



NNYLN Board of Trustees Meeting  
Zoom Video Conference Call  
Thursday, January 14, 2021 10:00 a.m.

Please notify the Network Office if you are unable to attend

Join Zoom Meeting:

<https://us02web.zoom.us/j/5168012686?pwd=ckdqWnZrakdMQ2UyZiQyelZiWk1Qdz09>

Meeting ID: 516 801 2686; Passcode: NNYLN

Dial by your location +1 646 558 8656 US (New York)

Meeting ID: 516 801 2686; Passcode: 026434

#### Agenda

Approval of Agenda

Minutes of November 19, 2020

Audit and IRS Form 990 – Dannible and McKee

Financial Reports: October and November 2020

Director's report

Meeting schedule 2020-2021:

March 18, 2021 Thursday 10:00 A.M. - Zoom video

May 13, 2021 Thursday 10:00 A.M. – Zoom Video

Northern New York Library Network  
Board of Trustees Meeting  
November 19, 2020  
Zoom Video Conference

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The November 19, 2020 meeting of the Northern New York Library Network Board of Trustees was called to order at 10:08 A.M.

Trustees Present: Andrew Kelly, President; Susan Mitchell, Vice-President; Steve Kenworthy, Secretary; Ginger Tebo, Treasurer; Ellen Adams; Michelle Bishop; Krista Briggs; Gwen Cunningham; Jeff Garvey; Ivy Gocker; Jenica Rogers; Jill Tarabula and John Thomas.

Trustees Absent: No trustees were absent.

Staff Present: Meg Backus and Phil Jones.

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### Agenda

**Motion 20/21--17:** Andrew Kelly (Jill Tarabula) moved to approve the November 19, 2020 meeting Agenda as distributed. Carried unanimously.

### Minutes

**Motion 20/21--18:** Jeff Garvey (Susan Mitchell) moved to approve the minutes of the September 17, 2020 and October 8, 2020 meetings as distributed. Carried unanimously.

### Financial Statements

The Board reviewed and discussed the financial statements for August 2020 and September 2020. Staff responded to a number of general questions posed by Board members regarding the monthly statements. To date, NNYLN has received 80% of all scheduled State Aid payments.

**Motion 20/21--19:** Steve Kenworthy (Jenica Rogers) moved to accept the August 2020 and September 2020 financial statements as distributed. Carried unanimously.

### *NYS Sick Leave Update*

Included with the 2020 New York State budget were provisions for an expanded paid sick leave program. The new Sick and Safe Leave Law requires all private New York employers to provide a certain amount of time off to all employees for specified reasons. Attorney Stephanie Adams reviewed NNYLN's Personnel Manual and recommended a number of updates needed to bring the document into compliance with the new law. The Board reviewed and discussed the recommended changes to employee leave in the NNYLN Personnel Manual.

**Motion 20/21--20:** Susan Mitchell (Steve Kenworthy) moved to approve the recommended changes to employee leave, and revise the Northern New York Library Network Personnel Manual accordingly. Carried unanimously.

*Section 105 Plan – Medicare Premium Reimbursements*

The NNYLN Personnel Manual does not address health insurance coverage for employees who become Medicare eligible at age 65. Health insurance regulations do not allow employers with less than 20 employees to offer their group policy to Medicare eligible employees. NNYLN's insurance broker, Foy Benefits, recommends establishing a Section 105 (HRA) plan to reimburse employees for Medicare premiums.

**Motion 20/21--21:** Michelle Bishop (Ginger Tebo) moved to approve a section 105 (HRA) plan and revise the Personnel Manual to include the Medicare Premium HRA plan. Carried unanimously.

*NNYRC Report*

Jenica Rogers reported the NNYRC Board of Directors met on November 12, 2020. Officers were elected for the year: Jenica Rogers President, Susan Mitchell Vice-President, Steve Kenworthy Secretary and Ginger Tebo Treasurer. For most of 2020, Simmons Capital Group has positioned the NNYRC portfolio in defensive allocations. They continue to monitor current events in anticipation of gradually re-investing in equities.

**Director Report**

Meg Backus noted her written report was included in the Board packet. Highlights of current issues include:

NNYLN's Automation Committee met on October 29, 2020 to discuss cuts to RBDB State Aid. The Ebsco Omnifile subscription, at an annual cost of \$46,000, is under scrutiny for possible elimination. A budget-neutral technical amendment is being pursued by the state library that would remove the restrictions on RBDB Aid; essentially combining RBDB Aid with Operating Basic Aid.

NNYLN's Continuing Education virtual events remain popular with our members. Staff strives to offer at least one original workshop with clear learning objectives each month. We are also compiling and publishing programs offered across the state to provide additional opportunities to our members.

The group that read *Me and White Supremacy* together in the summer has continued to meet, and is shaping up into a steady Northern New York Anti-Racist Workgroup. It is currently defining the group's purpose and activities so that it can make itself known and others can join too.

Meg has joined *The Regents Advisory Council on Libraries (RAC)* for a 5-year term. The RAC advises the New York State Board of Regents regarding the New York State Library, library development programs, library aid programs and other matters related to the operations of libraries and library systems in New York. The Council and officers of the State Education Department will be developing a comprehensive statewide library and information plan to recommend to the Regents concerning the implementation of the program of library service.

Lewis County Historical Society was recently approved for NNYLN membership.

Meg and Margo Gustina submitted a preliminary proposal for an IMLS National Research in Service to Practice project grant, *Libraries in Community Systems*.

After completing a first pass on the Payroll Protection Program loan forgiveness application it appears the loan will be 100% forgiven.

Our attorney has drafted a letter to the newspaper harvester “Newspaperarchive.com” requesting they delete content scrapped from the NYSHN website. The attorney has learned the previous owners, who were an offshore company, recently sold the company to a US investment company, which now brings the company under the umbrella of US law. The attorney is also drafting a letter to send to contributing institutions that they can use to request their material be taken down from the for-pay website.

A human resources service will be available to members in January. It will be similar to the Ask the Lawyer Service.

### **Next Meeting Dates**

Board members agreed to the proposed next meeting dates for 2020-2021:

- January 14, 2021 Thursday 10:00 A.M. - Zoom video
- March 18, 2021 Thursday 10:00 A.M. - Zoom video
- May 13, 2021 Thursday 10:00 A.M. - Network Office

### **Adjournment**

The Board meeting was adjourned at 11:25 A.M.

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**The November 19, 2020 meeting minutes are not yet approved.**

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◆ Next Board Meeting ◆  
January 14, 2021, Thursday, 10:00 AM  
Zoom Video Conference

NORTHERN NEW YORK LIBRARY  
NETWORK AND SUBSIDIARY

CONSOLIDATED  
FINANCIAL STATEMENTS

\* \* \*

JUNE 30, 2020

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## Independent Auditor's Report

January 14, 2021

To the Finance Committee of the Board of Trustees of  
Northern New York Library Network and Subsidiary

### ***Report on the Consolidated Financial Statements***

We have audited the accompanying consolidated financial statements of Northern New York Library Network and Subsidiary, which comprise the consolidated statement of financial position as of June 30, 2020, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements.

### ***Management's Responsibility for the Consolidated Financial Statements***

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the

purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Northern New York Library Network and Subsidiary as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

As part of our audit of the June 30, 2020, consolidated financial statements, we also audited the adjustment described in Note 1 that was applied to restate the June 30, 2019, net assets. In our opinion, such adjustment is appropriate and has been properly applied. We were not engaged to audit, review, or apply any procedures to the fiscal 2019 consolidated financial statements of the entity other than with respect to the adjustment and, accordingly, we do not express an opinion or any other form of assurance on the fiscal 2019 consolidated financial statements as a whole.



NORTHERN NEW YORK LIBRARY NETWORK AND SUBSIDIARY

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

JUNE 30, 2020

Assets

Current assets:

Cash and cash equivalents (Note 1)	\$ 2,080,633
Accounts receivable, net of allowance of \$9,895 (Note 1)	17,119
Prepaid expenses	<u>37,374</u>
Total current assets	2,135,126
Investments (Notes 1, 2 and 3)	3,176,794
Property and equipment, net (Notes 1 and 5)	<u>391,343</u>
Total assets	<u>\$ 5,703,263</u>

Liabilities and Net Assets

Current liabilities:

Accrued expenses and other liabilities	\$ 21,866
Deferred revenue (Note 1)	23,089
Other post-employment benefits payable, current portion (Note 7)	<u>2,677</u>
Total current liabilities	47,632
Other post-employment benefits payable, long-term portion (Note 7)	<u>82,051</u>
Total liabilities	<u>129,683</u>
Net assets without donor restrictions (Note 1)	5,466,516
Net assets with donor restrictions (Note 1)	<u>107,064</u>
Total net assets	<u>5,573,580</u>
Total liabilities and net assets	<u>\$ 5,703,263</u>

See accompanying notes to consolidated financial statements.

NORTHERN NEW YORK LIBRARY NETWORK AND SUBSIDIARY

CONSOLIDATED STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2020

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Support and revenue:			
Operating aid	\$ 301,758	\$ -	\$ 301,758
Supplemental state aid	69,900	-	69,900
Grant assistance	79,737	316,867	396,604
Other automation income	177,620	-	177,620
Investment income, net	99,632	-	99,632
Interest income	245	-	245
Fees	970	-	970
Rental income	26,400	-	26,400
Membership dues	4,913	-	4,913
Miscellaneous income	12,831	-	12,831
Other hospital income	22,264	-	22,264
NNYRC realized loss on investments	(8,742)	-	(8,742)
NNYRC unrealized loss on investments	(77,247)	-	(77,247)
Total support and revenue	<u>710,281</u>	<u>316,867</u>	<u>1,027,148</u>
Net assets released from restrictions:			
Satisfaction of donor restrictions	<u>304,091</u>	<u>(304,091)</u>	<u>-</u>
Expenses:-			
Program services	843,963	-	843,963
Support services:			
Management and general	<u>191,256</u>	<u>-</u>	<u>191,256</u>
Total expenses	<u>1,035,219</u>	<u>-</u>	<u>1,035,219</u>
Change in net assets	(20,847)	12,776	(8,071)
Net assets, beginning of year, as previously stated	5,121,970	459,681	5,581,651
Prior period adjustment (Note 1)	<u>365,393</u>	<u>(365,393)</u>	<u>-</u>
Net assets, beginning of year, as restated	<u>5,487,363</u>	<u>94,288</u>	<u>5,581,651</u>
Net assets, end of year	<u>\$ 5,466,516</u>	<u>\$ 107,064</u>	<u>\$ 5,573,580</u>

See accompanying notes to consolidated financial statements.

NORTHERN NEW YORK LIBRARY NETWORK AND SUBSIDIARY

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2020

	<u>Program Services</u>	<u>Support Services Management and general</u>	<u>Total</u>
Expenses:			
Salaries	\$ 264,790	\$ 108,153	\$ 372,943
Contracted services	208,401	-	208,401
Employee and retiree benefits	92,291	39,554	131,845
Online search	96,221	-	96,221
Grants to member libraries	20,881	-	20,881
Repairs and maintenance	847	283	1,130
Depreciation	32,346	10,782	43,128
Payroll taxes	18,681	8,006	26,687
Continuing education	13,720	-	13,720
Travel	7,763	-	7,763
Building service contract	11,333	3,778	15,111
Fuel and utilities	7,921	2,640	10,561
Professional fees	11,537	11,537	23,074
Insurance	7,247	2,416	9,663
Office expense	5,203	1,735	6,938
Professional development grant	13,670	-	13,670
Delivery services	5,520	-	5,520
Subscriptions and dues	3,001	-	3,001
Miscellaneous	4,630	-	4,630
Telephone	2,425	809	3,234
Disability insurance	1,835	787	2,622
Workers compensation	1,324	567	1,891
OCLC charges	1,525	-	1,525
Building repair	627	209	836
Bad debt expense	9,895	-	9,895
Postage	329	-	329
Total expenses	<u>\$ 843,963</u>	<u>\$ 191,256</u>	<u>\$ 1,035,219</u>

See accompanying notes to consolidated financial statements.

NORTHERN NEW YORK LIBRARY NETWORK AND SUBSIDIARY

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2020

Increase (decrease) in cash and cash equivalents

Cash flows from operating activities:	
Cash received from aid, grants and members	\$ 1,150,997
Cash paid to suppliers and employees	<u>(978,802)</u>
Net cash provided by operating activities	<u>172,195</u>
Cash flows from investing activities:	
Purchase of property and equipment	(37,200)
Proceeds from sale of investments	1,652,118
Purchase of investments	<u>(1,006,764)</u>
Net cash provided by investing activities	<u>608,154</u>
Net increase in cash and cash equivalents	780,349
Cash and cash equivalents, beginning of year	<u>1,300,284</u>
Cash and cash equivalents, end of year	<u><u>\$ 2,080,633</u></u>

- CONTINUED -

See accompanying notes to consolidated financial statements.

NORTHERN NEW YORK LIBRARY NETWORK AND SUBSIDIARY

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2020

(- CONTINUED -)

Reconciliation of change in net assets to net cash  
provided by operating activities

Change in net assets	\$ (8,071)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Net realized and unrealized loss on investments	85,989
Depreciation	43,128
Bad debt expense	9,895
Decrease in accounts receivable	16,971
Increase in prepaid expenses	(15,347)
Decrease in accounts payable	(5,596)
Increase in accrued expenses and other liabilities	8,049
Increase in deferred revenue	20,889
Increase in other postemployment benefits payable	<u>16,288</u>
Net cash provided by operating activities	<u>\$ 172,195</u>

See accompanying notes to consolidated financial statements.

## NORTHERN NEW YORK LIBRARY NETWORK AND SUBSIDIARY

### NOTES TO FINANCIAL STATEMENTS

#### Note 1 - Summary of significant accounting policies

Nature of activities - Northern New York Library Network (the “Network”) is a tax-exempt organization chartered by the University of the State of New York Education Department. The Network is a regional multi-type library agency primarily dedicated to cooperatively providing support and services necessary for its members to meet their individual goals. The Network serves libraries in the seven counties of Northern New York for the ultimate benefit of the library user. Northern New York Resources Corporation (the “Corporation”) is a non-profit corporation formed in 2000. The purpose of the Corporation is to (a) solicit, accept, hold, invest, reinvest and administer gifts, grants, bequests, contributions, devises, benefits of trusts, endowments and property; and (b) use, disburse or pay the income or principal thereof exclusively for the benefit of the Network. The Corporation designates funds for the exclusive use of investment, investment related expenses and an annual release of funds to the Network based on the operating budget.

