

**AGENDA**  
**BOARD OF TRUSTEES**  
Cuba Circulating Library  
*Serving the Cuba Community for 154 Years*

**Monday, Mar. 9, 2026**  
**5:30pm**

1. Call to order
2. Public Comments
3. Friends' Report
4. Minutes of the Feb. Meeting
5. Guest: Jillian Pleakis, Morgan Stanley Financial Advisory and Managing Director
6. Financial Officer's Report
7. Corresponding Secretary
8. Director's Report
9. Committee Reports
  - i. Planning
  - ii. Finance
  - iii. Bldgs/Grounds
  - iv. Personnel
    - a. Library Director Job Description
  - v. Policy
    - a. Volunteer form
    - b. Circulation policy
    - c. Video Surveillance policy
    - d. Law Enforcement in the Library policy & philosophy
    - e. ALA Code of Ethics and Public Library Trustee Ethics Statement
  - vi. Liaison with Friends
  - vii. Education
  - viii. Executive
10. Unfinished Business
  - i. SAM grant
    - a. Mazza quote
  - ii. Shed and snowblower
11. New Business
  - i. Trustee resignation
  - ii. Nominating committee
  - iii. Bylaws amendment
  - iv. Financial audit
12. Executive Session as needed
13. Adjournment

# Cuba Circulating Library

## Board of Trustees

### Meeting Minutes for Monday February 9, 2026

Present: Jill Schwab, Elizabeth Cashing, Mik Farkas, Sue Feldbauer, Jacqueline Gertner, Ann Gross, Marsha Long, Scott Sackett, Brad Weaver, Emily Zayac, and Tina Dalton

Excused: Melissa Pingitore

Guest: Sarah Vail

1. Call to order – 5:32
2. Public Comment – none
3. Friends' Report – February Book Sale is currently being held.

#### 1. Minutes of the January 2026 Annual Meeting

- a. Motion was made to accept the minutes was made by Scott Sackett and seconded by Ann Gross. Motion passed.

#### 2. Minutes of the January 12, 2026 Meeting

- a. Motion was made by Scott Sackett, seconded by Elizabeth Cashing to accept the minutes as amended. Motion passed.

#### 3. Correction to Minutes from November 10, 2025 meeting

- a. A motion was put forward to amend the November 10, 2025 Board meeting minutes to correct the wording of the motion regarding the 2026 tax levy, changing it from "Motion to not exceed \$7,739" to "Motion to not exceed tax cap and set 2026 tax levy at \$302,884" made by Brad Weaver, seconded by Scott Sackett. Motion passed.

#### 4. Financial Officer's Report

- a. See attached.
- b. Emily reported that there was a carryover at year's end operating funds of \$42,383 and another \$19,288 from grants and donations not yet paid out.
- c. Tina has asked Jillian Pleakis, our investment advisor, to attend the March meeting to speak about investment choices.
- d. Motion to accept the Financial Report was made by Jacqueline Gertner, second by Ann Gross. Motion passed.

#### 5. Corresponding Secretary

- a. Ann read a thank you card from Lynn Fulmer.

## 6. Director's Report

- a. See attached reports
- b. Tina reported that the new door counter is being used and gives us access to much more information.

## 7. Committee Reports

a. Planning- none

b. Finance- none

c. Buildings/Grounds-

i. Mazza, the company chosen for the HVAC renovations, was on-site and gave an expanded list of improvements that would upgrade the system work initially quoted. The two lists together will be covered by the SAM grant if approved by the board.

d. Personnel-

i. Buildings & Grounds Assistant Job Description- Motion to accept the Job Description: Building & Grounds Assistant (see attached). Motion by Mik Farkas, second by Brad Weaver. Motion passed.

ii. A motion was made by Emily Zayac, seconded by Elizabeth Cashing to hire Richie Cox as the Buildings and Grounds Assistant at a rate of \$20.00 hour starting Feb. 4. Motion passed.

e. Policy-

i. The Policy Committee presented an amendment to the Volunteer Policy concerning Background Checks. See attached. The motion to accept the revision was made by Emily Zayac and seconded by Jacqueline Gertner. Motion passed.

ii. A change to the Volunteer Application was discussed and tabled until next month's meeting.

f. Liaison with Friends- none

g. Education- none

h. Executive- none

## 8. Unfinished Business

i. SAM grant

a. A motion was made to accept Mazza's second quote with the stipulation the library director be notified of progress throughout the renovation process in relation to goals completed and cost. Scott

Sackett motioned, Brad Weaver seconded and the motion passed. Jill Schwab, Elizabeth Cashing, Sue Feldbauer, Jacqueline Gertner, Ann Gross, Marsha Long, Scott Sackett, Brad Weaver, and Emily Zayac voted yes. Mik Farkas abstained. Motion passed.

ii. Shed and snowblower

- b. Tina reported that the Village has not approved the addition of a storage shed for the north side of the library. We are an historical structure so further inquiry is needed within the Village board.
- c. Tina has 3 estimates for sheds (see attached)
- d. Tina will get an estimate for a concrete pad which is a possible alternative to gravel base.

9. New Business – none

Adjournment – 6:35 The meeting was adjourned on a motion by Brad Weaver, seconded by Emily Zayac. Motion passed.

