



Western Sullivan Public Library

BOARD MEETING AGENDA

Regular Board Meeting
November 10, 2025
Jeffersonville Branch, 5:00pm

- I. Call to Order
- II. Pledge of Allegiance
- III. Adoption of Agenda
- IV. Public Comment Period
- V. Approval of October 14, 2025 regular meeting minutes
- VI. Financial Reports
 - a. Treasurer's Report
 - b. Monthly Financial Reports through November 9, 2025Payment of Bills through November 9, 2025
- VII. Director's Report
- VIII. New Business
 - a. Budget Timeline Policy Revision
 - b. Privacy and Confidentiality Policy
 - c. Engagement Letter from Accountant
- IX. Unfinished Business
- X. Committee Reports
 - Building
 - Personnel
 - Donations
 - Finance
 - Bylaws
 - Nominating
 - FOL Liaison
 - Executive
 - Strategic Planning
- XI. Dates to Remember
 - a. See monthly [online newsletter](#)
- XII. Correspondence
- XIII. Adjournment

Next Meeting: Monday, December 8, 2025, 5:00pm at the Delaware Free Branch

Regular Board Meeting
October 14, 2025
Tusten-Cochecton Branch, 5:00pm
Unapproved Minutes

Members Present: Kevin McDonough, Linda Pomes, Pam Reinhardt, Francis Cape, Phyllis Haynes, Michelle Schroeder, Rebecca Kent. Barbara Winfield attended by zoom

Staff Present: Audra Everett, Director.

Call to Order: The meeting was called to order at 5.01pm by President Kevin McDonough.

Adoption of Agenda: The agenda was adopted as amended on a motion by Linda Pomes, seconded by Pam Reinhardt and approved by unanimous consent.

Public Comment: none

Approval of Meeting Minutes: On a motion by Phyllis Haynes, seconded by Rebecca Kent the September 8, 2025, minutes as amended were approved by unanimous consent.

Financial Reports:

- a. On a motion by Michelle Schroeder and seconded by Linda Pomes, the monthly Treasurer's Report was approved by unanimous consent.
- b. On a motion by Pam Reinhardt and seconded by Rebecca Kent, the monthly Financial Reports through October 13, 2025 were approved by unanimous consent.
- c. On a motion by Francis Cape, seconded by Phyllis Haynes, the payment of bills through October 13, 2025 was approved by unanimous consent.

New Business:

- a) RCLS Budget: A resolution to approve the RCLS Budget was made by Pam Reinhardt, seconded by Phyllis Haynes and approved by unanimous consent.
- b. Membership Rules Policy and Procedure updates: A motion to approve the updates was made by Francis Cape, seconded by Rebecca Kent and approved by unanimous consent.
- c. Circulation Rules update: A motion to approve the update was made by Barbara Winfield, seconded by Rebecca Kent and approved by unanimous consent.
- d. Personnel Policy: A motion to approve the updates as amended to state in Vacation Rules, Section iii "..., their accumulated hours will be applied toward their longevity milestones" was made by Michelle Schroeder and seconded by Barbara Winfield and approved by unanimous consent.

- e. Closing Assurance for DEL Restoration Project: A motion to approve the closing assurance was made by Pam Reinhardt, seconded by Linda Pomes and approved by unanimous consent.
- f. Executive Session to Discuss the appointment of the Building and Grounds Worker: A motion to move to executive session was made by Barbara Winfield and seconded by Pam Reinhardt. Executive session started at 5.21pm and ended at 5.28pm.
- g. Appointment of Part-Time Buildings and Grounds Worker: a motion to appoint Luis Torres as part-time Buildings and Grounds Worker for 20 hours per week at \$20.00 per hour starting October 8, 2025 was made by Rebecca Kent, seconded by Michelle Schroeder and approved by unanimous consent.

Unfinished Business:

None

Committee Reports

- Building
- Personnel
- Donations - donations in memory of Sue Kohler continue to come in. Two children donated \$188 of their birthday money.
- Finance
- Bylaws:
- Nominating
- FOL Liaison: \$2,000 in donations was received. There will be a holiday event on December 5 at the Jeffersonville Branch to include charcuterie and mocktails.
- Executive
- Strategic Planning:

Dates

- a. See monthly online newsletter.

Correspondence:**Adjournment:**

On a motion made by Pam Reinhardt, seconded by Linda Pomes, the board voted by unanimous consent to adjourn the meeting at 5.43pm.

Next Meeting: Monday, November 10, 2025 at 5:00pm, Jeffersonville Branch.