Consolidation - The accompanying consolidated financial statements include the accounts of the parent organization, Northern New York Library Network and its subsidiary, Northern New York Resources Corporation, which are collectively referred to as the “Organizations.”

The members of the Board of Directors and management of Northern New York Resources Corporation are also members of the Board of Trustees and management of the Northern New York Library Network. Management believes that because the purpose of the Corporation is to use, disburse or pay the income or principal thereof exclusively for the benefit of the Network, it is in each entity’s best interest for the Network to having controlling interest of the Corporation.

The funds released to the Network from the Corporation was \$193,920 for the fiscal year ended June 30, 2020. This revenue and expense have been eliminated and consolidated in the accompanying financial statements.

Basis of accounting - The consolidated financial statements have been prepared on the accrual basis of accounting, which recognizes revenue when earned and expenses when incurred.

Basis of presentation - The accompanying consolidated financial statements have been prepared in accordance with Financial Accounting Standards Board’s (FASB) authoritative guidance on financial statements of not-for-profit organizations. Under this guidance, the Network is required to report information regarding its assets, liabilities, revenues and expenses according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

New accounting pronouncements - The FASB issued ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The standard’s purpose is to clarify accounting for and eliminate diversity in practice among not-for-profits and other organizations that make or receive contributions of cash or other assets. This ASU clarifies when transactions are contributions or exchange transactions and is effective for years beginning after December 15, 2018. The Network adopted ASU 2018-08 for the fiscal year

ended June 30, 2020, and this adoption had no impact on the consolidated statement of financial position or changes in net assets.

The FASB issued ASU 2014-09, *Revenue from Contracts with Customers* and is effective for years beginning after December 15, 2018. The Network adopted this ASU in the current year as management believes the standard improves the usefulness and understandability of the Network's financial reporting. Analysis of various provisions of this standard resulted in no significant changes in the way the Network recognizes fees from program services or subscription revenue, and therefore no changes to the previously issued consolidated financial statements are required on a retrospective basis. The presentation and disclosures of revenue have been enhanced in accordance with the standard.

Net assets without donor restrictions - These assets are not subject to donor-imposed restrictions and are available for the support of operations.

The Board has designated certain net assets without donor restrictions as of June 30, 2020, as follows:

Designated by the Board for:	
Building improvements	\$ 23,485
Equipment purchases	46,321
NNYRC investments	4,172,868
Automation projects	<u>411,570</u>
	4,654,244
Undesignated	<u>812,272</u>
Total net assets without donor restrictions	<u>\$ 5,466,516</u>

Net assets with donor restrictions - Net assets with donor restrictions consist of the net assets of the Network whose use by the Network is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled by actions of the Network pursuant to those stipulations. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the consolidated statement of activities as net assets released from restrictions. Net assets with donor restrictions as of June 30, 2020, consisted of \$81,652 to be used for the Network's Automation program and \$25,412 to be used for the Network's Medical ILL program.

Revenue recognition - Revenue from conditional grant awards is recognized as qualifying expenses are incurred. Amounts received prior to incurring qualifying expenses are reported as deferred revenue in the consolidated statement of financial position. Revenue from unconditional grant awards is recognized as revenue in the year of award. Revenue from state aid, which provides subsidy for the operations of the Network, is recognized in the year of award. Contributions are recognized as revenue in the year an unconditional promise to give is received and are recorded at fair value. Conditional promises to give, that is those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met. Support that is restricted by the donor is reported as an increase in revenue with donor restrictions. Membership in the Network requires payment of annual membership dues and this revenue is recognized when earned. Workshop program revenue

is recognized at the time of the program. Fees for rent of the Network's board rooms for meetings is recognized when the rental occurs. Rental income for leasing space monthly is recognized as earned. All dividend and interest income from investments is recognized when earned.

Cash and cash equivalents - The Network considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Accounts receivable - Accounts receivable consists of amounts due from members. Amounts are stated at the amount management expects to collect from outstanding balances. The allowance for doubtful accounts is \$9,895 at June 30, 2020.

Investments - Investments in mutual funds and exchange traded funds with readily determinable values are presented in the consolidated financial statements at fair value and are subject to normal market fluctuations. Investments for which no readily determinable fair value is available are reported at the estimated value per share or net asset value (NAV) as a practical expedient to fair value as presented by the companies in reports filed with the U.S. Securities and Exchange Commission. Realized and unrealized gains and losses are included in the accompanying consolidated statement of activities. Investment income is reported net of fees of approximately \$32,000 for the fiscal year ended June 30, 2020.

Property and equipment - Property and equipment are recorded at cost or, for donated assets, at the estimated fair market value at the date of acquisition. Depreciation for financial statement purposes is computed on the straight-line method over the assets' estimated useful lives. Maintenance and repairs are expensed as incurred; major renewals and betterments are capitalized. When items of property and equipment are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is included in change in net assets.

Deferred revenue - Deferred revenue represents cash advances received for cost reimbursement grants for which expenditures have not yet been incurred and annual membership dues received, but not yet earned.

During the fiscal year ended June 30, 2020, the Network received \$100,626 under the Payroll Protection Act. The Network has chosen the method of accounting under ASC 958-605 and is treating the funds as a conditional grant. The Network incurred qualifying costs of \$79,737 as of June 30, 2020, and therefore recognized corresponding grant revenue in this amount. The remaining \$20,889 is included in deferred revenue as a cash advance. The Network has not received formal forgiveness under the Payroll Protection Act as of January 14, 2021, however, management believes they have met all of the requirements to obtain the forgiveness.

Financial instruments and credit risks - The Network maintains cash balances at one financial institution. Cash balances in excess of the amount insured by the Federal Deposit Insurance Corporation (FDIC) are covered by a third-party collateral agreement, mitigating credit risk.

Rental income - The Network leases office space to another organization under a lease agreement that expires in February 2023. Rental income received under this agreement was \$26,400 for the fiscal year ended June 30, 2020. Minimum future rental income on



the noncancelable lease is \$26,500, \$26,800, and \$18,000 for fiscal 2021, 2022, and 2023, respectively.

Income taxes - Pursuant to FASB guidance related to not-for-profit entities, the Network and the Corporation are exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code (IRC) and have been determined not to be private foundations under Section 509(a) of the IRC.

Both entities have reviewed their operations for uncertain tax positions and believes there are no significant exposures. The entities will include interest on income tax liabilities in interest expense and penalties in operations if such amounts arise. The entities are no longer subject to Federal or state examinations by tax authorities for the closed tax years before 2016.

Expense allocation - The costs of program and support services have been summarized on a functional basis in the consolidated statement of functional expenses. The costs are functionalized on a direct basis where possible. Indirect costs are allocated based on an estimate of the time spent by the Network's management and staff in each functional area.

Use of estimates - The preparation of consolidated 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 the disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Prior-period adjustment and restatement - A restatement of prior-period net assets has been recorded to adjust donor restricted net assets. It was determined that \$365,393 that had been previously reflected in the consolidated financial statements as net assets with donor restrictions were not donor restricted, but rather Board designated, and thus were reclassified to net assets without donor restrictions.

Subsequent events - Management has evaluated subsequent events through January 14, 2021, the date which the consolidated financial statements were available for issue.

## Note 2 - Investments

Investments are presented in the consolidated financial statements at fair value or net asset value and consist of the following:

	June 30, 2020		
	Cost	Fair Value	Unrealized Appreciation/ (Depreciation)
Mutual funds	\$ 2,131,511	\$ 2,295,719	\$ 164,208
Exchange traded funds	757,211	776,019	18,808
Real estate investment trusts (NAV)	120,254	105,056	(15,198)
Total investments	<u>\$ 3,008,976</u>	<u>\$ 3,176,794</u>	<u>\$ 167,818</u>

## Note 3 - Fair value measurements

The FASB's authoritative guidance on fair value measurements provides a framework for measuring fair value under generally accepted accounting principles. The guidance applies to all financial instruments that are being measured and disclosed on a fair value basis.

As defined in the guidance, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, various assumptions are utilized, including assumptions about risk and/or the risks inherent in the inputs to the valuation techniques. These inputs can be readily observable, market corroborated, or generally unobservable inputs. Based on the observability of the inputs used in the valuation techniques, the Network is required to provide the following information according to the fair value hierarchy. The fair value hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Level 2 inputs are inputs other than quoted prices included in Level 1 that are observable for the asset or liability. Financial assets measured at fair value on a recurring basis include investments. The mutual funds and exchange traded funds are reported at fair value utilizing Level 1 inputs.

The fair value for investments measured on a recurring basis is as follows:

	June 30, 2020			
	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>	<u>Total</u>
Mutual funds	\$ 2,295,719	\$ -	\$ -	\$ 2,295,719
Exchange traded funds	<u>776,019</u>	<u>-</u>	<u>-</u>	<u>776,019</u>
	<u>\$ 3,071,738</u>	<u>\$ -</u>	<u>\$ -</u>	3,071,738
Real estate investment trusts at NAV				<u>105,056</u>
Total investments				<u>\$ 3,176,794</u>

The real estate investment trusts values have been estimated at net asset value as reported by the fund manager. The funds are considered illiquid as there is no current market or repurchase programs currently held by the funds to sell the equity investments. There were no unfunded commitments.

Note 4 - Board designated institutional funds

NNYRC net assets, July 1, 2019	\$ 4,360,118
Investment income, net of fees	99,632
Realized loss on investments	(8,742)
Unrealized loss on investments	(77,247)
Distribution to the Network	(193,920)
Other expenses	<u>(6,973)</u>
NNYRC net assets, June 30, 2020	<u>\$ 4,172,868</u>

Return objectives and risk parameters - The Board of Directors of the Corporation has resolved that the purpose of the Corporation's investment portfolio is to generate income to support current and future spending needs of the Network.

Strategies employed for achieving objectives - The Board of Directors of the Corporation engages with an investment advisor who works with the Corporation to develop and implement an investment strategy that encompasses and accommodates both current operating and long-term financial requirements. The Board of Directors of the Corporation and the investment manager have established strategic asset allocation ranges for the main asset classes of investment (equity, mutual funds, real estate investment trusts, business development companies and cash equivalents). The strategy also factors in the additional liquidity requirements, as well as consensus forecasts for future inflation. In investing to meet these goals, the investment manager had the latitude to determine the sub-asset investment classes, as well as the relative contribution yield and principal growth, taking into consideration market conditions. Performance is measured monthly, quarterly and annually.

Spending policy and how the investment objectives relate to spending policy - The Board of Directors of the Corporation work in tandem with the Board of Trustees of the Network to

establish the annual amount needed from the Corporation in order for the Network to sustain and enhance services to its members.

The Corporation has invested in business development companies and real estate investment trusts, both of which are classified as alternative investments. The business development companies must consider annually whether to hold a "liquidity event" such as a listing on a national exchange or engaging in a quarterly repurchase program, neither of which is required to be offered by the companies. The real estate investment trusts are not currently required or include a program in which repurchase of outstanding shares are conducted.

#### Note 5 - Property and equipment

Property and equipment consisted of the following at June 30, 2020:

Land	\$ 48,265
Buildings and improvements	646,325
Computers and office equipment	<u>343,350</u>
	1,037,940
Less - Accumulated depreciation	<u>646,597</u>
	<u>\$ 391,343</u>

Depreciation expense of \$43,128 for the fiscal year ended June 30, 2020, has been included in expenses in the accompanying consolidated statement of functional expenses.

#### Note 6 - Employee benefit plan

The Network participates in the Teachers Insurance and Annuity Association - College Retirement Equities Fund (TIAA-CREF), a 403(b) plan. All permanent full-time and part-time employees, excluding hourly employees, are eligible to participate after one year of service. The Network contributes 12% of eligible employees' salaries. The annual contributions are immediately vested and applied to individual annuities issued to each participant by TIAA-CREF. Employer contribution retirement expense was approximately \$44,000 for the fiscal year ended June 30, 2020.

The Network also maintains a tax deferred annuity (TDA) plan whose enrollment is open to all Network employees. Employees, on a voluntary basis, can contribute pre-tax wages to the TDA plan. There are no employer contributions.

#### Note 7 - Other post-employment benefit

The Network provides post-employment health insurance coverage for its retired employees in accordance with the provisions of the Network's personnel manual.

The Network administers its retiree health insurance plan (the "Plan") as a single-employer defined benefit other post-employment benefit (OPEB) plan. The Plan consists of basic hospitalization, basic surgical-medical coverage, major medical and dental benefits. The Plan for continuation of medical insurance benefits for qualifying retirees and their covered dependents can be amended by action of the Network. The Plan does not currently issue a stand-alone financial

report since there are no assets legally segregated for the sole purpose of paying benefits under the Plan.

As per the Network's personnel manual, post-employment health insurance coverage for employees hired prior to March 24, 1988 with ten or more years of service and who retire at sixty-two years of age or more, the Network will pay 75% of the premium cost for the individual and any dependents. Coverage for employees hired after March 24, 1988, with ten or more years of service and who retire at age sixty-two, the Network will pay 50% of the premium cost for the individual and any dependents.

Employees with ten years' service who retire between the ages of fifty-five and sixty-one may use accumulated sick days to pay for health insurance coverage at the rate of one sick day for one month of coverage. Beginning at age sixty-two, the Network will pay the appropriate percentage of the premium cost for coverage as outlined in the paragraph above.

The Plan and the Network's policy apply only to the individual who has retired from the Network and his or her dependents at the time of retirement and cannot be transferred to future spouses, children, or dependents. The Network reserves the right to adjust the percentage of premium to be paid by the retiree in the future.

Upon the death of the retiree or employee, dependents are covered at the expense of the Network for three months. Dependents may petition the Board for an additional three months' coverage upon a subscriber's death. After this period, they may continue on the group health insurance plan at their own expense.

