator		
	642 Supplies		
	650 Stewart's		\$880.03
	660 Roseneau Foundation		
700	Operation & Maintenance	\$1,223.69	\$18,948.16
800	Capital expenses	\$0.00	\$2,289.96
	810 Computing	\$0.00	\$2,289.96
	811 Hardware		\$365.00
	812 Software		\$567.00
	813 Website expenses		\$1,357.96
	820 Dutchess County (furniture)		
	830 Miscellaneous capital expenses		
900	Miscellaneous Expenses		\$0
	Total	\$18,815.94	\$158,166.08

Treasurer's report: September 2023

Contingency Fund Key Bank		
Month	Year	Value
October	2022	\$60,438.05
November	2022	\$61,138.55
December	2022	\$60,439.08
January	2023	\$60,439.61
February	2023	\$60,440.07
March	2023	\$60,440.58
April	2023	\$60,441.08
May	2023	\$60,441.59
June	2023	\$60,442.09
July	2023	\$60,442.60
August	2023	\$60,443.12
September	2023	\$60,443.61

Capital Fund Vanguard							
Month	Year	UBS Bank 1/13/2025 4.45%	Customer's Bank 4/15/2024 4.60%	City National 3/31/26 5.10%	Mogan Stanley 7/5/24 5.30%	Money market Liquid 4.22% variable	Total value
October	2022						\$313,023.24
November	2022						\$313,410.81
December	2022						\$313,396.95
January	2023	\$200,000.00	\$100,000.00			\$13,815.78	\$313,815.78
February	2023	\$200,000.00	\$100,000.00			\$24,716.92	\$324,716.92
March	2023	\$200,000.00	\$100,000.00	\$25,000.00		\$1,226.58	\$326,226.58
April	2023	\$200,000.00	\$100,000.00	\$25,000.00		\$1,961.89	\$326,961.89
May	2023	\$200,000.00	\$100,000.00	\$25,000.00		\$2,725.12	\$327,725.12
June	2023	\$200,000.00	\$100,000.00	\$25,000.00		\$5,747.87	\$330,747.87
July	2023	\$200,000.00	\$100,000.00	\$25,000.00	\$5,000.00	\$763.62	\$330,763.62
August	2023	\$200,000.00	\$100,000.00	\$25,000.00	\$5,000.00	\$1,525.22	\$331,525.22
September	2023	\$200,000.00	\$100,000.00	\$25,000.00	\$5,000.00	\$3,660.87	\$333,660.87

Treasurer's report: September 2023

Warrant

TFL Expenditures: 9/19/23-10/16/23

19-Sep	Debit		Staples	820	Office supplies	57.98
20-Sep	Debit		Amazon	820	Office supplies	24.59
21-Sep	Debit		Amazon	720	Program supplies	35.42
22-Sep	Check	7356	American Legion	720	Hall/kitchen rental-Chop, Cook, Eat!	400.00
25-Sep	Debit		NY Times	622	Newspapers	64.00
28-Sep	Debit		Amazon	610	Books	15.19
29-Sep	Check	7358	Arobi Hanif	720	Chop, Cook, Eat-supplies	143.04
3-Oct	Debit		Amazon	770	Supplies-Stewart's grant	7.98
7-Oct	Petty cash		Broadway Pizza	420	Program donations	10.00
16-Oct	Check	7359	Charles Kachigian	816	Cleaning service	120.00
16-Oct	Check	7360	Chubb	811	Insurance-D&O	756.00
16-Oct	Check	7361	Corinne Carolan	720	Supplies-reimbursement	47.58
16-Oct	Check	7362	Curt Anthon	720	Yoga	50.00
16-Oct	Check	7363	De Lage Landen	874	Copier lease	115.63
16-Oct	Check	7364	Ingram	610	Books	352.98
16-Oct	Check	7365	Kanopy	660	E-content	348.00
16-Oct	Check	7366	Michele Zagorski	814	Bookkeeping	225.00
16-Oct	Check	7367	Micro Marketing	620	Books	240.85
16-Oct	Check	7368	Midwest Tape	660	E-content	189.59

Committee Minutes

Governance Committee met over zoom on 9/21/2023 at 5:30. Laura Gail Tyler, Gautam Sethi, Hildegard Edling, Danielle Cordier and Michele DelPriore were in attendance. April Marsh was absent. The bylaws were read and discussed up to Article IV Section 3. The review process was generally discussed and will begin with a read through. The meeting concluded at 6:35.