Francis Cape
Secretary

Western Sullivan Public Library

Balance Sheet

As of June 30, 2026

Jun 30, 26

ASSETS

Current Assets

Checking/Savings

200 · Operating Checking Acct - 8139 63,766.38

204 · Credit Card Transfer Acct- 7669 2,677.72

205 · WSPL Operating Fund - 1647

Memorial/Gift Fund

Adelaide Schadt - Jeff Branch 10,000.00

Sally Segar - Jeff Branch 10,000.00

Total Memorial/Gift Fund 20,000.00

Unappropriated (GenRes) Fund 251,066.77

205 · WSPL Operating Fund - 1647 - Other 11,258.06

Total 205 · WSPL Operating Fund - 1647 282,324.83

206 · Capital Fund - 8355 15,748.94

210 · Petty Cash

Petty Cash-DEL 95.04

Petty Cash-JEF 100.00

Petty Cash-NAR 100.00

Total 210 · Petty Cash 295.04

Total Checking/Savings 364,812.91

Other Current Assets

2100 · Employee Advance DBL pmts 139.21

A391 · Due From Other Funds 3,224.38

Total Other Current Assets 3,363.59

Total Current Assets 368,176.50

Fixed Assets

446 · Furn. & Fixtures

Furn & Fixtures-NAR 134.99

Total 446 · Furn. & Fixtures 134.99

Total Fixed Assets 134.99

TOTAL ASSETS 368,311.49

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

L-Accrued Liabilities 9,487.88

SUI Payable 1,347.07

606 · SWT Payable -18.28

607 · NYS & Local Retirement 1,244.83

637 · Due to Retirement 12,176.00

691 · Deferred Revenue 2,300.00

Total Other Current Liabilities 26,537.50

Total Current Liabilities 26,537.50

Western Sullivan Public Library

Balance Sheet

As of June 30, 2026

	Jun 30, 26
Total Liabilities	26,537.50
Equity	
911 · Retained Earnings	776,046.15
Net Income	-434,272.16
Total Equity	341,773.99
TOTAL LIABILITIES & EQUITY	368,311.49

Western Sullivan Public Library
Operating Account Check List
 October 11 through November 8, 2025

Type	Date	Num	Name	Memo	Split	Amount
Oct 11 - Nov 8, 25						
Check	10/27/2025	20332	NYSEG	1001-1281-077	Fuel & Electric-JEF	-626.87
Check	10/27/2025	20333	NYSEG	1001-0704-798	Fuel & Electric-NAR	-374.06
Check	10/27/2025	20334	Town of Delaware Callicoon Water District	VOID: SBL 14-5-54 Acct # 0258	Sewer & Water-DEL	0.00
Check	10/27/2025	20335	Verizon	845 887 49679 346 24 5	74106.6 · Elevator Service	-35.83
Check	10/27/2025	20336	MVP Health Care, Inc.	Group # 412828/Sub 0001	90608 · Employee Health Insurance	-10,537.60
Check	10/27/2025	20338	Town of Delaware Callicoon Water District	SBL 14-5-54 Acct # 0258	Sewer & Water-DEL	-157.33
Check	11/08/2025	20339	Amazon Capital Services	Acct # A1W8QRKQNHDJEH	601.2 · Amazon Business	-3,723.76
Check	11/08/2025	20340	Cardmember Services	acct ending 4182	601.1 · Jeff Bank Visa	-1,253.91
Check	11/08/2025	20341	Fowler Oil Co., Inc.	Account # 020825	Fuel & Electric-DEL	-15.88
Check	11/08/2025	20342	Callison Stratton ,		Children's Programs	-58.65
Check	11/08/2025	20343	Dale Buchheister	2025-11-1 and 2025-11-7	Children's Programs	-300.00
Check	11/08/2025	20344	William Strawser	2025-11-22	2025 - DVAA SCAHG	-200.00
Check	11/08/2025	20345	Callicoon Supply Inc.	Acct # 4675	-SPLIT-	-346.75
Check	11/08/2025	20346	Carolyn Simon		Treasurer	-75.00
Check	11/08/2025	20347	Christina Mace		Bookkeeper	-860.00
Check	11/08/2025	20348	D Man's Mowing & Maintenance	Inv. #475	-SPLIT-	-435.00
Check	11/08/2025	20349	Luis Torres.		Travel & Continuing Education	-93.24
Check	11/08/2025	20350	Kohler Lumber Company Inc.	Invoice 01-889450	Materials	-74.95
Check	11/08/2025	20351	AARP Medicare Rx Preferred (PDP)	Member # 0217026071	90608 · Employee Health Insurance	-113.70
Check	11/08/2025	20352	Julie Swendsen ,		90608 · Employee Health Insurance	-185.00
Check	11/08/2025	20353	Union Works Print Pack and Ship		-SPLIT-	-233.50
Check	11/08/2025	20354	Kristt Company	Cust # 900499	Equip - Other - DEL	-420.00
Check	11/08/2025	20355	Ehrlich		Labor	-345.75
Check	11/08/2025	20356	Midwest Tape LLC		-SPLIT-	-1,302.56
Check	11/08/2025	20357	Staples Contract & Commercial	Cust RCH 1721174	-SPLIT-	-1,766.19
Check	11/08/2025	20358	Delaware Valley Farm & Garden	Acc. #100706	Misc O&M-JEF	-121.66
Check	11/08/2025	20359	Pete's Market	cust #845	-SPLIT-	-14.17
Check	11/08/2025	20360	Kanopy LLC		Digital Downloads - WSPL	-690.00
Check	11/08/2025	20361	Goshen Public Library		2082 · Library Charges	-35.00

Western Sullivan Public Library
Operating Account Check List
October 11 through November 8, 2025