The Network recognizes the cost of providing post-employment health insurance annually as an expense in the consolidated financial statements as payments are made. For the fiscal year ended June 30, 2020, the Network recognized \$2,623 for its share of insurance premiums for three enrolled retirees. The Network has established a pay-as-you-go approach for post-employment benefits.

Funded status and funding progress - The schedule of funding progress presents multi-year trend information that is useful in determining whether the actuarial value of plan assets, if any, are increasing or decreasing over time relative to the actuarial accrued liability.

The following table sets forth the actuarial accrued liability and funded status of the Plan as of June 30, 2020:

Actuarial accrued liability (AAL)	
Currently retired	\$ 57,148
Active employees	<u>32,002</u>
Total actuarial accrued liability	89,150
Actuarial value of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 89,150</u>
Fund ratio	<u>0.00%</u>
Normal cost	<u>\$ 6,701</u>

The following table summarizes the amortization calculation of the UAAL as of the latest valuation date:

	<u>2020</u>
UAAL	\$ 89,150
Amortization period (years)	18
Amortization discount rate	4.00%
Present value factor	13.86
UAAL amortization rate	\$ 6,430

Annual OPEB costs and net OPEB obligation

The Network's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC). The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities over a period of time not to exceed thirty years.

The following table shows the components of the Network's annual OPEB costs:

	<u>2020</u>
Normal cost	\$ 6,701
Amortization of UAAL	<u>6,430</u>
Annual required contribution of the employer	13,131
Interest on OPEB obligation	525
Adjustment to ARC	<u>5,255</u>
OPEB expense	<u>\$ 18,911</u>

The Network's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan and the net OPEB obligation for the fiscal year ended June 30, 2020, and the preceding fiscal year are as follows:

Fiscal Year Ended	Beginning OPEB Obligation	Annual OPEB Cost	Actual Employer Contribution	Percentage Contributed	Net OPEB Obligation
6/30/2019	\$ 58,866	\$ 12,333	\$ 2,759	22.37%	\$ 68,440
6/30/2020	\$ 68,440	\$ 18,911	\$ 2,623	13.87%	\$ 84,728

The following table reconciles the Network's OPEB obligation for the fiscal year ended June 30, 2020:

Net OPEB obligation, beginning of year	\$ 68,440
Annual OPEB expense	18,911
Annual contributions	<u>(2,623)</u>
Net OPEB obligation, end of year	84,728
Less: Estimated current portion of OPEB obligation	<u>(2,677)</u>
Estimated long-term portion of OPEB obligation	<u>\$ 82,051</u>
Percentage of current year expense contributed	13.87%

The Network has elected to apply an alternative measurement method, which is an acceptable method for sole employer plans with less than 100 participants. This alternative method includes the same broad measurement steps as an actuarial valuation (projecting future cash outlays for benefits, discounting projected benefits to present value and allocating the present value of benefits to periods using an actuarial cost method). However, it permits simplification of certain assumptions to make the method potentially usable by non-specialists.

The specific alternative measurement method that was applied was the Unit Credit Cost Method with the UAAL Amortized as a Level Dollar Amount to estimate the Network's OPEB obligation. The measurement involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. Projections of benefits provided at the time of each valuation and the historical pattern of share of benefit costs (if any) between the employer and the Plan's participants to that point. The measurement and assumptions used are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The initial measurement date for the calculation was June 30, 2010, and the discount rate utilized was 5.50%. The rate used for the June 30, 2020, calculation of expense was 4.00%. No salary increases were assumed since benefits are not based on compensation.

Health care premiums projected into the future were assumed to increase as follows:

<u>Fiscal Year</u> <u>Ending June 30th</u>	<u>Projected</u> <u>Increase</u>
2021	7.50%
2022	8.00%
2023	7.90%
2024	7.90%
2025	7.70%
2026	7.50%
Thereafter	7.70%

Note 8 - Contingencies and concentration of risk

In March of 2020, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating temporary work stoppage in many sectors and imposing limitations on travel and size and duration of group meetings. Most industries are experiencing disruption to business operations and the impact of reduced consumer spending. In addition, global markets have seen significant volatility. The pandemic was ongoing through the fiscal year and has continued subsequent to year-end. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications and any government actions to mitigate them.

Financial awards from governmental entities in the form of grants are subject to special audit. Such audits could result in claims against the Network for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this time. Economic conditions may affect the Network's ability to collect funds. The Network's funding is dependent on many factors, including state appropriations. Potential cuts to the Network's funding could be significant.

Accordingly, while management cannot quantify the financial and other impacts to the Network as of January 14, 2021, there is a reasonable possibility that the impact on the Network's financial position and results of future operations could be material.

Approximately 75% of the Network's revenue was derived from the State of New York and other governmental agencies in fiscal 2020.



Note 9 - Liquidity and availability of financial assets

The following represents the Organizations' consolidated financial assets as of June 30, 2020:

Financial assets at year-end:	
Cash and cash equivalents	\$ 2,080,633
Accounts receivable	17,119
Investments	<u>3,176,794</u>
	5,274,546
Less: Amounts not available to be used for operations within one year:	
Board designated net assets	4,654,244
Donor restricted net assets	<u>107,064</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 513,238</u>

The Network's Board internally designates funds to anticipate future expenditures for significant building improvements and equipment purchases. These funds are limited to capital purchases and are not available for general operations.

The Corporation designates institutional funds for the exclusive use of investment, investment related expenses and an annual release of funds to the Network based on the operating budget. Unreleased amounts are not available for general operation of the Network. It is within the ability of the Corporation to sell invested funds for additional distributions to the Network should the need arise.

NORTHERN NEW YORK LIBRARY  
NETWORK AND SUBSIDIARY

REPORT TO THE BOARD OF TRUSTEES

\* \* \*

JANUARY 2021

DRAFT

January 14, 2021

To the Board of Trustees of  
Northern New York Library Network

We have completed our audit of the consolidated financial statements of Northern New York Library Network and Subsidiary as of and for the fiscal year ended June 30, 2020. Based on the results of our audit, we have issued an unmodified opinion on the consolidated financial statements of Northern New York Library Network and Subsidiary as of and for the fiscal year ended June 30, 2020.

This report summarizes certain required communications to the Board of Trustees with emphasis on significant accounting and auditing matters and the quality of accounting principles used by management.

We look forward to reviewing this report with you and responding to any issues the Board of Trustees wish to discuss.

This report is intended solely for the information and use of the Board of Trustees, management and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

**NORTHERN NEW YORK LIBRARY NETWORK AND SUBSIDIARY**

**REPORT TO THE BOARD OF TRUSTEES**

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**NORTHERN NEW YORK LIBRARY NETWORK AND SUBSIDIARY**  
**REQUIRED COMMUNICATIONS WITH THE BOARD OF TRUSTEES**

**AUDITOR'S RESPONSIBILITY UNDER U.S. GENERALLY ACCEPTED AUDITING STANDARDS:**

- As communicated in our engagement letter dated August 4, 2020, our responsibility, as described by professional standards, is to form and express an opinion about whether the consolidated financial statements that have been prepared by management with your oversight are presented fairly (as prescribed by professional standards), in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the consolidated financial statements does not relieve you or management of its respective responsibilities.
- Our responsibility is to plan and perform the audit to obtain reasonable, rather than absolute, assurance about whether the consolidated financial statements are free of material misstatement.
- An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Northern New York Library Network and Subsidiary solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.
- We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.
- We have provided our comments regarding significant deficiencies and other matters noted during our audit in the attached report.
- We are not aware of any documents containing or discussing financial statements or financial results.

## **PLANNED SCOPE AND TIMING OF THE AUDIT:**

- We performed the audit according to the planned scope and timing previously communicated to you through our engagement letter and planning communication letter, both dated Augusts 4, 2020.
- The scope of the audit is a matter of judgment considering such factors as the nature of the entity, the industry in which it operates and the relative size of the entity using a percentage of total revenue or total assets of the entity as a benchmark.

## **COMPLIANCE WITH ALL ETHICS REQUIREMENTS REGARDING INDEPENDENCE:**

- The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.
- We have performed no non-audit, consulting or systems consulting services other than as agreed to in our engagement letter.
- We are not aware of any other areas or relationships that could affect independence.

## **QUALITATIVE ASPECTS OF THE ENTITY'S SIGNIFICANT ACCOUNTING PRACTICES:**

### **Significant Accounting Policies**

- Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Northern New York Library Network and Subsidiary is included in Note 1 to the consolidated financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during fiscal 2020. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### **Significant Accounting Estimates**

- Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance

to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

- The most sensitive accounting estimates affecting the financial statements are as follows:
  - Useful lives of property and equipment;
  - Allowance for bad debts;
  - Functional allocation percentages;
  - Fair value of investments; and
  - Other postretirement benefit obligation and expense.

During the conduct of our fieldwork, we determined the basis for, and reasonableness of, management's estimates.

### **Financial Statement Disclosures**

- Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Northern New York Library Network and Subsidiary's consolidated financial statements relate to revenue recognition and expense allocation.

### **CORRECTED AND UNCORRECTED MISSTATEMENTS (ADJUSTMENTS):**

- Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

- Management has corrected all material misstatements, either individually or in the aggregate, to the financial statements taken as a whole. The following material misstatements detected as a result of the audit procedures were corrected by management:

	Increase/ (decrease) in change in <u>net assets</u>
Unadjusted change in net assets	\$ 264,607
To record deferred revenue for payroll protection program amount not expended to date	(20,889)
To bring expense and prepaid to actual for prepaid databases	15,346
To capitalize office equipment	37,200
To record current year depreciation	(43,128)
To reverse effect of prior accountant accounts receivable and accounts payable	(38,389)
To record current year accounts receivable, allowance and bad debt expense	17,119
To record effect of prior auditor entries and reverse entries recorded in 2020 for fiscal 2019	(28,349)
To record current year NNYRC investment balance and earnings activity	(187,250)
To adjust postretirement benefit to actual and record current year expense	(16,289)
To increase accrual for compensated absences	<u>(8,049)</u>
Adjusted change in net assets	<u>\$ (8,071)</u>



- Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements are summarized as follows:

	<u>Decrease in change in net assets</u>
To post additional 2019 prepaid balance, increasing beginning net assets and current year expense	<u>\$ (22,324)</u>

We agree with management that this adjustment is not material to the consolidated financial statements.

### **AUDITOR'S JUDGMENTS ABOUT THE QUALITY OF ACCOUNTING PRINCIPLES:**

- Based on our fieldwork, the accounting principles selected and their utilization appear appropriate in the circumstances.
- Management is not overly influenced by earnings or financial position in selecting or utilizing accounting principles. They demonstrated a willingness and an understanding of the need for consistency and completeness of accounting principles and the related disclosures.

### **DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT:**

- We obtained full cooperation of management and access to information required to complete the audit. We encountered no significant difficulties in performing and completing our audit.

### **DISAGREEMENTS WITH MANAGEMENT:**

- For the purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We had no such disagreements with management during the course of our audit.

### **CONSULTATION WITH OTHER ACCOUNTANTS:**

- In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organizations' consolidated financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting

accountant to check with us to determine that the consultant has all the relevant facts. We are not aware of any consultations with other accountants related to the application of accounting principles that were applicable to years reported on by us.

**MATTERS DISCUSSED WITH MANAGEMENT PRIOR TO RETENTION:**

- We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organizations' auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**ERRORS OR FRAUD:**

- We noted no material errors or fraud during the audit.

**NONCOMPLIANCE WITH LAWS AND REGULATIONS, ILLEGAL ACTS:**

- We did not become aware of any significant noncompliance with laws or regulations, or illegal acts.

**MANAGEMENT REPRESENTATIONS:**

- We have requested certain representations from management that are included in the management representation letter dated January 14, 2021.

**SUBSEQUENT EVENTS:**

- Management has evaluated subsequent events through January 14, 2021, the date which the financial statements were available for issue.

January 14, 2021

To the Board of Trustees of  
Northern New York Library Network

In planning and performing our audit of the consolidated financial statements of Northern New York Library Network and Subsidiary (the “Organizations”) as of and for the fiscal year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the Organizations’ internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organizations’ internal control. Accordingly, we do not express an opinion on the effectiveness of the Organizations’ internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Our audit was also not designed to identify deficiencies in internal control that might be significant deficiencies. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. As discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

Management's written responses to the significant deficiencies and other matters identified in our audit have not been subjected to the audit procedures applied in the audit of the consolidated financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of the Board of Trustees, management and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

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# NORTHERN NEW YORK LIBRARY NETWORK AND SUBSIDIARY

## REPORT ON INTERNAL CONTROL

The following summarizes our findings and recommendations from our engagement, as explained in the attached report.

### Significant Deficiencies

#### 1. CUTOFF OF NET ASSETS.

During our audit we noted that the auditing entries relating to the prior year were posted in the current year, resulting in net assets not properly reconciling to the external financial statements year over year. We recommend posting all adjusting audit entries as of the last day of the fiscal year to ensure proper cutoff is achieved and entries are recorded in the year they affect.

Management's response: Adjustments to net assets will be posted to FY 19-20 to reconcile internal and external financial statements.

#### 2. ACCRUAL BASIS OF ACCOUNTING.

The Network maintains their internal general ledger on a cash basis. We recommend converting to the accrual basis and recording expenses and revenues when incurred as required under generally accepted accounting principles.

Management's response: The Network will convert its internal accounting method to the accrual basis by the end of FY 21-22 to allow time for training. End of year accruals in accounts receivable, accounts payable, and prepaid expenses will be reported for the auditing of FY 20-21.

#### 3. RECONCILIATION OF INTERNAL RECORDS TO EXTERNAL FINANCIAL STATEMENTS.

During our audit, questions arose regarding the beginning audited balances related to restricted net asset disclosures in the external financial statements. It was ultimately determined that the previous restricted net asset balance was not accurate, as service revenue was being accounted for as donor restricted revenue in the prior audited financial statements. Management performed a review of the net asset accounts and provided additional information, resulting in a prior period reclass of beginning year restricted net assets.

We recommend that management review the external financial statements in detail to ensure they agree with the internal records and to understand the balances and disclosures being presented.