The Personnel Committee met in person on Thursday, 10/5/2023 from 5 pm. Lisa Schwarzbaum, Jeanette Canaday, Andy Reed and Laura Gail Tyler were in attendance. The committee revised the Trustee Survey for the Director's Evaluation for its use in the upcoming Director's Evaluation. The meeting concluded at 6:45.

Tivoli Free Library Director Evaluation

This survey of the Tivoli Free Library Board of Trustees will be used, along with other evaluations and information, to help the Board's Personnel Committee gain an understanding of how the Library is functioning as it develops the Director's yearly evaluation. This survey is a tool in the process of improving library performance, and its summation is not the final form of the Director Evaluation.

Form Instructions:

- i. each board member should individually respond to this form*
- ii. in responding to this form, board members can refer to the five year plan, board minutes, usage statistics, program results, Annual Report to the state or other information sources from the year*
- iii. submit this form to the Board President or complete the online survey for consideration in the Personnel Committee's evaluation of the Director*

Scale: 5 = Outstanding
 4 = Very Good
 3 = Acceptable
 2 = Needs Improvement
 1 = Poor
 0 = No Opinion / Not Applicable / Unknown

Area of Organizational Health:

Rating:

Patron Use:

- | | | | | | | |
|--|---|---|---|---|---|---|
| 1. level of patron use and participation | 5 | 4 | 3 | 2 | 1 | 0 |
| <i>comments:</i> _____ | | | | | | |
| 2. level of awareness of community needs | 5 | 4 | 3 | 2 | 1 | 0 |
| <i>comments:</i> _____ | | | | | | |

Marketing/Communication:

- | | | | | | | |
|---|---|---|---|---|---|---|
| 3. promotion and marketing to the community | 5 | 4 | 3 | 2 | 1 | 0 |
| <i>comments:</i> _____ | | | | | | |
| 4. mechanisms for feedback from the community | 5 | 4 | 3 | 2 | 1 | 0 |
| <i>comments:</i> _____ | | | | | | |

Collection Management:

- | | | | | | | |
|--|---|---|---|---|---|---|
| 5. up-to-date collection that is responsive to community needs and interests | 5 | 4 | 3 | 2 | 1 | 0 |
|--|---|---|---|---|---|---|

comments: _____

Outreach:

6. working relationships and cooperative arrangements with government and community organizations 5 4 3 2 1 0

comments: _____

7. outreach and involvement with the community 5 4 3 2 1 0

comments: _____

Library Climate:

8. inviting, welcoming, and inclusive climate 5 4 3 2 1 0

comments: _____

9. attraction and retention of quality and diverse staff 5 4 3 2 1 0

comments: _____

Organizational Planning:

10. evaluation of 5 Year Plan goals and objectives 5 4 3 2 1 0

comments: _____

11. fulfillment of 5 Year Plan goals 5 4 3 2 1 0

comments: _____

Administration:

12. consistent application of policies 5 4 3 2 1 0

comments: _____

13. adherence to regulations and reporting requirements 5 4 3 2 1 0

comments: _____

14. initiative and adaptability in problem solving 5 4 3 2 1 0

comments: _____

15. maintenance of official records and compliance with regulations and required reporting 5 4 3 2 1 0

comments: _____

16. facility maintenance 5 4 3 2 1 0

comments: _____

Human Resource Management

17. adequate staffing levels and effective scheduling <i>comments:</i> _____	5	4	3	2	1	0
18. positive work environment; supportive of staff <i>comments:</i> _____	5	4	3	2	1	0
19. clear communication between management and staff <i>comments:</i> _____	5	4	3	2	1	0
20. opportunities for staff professional development <i>comments:</i> _____	5	4	3	2	1	0
21. maintenance of and adherence to HR policies <i>comments:</i> _____	5	4	3	2	1	0
22. regular assessment of staff performance <i>comments:</i> _____	5	4	3	2	1	0
23. leadership demonstrated through professional conduct <i>comments:</i> _____	5	4	3	2	1	0
24. level of volunteer involvement <i>comments:</i> _____	5	4	3	2	1	0