Check	11/08/2025	20362	RCLS General	invoice 35052	-SPLIT-	-440.00
Check	11/08/2025	20363	The New Yorker	Acct # 1750852111	Periodicals-JEF	-179.99
Check	11/08/2025	20364	Cengage Learning Inc		-SPLIT-	-194.36
Check	11/08/2025	20365	Dirlam Bros. Lumber Co., Inc.	Customer TUS110	Materials	-74.95
Check	11/08/2025	20366	Kohler Lumber Company Inc.		Materials	-15.98
Check	11/08/2025	20367	NYSEG	1001-3155-188	Fuel & Electric-DEL	-22.89
Check	11/08/2025	20368	NYSEG	1003-8570-692	Fuel & Electric-DEL	-22.89
Check	11/08/2025	20369	Times Herald-Record		Periodicals-JEF	-25.51
Check	11/08/2025	20370	Fox Ledge, Inc.	Account 005821	-SPLIT-	-60.00
Check	11/08/2025	20371	MaryAnn Paparella		-SPLIT-	-2,050.00
Check	11/08/2025	20372	OverDrive, Inc.	Cust ID 1052-1001	Digital Downloads - WSPL	-345.58
Check	11/08/2025	20373	Eric Baylin	2025-12-3	2025 - DVAA SCAHG	-200.00
Check	11/08/2025	20374	Sandy Long		2025 - DVAA SCAHG	-200.00
Check	11/08/2025	20375	Big Sky Productions	2025-11-14	Adult Programs	-125.00
Check	11/08/2025	20376	Bethel Sanitation	Inv 00345-R-0010	Bldg Repairs-JEF	-55.00
Check	11/08/2025	20377	PSK Pecks	Acct 4394	-SPLIT-	-72.00
Check	11/08/2025	20378	Ehrlich		Materials	-78.10
Check	11/08/2025	20379	Library Journal	Account # 63216	-SPLIT-	-179.99
Check	11/08/2025	20380	Brodart Co.	Account 311663	-SPLIT-	-449.73
Check	11/08/2025	20381	Sullivan County Democrat		Periodicals-DEL	-77.00
Check	11/08/2025	20382	MVP Health Care, Inc.	Group # 412828/Sub 0001	90608 · Employee Health Insurance	-10,537.60
Check	11/08/2025	20383	Spectrum - Charter Communications	Account # 107605001	-SPLIT-	-459.97
Check	11/08/2025	20384	Cash	Cash replenishment for JEF	Petty Cash-JEF	-13.96
Check	11/08/2025	20385	Cash	Cash replenishment for NAR	Petty Cash-NAR	-15.59
Liability Check	10/15/2025	E-pay	NYS Income Tax	141825007 6 QB Tracking # 796200334	-SPLIT-	-805.44
Liability Check	10/17/2025	20331	Commissioner of Taxation and Finance	E-034204795-E003-8	609 · Income Execution	-188.74
Liability Check	10/17/2025	E-pay	IRS USA Tax Payments	14-1825007 QB Tracking # 795985334	-SPLIT-	-4,515.40
Liability Check	10/27/2025	E-pay	NYS Income Tax	141825007 6 QB Tracking # 1642871334	-SPLIT-	-826.30
Liability Check	10/27/2025	E-pay	NYS Employment Taxes (2)	9310135 8 QB Tracking # 1647089334	-SPLIT-	-394.19
Liability Check	10/31/2025	20337	Commissioner of Taxation and Finance	E-034204795-E003-8	609 · Income Execution	-188.74
Liability Check	10/31/2025	E-pay	IRS USA Tax Payments	14-1825007 QB Tracking # 1642607334	-SPLIT-	-4,622.82

Nov 8, 2025

Western Sullivan Public Library
Operating Account Check List
October 11 through November 8, 2025

Paycheck	10/17/2025	2025101701	Employee	-SPLIT-	
Paycheck	10/17/2025	2025101702	Employee	-SPLIT-	
Paycheck	10/17/2025	2025101703	Employee	-SPLIT-	
Paycheck	10/17/2025	2025101704	Employee	-SPLIT-	
Paycheck	10/17/2025	2025101705	Employee	-SPLIT-	
Paycheck	10/17/2025	2025101706	Employee	-SPLIT-	
Paycheck	10/17/2025	2025101707	Employee	-SPLIT-	
Paycheck	10/17/2025	2025101708	Employee	-SPLIT-	
Paycheck	10/17/2025	2025101709	Employee	-SPLIT-	
Paycheck	10/17/2025	2025101710	Employee	-SPLIT-	
Paycheck	10/17/2025	2025101711	Employee	-SPLIT-	
Paycheck	10/17/2025	2025101712	Employee	-SPLIT-	
Paycheck	10/17/2025	2025101713	Employee	-SPLIT-	
Paycheck	10/17/2025	2025101714	Employee	-SPLIT-	
Paycheck	10/17/2025	2025101715	Employee	-SPLIT-	
Paycheck	10/17/2025	2025101716	Employee	-SPLIT-	
Paycheck	10/17/2025	2025101717	Employee	-SPLIT-	
Paycheck	10/17/2025	2025101718	Employee	-SPLIT-	
				Total Payroll 2025-10-17	-16,218.16
Paycheck	10/31/2025	2025103101	Employee	-SPLIT-	
Paycheck	10/31/2025	2025103102	Employee	-SPLIT-	
Paycheck	10/31/2025	2025103103	Employee	-SPLIT-	
Paycheck	10/31/2025	2025103104	Employee	-SPLIT-	
Paycheck	10/31/2025	2025103105	Employee	-SPLIT-	
Paycheck	10/31/2025	2025103106	Employee	-SPLIT-	
Paycheck	10/31/2025	2025103107	Employee	-SPLIT-	
Paycheck	10/31/2025	2025103108	Employee	-SPLIT-	
Paycheck	10/31/2025	2025103109	Employee	-SPLIT-	
Paycheck	10/31/2025	2025103110	Employee	-SPLIT-	
Paycheck	10/31/2025	2025103111	Employee	-SPLIT-	
Paycheck	10/31/2025	2025103112	Employee	-SPLIT-	