Management's response: The Network's 18-19 audit was issued using FASB Classifications for net assets of Unrestricted, Temporarily Restricted, or Permanently Restricted. This was an error that had to be corrected, as the new designations of "net assets without donor restrictions" and "net assets with donor restrictions" issued by FASB Accounting Standard Update (ASU) No. 2016-14 was in effect and should have been implemented.

The Network's board-restricted fund Automation Projects had previously been considered restricted net assets in the annual audit, including the one initially submitted for FY 2018-19. The clarification offered by ASU No. 2016-14 should have moved it out of restricted net assets and into net assets without donor restrictions in the corrected version.

Management recognizes its responsibility in "owning" the financial statements and preserving the independence of the auditor.

### **Other Matters**

#### 1. ADD ACCOUNT NUMBERS IN QUICKBOOKS.

During our audit we noted that the Network's chart of accounts in the accounting software contained titles, but no account numbers. As organizations grow, account numbers add an additional control to ensure amounts are being reported to the proper account and improve the readability of one's account list. In addition, account numbers are a useful tool to organize accounts outside of QuickBooks, such as in Excel, which simplifies reporting to outside parties such as accountants and legal consultants.

We recommend updating the Network's internal accounting software to include account numbers.

Management's response: The Network accepts the recommendation to add account numbers in QuickBooks and will do so within FY 20-21.

#### 2. ANNUAL BUDGETING.

The Network does not develop annual budgets for the organization as a whole; rather a budget is only completed for Operating Funds. This budget does not account for large portions of operations, including other automation income, certain state aid, and hospital fees. A comprehensive budget is considered essential to effective management. Among other things, budgets set criteria for measuring the performance of programs and assisting in determining annual liquidity needs.

We recommend that management develop a detailed month by month budget before the start of each fiscal year. The budget should address all revenue sources and expenditure items, as well as be reviewed by management and modified as necessary prior

to approval. In addition, we recommend that the budget be maintained in the Network's accounting software (QuickBooks) to allow for quick budget to actual reporting.

Management's response: Budgets have been in effect for each year's Automation Program, through a process of Committee recommendation (Automation Committee) and Board approval. The Hospital Library Program (HLP) has been managed and expended in accordance with the Network's annual contract with Samaritan Medical Center. Medical ILL has followed a plan of journal subscriptions and ILL reimbursements. The accounts Equipment Fund and Building Fund serve the purpose of allowing for occasional costs of maintenance and upgrades without disrupting the annual Operating Fund. Automation Projects has grown as the Newspaper project has gained higher and higher usage, and would benefit from an assessment of its role within the overall budget structure.

The Network will review its documentation and presentation of each account's annual budget.

3. SEGREGATION OF MAJOR REVENUE SOURCES INTO UNIQUE ACCOUNTS.

During our audit we noted that the general ledger chart of accounts currently lumps several revenue sources into single accounts. While these items can be partially segregated using a profit and loss by class account, several classifications can only be identified by drilling down into the detail data.

We recommend that the Network utilize separate revenue accounts to segregate the major sources of revenue (Operating State Aid, Supplemental State Aid, contributions from related parties, automation projects, etc.). This will allow for more transparency and audit efficiencies as internal records will more readily reflect the main categories of revenue presented in the external financial statements.

Management's response: The following accounts will be created to segregate major revenue sources:

1. Basic Aid (Operating)
2. Supplemental Aid (Operating)
3. Digitization (Auto Projects)
4. Pass Through (Auto Projects)

4. HAVE AN ACTUARY DETERMINE POST-EMPLOYMENT BENEFIT OBLIGATION.

The Network offers a post-employment benefit to its retired employees in accordance with the provisions of the Network's personnel manual. The determination of this obligation and related expense is sensitive to estimates and various complex calculations. The final responsibility of determining such estimates rests with

management. We recommend that management hire an actuary who specializes in these calculations to best assist in estimating this obligation annually.

Management's response: The Network is inquiring into the cost of actuarial services to calculate OPEB liability annually. Inquiries to peer organizations across NYS revealed that those who offer post-employment benefits have the liability calculated by their auditors each year according to a formula.

Management will pursue a solution that minimizes the risk of uncertain obligations while also minimizing the cost of maintaining an accurate estimation of liabilities. The cost of calculating the liability should be appropriate or reasonably proportioned compared to the cost of actually fulfilling the benefit each year.

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# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**  
(Rev. January 2020)  
Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2019**  
Open to Public Inspection

**A** For the 2019 calendar year, or tax year beginning **JUL 1, 2019** and ending **JUN 30, 2020**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>NORTHERN NEW YORK LIBRARY NETWORK</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>6721 US HWY 11</b> City or town, state or province, country, and ZIP or foreign postal code <b>POTSDAM, NY 13676</b>	<b>D</b> Employer identification number <b>14-6036399</b>  <b>E</b> Telephone number <b>315-265-1119</b>
<b>F</b> Name and address of principal officer: <b>MARGARET E BACKUS</b> <b>SAME AS C ABOVE</b>		<b>G</b> Gross receipts \$ <b>1,207,425.</b> <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: ▶ <b>WWW.NNYLN.ORG</b>		
<b>K</b> Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input checked="" type="checkbox"/> Other ▶ <b>CHART</b>		<b>L</b> Year of formation: <b>1965</b> <b>M</b> State of legal domicile: <b>NY</b>

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>THE NORTHERN NEW YORK LIBRARY NETWORK IS A REGIONAL NON-PROFIT MULTI-TYPE LIBRARY AGENCY DEDICATED</b> <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. <b>3</b> Number of voting members of the governing body (Part VI, line 1a) ..... <b>3</b> <b>14</b> <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) ..... <b>4</b> <b>63</b> <b>5</b> Total number of individuals employed in calendar year 2019 (Part V, line 2a) ..... <b>5</b> <b>6</b> <b>6</b> Total number of volunteers (estimate if necessary) ..... <b>6</b> <b>14</b> <b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12 ..... <b>7a</b> <b>0.</b> <b>b</b> Net unrelated business taxable income from Form 990-T, line 39 ..... <b>7b</b> <b>0.</b>																									
<b>Revenue</b>		<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Prior Year</th> <th>Current Year</th> </tr> </thead> <tbody> <tr> <td><b>8</b> Contributions and grants (Part VIII, line 1h) .....</td> <td style="text-align: right;">867,838.</td> <td style="text-align: right;">962,182.</td> </tr> <tr> <td><b>9</b> Program service revenue (Part VIII, line 2g) .....</td> <td style="text-align: right;">6,149.</td> <td style="text-align: right;">205,767.</td> </tr> <tr> <td><b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....</td> <td style="text-align: right;">-13,341.</td> <td style="text-align: right;">245.</td> </tr> <tr> <td><b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....</td> <td style="text-align: right;">267,643.</td> <td style="text-align: right;">39,231.</td> </tr> <tr> <td><b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....</td> <td style="text-align: right;">1,128,289.</td> <td style="text-align: right;">1,207,425.</td> </tr> </tbody> </table>		Prior Year	Current Year	<b>8</b> Contributions and grants (Part VIII, line 1h) .....	867,838.	962,182.	<b>9</b> Program service revenue (Part VIII, line 2g) .....	6,149.	205,767.	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	-13,341.	245.	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	267,643.	39,231.	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	1,128,289.	1,207,425.						
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**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer <b>MARGARET E BACKUS, EXECUTIVE DIRECTOR</b> Type or print name and title	Date _____			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>SHANNON T. FORKIN, CPA</b>	Preparer's signature <b>SHANNON T. FORKIN, C</b>	Date <b>01/07/21</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P00973625</b>
	Firm's name ▶ <b>DANNIBLE &amp; MCKEE, LLP</b>	Firm's EIN ▶ <b>33-0996661</b>			
	Firm's address ▶ <b>221 SOUTH WARREN ST. SYRACUSE, NY 13202</b>	Phone no. <b>315-472-9127</b>			

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: THE NORTHERN NEW YORK LIBRARY NETWORK IS A REGIONAL NON-PROFIT MULTI-TYPE LIBRARY AGENCY DEDICATED TO DISTRIBUTING RESOURCES AND SERVICES AMONG ITS MEMBERS IN THE 12,000 SQUARE MILE, SEVEN-COUNTY AREA KNOW AS THE NORTH COUNTRY. MEMBER ORGANIZATIONS INCLUDE ALL TYPES

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 843,963. including grants of \$ 34,551. ) (Revenue \$ 218,598. ) PROVIDE COLLABORATION AND SUPPORT TO HELP MEMBERS MEET THEIR INDIVIDUAL GOALS, FOR THE ULTIMATE BENEFIT OF THE LIBRARY USER. SERVICES INCLUDE ELECTRONIC RESOURCE SHARING PROGRAMS, ACCESS TO DIGITIZATION EQUIPMENT, SPECIALIZED MEDICAL INFORMATION SERVICES, A REGIONAL CATALOG AND GROUND DELIVERY, COORDINATED COLLECTION DEVELOPMENT AMONG ACADEMIC LIBRARIES, PROFESSIONAL TRAINING PROGRAMS, PROJECT GRANTS AND TRAVEL GRANTS, AND ACCESS TO AN ATTORNEY FOR TIMELY INPUT ON INTELLECTUAL PROPERTY, VENDOR CONTRACTS, FIRST AMENDMENT, CIVIL RIGHTS, EMPLOYMENT LAW, AND OTHER LEGAL MATERS THAT IMPACT LIBRARY OPERATIONS.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 843,963.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	<input checked="" type="checkbox"/>	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	<input checked="" type="checkbox"/>	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....		<input checked="" type="checkbox"/>
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....		<input checked="" type="checkbox"/>
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....		<input checked="" type="checkbox"/>
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....		<input checked="" type="checkbox"/>
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....		<input checked="" type="checkbox"/>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		<input checked="" type="checkbox"/>
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....		<input checked="" type="checkbox"/>
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> .....		<input checked="" type="checkbox"/>
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....	<input checked="" type="checkbox"/>	
<b>b</b> Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....		<input checked="" type="checkbox"/>
<b>c</b> Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....		<input checked="" type="checkbox"/>
<b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....		<input checked="" type="checkbox"/>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....	<input checked="" type="checkbox"/>	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....	<input checked="" type="checkbox"/>	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....		<input checked="" type="checkbox"/>
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....	<input checked="" type="checkbox"/>	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		<input checked="" type="checkbox"/>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....		<input checked="" type="checkbox"/>
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....		<input checked="" type="checkbox"/>
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....		<input checked="" type="checkbox"/>
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....		<input checked="" type="checkbox"/>
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> .....		<input checked="" type="checkbox"/>
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....		<input checked="" type="checkbox"/>
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....		<input checked="" type="checkbox"/>
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		<input checked="" type="checkbox"/>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....	<input checked="" type="checkbox"/>	

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....	X	
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....		X
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....	X	

**Note:** All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable .....		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable .....		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 16 regarding employee counts, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	<b>1a</b> 14		
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent		
	<b>1b</b> 63		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	X	
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		X
<b>b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>10b</b>			
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
<b>12c</b>			
<b>13</b>	Did the organization have a written whistleblower policy?	X	
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>b</b>	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		X
<b>15b</b>			
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
<b>16b</b>			

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **PHIL JONES - 315-265-1119**  
**6721 US HWY 11, POTSDAM, NY 13676**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ANDREW KELLY PRESIDENT	1.00	X		X				0.	0.	0.
(2) SUSAN MITCHELL VICE-PRESIDENT	1.00	X		X				0.	0.	0.
(3) SUE LONGSHORE TREASURER	1.00	X		X				0.	0.	0.
(4) DEBRA KIMOK SECRETARY	1.00	X		X				0.	0.	0.
(5) MICHELLE BISHOP TRUSTEE	1.00	X						0.	0.	0.
(6) KRISTA BRIGGS TRUSTEE	1.00	X						0.	0.	0.
(7) GWEN CUNNINGHAM TRUSTEE	1.00	X						0.	0.	0.
(8) JEFF GARVEY TRUSTEE	1.00	X						0.	0.	0.
(9) IVY GOCKER TRUSTEE	1.00	X						0.	0.	0.
(10) STEVE KENWORTHY TRUSTEE	1.00	X						0.	0.	0.
(11) JENICA ROGERS TRUSTEE	1.00	X						0.	0.	0.
(12) XAN VANARSDALE TRUSTEE	1.00	X						0.	0.	0.
(13) GINGER TEBO TRUSTEE	1.00	X						0.	0.	0.
(14) JOHN THOMAS TRUSTEE	1.00	X						0.	0.	0.
(15) MARGARET E BACKUS EXECUTIVE DIRECTOR	35.00			X				101,500.	0.	0.