# Cuba Circulating Library Association

## Budget vs. Actuals

January - February, 2026

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
<b>Revenue</b>				
4003 School Income		302,884.00	302,884.00	100.00 %
4004 Local Lib Services Aid		1,815.00	1,815.00	100.00 %
4017 Memorials/Gifts	578.17	6,000.00	5,421.83	90.36 %
4018 Central Library Services Aid		450.00	450.00	100.00 %
4020 Meeting Room Fee		1,100.00	1,100.00	100.00 %
4100 Other Income				
Book Replacement	25.00		-25.00	
Copies Income	302.85	2,600.00	2,297.15	88.35 %
Donation Box	116.50	2,000.00	1,883.50	94.18 %
Fines	28.00	300.00	272.00	90.67 %
Misc Income	53.00	0.00	-53.00	
<b>Total 4100 Other Income</b>	<b>525.35</b>	<b>4,900.00</b>	<b>4,374.65</b>	<b>89.28 %</b>
4200 Restricted Funds Revenue	1,000.00		-1,000.00	
Arts Grant		0.00	0.00	
DFY Grant		2,000.00	2,000.00	100.00 %
Friends		5,000.00	5,000.00	100.00 %
Grant - STLS	27.99		-27.99	
<b>Total 4200 Restricted Funds Revenue</b>	<b>1,027.99</b>	<b>7,000.00</b>	<b>5,972.01</b>	<b>85.31 %</b>
4500 Investment Income				
Dividend Income	764.65		-764.65	
Interest Income	808.81		-808.81	
Morgan Stanley				
Adams Memorial		600.00	600.00	100.00 %
Endowment Fund		31,890.00	31,890.00	100.00 %
<b>Total Morgan Stanley</b>		<b>32,490.00</b>	<b>32,490.00</b>	<b>100.00 %</b>
Realized Gain/Loss on Investments	427.55		-427.55	
Unrealized Gain/Loss on Investments	24,467.08		-24,467.08	
<b>Total 4500 Investment Income</b>	<b>26,468.09</b>	<b>32,490.00</b>	<b>6,021.91</b>	<b>18.53 %</b>
Budget Carryover		11,500.00	11,500.00	100.00 %
<b>Total Revenue</b>	<b>\$28,599.60</b>	<b>\$368,139.00</b>	<b>\$339,539.40</b>	<b>92.23 %</b>
<b>GROSS PROFIT</b>	<b>\$28,599.60</b>	<b>\$368,139.00</b>	<b>\$339,539.40</b>	<b>92.23 %</b>
<b>Expenditures</b>				
6100 Payroll Expenses				
6101 Wages	30,401.06	211,179.00	180,777.94	85.60 %
6102 Taxes	727.29		-727.29	
Payroll Tax	1,839.15	0.00	-1,839.15	
Payroll Tax FICA Employer		16,400.00	16,400.00	100.00 %
SUTA	504.89	2,184.00	1,679.11	76.88 %
<b>Total 6102 Taxes</b>	<b>3,071.33</b>	<b>18,584.00</b>	<b>15,512.67</b>	<b>83.47 %</b>
6103 Employee Benefits				
Company Contributions				

# Cuba Circulating Library Association

## Budget vs. Actuals

January - February, 2026

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
Retirement	684.26	6,300.00	5,615.74	89.14 %
<b>Total Company Contributions</b>	<b>684.26</b>	<b>6,300.00</b>	<b>5,615.74</b>	<b>89.14 %</b>
Health Insurance	1,000.00	6,000.00	5,000.00	83.33 %
<b>Total 6103 Employee Benefits</b>	<b>1,684.26</b>	<b>12,300.00</b>	<b>10,615.74</b>	<b>86.31 %</b>
6105 Ins - Disability	1,238.95	1,125.00	-113.95	-10.13 %
6106 Background Expense	169.26	400.00	230.74	57.69 %
<b>Total 6100 Payroll Expenses</b>	<b>36,564.86</b>	<b>243,588.00</b>	<b>207,023.14</b>	<b>84.99 %</b>
6200 Library Materials				
6205 Books-J	481.83	5,500.00	5,018.17	91.24 %
6210 Books-A	1,404.29	8,500.00	7,095.71	83.48 %
6220 Serials	1,210.38	1,500.00	289.62	19.31 %
6230 Audio	230.88	800.00	569.12	71.14 %
6240 Equipment		0.00	0.00	
6250 Digital Books		0.00	0.00	
6260 DVD	148.14	1,500.00	1,351.86	90.12 %
6270 Video Games		1,000.00	1,000.00	100.00 %
6275 STLS Digital Collection	3,812.00	3,812.00	0.00	0.00 %
6280 Adult Programming	853.90	2,000.00	1,146.10	57.31 %
6285 Childrens Programming	62.04	1,500.00	1,437.96	95.86 %
6290 STLS cost share	12,067.94	12,631.00	563.06	4.46 %
<b>Total 6200 Library Materials</b>	<b>20,271.40</b>	<b>38,743.00</b>	<b>18,471.60</b>	<b>47.68 %</b>
6300 Restricted Fund Spending	627.00		-627.00	
6320 Friends Expense	505.51		-505.51	
6355 STLS Outreach	277.99		-277.99	
6360 DFY Grant		0.00	0.00	
6368 Martin Grant	73.51		-73.51	
6370 Memorials & Gifts	167.09		-167.09	
<b>Total 6300 Restricted Fund Spending</b>	<b>1,651.10</b>	<b>0.00</b>	<b>-1,651.10</b>	
6410 Advertisement		200.00	200.00	100.00 %
6415 Bank fees		100.00	100.00	100.00 %
6420 Custodial supplies	50.30	1,200.00	1,149.70	95.81 %
6425 Discretionary Fund	421.35	1,000.00	578.65	57.87 %
6430 Insurance				
Ins - Liability Insurance		925.00	925.00	100.00 %
Ins - Property	8,306.18	8,052.00	-254.18	-3.16 %
Ins - Workman's Comp	71.00	2,231.00	2,160.00	96.82 %
<b>Total 6430 Insurance</b>	<b>8,377.18</b>	<b>11,208.00</b>	<b>2,830.82</b>	<b>25.26 %</b>
6440 Investment Fee	1,117.66		-1,117.66	
6445 Library supplies	477.03		-477.03	
Computer Equipment & Services		2,000.00	2,000.00	100.00 %
Library Equipment		2,300.00	2,300.00	100.00 %
Library Supplies		4,000.00	4,000.00	100.00 %