Nov 8, 2025

Western Sullivan Public Library
Operating Account Check List
October 11 through November 8, 2025

Paycheck	10/31/2025	2025103113	Employee	-SPLIT-	
Paycheck	10/31/2025	2025103114	Employee	-SPLIT-	
Paycheck	10/31/2025	2025103115	Employee	-SPLIT-	
Paycheck	10/31/2025	2025103116	Employee	-SPLIT-	
Paycheck	10/31/2025	2025103117	Employee	-SPLIT-	
Paycheck	10/31/2025	2025103118	Employee	-SPLIT-	
				Total Payroll 2025-10-31	-16,751.56

Oct 11 - Nov 8, 25 -84,803.80

Western Sullivan Public Library

Profit & Loss Budget vs. Actual

	Jul 1 - Nov 8, 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
2082 · Library Charges	1,503	2,205	(702)
2083 · Library Chgs-Registrations	2,005	1,245	760
2401 · Interest & Earnings	86	107	(21)
2655 · Sales, Other	232	213	19
2705 · Gifts & Donations	6,003	1,102	4,901
2770 · Grants-Miscellaneous	2,380	1,791	589
2771 · Misc Income	1,667	0	1,667
3003 · State Grants - Miscellaneous	2,889	0	2,889
Total Income	16,765	6,663	10,102
Gross Profit	16,765	6,663	10,102
Expense			
74101 · Salaries	188,800	198,993	(10,193)
74101.7 · Special Projects	100	191	(91)
74102 · Equipment	1,452	2,007	(555)
74104 · Materials	21,426	26,231	(4,805)
74104.6 · Databases & Software	3,375	2,767	608
74105.1 · Daily Operating Expenses	7,453	8,300	(847)
74105.3 · Repairs/Maint of Lib Equip	0	191	(191)
74105.4 · Daily Maint & Repairs	7,541	8,307	(766)
74105.5 · Building Maintenance	0	12,573	(12,573)
74105.6 · Insurance Policies	19,595	8,818	10,777
74106.1 · Phone, Internet, Cable Services	2,300	2,862	(562)
74106.2 · ILS & IT	22,303	17,121	5,182
74106.4 · Fuel & Electric	5,703	8,533	(2,830)
74106.5 · Sewer & Water	532	2,020	(1,488)
74106.6 · Elevator Service	143	1,661	(1,518)
74106.7 · Cleaning Services	8,200	9,333	(1,133)
74106.8 · Operating Overhead Expenses	122	0	122
74107.1 · Professional Services	519	6,820	(6,301)
74107.3 · Programs and Events	5,110	4,267	843
74107.9 · Other Expenses	764	2,037	(1,273)
90000 · Payroll Expenses	79,454	78,006	1,448
Total Expense	374,892	401,038	(26,146)
Net Ordinary Income	(358,127)	(394,375)	36,248
Net Income	(358,127)	(394,375)	36,248

Western Sullivan Public Library

Treasurer's Report

Report for: November 10 2025
 Month and Day Year

General Fund: Operating Account - Jeff Bank Account ending in 8139

Balance on hand as of:	<u>September 30, 2025</u>	\$56,484.18
Plus Deposits:		
Accounts Receivable	\$623.48	
Transfers from IMM	\$70,000.00	
Interest	\$0.53	
Other		
Total Deposits		\$70,624.01
Less Disbursements:		
Transfer to IMM	\$0.00	
Operating Expenses	<u>\$92,215.07</u>	
Total Disbursements		\$92,215.07
Balance on hand as of:	<u>October 31, 2025</u>	<u><u>\$34,893.12</u></u>

General Fund: IMM Account - Jeff Bank Account ending in 1647

Balance on hand as of:	<u>September 30, 2025</u>	\$416,710.57
Plus Deposits:		
Annual Tax Portion & PILOT	\$0.00	
Interest	\$14.26	
Other		
Total Deposits		\$14.26
Less Disbursements:		
Transfers to Operating Fund	\$70,000.00	
Transfer to Capital Fund	<u>\$0.00</u>	
Total Disbursements		\$70,000.00
Balance on hand as of:	<u>October 31, 2025</u>	<u><u>\$346,724.83</u></u>

Western Sullivan Public Library

Treasurer's Report

General Fund: CC Transfer - Jeff Bank Account ending in 7669

Balance on hand as of:	<u>September 30, 2025</u>	\$3,271.29
Plus Deposits:		
Credit Card Payments	<u>\$96.43</u>	
Total Deposits		\$96.43
Less Disbursements:		
Transfers to Operating Fund	<u>\$0.00</u>	
Total Disbursements		\$690.00
Balance on hand as of:	<u>October 31, 2025</u>	<u><u>\$2,677.72</u></u>

Capital Fund: Building Improvements - Jeff Bank Account ending in 8355

Balance on hand as of:	<u>September 30, 2025</u>	\$55,548.94
Plus Deposits:		
Transfers from IMM	<u>\$0.00</u>	
Interest	<u>\$0.00</u>	
Other	<u>\$0.00</u>	
Total Deposits		\$0.00
Less Disbursements:		
Transfers to Operating Fund	<u>\$0.00</u>	
Total Disbursements	<u>\$0.00</u>	\$39,800.00
Balance on hand as of:	<u>October 31, 2025</u>	<u><u>\$15,748.94</u></u>



Western Sullivan Public Library

DIRECTOR'S REPORT

November 10, 2025

Building/Equipment:

Luis is working on needed repairs and maintenance projects at the three branches.