**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>	193,920.				
	<b>e</b> Government grants (contributions)	<b>1e</b>	768,262.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>					
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$				
	<b>h Total.</b> Add lines 1a-1f			962,182.			
Program Service Revenue	<b>2 a</b> AUTOMATION	Business Code	900099	177,620.	177,620.		
	<b>b</b> HOSPITAL FEES		900099	22,264.	22,264.		
	<b>c</b> MEMBERSHIP DUES		900099	4,913.	4,913.		
	<b>d</b> FEES		900099	970.	970.		
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f			205,767.			
Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			245.		245.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross rents	(i) Real	26,400.				
		(ii) Personal					
		<b>6b</b> Less: rental expenses	0.				
	<b>6c</b> Rental income or (loss)	26,400.					
	<b>d</b> Net rental income or (loss)		26,400.			26,400.	
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
		<b>7b</b> Less: cost or other basis and sales expenses					
	<b>7c</b> Gain or (loss)						
<b>d</b> Net gain or (loss)							
<b>8 a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18							
	<b>8b</b> Less: direct expenses						
	<b>c</b> Net income or (loss) from fundraising events						
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19							
	<b>9b</b> Less: direct expenses						
	<b>c</b> Net income or (loss) from gaming activities						
<b>10 a</b> Gross sales of inventory, less returns and allowances							
	<b>10b</b> Less: cost of goods sold						
	<b>c</b> Net income or (loss) from sales of inventory						
Miscellaneous Revenue	<b>11 a</b> MISCELLANEOUS INCOME	Business Code	900099	12,831.	12,831.		
	<b>b</b>						
	<b>c</b>						
	<b>d</b> All other revenue						
	<b>e Total.</b> Add lines 11a-11d			12,831.			
<b>12 Total revenue.</b> See instructions			1,207,425.	218,598.	0.	26,645.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	20,881.	20,881.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22 .....	13,670.	13,670.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
4 Benefits paid to or for members .....				
5 Compensation of current officers, directors, trustees, and key employees .....	101,500.	71,050.	30,450.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
7 Other salaries and wages .....	271,443.	193,740.	77,703.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	43,887.	30,721.	13,166.	
9 Other employee benefits .....	87,958.	61,570.	26,388.	
10 Payroll taxes .....	26,687.	18,681.	8,006.	
11 Fees for services (nonemployees):				
a Management .....				
b Legal .....	5,916.	2,958.	2,958.	
c Accounting .....	13,401.	8,579.	4,822.	
d Lobbying .....				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees .....				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion .....				
13 Office expenses .....	6,938.	5,203.	1,735.	
14 Information technology .....				
15 Royalties .....				
16 Occupancy .....	10,561.	7,921.	2,640.	
17 Travel .....	7,763.	7,763.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings .....				
20 Interest .....				
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	43,128.	32,346.	10,782.	
23 Insurance .....	14,176.	10,406.	3,770.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>CONTRACTED SERVICES</b>	208,401.	208,401.		
b <b>ONLINE SEARCH</b>	96,221.	96,221.		
c <b>BUILDING SERVICE CONTRA</b>	15,111.	11,333.	3,778.	
d <b>TRAINING &amp; CONTINUING E</b>	13,720.	13,720.		
e All other expenses	30,100.	28,799.	1,301.	
<b>25 Total functional expenses.</b> Add lines 1 through 24e	<b>1,031,462.</b>	<b>843,963.</b>	<b>187,499.</b>	<b>0.</b>
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	5,113.	<b>1</b>	9,819.
	<b>2</b> Savings and temporary cash investments .....	843,190.	<b>2</b>	1,074,740.
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	43,986.	<b>4</b>	17,119.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	22,027.	<b>9</b>	37,373.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 1,037,940.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 646,597.	397,270.	<b>10c</b> 391,343.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	1,311,586.	<b>16</b>	1,530,394.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	3,473.	<b>17</b>	21,866.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	2,200.	<b>19</b>	23,089.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	81,166.	<b>25</b>	84,729.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	86,839.	<b>26</b>	129,684.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	765,066.	<b>27</b>	1,293,646.
	<b>28</b> Net assets with donor restrictions .....	459,681.	<b>28</b>	107,064.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	1,224,747.	<b>32</b>	1,400,710.
<b>33</b> Total liabilities and net assets/fund balances .....	1,311,586.	<b>33</b>	1,530,394.	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,207,425.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,031,462.
3	Revenue less expenses. Subtract line 2 from line 1	3	175,963.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,224,747.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,400,710.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

- 1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant? .....  
 If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant? .....  
 If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? .....  
 If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? .....
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .....

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form 990 (2019)



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	787,935.	843,068.	842,098.	867,838.	962,182.	4303121.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	787,935.	843,068.	842,098.	867,838.	962,182.	4303121.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						4303121.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>7</b> Amounts from line 4 .....	787,935.	843,068.	842,098.	867,838.	962,182.	4303121.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	24,180.	24,400.	25,400.	26,223.	26,645.	126,848.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....					12,831.	12,831.
<b>11 Total support.</b> Add lines 7 through 10 .....						4442800.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	96.86	%
<b>15</b> Public support percentage from 2018 Schedule A, Part II, line 14 .....	<b>15</b>	97.09	%
<b>16a 33 1/3% support test - 2019.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....			<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2018.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2019.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2018.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....			<input type="checkbox"/>

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2018 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2018 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		



**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>		(A) Prior Year	Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2019 from Section C, line 6	
<b>10</b> Line 8 amount divided by line 9 amount	

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2019</b>	<b>(iii) Distributable Amount for 2019</b>
<b>1</b> Distributable amount for 2019 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2019			
<b>a</b> From 2014			
<b>b</b> From 2015			
<b>c</b> From 2016			
<b>d</b> From 2017			
<b>e</b> From 2018			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2019 distributable amount			
<b>i</b> Carryover from 2014 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2019 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2019 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2020.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2015			
<b>b</b> Excess from 2016			
<b>c</b> Excess from 2017			
<b>d</b> Excess from 2018			
<b>e</b> Excess from 2019			

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:**

**MISCELLANEOUS INCOME**

2019 AMOUNT: \$ 12,831.

DRAFT

**Schedule B**

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

Name of the organization

NORTHERN NEW YORK LIBRARY NETWORK

Employer identification number

14-6036399

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization  <b>NORTHERN NEW YORK LIBRARY NETWORK</b>	Employer identification number  <b>14-6036399</b>
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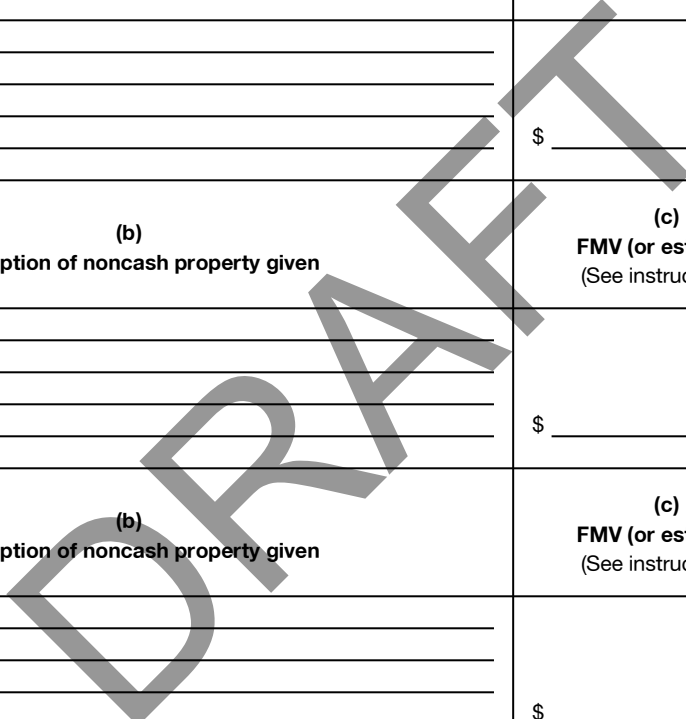
**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	NEW YORK STATE EDUCATION DEPARTMENT GRANTS FINANCE, ROOM 510W, EDUCATION BUILDING  ALBANY, NY 12234	\$ 688,525.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	US SMALL BUSINESS ADMINISTRATION  409 3RD ST, SW  WASHINGTON, DC 20416	\$ 79,737.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	NORTHERN NEW YORK RESOURCES CORPORATION  6721 US HIGHWAY 11  POTSDAM, NY 13676	\$ 193,920.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>NORTHERN NEW YORK LIBRARY NETWORK</b>	Employer identification number  <b>14-6036399</b>
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

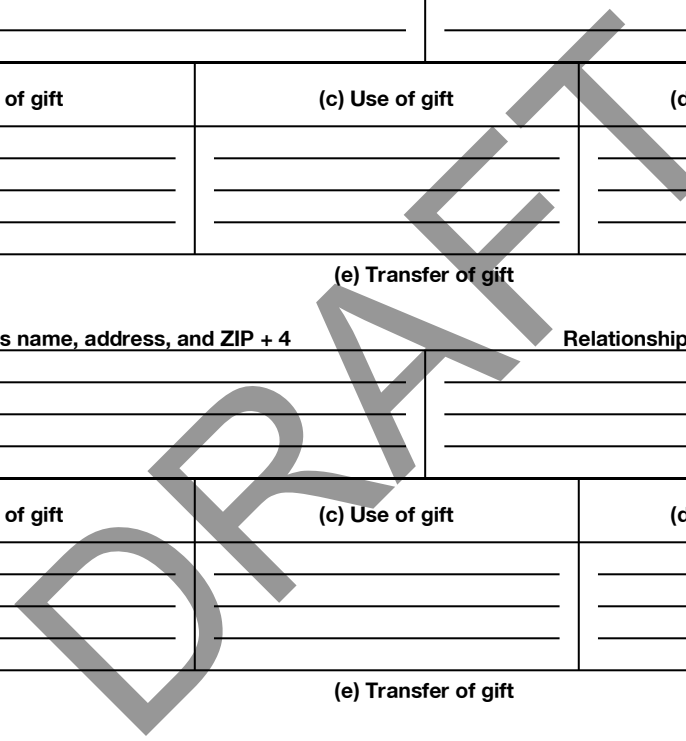
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	



Name of organization  <b>NORTHERN NEW YORK LIBRARY NETWORK</b>	Employer identification number  <b>14-6036399</b>
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	





SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2019

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization: NORTHERN NEW YORK LIBRARY NETWORK; Employer identification number: 14-6036399

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two Yes/No questions regarding donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, acquired after 7/25/06), and questions about monitoring, expenses, and reporting.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures, and a table for revenue and assets included in Form 990.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  \_\_\_\_\_ %
  - b Permanent endowment  \_\_\_\_\_ %
  - c Term endowment  \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes    | No |
|--|--------|----|
| (i) Unrelated organizations  | 3a(i)  |    |
| (ii) Related organizations   | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		48,265.		48,265.
b Buildings		646,325.	364,595.	281,730.
c Leasehold improvements				
d Equipment		343,350.	282,002.	61,348.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				<b>391,343.</b>

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>OTHER POST EMPLOYMENT BENEFITS</b>	
(3) <b>PAYABLE</b>	84,729.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	84,729.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	1,027,148.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>		
<b>b</b>	Donated services and use of facilities	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	1,027,148.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	180,277.	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	180,277.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>	1,207,425.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>	1,035,219.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities	<b>2a</b>		
<b>b</b>	Prior year adjustments	<b>2b</b>		
<b>c</b>	Other losses	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	3,757.	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	3,757.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	1,031,462.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)		<b>5</b>	1,031,462.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART X, LINE 2:**

THE NETWORK HAS REVIEWED ITS OPERATIONS FOR UNCERTAIN TAX POSITIONS AND BELIEVES THERE ARE NO SIGNIFICANT EXPOSURES.

**PART XI, LINE 4B - OTHER ADJUSTMENTS:**

NNYRC INCOME ON CONSOLIDATED FINANCIAL STATEMENT 180,277.

**PART XII, LINE 2D - OTHER ADJUSTMENTS:**

NNYRC EXPENSES ON CONSOLIDATED FINANCIAL STATEMENT 3,757.

**Part XIII** Supplemental Information *(continued)*

DRAFT

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Name of the organization **NORTHERN NEW YORK LIBRARY NETWORK** Employer identification number **14-6036399**

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
FREDERIC REMINGTON ART MUSEUM 303 WASHINGTON STREET OGDENSBURG, NY 13669	13-3179600	501(C)(3)	7,210.	0.			DIGITALIZATION PROJECT

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table
- 3** Enter total number of other organizations listed in the line 1 table

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (2019)

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
PROFESSIONAL DEVELOPMENT GRANTS	13	13,670.	0.		

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

**PART I, LINE 2:**

GRANT FUNDS ARE TO BE USED FOR DEMONSTRABLE CONTRIBUTIONS TO AN ORGANIZATION'S COMMUNITY. PROJECTS THAT DOVETAIL INTO WIDER EFFORTS ARE PARTICULARLY ENCOURAGED AND ARE GIVEN FUNDING PRIORITY. ALL PROJECTS MUST BE SUSTAINABLE: PROPOSALS MUST DEMONSTRATE THE ABILITY AND COMMITMENT BY THE APPLICANT TO CONTINUE FUNDED PROJECTS BEYOND THE GRANT PERIOD. MID-YEAR AND FINAL REPORTS ARE REQUIRED, AS WELL AS A PRESENTATION OF PROJECT OUTCOMES AT THE ANNUAL NNYLN FALL MEETING.

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

Open to Public  
Inspection

Name of the organization

NORTHERN NEW YORK LIBRARY NETWORK

Employer identification number

14-6036399

FORM 990, ITEM K, OTHER FORM OF ORGANIZATION:

CHARTERED

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

TO DISTRIBUTING RESOURCES AND SERVICES AMONG ITS MEMBERS IN THE 12,000  
SQUARE MILE, SEVEN-COUNTY AREA KNOW AS THE NORTH COUNTRY. MEMBER  
ORGANIZATIONS INCLUDE ALL TYPES OF LIBRARIES: ACADEMICS, SCHOOL (P-12),  
PUBLIC, ARCHIVES, AND SPECIAL LIBRARIES.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

OF LIBRARIES: ACADEMICS, SCHOOL (P-12), PUBLIC, ARCHIVES, AND SPECIAL  
LIBRARIES.

FORM 990, PART VI, SECTION A, LINE 4:

THE BYLAW REVISIONS ESTABLISHED A NEW COMMITTEE STRUCTURE OF  
BOARD-APPOINTED COMMITTEES THAT ARE AUTHORIZED TO ACT WITH THE FULL POWER  
OF THE BOARD, AND ADDED A LIST OF POWERS THAT MAY NOT BE DELEGATED TO  
COMMITTEES, TO BRING THE BYLAWS INTO COMPLIANCE WITH SECTION 712 OF THE  
NOT-FOR-PROFIT CORPORATION LAW. THE REVISIONS WERE VOTED ON BY THE  
MEMBERSHIP OF THE NORTHERN NY LIBRARY NETWORK.

FORM 990, PART VI, SECTION A, LINE 7A:

THE MEMBER LIBRARIES ELECT THE ORGANIZATION'S BOARD OF TRUSTEES.

FORM 990, PART VI, SECTION B, LINE 11B:

THE ORGANIZATION'S FORM 990 IS PRESENTED TO THE BOARD OF TRUSTEES FOR THEIR

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2019)



Name of the organization NORTHERN NEW YORK LIBRARY NETWORK	Employer identification number 14-6036399
---	--

REVIEW PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

ALL STAFF AND BOARD MEMBERS ARE REQUIRED TO REVIEW AND SIGN THE ANNUAL CONFLICT OF INTEREST FORM.