# Cuba Circulating Library Association

## Budget vs. Actuals

January - February, 2026

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
<b>Total 6445 Library supplies</b>	<b>477.03</b>	<b>8,300.00</b>	<b>7,822.97</b>	<b>94.25 %</b>
6447 Membership		1,500.00	1,500.00	100.00 %
6450 Postage	218.40	500.00	281.60	56.32 %
6455 Processing Fee	57.42	1,100.00	1,042.58	94.78 %
6460 Personal Protection Supplies		500.00	500.00	100.00 %
6465 Repairs/Building & Grounds	1,036.44	10,000.00	8,963.56	89.64 %
6470 Services		100.00	100.00	100.00 %
Alarm System - Doyle		2,300.00	2,300.00	100.00 %
Argentieries	34.00	350.00	316.00	90.29 %
Attorney	325.00	3,000.00	2,675.00	89.17 %
Audit		5,500.00	5,500.00	100.00 %
Bookkeeper	1,420.00	9,000.00	7,580.00	84.22 %
Computer Tech		0.00	0.00	
Copier Acme	71.36	1,000.00	928.64	92.86 %
Fire Extinguishers		200.00	200.00	100.00 %
Fire Place Clean	201.05	200.00	-1.05	-0.53 %
Gutters Cleaned		350.00	350.00	100.00 %
Hotspots	318.82	3,300.00	2,981.18	90.34 %
Patriot Microfilm		0.00	0.00	
Rug Shampoos		500.00	500.00	100.00 %
Security	581.73		-581.73	
Tax Filing (990)		750.00	750.00	100.00 %
Water Softener	30.00	450.00	420.00	93.33 %
Window Cleaner		500.00	500.00	100.00 %
<b>Total 6470 Services</b>	<b>2,981.96</b>	<b>27,500.00</b>	<b>24,518.04</b>	<b>89.16 %</b>
6480 Train/conference		3,500.00	3,500.00	100.00 %
6485 Travel	102.16	4,500.00	4,397.84	97.73 %
6490 Utilities				
Electric	1,364.16	7,500.00	6,135.84	81.81 %
Extended Broadband	450.00	1,800.00	1,350.00	75.00 %
Fuel	476.00	4,000.00	3,524.00	88.10 %
Phone	283.00	1,400.00	1,117.00	79.79 %
<b>Total 6490 Utilities</b>	<b>2,573.16</b>	<b>14,700.00</b>	<b>12,126.84</b>	<b>82.50 %</b>
<b>Total Expenditures</b>	<b>\$75,900.42</b>	<b>\$368,139.00</b>	<b>\$292,238.58</b>	<b>79.38 %</b>
NET OPERATING REVENUE	<b>\$ -47,300.82</b>	<b>\$0.00</b>	<b>\$47,300.82</b>	<b>0.00%</b>
NET REVENUE	<b>\$ -47,300.82</b>	<b>\$0.00</b>	<b>\$47,300.82</b>	<b>0.00%</b>

Statement of Activity  
Cuba Circulating Library Association  
February 2026

DISTRIBUTION ACCOUNT	TOTAL	
	FEB 1 - FEB 28 2026	JAN 1 - FEB 28 2026 (YTD)
<b>Income</b>		
4017 Memorials/Gifts	378.17	578.17
4100 Other Income		
Copies Income	70.90	302.85
Donation Box	102.25	116.50
Fines	4.00	28.00
Misc Income	10.00	53.00
Book Replacement		25.00
<b>Total for 4100 Other Income</b>	<b>\$187.15</b>	<b>\$525.35</b>
4200 Restricted Funds Revenue	\$150.00	\$1,000.00
Grant - STLS		27.99
<b>Total for 4200 Restricted Funds Revenue</b>	<b>\$150.00</b>	<b>\$1,027.99</b>
4500 Investment Income		
Dividend Income	764.65	764.65
Interest Income	353.83	808.81
Unrealized Gain/Loss on Investments	10,395.67	24,467.08
Realized Gain/Loss on Investments		427.55
<b>Total for 4500 Investment Income</b>	<b>\$11,514.15</b>	<b>\$26,468.09</b>
<b>Total for Income</b>	<b>\$12,229.47</b>	<b>\$28,599.60</b>
<b>Gross Profit</b>	<b>\$12,229.47</b>	<b>\$28,599.60</b>
<b>Expenses</b>		
6100 Payroll Expenses		
6101 Wages	15,297.83	30,401.06
6102 Taxes	\$0.00	\$727.29
Payroll Tax	1,212.34	1,839.15
SUTA	332.80	504.89
<b>Total for 6102 Taxes</b>	<b>\$1,545.14</b>	<b>\$3,071.33</b>
6103 Employee Benefits		
Company Contributions		
Retirement	344.06	684.26
<b>Total for Company Contributions</b>	<b>\$344.06</b>	<b>\$684.26</b>
Health Insurance	500.00	1,000.00
<b>Total for 6103 Employee Benefits</b>	<b>\$844.06</b>	<b>\$1,684.26</b>
6106 Background Expense	169.26	169.26
6105 Ins - Disability		1,238.95
<b>Total for 6100 Payroll Expenses</b>	<b>\$17,856.29</b>	<b>\$36,564.86</b>

Statement of Activity  
Cuba Circulating Library Association  
February 2026

DISTRIBUTION ACCOUNT	TOTAL	
	FEB 1 - FEB 28 2026	JAN 1 - FEB 28 2026 (YTD)
6200 Library Materials		
6205 Books-J	297.08	481.83
6210 Books-A	534.01	1,404.29
6220 Serials	1,210.38	1,210.38
6260 DVD	73.25	148.14
6275 STLS Digital Collection	3,812.00	3,812.00
6280 Adult Programming	792.31	853.90
6290 STLS cost share	12,067.94	12,067.94
6230 Audio		230.88
6285 Childrens Programming		62.04
<b>Total for 6200 Library Materials</b>	<b>\$18,786.97</b>	<b>\$20,271.40</b>
6300 Restricted Fund Spending	\$382.00	\$627.00
6320 Friends Expense	106.81	505.51
6368 Martin Grant	14.24	73.51
6370 Memorials & Gifts	89.53	167.09
6355 STLS Outreach		277.99
<b>Total for 6300 Restricted Fund Spending</b>	<b>\$592.58</b>	<b>\$1,651.10</b>
6425 Discretionary Fund	46.35	421.35
6430 Insurance		
Ins - Workman's Comp	71.00	71.00
Ins - Property		8,306.18
<b>Total for 6430 Insurance</b>	<b>\$71.00</b>	<b>\$8,377.18</b>
6440 Investment Fee	535.45	1,117.66
6445 Library supplies	61.04	477.03
6455 Processing Fee	31.68	57.42
6465 Repairs/Building & Grounds	552.46	1,036.44
6470 Services		
Argentieries	17.00	34.00
Bookkeeper	710.00	1,420.00
Fire Place Clean	201.05	201.05
Hotspots	159.41	318.82
Water Softener	15.00	30.00
Attorney		325.00
Copier Acme		71.36
Security		581.73
<b>Total for 6470 Services</b>	<b>\$1,102.46</b>	<b>\$2,981.96</b>
6485 Travel	102.16	102.16