Narrowsburg: We are troubleshooting issues with the water heater.

Finance:

Ciera received a \$300 RCLS Community Outreach Grant to create Memory Kits that will circulate at the branches. [View the kits on our *Library of Things* page.](#)

Personnel:

No report

Professional Development/Meetings:

10/15/2025: AI and the Environment webinar

10/16/2025: Web Accessibility webinar (in preparation for the 4/2027 WCAG compliance requirement)

10/29/2025: Friends of the Library Meeting via Zoom

11/3/2025: Directors Association Executive Committee Meeting

Programs/Outreach:

View the library's [monthly newsletter](#) for upcoming programs.

Strategic Plan Progress:

A progress report for the 2021-2025 plan is on the libguide.

The Strategic Planning Committee met on November 4th to discuss goals for the 2026-2030 plan. The group will meet again before the December Board Meeting to finalize the goals.

Monthly Statistics:

See statistics in "Other Items" on libguide.

Other:

Friends of the WSPL: Next meeting is Wednesday, November 19, 2025 at 5:30pm, Tusten-Cochection Branch.

Trustee Trainings: View the [RCLS calendar](#) at www.rcls.org for upcoming Trustee trainings.

Upcoming: New Laws for Public Library Workers in 2026: Thursday, December 4, 2025, 10am to 12pm. Let Audra know if you would like to attend.

Western Sullivan Public Library
Fuel & Electric YTD Comparison
 July 1 through November 8, 2025

	<u>Jul 1 - Nov 8, 25</u>	<u>Jul 1 - Nov 8, 24</u>
Expense		
74106.4 · Fuel & Electric		
Fuel & Electric-DEL	1,969.38	2,346.74
Fuel & Electric-JEF	2,128.18	1,326.67
Fuel & Electric-NAR	1,605.59	1,498.58
Total 74106.4 · Fuel & Electric	<u>5,703.15</u>	<u>5,171.99</u>
Total Expense	5,703.15	5,171.99

Western Sullivan Public Library
Monthly Reports for All Branches for October 2025

October Circulation	Callicoon	Jeffersonville	Narrowsburg
Adult Books	582	779	573
Young Adult Books	93	48	54
Children's Books	365	430	331
Periodicals	0	19	1
Audiobooks	35	22	6
Museum Pass (Apr-Dec)	3	10	7
DVDs	304	228	102
Other	9	7	5
2025 Totals	1391	1543	1079
2024 Totals	1173	1759	1003

Wireless usage per branch

	October 2024	October 2025
Callicoon	891	2119
Jeffersonville	409	1254
Narrowsburg	556	1233
Total	1856	4606

Computer Use

	October 2024	October 2025
Callicoon	80	56
Jeffersonville	67	67
Narrowsburg	36	31
Total	183	154

Internet/Social Media

	October 2024	October 2025
Instagram followers	1311	1538
Facebook followers	1396	1478
Metaverse video views	1,213	3,301
Website users	2,214	4,709
Website sessions	3351	4870
Website page views	4485	3459
Podcast Downloads	85	14
Monthly eNewsletter	Sent to 982 subscribers	518 opens/ 185 clicks
Youth eNewsletter	Sent to 83 subscribers	52 opens/ 34 clicks
Mailchimp weekly email blasts	4 emails sent to 1,219 subscribers	514 avg opens/ 84 avg clicks

e-Circulation

Type	Oct 2024	Oct 2025
Callicoon e-content	518	659
Jeffersonville e-content	801	997
Narrowsburg e-content	535	365
Kanopy films (# of videos played)	390	542
Total	2244	2563

Curbside Pickup Appointments

Callicoon	0
Jeffersonville	0
Narrowsburg	7

Patron Count at the Library

	Oct 2024	Oct 2025
Callicoon	901	1027
Jeffersonville	986	1116
Narrowsburg	727	940
Total	2614	3083

Reference Questions

	Oct 2024	Oct 2025
Callicoon	212	184
Jeffersonville	82	91
Narrowsburg	101	107
Total	395	382

Monthly Volunteer Hours

Callicoon	17.5
Jeffersonville	0
Narrowsburg	14

Date	Program	Platform(s)/ Type	Target Audience	Attendance
YOUTH PROGRAMS				
10/1/2025	Let's Play!	In Person	Youth	19
10/1/2025	Family Movie Night: Christopher Robin	In Person	Youth	4
10/4/2025	Junior Master Gardeners	In Person	Youth	9
10/7/2025	Storytime	In Person	Youth	9
10/7/2025	Dungeons & Dragons	In Person	Youth	cancelled
10/8/2025	Let's Play!	In Person	Youth	13
10/10/2025	Homeschool Meetup	In Person	Youth	5
10/11/2025	Music Makers	In Person	Youth	0
10/11/2025	Pumpkin Decorating Contest	In Person	Youth	42
10/14/2025	Storytime	In Person	Youth	10
10/14/2025	Dungeons & Dragons	In Person	Youth	cancelled
10/15/2025	Let's Play!	In Person	Youth	12
10/15/2025	Pumpkin Decorating Contest	In Person	Youth	23