Financial Management:

25. utilization of resources; coverage of all necessary expenses <i>comments:</i> _____	5	4	3	2	1	0
26. disbursement of funds in accordance with budget and earmarking; funds fully utilized <i>comments:</i> _____	5	4	3	2	1	0
27. budget created with input from Board & programming staff <i>comments:</i> _____	5	4	3	2	1	0
28. exploration and pursuit of other funding sources <i>comments:</i> _____	5	4	3	2	1	0
29. accounting of all funds; sound financial practices <i>comments:</i> _____	5	4	3	2	1	0

Job Knowledge:

30. knowledge of developments and trends in the field	5	4	3	2	1	0
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TIVOLI FREE LIBRARY
INDEPENDENT ACCOUNTANT'S REVIEW REPORT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

VAN NORSTRAND & HOOLIHAN, C.P.A.'S, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

TIVOLI FREE LIBRARY
INDEPENDENT ACCOUNTANT'S REVIEW REPORT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT ACCOUNTANT'S REVIEW REPORT	3
FINANCIAL STATEMENTS:	
Statement of Financial Position	4
Statement of Activities	5
Statement of Functional Expenses	6
Statement of Cash Flows	7
Notes to the Financial Statements	8-10

**To the Board of Directors of
Tivoli Free Library
PO Box 400
Tivoli, NY 12583**

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

We have reviewed the accompanying financial statements of The Tivoli Free Library (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of The Tivoli Free Library and do meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

**Rhinebeck, New York
July 25, 2023**

TIVOLI FREE LIBRARY
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2022

ASSETS:

Assets:

Current Assets:

Cash in Bank – Checking	\$	7,603
Cash in Bank – Checking		599
Cash in Bank – Checking		65,377
Cash in Bank – Savings		7,147
Petty cash		<u>87</u>
Total Current Assets		<u>80,813</u>

Investment Assets:

Vanguard – Sweep Money Market Fund		<u>313,397</u>
Total Investment Assets		<u>313,397</u>

Fixed Assets:

Building improvements		94,302
Equipment		<u>34,923</u>
		129,225
Less Accumulated depreciation		<u>60,691</u>
		<u>68,534</u>

Total Assets	\$	<u>462,744</u>
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LIABILITIES AND NET ASSETS:

Current Liabilities:

Payroll tax liabilities	\$	<u>2,720</u>
Total current liabilities		<u>2,720</u>

Net Assets:

Without donor restrictions		<u>460,024</u>
Total net assets		<u>460,024</u>

Total Liabilities and Net Assets	\$	<u>462,744</u>
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See accompanying notes and independent accountant's review report.

**TIVOLI FREE LIBRARY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022**

**CHANGES IN NET ASSETS WITHOUT
DONOR**

RESTRICTIONS:

REVENUES & PUBLIC SUPPORT:

Tax Levies collected:

Town of Red Hook	\$	125,644
Red Hook Central School District		<u>85,100</u>
Total Tax Levies collected		<u>210,744</u>

Donations		3,986
Fundraising Income		4,998
MHLS Reimbursements		1,429
Library Charges		1,451
Book Sales		14
Interest Income		<u>4,835</u>
Total Revenues & Public Supports		<u>227,457</u>

**TOTAL PUBLIC SUPPORT AND REVENUES
WITHOUT DONOR RESTRICTIONS** 227,457

EXPENSES:

Program services		132,185
Management and General		70,490
Fund Raising		<u>2,178</u>
Total Expenses		<u>204,853</u>

**INCREASE (DECREASE) IN NET ASSETS
WITHOUT DONOR RESTRICTIONS** 22,604

NET ASSETS – BEGINNING OF YEAR 437,420

NET ASSETS – END OF YEAR \$ 460,024

See accompanying notes and independent accountant's review report.