Statement of Activity  
 Cuba Circulating Library Association  
 February 2026

DISTRIBUTION ACCOUNT	TOTAL	
	FEB 1 - FEB 28 2026	JAN 1 - FEB 28 2026 (YTD)
6490 Utilities		
Electric	706.59	1,364.16
Fuel	237.00	476.00
Phone	50.00	283.00
Extended Broadband		450.00
<b>Total for 6490 Utilities</b>	<b>\$993.59</b>	<b>\$2,573.16</b>
6420 Custodial supplies		50.30
6450 Postage		218.40
<b>Total for Expenses</b>	<b>\$40,732.03</b>	<b>\$75,900.42</b>
<b>Net Operating Income</b>	<b>-\$28,502.56</b>	<b>-\$47,300.82</b>
<b>Net Other Income</b>		
<b>Net Income</b>	<b>-\$28,502.56</b>	<b>-\$47,300.82</b>

# Statement of Financial Position

## Cuba Circulating Library Association

As of February 28, 2026

DISTRIBUTION ACCOUNT	TOTAL	
	AS OF FEBRUARY 28, 2026	AS OF FEBRUARY 28, 2025 (PY)
<b>Assets</b>		
Current Assets		
Bank Accounts		
1020 Five Star	13,487.11	60,766.05
1080 Money Market	128,306.78	
1090 Savings	0.00	67,300.58
<b>Total for Bank Accounts</b>	<b>\$141,793.89</b>	<b>\$128,066.63</b>
Accounts Receivable		
1500 Bequest receivable	0.00	0.00
<b>Total for Accounts Receivable</b>	<b>\$0.00</b>	<b>\$0.00</b>
Other Current Assets		
1300 Investments - cash	0.00	0.00
1303 Endowment Investment	\$0.00	\$0.00
American Balanced A (deleted)	0.00	33,244.10
American Cap Inc Builder A (deleted)	0.00	94,980.90
American Cap World Growth & Inc (deleted)	0.00	70,520.87
American Fundamental Inv A (deleted)	0.00	54,660.07
American Funds Mortgage A (deleted)	0.00	21,426.23
American Global Balanced A (deleted)	0.00	94,631.19
American Inc Fd of America A (deleted)	0.00	97,951.05
American Intm Bd Fd of Amer A (deleted)	0.00	17,539.80
American Inv Co of Amer A (deleted)	0.00	25,052.24
American Short-Term Bond A (deleted)	0.00	21,275.58
American WA Mutual A (deleted)	0.00	93,784.62
Cash, BDP, and Money Market Fds	4,347.30	0.08
Cost of Securities	644,043.00	
Stocks (deleted)	0.00	1,093.47
Unrealized Gain/Loss	117,824.22	132,129.20

# Statement of Financial Position

## Cuba Circulating Library Association

As of February 28, 2026

DISTRIBUTION ACCOUNT	TOTAL	
	AS OF FEBRUARY 28, 2026	AS OF FEBRUARY 28, 2025 (PY)
<b>Total for 1303 Endowment Investment</b>	<b>\$766,214.52</b>	<b>\$758,289.40</b>
1306 Adams Mem Book Fund Investment	\$0.00	\$0.00
American Cap Inc Builder A (deleted)	0.00	6,599.58
American Inc Fd of America A (deleted)	0.00	7,447.53
Cash, BDP, and Money Market Fds	108.93	-11.70
Cost of Securities	16,529.01	
Unrealized Gain/Loss	3,348.55	3,198.17
<b>Total for 1306 Adams Mem Book Fund Investment</b>	<b>\$19,986.49</b>	<b>\$17,233.58</b>
1400 Prepaid Fee	294.22	833.09
Grant Receivable	0.00	0.00
Payroll Refunds	0.00	
QuickBooks Tax Holding Account	0.00	
Repayment		
Christmas Gift Card	0.00	0.00
Travel Reimbursement	0.00	0.00
<b>Total for Repayment</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Current Assets</b>	<b>\$786,495.23</b>	<b>\$776,356.07</b>
<b>Total for Current Assets</b>	<b>\$928,289.12</b>	<b>\$904,422.70</b>
Fixed Assets		
1520 Building and equipment	\$1,346,028.30	\$1,103,618.73
Elevator Replacement	41,645.00	41,645.00
<b>Total for 1520 Building and equipment</b>	<b>\$1,387,673.30</b>	<b>\$1,145,263.73</b>
1525 A/D Building and equipment	-583,121.44	-534,255.44
1526 Capital Improvement	0.00	0.00
1530 Furniture and Fixtures	117,419.00	117,419.00
1535 A/D Furniture and Fixtures	-117,418.55	-116,542.55
Land	46,763.00	46,763.00
<b>Total for Fixed Assets</b>	<b>\$851,315.31</b>	<b>\$658,647.74</b>
Other Assets		
1000 Friends Cash	0.00	0.00
<b>Total for Other Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$1,779,604.43</b>	<b>\$1,563,070.44</b>