10/17/2025	STEAM Space: LEGO Challenge	In Person	Youth	0	
10/18/2025	Papier Mache Mask Making	In Person	Youth	cancelled	
10/21/2025	Storytime	In Person	Youth	14	
10/24/2025	Pumpkin Decorating Contest	In Person	Youth	30	
10/28/2025	Storytime	In Person	Youth	cancelled	
10/29/2025	Let's Play!	In Person	Youth	19	
10/29/2025	Haunted Candy Land	In Person	Youth	28	
ADULT PROGRAMS					
10/1/2025	Movie Club	In-Person	Adult	0	
10/1/2025	Memoir Group	In-Person	Adult	5	
10/2/2025	Sewcial Circle	In-Person	Adult	5	
10/2/2025	Mystery Book Club	In-Person	Adult	4	
10/3/2025	Open Mic First Fridays	In-Person	Adult	18	
10/6/2025	Narrowsburg Knitters	In-Person	Adult	10	
10/7/2025	Whatcha Reading Book Club	In-Person	Adult	4	
10/8/2025	Romantasy Book Club	In-Person	Adult	2	
10/9/2025	Sewcial Circle	In-Person	Adult	5	
10/10/2025	Women's Lives, Then and Now	In-Person, Youtube	Adult	13	6 views
10/14/2025	Fall Mosaics	In-Person	Adult	8	
10/15/2025	Memoir Group	In-Person	Adult	5	
10/15/2025	How to Write about Yourself	In-Person	Adult	13	
10/15/2025	Cricut Meet Up	In-Person	Adult	2	
10/16/2025	Sewcial Circle	In-Person	Adult	5	
10/17/2025	Drop in with Public Health	In-Person	Adult	2	
10/17/2025	Craft Lovers	In-Person	Adult	8	
10/20/2025	Fall Mosaics	In-Person	Adult	10	
10/20/2025	Narrowsburg Knitters	In-Person	Adult	10	
10/21/2025	Classics Book Club	In-Person	Adult	4	
10/22/2025	Narrowsburg Book Club	In-Person	Adult	6	
10/23/2025	Sewcial Circle	In-Person	Adult	6	
10/24/2025	Author Talk with DL Scarpe	In-Person	Adult	9	
10/25/2025	Board Game Day	In-Person	Adult	3	
10/27/2025	Narrowsburg Knitters	In-Person	Adult	12	
10/28/2025	Hudson Valley Credit Union	In-Person	Adult	Cancelled	
10/29/2025	Memoir Group	In-Person	Adult	6	
10/30/2025	Sewcial Circle	In-Person	Adult	8	
Open Tech Support					
10/1/2025	Open Support	In-Person	PCC	6	
10/6/2025	Open Support	In-Person	PCC	4	
10/7/2025	Open Support	In-Person	PCC	6	
10/8/2025	Open Support	In-Person	PCC	1	
10/14/2025	Open Support	In-Person	PCC	4	
10/15/2025	Open Support	In-Person	PCC	2	
10/21/2025	Open Support	In-Person	PCC	2	
10/22/2025	Open Support	In-Person	PCC	3	
Tech Class					
10/20/2025	Senior Tech	In-Person	PCC	3	
10/21/2025	Senior Tech	In-Person	PCC	5	
10/22/2025	Senior Tech	In-Person	PCC	6	



Western Sullivan Public Library

BUDGET TIMELINE

POLICY

The budget cycle is an important part of the Western Sullivan Public Library's daily operation and livelihood. The steps are outlined below:

- I. Preparation and Submission
 - a. The Director will prepare a budget to be presented to the Finance Committee in December.
 - b. The budget will be presented to the Library Board at the January monthly meeting in anticipation of a resolution for approval by a roll call vote to be taken at or before the March meeting.
- II. Tax Cap:
 - a. The Library Board will vote on overriding the annual tax cap at the January Board meeting. Typically the actual tax cap is unknown until the Library Bookkeeper files the paperwork in February.
 - b. The Bookkeeper files the Tax Cap form after the budget is approved.
- III. Approval
 - a. The Board will set the budget vote date for April.
 - b. The Board will set the Budget Informational session for a date in that is no more than fourteen days nor less than seven days before the date of the annual meeting and election. Notice of the date, time and place of the public hearing must be included in the notice of the annual budget vote in accordance with Education Law §§1608, 1716, 2003, 2004 and 2601-a.
 - c. The legal notice will be made in accordance to New York State Law. First printing must be 45 days before budget vote and must appear 4 times within the seven weeks preceding the budget vote in the newspapers.
- IV. Budget Vote
 - a. Once the budget has been approved, the library director will make available a proposed budget handout that outlines the changes to the budget. These handouts are available to the public at least 30 days before the budget vote.
 - b. A paid library staff member must be present in the library until the budget vote is completed. The library staff will ensure the building is secure and everyone is out of the building.
 - c. Voting is open from 2-8PM in each branch on the day of the vote only.

Deleted: February Board Meeting

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Western Sullivan Public Library

V. Execution

a. Following the election the Director will make the results public.

New and re-elected trustees are required to sign an Oath of Office within 30 days of beginning their terms of office. Oaths will be filed with the County Clerk.

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Western Sullivan Public Library

PRIVACY AND CONFIDENTIALITY OF LIBRARY RECORDS POLICY

Philosophy

The Western Sullivan Public Library provides open access to materials and information. Library patrons' First Amendment right to guaranteed freedom of speech extends to a corresponding right to hear what is spoken and read what is written free from fear of intrusion, intimidation, or reprisal. The Western Sullivan Public Library also ascribes to the American Library Association's Code of Ethics which states, "We protect each library user's right to privacy and confidentiality with respect to information sought or received and resources consulted, borrowed, acquired or transmitted" (See Appendix A) Only by strictly adhering to the following policy can the confidentiality of patron records, information, and behavior, be preserved to the fullest extent of the law. The library follows Civil Practice Law & Rules, Chapter 8, Article 45, Section 4509: Library Records.