FORM 990, PART VI, SECTION B, LINE 15A:

THE BOARD OF TRUSTEES CONDUCTS AN ANNUAL PERFORMANCE REVIEW OF THE EXECUTIVE DIRECTOR. ADDITIONALLY, A BUDGET COMMITTEE OF 3 BOARD MEMBERS ELECTED BY THE BOARD ANNUALLY REVIEWS ALL SALARIES, INCLUDING THE EXECUTIVE DIRECTOR'S, AND MAKES A RECOMMENDATION TO THE FULL BOARD, WHICH THEY DISCUSS AND VOTE ON TO DETERMINE COMPENSATION EACH YEAR.

FORM 990, PART VI, SECTION C, LINE 18:

THE ORGANIZATION'S FORM 990 IS MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION'S GOVERNING DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XII, LINE 2C

THE ORGANIZATION HAS NOT CHANGED ITS AUDIT OVERSIGHT OR SELECTION PROCESS DURING THE TAX YEAR.

# Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**  
▶ **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>NORTHERN NEW YORK LIBRARY NETWORK</b>	Taxpayer identification number (TIN) <b>14-6036399</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>6721 US HWY 11</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>POTSDAM, NY 13676</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**PHIL JONES**

- The books are in the care of ▶ **6721 US HWY 11 - POTSDAM, NY 13676**  
Telephone No. ▶ **315-265-1119** Fax No. ▶ \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until **MAY 17, 2021**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ▶  calendar year \_\_\_\_\_ or  
 ▶  tax year beginning **JUL 1, 2019**, and ending **JUN 30, 2020**.

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

**Northern New York Library Network  
Balance Sheet**

As of October 31, 2020

**ASSETS**

**Current Assets**

Community Checking	5,309.06
Community Money Market Savings	1,380,369.77

**Total Current Assets** 1,385,678.83

**Other Assets**

Buildings	621,473.00
Land	48,265.00
Improvements	24,852.00
Office Equipment	306,150.00
Accum. Deprec.	(603,469.00)

**Total Other Assets** 397,271.00

**TOTAL ASSETS** 1,782,949.83

**LIABILITIES & EQUITY**

**Liabilities**

Comp Absences	18,342.00
OPEB (Other Post-Employment Benefits)	68,440.00
Payroll Protection Prog Loan	100,626.00
Sect 125 FSA	1,091.45

**Total Liabilities** 188,499.45

**Total Liabilities** 188,499.45

**Equity**

Opening Bal Equity	1,269,293.53
Net Income	325,156.85

**Total Equity** 1,594,450.38

**TOTAL LIABILITIES & EQUITY** 1,782,949.83

Northern New York Library Network

**Fund Balance Summary**

As of 10/31/2020

<b>Operating Fund Balance</b>		580,412.03
<b>Current Restricted Funds Balance</b>		
Automation Program 2019	38,033.34	
Automation Program 2020	155,564.00	
Automation Projects	416,429.74	
Building Fund	30,749.90	
Equipment Fund	46,320.51	
Hospital Library Prog. 2020-21	69,529.50	
Medical ILL	48,639.81	
Payroll Protection Program Loan	0.00	
		<u>805,266.80</u>
<b>Subtotal of Operating &amp; Restricted Funds Balances</b>		1,385,678.83
<b>Plant Fund Balance</b>		397,271.00
<b>Liability: OPEB (Other Post Employment Benefits)</b>		(68,440.00)
<b>Liability: Payroll Protection Program Loan</b>		(100,626.00)
<b>Liability: Sect 125 FSA</b>		(1,091.45)
<b>Liability: Compensated Absences</b>		<u>(18,342.00)</u>
<b>TOTAL FUND BALANCE (EQUITY)</b>		1,594,450.38
		=====

## Northern New York Library Network

### Operating Fund Budget Report

7/1/2020 Through 10/31/2020

	<b>Current Month:</b> <b><u>10/31/2020</u></b>	<b><u>Year-to-Date</u></b>	<b><u>Annual</u></b> <b><u>Budget</u></b>	<b>Proportion</b> <b><u>of Budget</u></b>
<b>INCOME</b>				
Carry-Over from Prior FY	0.00	180,958.71	180,959	100%
Fees	0.00	0.00	1,000	0%
Interest	22.69	80.55	250	32%
Membership Dues	765.00	4,642.50	5,333	87%
Misc. Income	0.00	10,000.00	10,500	95%
NNYRC	0.00	0.00	153,028	0%
Rental Income	2,200.00	6,600.00	26,500	25%
State Aid	<u>0.00</u>	<u>289,665.00</u>	<u>289,665</u>	100%
<b>Total Income</b>	<b>2,987.69</b>	<b>491,946.76</b>	<b>667,235</b>	<b>74%</b>
<b>EXPENSES</b>				
Building Repair	2,020.00	4,620.21	10,000	46%
Bldg. Service Contracts	663.97	3,622.49	18,500	20%
Board & Committee Travel	0.00	0.00	4,000	0%
Continuing Education	864.99	2,079.08	25,000	8%
Contracted Services	13.50	54.00	12,000	0%
Delivery	46.15	5,156.85	6,400	81%
Disability Insurance	462.83	1,285.78	3,360	38%
Equipment	0.00	0.00	2,000	0%
Fuel & Utilities	432.65	1,333.16	13,000	10%
Grants to Member Libraries	2,980.00	5,980.00	50,000	12%
Health Insurance	5,064.70	15,190.26	53,487	28%
Membership Dues	1,000.00	1,185.00	2,950	40%
OCLC Charges	115.79	1,398.42	1,500	93%
Office Supplies	5.00	766.61	9,000	9%
Other/Contingency	49.00	1,234.89	38,698	3%
<b>Payroll:</b>				
Insurance Waiver	0.00	0.00	4,463	0%
Gross Salaries	31,040.62	112,306.91	290,734	39%
NNYLN's FICA & Medicare	2,260.99	9,233.13	22,813	40%
Peril & Bond Insurance	0.00	5,105.76	9,950	51%
Postage	0.00	63.41	400	16%
Professional Devel Award	100.00	2,645.00	15,000	18%
Professional Fees	1,454.10	5,604.10	18,000	31%
Publicity & Printing	0.00	0.00	2,000	0%
Rent/Maint. of Ofc. Equip.	69.65	278.60	850	33%
Retirement	3,724.86	15,167.21	34,777	44%
Staff Travel	0.00	364.00	11,000	3%
Telephone	188.92	569.87	2,800	20%
Unemployment Insurance	1.12	35.26	551	6%
Worker's Compensation	<u>0.00</u>	<u>1,668.00</u>	<u>2,000</u>	83%
<b>Total Expenses</b>	<b>52,558.84</b>	<b>196,948.00</b>	<b>665,233</b>	<b>30%</b>
<b>TOTAL INCOME/EXPENSE</b>		<b>294,998.76</b>		

11/17/20

Cash Basis

## Northern New York Library Network Restricted Fund Summary

July through October 2020

	Auto 19	Auto 20	Auto Projects	Building Fund	HLP 20-21	Medical ILL	PPP Loan	TOTAL
<b>Income</b>								
Carry-Over Inc	0.00	0.00	0.00	8,869.95	0.00	0.00	0.00	8,869.95
DueNorth	0.00	0.00	1,820.00	0.00	0.00	0.00	0.00	1,820.00
Hospital Fees	0.00	0.00	0.00	0.00	3,395.00	0.00	0.00	3,395.00
Misc. Income	0.00	0.00	25,719.22	0.00	0.00	0.00	0.00	25,719.22
State Aid	0.00	155,564.00	0.00	0.00	68,082.00	24,028.00	0.00	247,674.00
<b>Total Income</b>	<u>0.00</u>	<u>155,564.00</u>	<u>27,539.22</u>	<u>8,869.95</u>	<u>71,477.00</u>	<u>24,028.00</u>	<u>0.00</u>	<u>287,478.17</u>
<b>Gross Profit</b>	0.00	155,564.00	27,539.22	8,869.95	71,477.00	24,028.00	0.00	287,478.17
<b>Expense</b>								
Bldg Repair	0.00	0.00	0.00	1,605.00	0.00	0.00	0.00	1,605.00
Contracted Serv	6,504.00	0.00	22,333.24	0.00	1,947.50	800.00	445.00	32,029.74
Fuel	0.00	0.00	0.00	0.00	0.00	0.00	398.05	398.05
Health Insur	0.00	0.00	0.00	0.00	0.00	0.00	5,584.44	5,584.44
OCLC	7,173.97	0.00	0.00	0.00	0.00	0.00	0.00	7,173.97
Office Supp	0.00	0.00	304.22	0.00	0.00	0.00	0.00	304.22
Online Search	29,941.25	0.00	0.00	0.00	0.00	0.00	0.00	29,941.25
Other	0.00	0.00	42.55	0.00	0.00	0.00	0.00	42.55
<b>Payroll Expenses</b>								
Gross	0.00	0.00	0.00	0.00	0.00	0.00	12,041.47	12,041.47
Insur Waiver	0.00	0.00	0.00	0.00	0.00	0.00	2,231.44	2,231.44
Medicare Company	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Social Security Comp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Payroll Expenses</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>14,272.91</u>	<u>14,272.91</u>
Telephone	0.00	0.00	0.00	0.00	0.00	0.00	188.42	188.42
<b>Total Expense</b>	<u>43,619.22</u>	<u>0.00</u>	<u>22,680.01</u>	<u>1,605.00</u>	<u>1,947.50</u>	<u>800.00</u>	<u>20,888.82</u>	<u>91,540.55</u>
<b>Net Income</b>	<u><b>(43,619.22)</b></u>	<u><b>155,564.00</b></u>	<u><b>4,859.21</b></u>	<u><b>7,264.95</b></u>	<u><b>69,529.50</b></u>	<u><b>23,228.00</b></u>	<u><b>(20,888.82)</b></u>	<u><b>195,937.62</b></u>

# Northern New York Library Network Balance Sheet

As of November 30, 2020

## ASSETS

### Current Assets

Community Checking	7,171.22
Community Money Market Savings	1,304,055.02

**Total Current Assets** 1,311,226.24

### Other Assets

Buildings	621,473.00
Land	48,265.00
Improvements	24,852.00
Office Equipment	306,150.00
Accum. Deprec.	(603,469.00)

**Total Other Assets** 397,271.00

**TOTAL ASSETS** 1,708,497.24

## LIABILITIES & EQUITY

### Liabilities

Comp Absences	18,342.00
OPEB (Other Post-Employment Benefits)	68,440.00
Payroll Protection Prog Loan	100,626.00
Sect 125 FSA	1,091.45

**Total Liabilities** 188,499.45

**Total Liabilities** 188,499.45

### Equity

Opening Bal Equity	1,269,293.53
Net Income	250,704.26

**Total Equity** 1,519,997.79

**TOTAL LIABILITIES & EQUITY** 1,708,497.24

Northern New York Library Network

**Fund Balance Summary**

As of 11/30/2020

<b>Operating Fund Balance</b>		535,169.13
<b>Current Restricted Funds Balance</b>		
Automation Program 2019	36,933.34	
Automation Program 2020	155,564.00	
Automation Projects	419,403.30	
Building Fund	30,749.90	
Equipment Fund	42,215.51	
Hospital Library Prog. 2020-21	42,551.25	
Medical ILL	48,639.81	
Payroll Protection Program Loan	0.00	
		<u>776,057.11</u>
<b>Subtotal of Operating &amp; Restricted Funds Balances</b>		1,311,226.24
<b>Plant Fund Balance</b>		397,271.00
<b>Liability: OPEB (Other Post Employment Benefits)</b>		(68,440.00)
<b>Liability: Payroll Protection Program Loan</b>		(100,626.00)
<b>Liability: Sect 125 FSA</b>		(1,091.45)
<b>Liability: Compensated Absences</b>		<u>(18,342.00)</u>
<b>TOTAL FUND BALANCE (EQUITY)</b>		1,519,997.79
		=====



## Northern New York Library Network

### Operating Fund Budget Report

7/1/2020 Through 11/30/2020

	Current Month: <u>11/30/2020</u>	<u>Year-to-Date</u>	<u>Annual Budget</u>	<u>Proportion of Budget</u>
<b>INCOME</b>				
Carry-Over from Prior FY	0.00	180,958.71	180,959	100%
Fees	0.00	0.00	1,000	0%
Interest	22.38	102.93	250	41%
Membership Dues	0.00	4,642.50	5,333	87%
Misc. Income	0.00	10,000.00	10,500	95%
NNYRC	0.00	0.00	153,028	0%
Rental Income	4,400.00	11,000.00	26,500	42%
State Aid	<u>0.00</u>	<u>289,665.00</u>	<u>289,665</u>	100%
<b>Total Income</b>	4,422.38	496,369.14	667,235	74%
<b>EXPENSES</b>				
Building Repair	0.00	4,620.21	10,000	46%
Bldg. Service Contracts	428.97	4,051.46	18,500	22%
Board & Committee Travel	0.00	0.00	4,000	0%
Continuing Education	64.99	2,144.07	25,000	9%
Contracted Services	13.50	67.50	12,000	1%
Delivery	0.00	5,156.85	6,400	81%
Disability Insurance	170.64	1,456.42	3,360	43%
Equipment	0.00	0.00	2,000	0%
Fuel & Utilities	1,008.72	2,341.88	13,000	18%
Grants to Member Libraries	0.00	5,980.00	50,000	12%
Health Insurance	4,472.12	19,662.38	53,487	37%
Membership Dues	0.00	1,185.00	2,950	40%
OCLC Charges	115.79	1,514.21	1,500	101%
Office Supplies	888.21	1,654.82	9,000	18%
Other/Contingency	100.36	1,335.25	38,698	3%
<b>Payroll:</b>				
Insurance Waiver	0.00	0.00	4,463	0%
Gross Salaries	31,040.62	143,347.53	290,734	49%
NNYLN's FICA & Medicare	2,260.98	11,494.11	22,813	50%
Peril & Bond Insurance	2,455.95	7,561.71	9,950	76%
Postage	0.00	63.41	400	16%
Professional Devel Award	495.00	3,140.00	15,000	21%
Professional Fees	2,166.50	7,770.60	18,000	43%
Publicity & Printing	0.00	0.00	2,000	0%
Rent/Maint. of Ofc. Equip.	69.65	348.25	850	41%
Retirement	3,724.86	18,892.07	34,777	54%
Staff Travel	0.00	364.00	11,000	3%
Telephone	188.42	758.29	2,800	27%
Unemployment Insurance	0.00	35.26	551	6%
Worker's Compensation	<u>0.00</u>	<u>1,668.00</u>	<u>2,000</u>	83%
<b>Total Expenses</b>	49,665.28	246,613.28	665,233	37%
<b>TOTAL INCOME/EXPENSE</b>		249,755.86		