# Statement of Financial Position

## Cuba Circulating Library Association

As of February 28, 2026

DISTRIBUTION ACCOUNT	TOTAL	
	AS OF FEBRUARY 28, 2026	AS OF FEBRUARY 28, 2025 (PY)
<b>Liabilities and Equity</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable		
2001 Accounts Payable	1,042.99	688.18
<b>Total for Accounts Payable</b>	<b>\$1,042.99</b>	<b>\$688.18</b>
Credit Cards		
5662 Bank Of America	0.00	0.00
<b>Total for Credit Cards</b>	<b>\$0.00</b>	<b>\$0.00</b>
Other Current Liabilities		
2100 Payroll Liabilities	\$0.00	\$0.00
American Funds	0.00	0.00
Federal Taxes (941/944)	0.00	0.00
NYS Employment Taxes	0.01	-0.01
NYS Income Tax	0.00	0.00
NYS Taxes	0.00	0.00
Payroll Liability	0.00	0.00
Payroll Tax Federal	0.00	0.00
<b>Total for 2100 Payroll Liabilities</b>	<b>\$0.01</b>	<b>-\$0.01</b>
Direct Deposit Payable	0.00	0.00
PPE Currant Liability	0.00	0.00
<b>Total for Other Current Liabilities</b>	<b>\$0.01</b>	<b>-\$0.01</b>
<b>Total for Current Liabilities</b>	<b>\$1,043.00</b>	<b>\$688.17</b>
<b>Total for Liabilities</b>	<b>\$1,043.00</b>	<b>\$688.17</b>
<b>Equity</b>		
3000 Opening Bal Equity	0.00	0.00
3500 Unrealized Gain/Loss on Inv	143,654.10	-11,169.06
3550 Realized Gain/Loss Equity	99,345.91	0.00
3800 Restricted Fund	66,827.30	26,993.07
3900 Fund Balance	1,516,034.94	1,704,851.60
Net Income	-47,300.82	-158,293.34
<b>Total for Equity</b>	<b>\$1,778,561.43</b>	<b>\$1,562,382.27</b>
<b>Total for Liabilities and Equity</b>	<b>\$1,779,604.43</b>	<b>\$1,563,070.44</b>

# Cuba Circulating Library

JANUARY 2026 DIRECTOR'S REPORT



## Patron Visits



## PATRON NUMBERS

It has become clear that our previous door counter was quite inaccurate. In comparison, our actual numbers look much lower, so I've decided to start with a fresh chart. We had **1024** visits in February. Circulation was **2,433**, an increase of 7% from February 2025. We added **20** new library cards (13 adult, 2 juvenile, 4 online, and 1 welcome).

## WELCOME PACKETS

I've begun working with the Chamber of Commerce to develop a welcome packet for new community members as they move to town. I've identified a grant that I hope will help fund the purchase of materials for the packets. In addition to library informational materials, we plan to have information about area businesses, county tourism, as well as town and village info.

This goal is part of the strategic plan we adopted last year: "Increase awareness of library resources-create welcome packets."

**38**

Onsite Programs

**324**

Programs Attendees

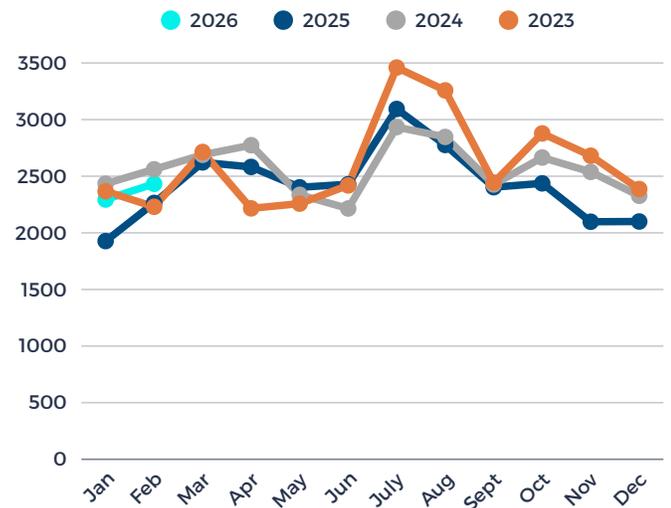
**10**

Outreach Visits

**123**

Outreach Attendees

## Circulation



**2294**

Items checked out in January

**745**

eContent accessed in January

**153**

Public computer sessions in January

**382**

Holds filled in January

**880**

Visits to website in January

**2433**

Items checked out in February

**\*\*\***

eContent accessed in February

**105**

Public computer sessions in February

**319**

Holds filled in February

**913**

Visits to website in February

## Grants

I resubmitted the Arts grant on Feb. 20th.

I submitted the Manley grant on Feb. 23 for the amount of \$8220. This grant will help fund the purchase of a short throw projector, three staff computers, and two patron computers.

I submitted an application to the Allegany County Area Foundation to bring Shake on the Lake to Cuba in August. We've been notified we will receive \$2,000. This will supplement our Arts grant funding. We'll work together with the Palmer Opera House to bring this program to Cuba.

## Community Service

I step down from my office as Chamber of Commerce Treasurer at their March annual meeting, however I will continue my term on the Chamber board, which ends 2027.

I continue my involvement with the Cuba Historical Society and serve as a member of their board. I currently serve as secretary although I would like to step down from that position and take over as programming committee head. We are currently working on our membership campaign.

I volunteered to serve on the Village and Town's upcoming comprehensive planning committee. I have often referred to their past comprehensive plan when writing grant applications, and I believe our input from the library's perspective will be useful.

## Library Advocacy Day

On Tuesday, Feb. 3, I traveled with librarians and staff from across the state of New York to meet with our representatives in order to advocate for library funding. I shared with our representatives the great impact our Children's area renovation project has had on our library as well as on our community at large, and encouraged them to support increased funding to Library Construction Aid. Senator Borrello's legislative aid recalled how much he enjoyed visiting our children's area, in particular the nooks.



## ICE in the Library

I attended Stephanie Cole Adam's training "Patrolling the Stacks?: Responding to Activity By ICE & Other Law Enforcement Agencies at Your Library." I also attended "Responding to ICE at the Library," a presentation of the Public Library Association. Scott Duimstra, the head of Minnesota's Hennepin County Library System, was the main speaker. He shared the experiences he and his library staff have recently faced in Minneapolis. I spent time this month with our library staff to familiarize current policy and procedures for interaction with law enforcement.

## Upcoming Programs

- Sat, Mar. 14 @ 10:00 Wine cork flowers with Shauna
- Mon, Mar. 16 @ 6:00 Cooking Demo: Gumbo with Raeanne Smith
- Sat, Mar. 21 @ 10:00 Breakfast with Bunnies
- Mon, Mar. 23 @ 6:30 Get to Know Allegany Co. Area Foundation
- Sat, Mar. 28 @ 10:30 Puzzle Race
- Tues, Mar. 31 @ 6:30 How to Grow your Own Peppers with CCE
- Tues, Apr. 7 @ 6:00 Teen D&D begins (6 week campaign)
- Wed, Apr. 8 @ 6:30 How to Grow your Own Tomatoes with CCE

# Youth Services Monthly Report: February 2026

## Storytimes/After School

Preschool Storytime met three times in February. We did volcanoes, Valentine's Day, and an age appropriate water cycle storytime that included painting with paint popsicles. No paint was consumed during this activity. The toddler group met three times also with the same themes. Afterschool Crew met twice and Afterschool Explorers met three times. We followed similar themes for the younger group. The older group is on a Spoons kick. We're also on track to finish the Beatryce Prophecy by Kate DiCamillo the first week of March and start something else to read through the end of the year.