§4509. Library Records

Library records, which contain names or other personally identifying details regarding the users of public, free association, school, college and university libraries and library systems of this state, including but not limited to records related to the circulation of library materials, computer database searches, interlibrary loan transactions, reference queries, requests for photocopies of library materials, title reserve requests, or the use of audio-visual materials, films or records, shall be confidential and shall not be disclosed except that such records may be disclosed to the extent necessary for the proper operation of the such library and shall be disclosed upon request or consent of the user or pursuant to subpoena, court order or where otherwise required by statute.

This policy explains privacy and confidentiality rights, steps this library takes to respect and protect your privacy when you use library resources, and how we deal with personally identifiable information (PII) that we may collect from our users.

Protection of Patron Records

We will not disclose any personal data we collect from you to any other party, except where required by law or to fulfill an individual user's service request, with the following exceptions:

- To the parent and/or guardian for overdue records of a youth under 18 years for which a parent/guardian is held financially responsible
- To a parent and/or guardian with identification seeking a record of current titles borrowed by a child under 13 years of age
- To an individual with identification and a signed WSPL Disclosure of Library Records Form (see Appendix B) on file picking up reserve materials on hold for another individual.

Information Collected

Information we may gather about library users includes the following:

- User registration information
 - Retained on paper and in the library's ILS (Integrated Library System) and RCLS back-up



Western Sullivan Public Library

server,

- Circulation information
 - The library does not keep a record of your borrowing history beyond operational requirements; Items with lost or damaged fees will remain on your account until paid.
 - If patrons wish to retain their charge history, they are responsible for enabling that option in their online patron account.
- Email addresses
 - Retained upon consent for communication of library business
- An individual's presence in the library
 - Not customarily recorded, but may be for special circumstances, such as viral contact tracing or documented incidents
- Program registration and attendance
 - For statistics and future communication/marketing concerning similar programs
- Anonymous information potentially collected, but not limited to the following (does not specifically identify an individual):
 - URL of websites visited, domain names/IP addresses, browser version, hardware and software type and language, cookie data, date and time of requests, page views, click data and navigation flow.

Who has access to information collected?

- Library staff performing job duties
- Cardholders upon proof of identity
- Anyone you share your library card number with
- Law enforcement with a valid subpoena, national security letter, or warrant

Court Order for Release of Library Records

The library director will not make library records available to any agency of state, federal, or local government unless a subpoena, warrant, court order or other investigatory document is issued by a court of competent jurisdiction that shows good cause and is in proper form. Only the library director is authorized to receive or comply with requests from law enforcement officers; legal counsel may be consulted before determining the proper response.

In the event that staff is approached to divulge confidential information, the following steps will be taken:

- I. Report the incident immediately to the Library Branch Manager and/or Director. Under no circumstances will staff divulge any confidential information regarding or including;
 - a. Patron's name, address, telephone number
 - b. Library card holding status
 - c. General information regarding a patron's library habits including but not restricted to, number of visits, time of visits, number or type of questions asked, Internet usage, etc.
- II. Staff is directed to say that they cannot disclose this information. Our Director is the only person authorized to do this.
- III. Manager/Director will ask the person requesting this information or staff on duty to record name, contact information and agency or organization they are representing.



Western Sullivan Public Library

All requests and orders will be reviewed in a timely manner. If necessary, the Director will consult with an attorney and respond in appropriate manner.

Public Computers, Library Website, and Wireless Network

The library does not store a record of your activities on any public computer or on our wireless network. Any record of browsing is removed when user ends their session.

The library's website is encrypted with HTTPS. Information used for statistical purposes is collected using network logs.

Examples of information that we may collect include:

- Your Internet Protocol (IP) address
- Your location
- Type of web browser or electronic device that you use
- Date and time of your visit
- Website that you visited immediately before arriving at our website
- Pages that you viewed on our website
- Certain searches/queries that you conducted
- If you are using our public Wi-Fi network, we collect the MAC address and name of Wi-Fi device.

Cookies

Users of networked computers will need to enable cookies in order to access a number of resources available through the library. A cookie is a small file sent to the browser by a website each time that site is visited. Cookies are stored on the user's computer. Cookies are often used to remember information about preferences and pages visited. You can refuse to accept cookies, can disable cookies, and remove cookies from your hard drive. Our library servers use cookies solely to verify that a person is an authorized user in order to allow access to licensed library resources and to customize web pages to that user's specification. Cookies sent by our library servers will disappear when the user's computer browser is closed. We will not share cookies information with external third parties.

Non-library Websites

Non-library or third-party websites may be linked through the library's website and may not follow the same privacy policies as the library. These vendors have their own privacy policies and terms of service and are not behold to the library's privacy policies.

These third-party vendors include providers like Overdrive/Libby, Facebook, Instagram, Gale databases, Kanopy, LibCal, and other resources that are linked on the library's website. Check the vendor's privacy statements and terms of service.

Confidentiality of Children's Information

Parents and guardians are responsible for monitoring their children's use of the internet in the library,



Western Sullivan Public Library

particularly concerning the protection of children's personal information. Parents and guardians of children under the age of 13 may view their children's library records. Parents and guardians of children between the ages of 13 and 17 (inclusive) may also view their children's library records, but the library requires their children's consent. We may partner with third-party services to provide educational content for children. Parents and guardians should review those services' privacy policies before permitting their children to use them. Parents and guardians may also need to sign additional consent forms for the collection of information about their children before they gain access to optional programs and services, such as our enrolled programs, as well as for library card registration.