TIVOLI FREE LIBRARY
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022

		<u>Program</u> <u>Services</u>	<u>Management</u> <u>& General</u>	<u>Fundraising</u>	<u>Total</u> <u>Expenses</u>
EXPENSES:					
Advertising/Marketing	\$	485			485
Depreciation expenses		8,394			8,394
Employee benefits		532	6,840	228	7,600
Equipment leasing		1,387			1,387
Fundraising expenses				273	273
Information technology		3,571			3,571
Insurance			3,181		3,181
Library Materials		20,002			20,002
Membership dues		479			479
MHLS Fees		4,224			4,224
Miscellaneous		605			605
Occupancy			4,235		4,235
Office expense		2,455			2,455
Payroll fees			1,335		1,335
Payroll tax expense		5,281	3,396	113	8,790
Postage		220			220
Professional fees – Accounting/Bookkeeping			4,024		4,024
Legal & Professional			54		54
Professional development		1,210			1,210
Salary & Wages – Director		3,587	46,115	1,537	51,239
Salaries & Wages - Others		68,114			68,114
Library program expense		8,871			8,871
Telecommunications		1,522	508		2,030
Workers compensation insurance		<u>1,246</u>	<u>802</u>	<u>27</u>	<u>2,075</u>
Total Expenses	\$	<u>132,185</u>	<u>70,490</u>	<u>2,178</u>	<u>204,853</u>

See accompanying notes and independent accountant's review report.

**TIVOLI FREE LIBRARY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2022**

		<u>Unrestricted Funds</u>
CASH FLOW FROM OPERATING ACTIVITIES:		
Increase (decrease) in net assets	\$	22,604
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:		
Increase payroll liabilities		380
Depreciation		<u>8,394</u>
Net cash provided by operating activities		<u>31,378</u>
CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Vanguard Sweep Money Market Fund		(313,000)
Interest earning of Sweep Money Market Fund		(397)
Purchase of Fixed Assets		<u>(20,383)</u>
Net cash used in Investing Activities		<u>(333,780)</u>
 NET INCREASE IN CASH AND CASH EQUIVALENTS		 (302,402)
CASH AND CASH EQUIVALENTS – BEGINNING OF YEAR		<u>383,215</u>
CASH AND CASH EQUIVALENTS – END OF YEAR	\$	<u>80,813</u>

See accompanying notes and independent accountant's review report.

TIVOLI FREE LIBRARY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) **Background** – Tivoli Free Library (the “Library”) is a non-profit corporation, organized under the not-for-profit laws of the State of New York in 1920. The Library is dedicated to meeting general library informational, educational, and recreational needs of all members of the Tivoli area community. The Library is supported by funding from the Town of Red Hook and the Red Hook School District.

(b) **Basis of Presentation** – The Company reports in accordance with the Statement of Financial Accounting Standards (SFAS) No. 117, “Financial Statements of Not-for-Profit Organizations”. Under SFAS No. 117, the organization is required to report information regarding their financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the organization is required to present a statement of cash flows. Contributions are recorded as restricted support if they are received with donor stipulations that limit the use of the funds. When the purpose is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. In the current year under review, there are no restricted contributions and no restricted net assets. The following funds can be or are used:

(1) **Unrestricted Funds** - These funds consist of the general operations of the Library and represent the portion of expendable funds that are available for support of operations or funds that have been set aside by board designation.

(2) **Temporarily Restricted Funds** – These funds are used to account for grant and private contributions restricted for a specific program or separate project.

(c) **Basis of Accounting** - The Library records revenue and expenses based on the accrual basis method of accounting.