## Teens/Tweens

High School book club read Suddenly a Murder by Lauren Muñoz. Due to other unforeseen events (Mrs. Ross being ill and my pipes freezing) we postponed the discussion from before break until after. The girls had mixed feelings on the ending but liked it overall. We're onto Good as Gold for the first half of March. Some of the students signed advocacy postcards.

Tweens and Teens had the opportunity to attend All About Chocolate. There were fifteen in attendance.

## Outreach

I visited Elm Street once. I visited Kristyn VanDamme's class for a Valentine's Day storytime hang. We talked about our favorite part of Valentine's Day and one kid nailed it with "chocolate." Another asked me if I knew about Lindor Truffles. (I do.) I also visited the Pre-K classrooms. I visited both early head start and head start. I visited the CRE after school group and did volcanoes with that group as well.

## Upcoming Programs

Tuesdays: 3 year old storytime, 3rd-6th after school

Thursdays: 2 year old storytime, K-2nd after school

3/2, 3/16 Elm St visits

3/6 Seuss Night Outreach

3/12 Community Outreach at CR MHS

3/9, 3/23 HS Book Club

3/11 Early Head Start and Head Start, Quattrone visit

3/25 Pre-K visits, CRE After School

## Maintenance Report 2/1/26 - 3/1/26

1. Shoveled and salted as needed.
2. Replaced batteries in thermostat in kids room
3. Mounted **Authorized Personnel Only** signs on office, back hallway door, downstairs hallway door and community room doors.

**Job Title:** Library Director

**FLSA status:** Exempt

**Reports to:** Board of Trustees

**Requirements for all employees:**

- Ability to relate tactfully and courteously with the public.
- Ability to work effectively with staff, patrons, supervisor, and others.
- Ability to follow procedures and policies.
- Ability to work accurately in a changing and varied environment.
- Core technology competency:
  - Microsoft Word, Publisher, and Excel
  - Sirsidynix Workflows or equivalent OPAC

**Position summary:**

This is a highly responsible administrative role involving the direction of a broad range of public library functions.

**Requirements for this position:**

- High degree of knowledge of general library philosophy including the Library Bill of Rights and the ability to transform that knowledge into daily practice in the fulfillment of job duties.
- Ability to conceptualize and initiate plans and to organize and lead others in the accomplishment of those goals.
- Skill in identifying community library needs and in preparing and implementing plans to meet those needs.
- Strong written, verbal, and technological skills. Must be able to prepare and deliver presentations to boards, donors, and the public as needed.
- Thorough knowledge, skill, and ability in every phase of the public library field.
- Participates in continuing education and professional organizations.

**Education/Experience:**

- Bachelor's Degree required, MLIS preferred.
- Minimum five years of public library experience.

**Duties of this position:**

- Prepare and oversee the annual budget, administer library finances.
- Policy development in conjunction with the Board of Trustees.
- Strategic planning in conjunction with the Board of Trustees.
- Supervise all staff and volunteers. Responsibilities include hiring, firing, scheduling, setting pay, annual evaluations, and handling all personnel issues.
- Organize and implement adult programming.

- Oversees community outreach, and works with community groups to provide library services and meet identified needs.
- Oversees library building maintenance and repair.
- Grant writing.
- Oversees the development and maintenance of the collection.
- Work with Friends of the Cuba Library and other fundraising opportunities.

**Physical requirements:**

- Must be able to frequently remain in a stationary position for multiple hours at a time.
- Must be able to move about inside the library to collect materials and run programs.
- Constantly operate a computer and other equipment such as printer/copier.
- Occasionally ascend/descend a step stool or ladder to put away or reach supplies.
- Position self to retrieve materials from shelves and carts.
- Able to exchange accurate information with patrons and other staff.
- Frequently pushes and pulls book carts weighing up to 75 lbs. and transports materials.

Approved by Cuba Library Trustees Dec. 12,2022

# Volunteer Application



Cuba Circulating Library

39 E. Main Street

Cuba, NY 14727

585-968-1668

## Contact Information

Name	
Street Address	
City, State, Zip Code	
Home Phone	
Cell Phone	
Email Address	
Date of Birth	

## Availability

During which of our hours are you available for volunteer assignments?

Monday (9:30 a.m. - 8:00 p.m.)	
Tuesday (9:30 a.m. - 8:00 p.m.)	
Wednesday (9:30 a.m. - 8:00 a.m.)	
Thursday (9:30 a.m. - 8:00 a.m.)	
Saturday (9:30 a.m. - 3:30 p.m.)	

## Interests

What areas are you interested in volunteering for?

## Special Skills or Qualifications

Summarize special skills and qualifications you have acquired from employment, previous volunteer work, or through other activities, including hobbies or sports.

# Volunteer Application



Cuba Circulating Library

39 E. Main Street

Cuba, NY 14727

585-968-1668

## Previous Volunteer Experience

Summarize your previous volunteer experience(s).

## Person to Notify in Case of Emergency

Name	
Street Address	
City, State, Zip Code	
Home Phone	
Cell Phone	
Email Address	

## Reference Detailing Previous Experience

Name	
Street Address	
City, State, Zip Code	
Phone	
Email Address	
Years known and relationship to the applicant	

## Agreement and Signature

By submitting this application, I affirm that the facts set forth in it are true and complete. I understand that if I am accepted as a volunteer, any false statements, omissions, or other misrepresentations made by me on this application may result in my immediate dismissal. I understand that by applying to volunteer at the library, I am consenting to a background check. **Background checks are required for all volunteers over the age of 18.**

Name (printed)	
Signature	
Date	

## Cuba Circulating Library

### CIRCULATION POLICY

#### **PURPOSE:**

The circulation policy of the Cuba Circulating Library exists to facilitate community access to the materials and information in the library's collection.