DRAFT

Appendix A

Code of Ethics of the American Library Association

As members of the American Library Association, we recognize the importance of codifying and making known to the profession and to the general public the ethical principles that guide the work of librarians, other professionals providing information services, library trustees and library staffs.

Ethical dilemmas occur when values are in conflict. The American Library Association Code of Ethics states the values to which we are committed, and embodies the ethical responsibilities of the profession in this changing information environment.

We significantly influence or control the selection, organization, preservation, and dissemination of information. In a political system grounded in an informed citizenry, we are members of a profession explicitly committed to intellectual freedom and the freedom of access to information. We have a special obligation to ensure the free flow of information and ideas to present and future generations.

The principles of this Code are expressed in broad statements to guide ethical decision making. These statements provide a framework; they cannot and do not dictate conduct to cover particular situations.

1. We provide the highest level of service to all library users through appropriate and usefully organized resources; equitable service policies; equitable access; and accurate, unbiased, and courteous responses to all requests.
2. We uphold the principles of intellectual freedom and resist all efforts to censor library resources.
3. We protect each library user's right to privacy and confidentiality with respect to information sought or received and resources consulted, borrowed, acquired or transmitted.
4. We respect intellectual property rights and advocate balance between the interests of information users and rights holders.
5. We treat co-workers and other colleagues with respect, fairness, and good faith, and advocate conditions of employment that safeguard the rights and welfare of all employees of our institutions.
6. We do not advance private interests at the expense of library users, colleagues, or our employing institutions.
7. We distinguish between our personal convictions and professional duties and do not allow our personal beliefs to interfere with fair representation of the aims of our institutions or the provision of access to their information resources.
8. We strive for excellence in the profession by maintaining and enhancing our own knowledge and skills, by encouraging the professional development of co-workers, and by fostering the aspirations of potential members of the profession.
9. We affirm the inherent dignity and rights of every person. We work to recognize and dismantle systemic and individual biases; to confront inequity and oppression; to enhance diversity and inclusion; and to advance racial and social justice in our libraries, communities, profession, and associations through awareness, advocacy, education, collaboration, services, and allocation of resources and spaces.

Adopted at the 1939 Midwinter Meeting by the ALA Council; amended June 30, 1981; June 28, 1995; January 22, 2008; and June 29, 2021.

Appendix B

Disclosure of Library Records Form

Please note the following restrictions regarding the disclosure of library records:

- Cardholders under the age of 16 are not permitted
- Each member of a group must complete this form
- All cardholders in a group may be able to view information, retrieve information or transact on your behalf

I give the Western Sullivan Public Library permission to release my library circulation information, including placing and receiving holds, titles held, due dates, etc., to the individuals listed below. Only authorized individuals will be allowed access to my library record information. Revocation of this consent must be made in writing.

Name _____ Barcode _____

Signature _____ Date _____

Please list the name, library barcode and telephone number of authorized individuals:



October 20, 2025

To the Western Sullivan Public Library
Board of Trustees
PO Box 594
Jeffersonville, NY 12748

We are pleased to confirm our understanding of the services we are to provide the Western Sullivan Public Library for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the Western Sullivan Public Library as of and for the year ended June 30, 2025. 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 the Western Sullivan 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 the Western Sullivan 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 appropriate 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) Budgetary Comparison Information – Major Funds
- 3) Schedule of Changes in Total Pension Liability (if required)
- 4) Notes to required Supplemental Information (if required)

We have also been engaged to report on supplementary information other than RSI that accompanies the Western Sullivan Public Library's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole.

- 1) Combining Statements – Non Major Governmental Funds (if required)
- 2) Individual Fund Financial Statements (if required)

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; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 and *Government Auditing Standards* 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.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the Western Sullivan Public Library and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, 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 the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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 and *Government Auditing Standards*. 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.

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, tests of the physical existence of inventories, 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.

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

Significant risks include management override of controls.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

Audit Procedures—Internal Control

(Continued)

We will obtain an understanding of the government and its environment, including the system of internal control, 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. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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 significant deficiencies or material weaknesses. 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 and *Government Auditing Standards*.

Audit Procedures—Compliance

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

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, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). 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 your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written 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

(Continued)

complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements and related notes of the Western Sullivan Public Library in conformity with accounting principles generally accepted in the United States of America based on information provided by you. Additionally, we will assist with the reconciliation to full accrual financial statements and preparation of the Annual Financial Report to be filed with the NYS Comptroller. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement 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 relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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.

We will provide copies of our reports to the Western Sullivan Public Library; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Cooper, Arias, LLP 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 Office of the State Comptroller or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Cooper Arias, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation

(Continued)

to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by Office of the State Comptroller or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office, or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Susan Peters is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

The fee for our services will be \$9,250 for the year ended June 30, 2025. If the Library would like our firm to prepare and electronically file the Annual Update Document with the NYS Comptroller's Office, there will be an additional fee of \$600 each year. There will be an additional fee of \$1,000 to audit the beginning balance sheet accounts since the previous year was not audited. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the Western Sullivan Public Library's financial statements. Our report will be addressed to The Board of Trustees of the Western Sullivan 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 issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Western Sullivan Public Library is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the Western Sullivan 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,

Cooper Arias, LLP

Cooper Arias, LLP

RESPONSE:

(Continued)

Date: October 27, 2025

Date: _____