**Northern New York Library Network  
Restricted Fund Summary**

12/21/20

Cash Basis

July through November 2020

	Auto 19	Auto 20	Auto Projects	Building Fund	Equipment Fund	HLP 20-21	Medical ILL	PPP Loan	TOTAL
<b>Ordinary Income/Expense</b>									
<b>Income</b>									
Carry-Over Inc	0.00	0.00	0.00	8,869.95	0.00	0.00	0.00	0.00	8,869.95
DueNorth	0.00	0.00	1,960.00	0.00	0.00	0.00	0.00	0.00	1,960.00
Hospital Fees	0.00	0.00	0.00	0.00	0.00	3,395.00	0.00	0.00	3,395.00
Misc. Income	0.00	0.00	29,272.62	0.00	0.00	0.00	0.00	0.00	29,272.62
State Aid	0.00	155,564.00	0.00	0.00	0.00	68,082.00	24,028.00	0.00	247,674.00
<b>Total Income</b>	<b>0.00</b>	<b>155,564.00</b>	<b>31,232.62</b>	<b>8,869.95</b>	<b>0.00</b>	<b>71,477.00</b>	<b>24,028.00</b>	<b>0.00</b>	<b>291,171.57</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>155,564.00</b>	<b>31,232.62</b>	<b>8,869.95</b>	<b>0.00</b>	<b>71,477.00</b>	<b>24,028.00</b>	<b>0.00</b>	<b>291,171.57</b>
<b>Expense</b>									
Bldg Repair	0.00	0.00	0.00	1,605.00	0.00	0.00	0.00	0.00	1,605.00
Contracted Serv	6,504.00	0.00	23,046.38	0.00	0.00	28,925.75	800.00	445.00	59,721.13
Equipment	0.00	0.00	0.00	0.00	4,105.00	0.00	0.00	0.00	4,105.00
Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	398.05	398.05
Health Insur	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,584.44	5,584.44
OCLC	8,273.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,273.97
Office Supp	0.00	0.00	304.22	0.00	0.00	0.00	0.00	0.00	304.22
Online Search	29,941.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,941.25
Other	0.00	0.00	49.25	0.00	0.00	0.00	0.00	0.00	49.25
<b>Payroll Expenses</b>									
Gross	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,041.47	12,041.47
Insur Waiver	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,231.44	2,231.44
Medicare Company	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Social Security Comp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Payroll Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,272.91</b>	<b>14,272.91</b>
Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00	188.42	188.42
<b>Total Expense</b>	<b>44,719.22</b>	<b>0.00</b>	<b>23,399.85</b>	<b>1,605.00</b>	<b>4,105.00</b>	<b>28,925.75</b>	<b>800.00</b>	<b>20,888.82</b>	<b>124,443.64</b>
<b>Net Ordinary Income</b>	<b>(44,719.22)</b>	<b>155,564.00</b>	<b>7,832.77</b>	<b>7,264.95</b>	<b>(4,105.00)</b>	<b>42,551.25</b>	<b>23,228.00</b>	<b>(20,888.82)</b>	<b>166,727.93</b>
<b>Net Income</b>	<b>(44,719.22)</b>	<b>155,564.00</b>	<b>7,832.77</b>	<b>7,264.95</b>	<b>(4,105.00)</b>	<b>42,551.25</b>	<b>23,228.00</b>	<b>(20,888.82)</b>	<b>166,727.93</b>

Executive Director's Report  
January 14, 2020

1. Development of Research Resources
  - Slow but so far still steady microfilm jobs. Preparing for periods without scanning tasks. Brenna, our technician, is very talented and we expanded her job description in 2018-19 to allow for a wider range of digitization tasks.
  - The Southern Adirondack Library System has published an Omeka site with stories about people's experiences during the pandemic called Leaving Our Fingerprints on History: A People's History of Covid-19, and we've gotten a [unique link](#) to the 20-question survey that will help capture participation within our region. <https://fingerprints.sals.edu/>
2. Resource Sharing
  - Due North activity (Inter-library lending within our region) is about 20% of its typical traffic. Costs for the software remain the same as ever, and staff have given additional attention during Covid to ensure settings are correct and users know how to adjust according to their availability. Invoices for Due North have been sent as usual (January 2021).
3. Support Services
  - HLSP Meeting with other councils Dec 11. Discussion of sharing MLA workshop registrations, experiences with popular services like certification manuals for check-out (BLS, ACLS, NRP, and PALS books), and observations of what staff are seeing in their member hospitals (IT breeches, nurse's strike in Albany).
4. Professional Development
  - Beginning to plan Annual Meeting (May) as a virtual event.
  - Meg attended webinar from MANY "Essential Work in the Cultural Field: Public Spaces" was excellent, presented by public historians and historic preservationists. Discussion of statues, museum displays, and public installations.
  - Christi attended "Libraries Supporting Online Learning: New Strategies and Best Practices in response to COVID-19" from Niche Academy and learned more about providing successful virtual programs.
  - Offered Workplace Wellness during COVID, a series. Attendance (from all around the state):
    - Session 1 (11-18-2020): 21
    - Session 2 (12-09-2020): 10
    - Session 3 (01-06-2021): 7
  - Meg agreed to facilitate a breakout session of NYSL's Digital Equity Summits in January and March.
  - A 3-day virtual conference is being planned by ESLN councils and School Library System Association together, to bring educators and librarians together to share knowledge on the topic of student readiness for college and beyond. July 2021, called PILLARS

(Preparation, Information Literacy, Libraries, Academic Resources, and 21st Century Skills for Transitioning from Secondary School to College).

5. Advocacy and Awareness

- Advocacy Day will be conducted virtually on Friday, Feb 26. Our office will schedule meetings with reps' offices for 20 mins each, and meet with members to organize each session with the recommended 8-10 participants.
- The Senate committee on libraries is back; Sean Ryan will chair it (Former assembly chair of the Standing Committee on Libraries and Education Technology, newly elected to Senate).

6. Miscellaneous

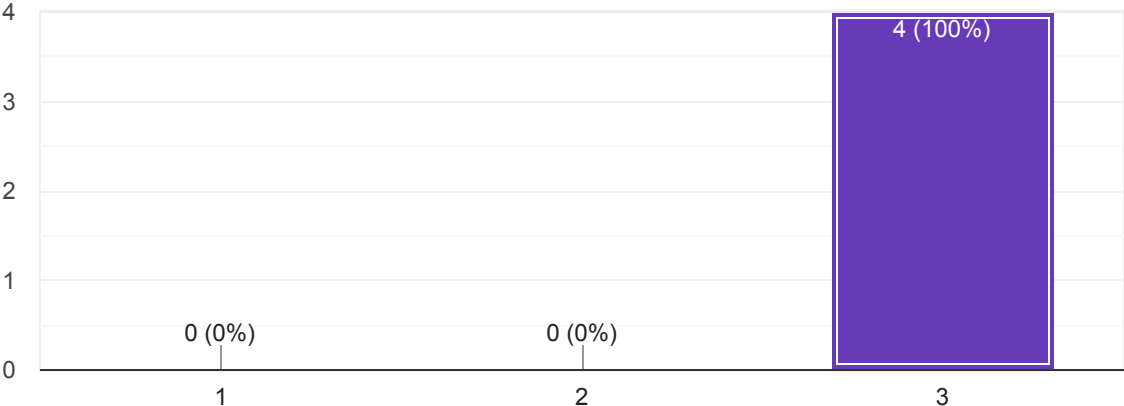
- Conducted staff evaluations, including a survey about current workplace conditions to confirm staff are confident in their safety and the communication methods in place. (Questions and results follow.)
- Our state report was approved. The feedback they had was a question on whether we want to adjust board terms to rebalance when they expire.
- PPP
  - 2020 forgiveness: For loans of \$150,000 or less, the PPP revisions allow these borrowers to complete a simplified one-page forgiveness application form. The form is still in process via the SBA.
  - Consolidated Appropriations Act, 2021: \$284 billion for "PPP2". Eligible entities must show a 25% gross revenue decline in Q1, Q2, Q3, or Q4 compared with the same quarter in 2019. The SBA has not come out with clear guidance on the new round, but we may not qualify.

# Employee Survey

4 responses

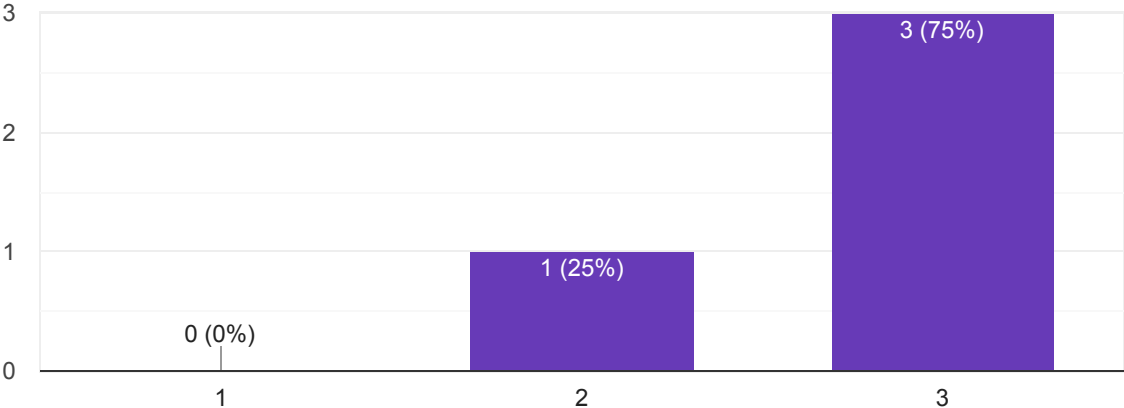
The communication channels and tools in use are effective in keeping us connected.

4 responses



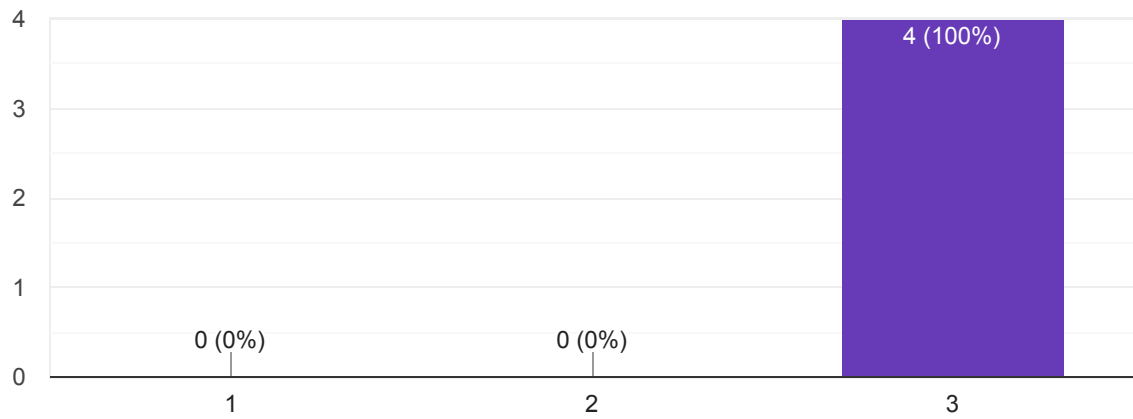
I am satisfied with the communication I am getting about NNYLN and its activities.

4 responses



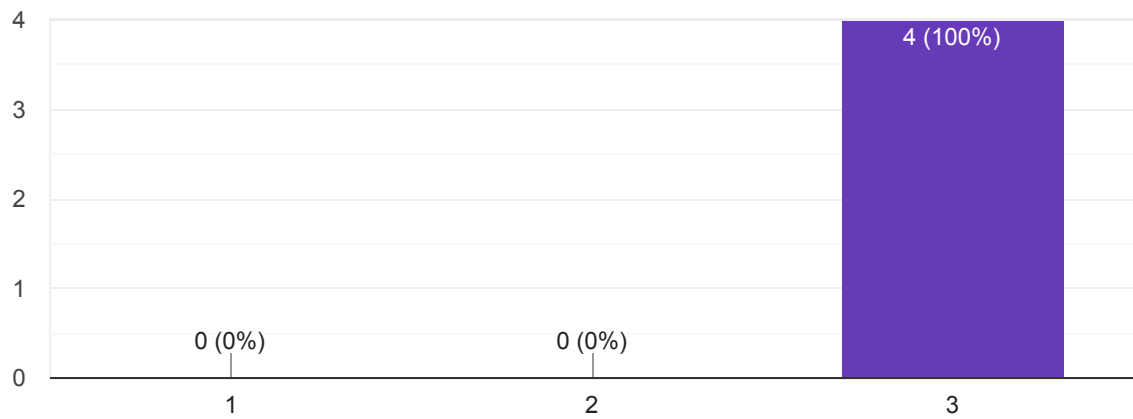
I have the materials, equipment, training, and safety I need to perform effectively under the current circumstances.