#### **Borrower's Registration**

Library cards will be issued without charge to qualifying persons 5 years of age and over. Those who are between the ages of 5 and 12 years must have a responsible adult as co-registrant.

To register for a **standard library card**, individuals must present valid identification that includes both a photo and current address, such as a state-issued driver's license. If the ID does not include a current address, alternate proof of address (e.g., a utility bill, lease, or official mail) is required.

Individuals who do **not have proof of current address**—such as new residents or those without documentation—may apply for a **Welcome borrower account**, which allows limited borrowing privileges. Patrons may upgrade to a full-access account at any time by providing address verification.

Replacement cards are issued for \$1.00.

#### **Borrower Types**

- **Standard Borrowers:** Any individual age 5 or older with valid identification may register for a library card. There is no residency requirement. Checkout and hold limit: 50 items.
- **Educator Borrowers:** Intended for classroom teachers and homeschooling families who need to borrow large quantities of materials. Checkout and hold limit: 99 items. Proof of educator status (e.g., school ID or homeschool letter of intent) may be requested.
- **Welcome Borrowers:** Intended for patrons who cannot verify their current address—such as new residents or individuals without supporting documentation. This profile has a checkout and hold limit of 3 traditional items—books, DVDs, or audiobooks. Patrons may update to a full-access account once address verification is provided.
- **Institutional Borrowers:** Organizations (e.g., schools, daycares, senior centers) may apply for a library card in the name of the institution. The organization accepts full responsibility for all materials checked out. Proof of organization and a designated contact person are required.

## Loan Periods

The standard loan period for most items is **two weeks**. However, some materials may have shorter or longer loan periods based on item type, popularity, or collection needs.

- **Hot Spots, Video Games, Board Games, and Library of Things Items:** 1 week
- **Other materials:** 2 weeks unless otherwise noted on the item record or receipt
- Items with high demand or special borrowing conditions may have **non-standard loan periods**, which will be clearly indicated at checkout.

*Note: Due dates are always printed on your checkout receipt and visible in your online account.*

## Renewals

Items that have a hold placed on them may not be renewed. Items from the adult “New Book Shelf” (blue dot on spine) will be renewed once. All other **books** will be renewed twice. If **other items do** not have any holds or limitations on renewals, it will be automatically renewed once.

## Overdue Notices

Patrons with overdue items will be notified by email, phone, or mail. Additional notices will be sent as items remain overdue. If items are not returned within a reasonable period of time, a final notice will be issued that will include a bill for the replacement cost of the **materials**.

### Damaged/Lost Items

Cardholders are responsible for all borrowed materials, including fees incurred for lost or damaged items. Parents/guardians/caregivers are responsible for materials checked out on the cards of their minor children. If library material is returned damaged, the patron who had it checked out will be billed for repair/replacement costs. Items overdue for two months will be assumed lost and a Final Notice, requesting either the item(s) or payment for the item(s), is sent.

## Wi-Fi Hotspots

This service allows you to borrow a portable device to access high-speed internet anywhere a cell phone signal can be received. See Wi-Fi Hotspot Policy for further details.

## Interlibrary Loans

The interlibrary loan process allows our library system to borrow items that we do not own. Please check our catalog before placing a request. We cannot place ILL requests for items already owned by the Cuba Library or another STLS library. Patrons can have up to **3** ILL requests at one time. This includes ILLs currently checked out as well as those that have been requested.

## Interlibrary Loan Policies

- Patron must have a current, unblocked, and valid STLS library card, with less than \$5.00 in fines.
- Because these materials are being requested from libraries outside STLS, ILL requests may take a few weeks to fulfill.
- Patron is responsible for the replacement costs of any lost items. Price of lost item is determined by the owning library.
- Late fines for ILL items are \$.50/day. Repeated failure to return items by the due date may result in a suspension or loss of interlibrary loan privileges for the patron.
- Patrons have one week from the arrival of an ILL to pick up their item. Repeated failure to pick up an ILL book may result in a suspension or loss of ILL privileges for the patron.
- There is a \$4.00 postage fee for ILL requests that are successfully filled. This fee applies whether or not the item is picked up by the patron.
- Some lending libraries may charge additional fees. We will notify the patron before placing the request.
- Please see our website for stipulations regarding materials that can be borrowed via ILL.

## **Library Card Use**

A Cuba Circulating Library card may be used in any of the automated libraries in the Southern Tier Library System (STLS). Individuals holding a library card from any automated library in the STLS may borrow from the Cuba Library. Items may be borrowed from one automated library in the STLS system and returned to another STLS Library.

App: Mar. 11, 2007

Rev: July 12, 2010, Dec. 9, 2013, Dec. 11, 2018, Apr. 08, 2019, Dec. 14, 2020, Mar. 10, 2021, May 9, 2022, June 9, 2025

## **Cuba Circulating Library**

### **VIDEO SURVEILLANCE POLICY**

**PURPOSE:** The Cuba Circulating Library strives to maintain a safe and secure environment for its patrons, staff, and property.

**POLICY:** Section 226.10 of the New York State Education Law authorizes the Library Board of Trustees to adopt regulations to ensure the safety of all library staff and patrons, protect the library's property, and maintain order in the library. The library's video security system is used only for the protection and safety of patrons and employees and library assets and property.

#### **Patron and Employee Privacy**

Reasonable efforts will be made to safeguard the privacy of patrons and employees. Video cameras will not be positioned in restrooms. Cameras will not be positioned in any manner to identify a person's reading, viewing or listening activities in the library. Images will not be routinely monitored in real-time, nor reviewed by library staff, except when specifically authorized by the Director.

#### **Camera Placement**

Selected public areas of the library building and grounds are equipped with video cameras that detect and record all movement in those areas. Camera locations will not be changed or added without the permission of the Director. Cameras are positioned to record only those areas specified by the Director.

#### **Signage**

Signage will be posted at the library entrance stating: "This area is under video surveillance".

#### **Access to Video Records**

Only the Director -- and employees and/or service providers designated by the Director -- will be authorized to operate the video security system.