(d) **Depreciable Assets** - Fixed assets are recorded at cost or estimated fair market value at the date of donation. Depreciation is provided on the double declining balance (non-GAAP) method over the estimated useful lives of the assets for assets acquired over a value of \$1,000. The difference between this method and straight-line has been determined to be immaterial. Amounts under \$500 are expensed in the year of acquisition. Donated assets are recorded at their fair market value at the date of the gift. Library materials are expensed.

(e) **Statement of Cash Flows** - For purposes of the statement of net assets and cash flows, cash equivalents include all highly liquid debt instruments with maturities of three months or less as of December 31, 2022. All checking and savings accounts are considered cash equivalents.

See independent accountant’s review report.

TIVOLI FREE LIBRARY
NOTES TO THE FINANCIAL STATEMENTS
(Continued)
DECEMBER 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Cont'd)

(f) **Functional Expense Allocation** – The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of functional Expenses. Certain costs have been allocated among the programs and supporting services in reasonable ratios determined by management.

(g) **Use of Estimates** – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(h) **Advertising/marketing Costs** – All advertising/marketing costs for the company are expensed as incurred. The total for the year ended December 31, 2022 is \$485.

(i) **Contingencies** – Tax returns are open for audit with the Internal Revenue Service for up to three years after filing.

(j) **Income Taxes** - The Library is a nonprofit organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code, and as such files an annual 990 for with the Internal Revenue Service. No federal or New York State taxes are paid by the Library. The Library has been classified as an entity that is not a private foundation within the meaning of Section 509 (a) and qualifies for deductible contributions as provided in Section 170 (b)(1)(A)(vi).

The Library adopted the provisions of accounting principles generally accepted in the United States of America regarding accounting for uncertain tax provisions. Management evaluated the Library's tax positions and concluded that the Library had taken no uncertain tax positions that would require adjustment to the financial statements in order to comply with the provisions of this guidance. With few exceptions, the Library is no longer subject to income tax examinations by the U.S. federal, state or local tax authorities for the years prior to 2015.

(k) **Major Grantors** – The Library received 92% of its support and revenue from tax levies from the Town of Red Hook and the Red Hook School District. The Library is dependent on continued tax levies funding.

NOTE 2 - OCCUPANCY

The Library premises are leased from the Village of Tivoli with a signed lease agreement. The lease term started on June 1, 2014 and runs for five years. The annual lease amount is \$1,001. In addition, the Library pays for a cleaning service. They have never updated the lease agreement on paper. The lease remains the same. The total occupancy expense for the year ended December 31, 2022 is \$4,235.

See independent accountant's review report.

TIVOLI FREE LIBRARY
NOTES TO THE FINANCIAL STATEMENTS
(Continued)
DECEMBER 31, 2022

NOTE 3 - SUBSEQUENT EVENTS

Management has evaluated subsequent events for potential recognition or disclosure through July 25, 2023, the date which the financial statements were available to be issued. No disclosures are deemed necessary.

NOTE 5 - CONCENTRATION OF CREDIT RISK

The library maintains its cash balances at two major financial institutions. All deposits are insured by limits provided by the FDIC program, which is \$250,000 at each banking institution. Total funds are under the FDIC limit.

The library maintains \$313,397 balance in Vanguard Sweep Money Market Fund account, The fund is insured by limits provided by the SIPC program, which is up to \$500,000.

NOTE 6 - CONTRIBUTED SERVICES

The organization also received contributed services from volunteers during the year ended December 31, 2022. Inasmuch that contributed services were not specialty skills or contribution of non-financial assets, these amounts have not been recorded as revenue or offsetting expense.

NOTE 7 - LEASES

The Library leases its copier machine on a monthly basis for a payment of \$105 per month. The full term is 60 months and the lease began on June 1, 2022. The remaining lease balance to be paid is \$5,565 as of December 31, 2022.

NOTE 8 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Library’s financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions.

Financial assets at December 31, 2022	\$	460,024
Funds unavailable for general expenditures		
Financial assets available to meet cash needs for general expenditure within one year	\$	460,024

See independent accountant’s review report.