4 responses



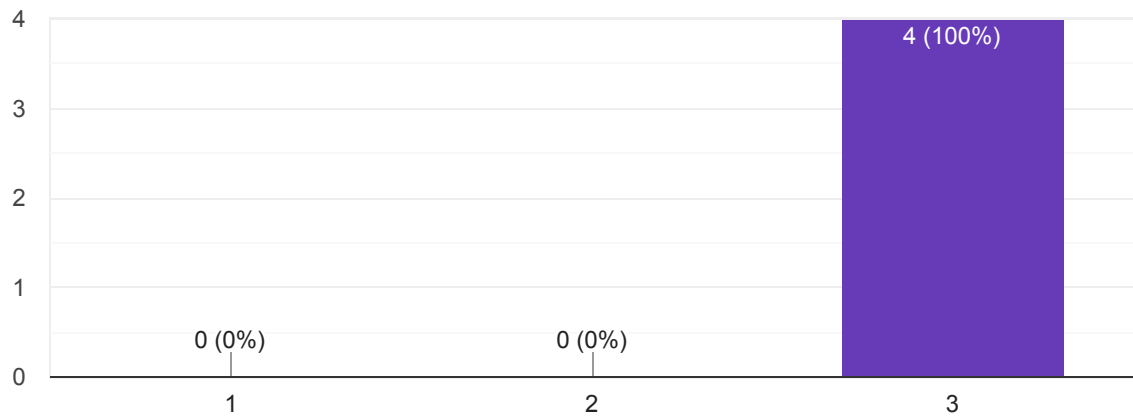
Our organization has taken appropriate action in response to COVID-19.

4 responses



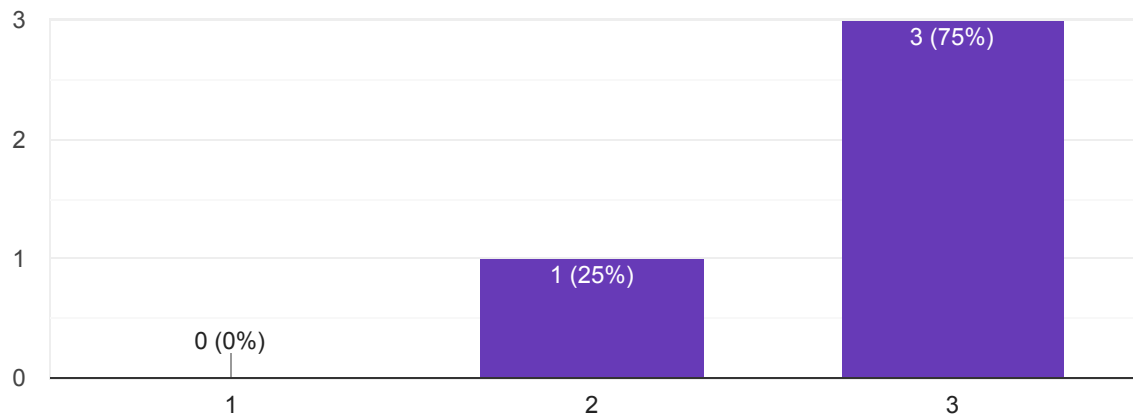
I feel comfortable communicating concerns or making suggestions about my work or work environment.

4 responses



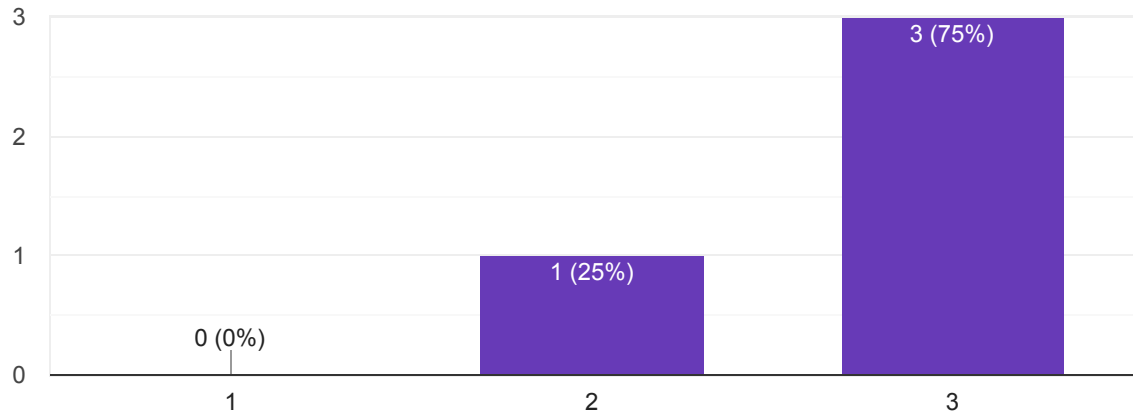
The amount of work I am expected to do is reasonable for my position.

4 responses



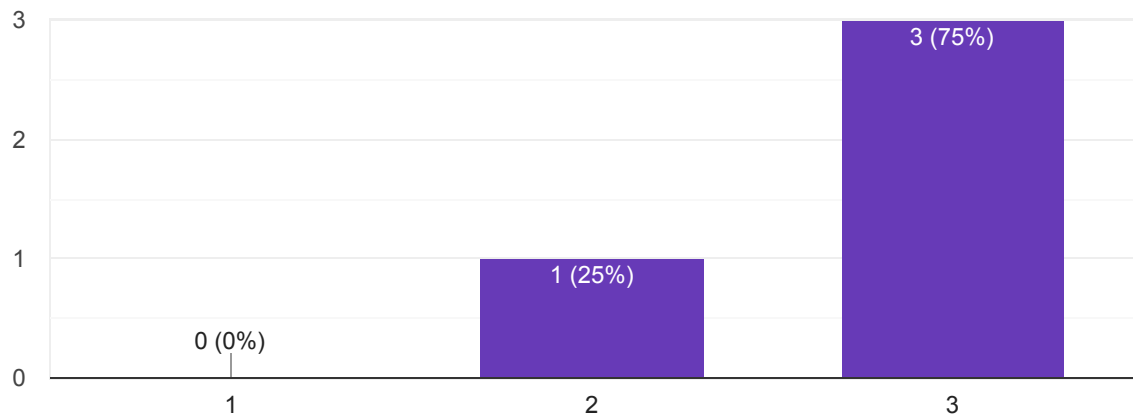
I get the support I need for my own growth and development.

4 responses



Work contributions and/or achievements are appreciated and recognized, including my own.

4 responses





What communication or updates about COVID-19 and/or its impact on our organization would be valuable to you during this time?

3 responses

I feel that our organization is doing a wonderful job with communication and updates.

The communication and updates about COVID-19 and its impact on our organization has been sufficient overall. I can't think of anything that would enhance it or make it better.

I can't think of anything specific.

Do you have feedback or requests on your remote work environment?

3 responses

The flexibility of being able to work in the office in the morning and at home in the evening has been fantastic in our current circumstances. I appreciate that flexibility.

Not at this time.

Nope! Doing well!

Outline of new PLAN OF SERVICE (very drafty)  
Due April 1, 2021  
Effective July 1, 2021 - June 30, 2026

The system Plan of Service is a planning document which identifies, organizes, and provides an overview of the library system's service program including intended changes in services or priorities. The Plan emphasizes **what** the library system proposes to accomplish and **who** the library system serves. The Plan demonstrates **how** the library system anticipates it will fulfill the major roles expected of library systems.

The major recommended roles for library systems are:

- Support and strengthen member libraries
- Facilitate equitable access to library services and resources directly to patrons/customers
- Facilitate resource sharing among libraries
- Provide leadership for improving library services for all

Each activity within the elements below will be complete with a goal statement, intended results, and evaluation methods. The full work in progress can be found in [this Google Sheet](#).

<https://docs.google.com/spreadsheets/d/1Wz2NIXtoHyzvol4Y9NdxQvvmjQjECAgxpqjn95Imk80/edit?usp=sharing>

★ Indicates new or heavily modified activity or goal.

## Element 1

### **Resource Sharing – For each year, identify services and programs that will be provided.**

- Cooperative Collection Development
  - Ten academic members will use state funding to collect in subject areas coordinated as a region.
    - Intended Result: Materials missing from or outside the scope of any one institution's collection will be readily available, without fees, to users throughout the region.
- Catalog services
  - Maintain Due North to harvest real-time results from each ILS in use among member institutions and facilitate lending requests.
  - Create and maintain accurate records for NYSHN holdings for the 10 million+ newspaper pages
- Delivery
  - Network supports Empire Library Delivery stops at public system offices.
  - Due North users receive proper permissions and training to maintain accurate delivery addresses.
- Interlibrary Loan
  - Due North system maintained as an effective messaging service to facilitate borrowing and lending within North Country libraries.

- Due North User Group communicates needs and experiences. Network optimizes system to respond appropriately.
- Worldshare ILL accounts supported at key locations to field ILL requests for items not available within region.
- Medical ILL requests will be reimbursed through state MISP funding.
- Digital Collections Access
  - The New York Historic Newspapers project will continue to make over 10 million newspaper pages available on the open web.
  - Special collections within member organizations will be invited for digitization and inclusion in the shared online platform NY Heritage.
  - Finding Aids for regional archival collections will be supported through participation in Empire Archival Discovery Cooperative.
  - Academic libraries can join a consortium managed by the Northern NY Library Network to increase access to ebooks and downloadable audiobooks available to their campus communities. Member libraries pay only content costs; the Network covers the Overdrive platform fee.
  - Training in the use of all Network digital resources will be provided on a regular basis to ensure effective usage and user confidence.
- ★ Resource sharing services will be examined for structural bias or exclusionary elements, and mitigated.

## **Element 2**

### **Special Client Groups—Identify target groups that will be served in the appropriate years.**

- Hospital Library Services
  - ★ Librarians at CVPH and SMC will be supplied with state funding to offer timely information to health care providers in the region, available through appropriate media.
    - Goals
      - Member hospital libraries will work cooperatively with the Network to supply access to resources for hospitals in the North Country, including those without onsite libraries.
      - State HLSP funding will support attention to health care information needs within the region by trained medical librarians.
    - Intended Results
      - Network funding will boost hospital libraries' impact within their local settings;
      - Quality clinical health information from a wide variety of professionally mediated sources will be accessed by personnel providing direct patient care;
      - Relationships among/between North Country medical institutions will be nurtured via hospital libraries.
- Medical Information Services

- Reimburse ILL fees for member hospitals, health science libraries, and medical research institutes.
- Support shared access to electronic resources or databases
- ★ Equip member hospital libraries to provide resources to associate member hospitals that lack libraries.
- ★ Hospital and medical services will pursue services and resources for high needs areas and populations heavily affected by the Covid-19 pandemic.

### **Element 3**

**Professional Development and Training**—Programs initiated and sponsored by the system, including online professional development that the system has facilitated or offered.

- Network members will have regular access to workshops and events through locally organized programs, Empire State Library Network offerings extended to all 3Rs members, or online subscriptions such as Tech-Talk.
- Training in the use of Due North, New York Historic Newspapers, New York Heritage, and Network subsidized resources will be provided by the Network. Members will have ongoing input opportunities to communicate their continuing education needs.
- Staff of member libraries will have the opportunity to attend education events outside the region with the assistance of the Network's Professional Development Program.
- Member libraries will have the opportunity to develop individualized institutional training through the Network's CE-Assist which matches local funding for a staff training event.
- ★ The Network will support access to a Learning Management System to allow for various modes of engagement with relevant training content.
- ★ The Network commits its training program to developing a greater understanding of and motivation to amend the ways in which libraries, archives, and museums can unconsciously discriminate against members of groups according to perceived race, ethnicity, sexual orientation, gender identity and/or expression, disability, or other attributes or identities.

### **Element 4**

**Consulting and Development Services**—Programs or services that provide expertise to member libraries and branches and local communities in areas such as program content, grant writing, budget, grants administration, legal issues, facilities planning and technology.

- ★ Access to specialized knowledge will be available to members
  - Ask the Lawyer
  - Ask the HR Expert
  - Participation of Network staff in discussion, meetings, and/or committees within areas of their knowledge, skill, or abilities.

### **Element 5**

**Coordinated Services for Members**—Programs or services that are originated and coordinated through the system for member libraries and member systems.

- Virtual Reference – Services or programs maintained or supported by the system.
  - Researchers, students, teachers and the general public will have access to virtual reference service as the result of the Network subsidy of the ESLN's Ask Us 24/7 Virtual Reference Service.
- Digitization Services
  - Onsite digitization, primarily of microfilm, available for collections of regional significance or historical materials, especially NYS NYS newspapers.
  - Scanners and associated training documents available to members for digitization projects.
  - Annual grant program to assist with funding for digitization projects.
  - ★ Investigate solutions available for Digital Asset Management and other components of digital infrastructure for small organizations.

#### **Element 6**

**Awareness and Advocacy**—Include the system networking and programs which help member libraries increase public awareness of the value and benefits of libraries and library services.

- The Network will assist member libraries and library systems in promoting strategic awareness and support concerning library activities and services
- Regional legislative representatives will be apprised of their constituents' library related needs and the library community will be kept informed concerning the status of library related legislation.
- The Network will engage in activities intended to educate members and/committees in the state legislature to support New York library systems and their services.

#### **Element 7**

**Communications among Member Libraries and/or Member Library Systems**—Explain how the system communicates with its members and how the system facilitates library to library and library system communications for purposes of resource sharing, direct access, and all other purposes

- Email newsletters, an organizational website, group lists/forums, social media, web video meetings and in-person visits or events will keep members informed of Network activities, programs and services.
- ★ Clear and organized materials will be created to introduce new members or trustees to the organization.
- ★ Members will have opportunities for communication with each other, learning about peers' work within the region.
  - Intended Result
    - Member libraries will discover and access expertise or support available among the membership.

- Members will identify cost and/or time-saving benefits from their membership.
- ★ The Network will build communication and connections with groups, organizations, and/or individuals working to make the region more welcoming, inclusive, and safe for Black and brown residents and visitors. Connections will be sought with those doing similar work with/for the library/archive/museum professions.

### **Element 8**

**Collaborative Efforts with Other Library Systems**—Explain how the system collaborates with other reference and research library resources systems, public library systems, and school library systems.

- Systems directors within the region will meet semi-annually to address common issues and concerns.
- Network staff will participate in the Empire State Library Network and the New York Alliance of Library Systems to advance collaboration and shared services among systems beyond the region.
- ★ Tools from ALA's Statewide Ecosystem Task Force will be examined for application within the region and state. Participation with other state structures such as RAC, and professional organizations will be engaged to advance system work.