Access to video records shall be limited to designated employees and service providers who may only access such records during the course of their assigned duties.

Access to stored video records is password protected.

#### **Use and Disclosure of Video Records**

Video records may be used to identify the person or persons responsible for or involved in violations of the **Patron Code of Conduct** Policy and alleged illegal conduct on library premises.

Video records may be used to assist law enforcement agencies in accordance with applicable state and federal law. Only the Director is authorized to release any video record to anyone other

than a designated employee, including, but not limited to, law enforcement personnel or service personnel. The Director must notify the board president of any requests for release of video records.

In no event – unless required by an enforceable legal process, or as noted below – will any video records be released to the media or other persons.

However, in cases of alleged exigent circumstances, the Director possesses the **sole and independent authority** to determine whether a situation constitutes an immediate threat of physical harm or a high-risk emergency. A request from law enforcement does not, in itself, mandate a finding of exigency. The Director may, at their **exclusive discretion**, provide records without a prior subpoena only if they are satisfied that the criteria, as noted above, has been met. In such instances, the Director shall:

- **Verify** the identity and credentials of the requesting officer.
- **Independently Document** the specific facts justifying the emergency disclosure, noting that the determination was made based on the Director's own assessment.
- **Notify** the Board President of the release as soon as reasonably possible."

#### **Video Record Retention**

Images from the library video surveillance system are stored digitally on hardware in the library. The library retains all recorded images for 20 days. Video records of incidents can be retained and reviewed as long as considered necessary by the Director.

App: July 13, 2020

Rev: Dec. 14, 2020

# The Law Office of Stephanie Adams, PLLC

Stephanie A. Adams, Member  
Samantha I.V. White, Of Counsel

Kelly E. Coughlin, Of Counsel

Stuart B. Shapiro, Of Counsel



DATE: February 27, 2026

TO: Cuba Circulating Library

FROM: Stephanie A. Adams, Esq.

**RE: Library Policies and Law Enforcement**

To the Board and Director of the Cuba Circulating Library:

The Cuba Circulating Library (“the CCL”) has asked for a short clarifying memo regarding the laws governing law enforcement procedures and requests for information of the CCL.

To that end, this memo lists “Important Legal Points,” and sets out possible policy language to ensure consistent procedures when working with law enforcement.

To ensure the public is aware of the factors that the board must consider when working with or approached by law enforcement, this memo is intended for inclusion in the board packet and is not attorney-client privileged.

A copy of the following relevant law, ethics, and policies are attached to this memo:

- NY Civil Practice Law & Rules Section 4509
- ALA Code of Ethics
- Cuba Circulating Library Confidentiality of Library Records Policy
- Cuba Circulating Library Safety Policy
- Cuba Circulating Library Code of Conduct
- Cuba Circulating Library Video Surveillance Policy

## **Important Legal Points**

In assessing its relationship with law enforcement, it is important for the CCL to keep the following legal points in mind:

1. The CCL is an association library, which means it is a private institution (as opposed to a public library, which is often considered a unit of government). This status affects what laws it has to follow.
2. Association libraries do not have all the obligations that public libraries have under the state and federal constitutions but have powers and constraints established by policy adopted by governing boards.



3. New York’s law governing the confidentiality of “library user records” (CPLR 4509; copy attached) applies equally to public and association libraries. This law prohibits sharing a user’s library information with any third party, except under specific circumstances.
4. Law enforcement (local, state, and federal) is a “third party,” whether the purpose of law enforcement contact is to enforce a protective order, to respond to a report by the CCL, or to investigate matters unrelated to library operations.
5. In the case of the CCL, the policies relevant to the appropriate response to law enforcement requests and enforcement procedures are the [Policy Manual](#).
6. The CCL’s “**Confidentiality of Library Records**” policy properly recites the Library’s obligation under CPLR 4509 to share library user library records only with the written permission of the user or per a properly issued subpoena or court order.
7. Although not noted in the CCL’s **Confidentiality of Library Records**” policy, it is important to note that if the CCL determines that sharing such information is in its operational interests, it may do so. A common example of this is when a Library must report a criminal act to local police (as shown in the CCL’s **Patron Code of Conduct** Policy and form).

## **Policy Language**

Policy language to promote consistency with the law and the CCL’s current policies is as follows:

### **[PROPOSED] Policy on Law Enforcement in the Library**

**Purpose:** The Cuba Circulating Library respects and relies on orderly and compliant enforcement of library policy and law. To balance this with the rights of library users and to meet its legal obligations, the Library shall follow the below Policy.

**Requests for library user records:** Law enforcement requesting access to Library user records must present a signed judicial warrant or court order. Employees and volunteers are trained to refer all such requests to the Director or Librarian in Charge. Upon receipt of a signed judicial warrant or court order, the Director or Librarian in charge will promptly ensure that the document is evaluated by legal counsel for sufficiency and direct an appropriate response.

**Requests for other library records:** Law enforcement requesting access to other Library records must present a request, a signed judicial warrant, or a court order. Employees and volunteers are trained to refer all such requests to the Director. Upon receipt of a request, signed judicial warrant, or court order, the Director will promptly ensure the document is evaluated for consistency with the Library’s



operational needs or (if a warrant or order) by legal counsel for sufficiency, and direct an appropriate response.

**On-site investigations:** The Library is private property owned and controlled by the Library. Law enforcement (local, state, and federal) has the same general access to the Library grounds and facilities as the public. If law enforcement requires access to an area designated as “employees only” or “authorized access only,” law enforcement must present a signed judicial warrant or court order requiring access to that specific area. Employees and volunteers are trained to refer all such requests to the Director. Upon receipt of a signed judicial warrant or court order, the Director will promptly ensure the document is evaluated by legal counsel for sufficiency and direct an appropriate response.

**Library as complainant or party:** If the Library has determined that its operational needs require that it must report a particular matter or participate in a particular investigation, the Library Director, the designated Librarian in Charge, or the Board may grant additional access to library records and premises.

**Immediate Safety:** If the Library Director or Librarian in Charge determines that immediate safety merits it, the Library shall regard itself as a “complainant or party” and respond as provided above. Such response must require a determination that the Library has an immediate concern about safety.

**Preservation of Potential Evidence:** If the Library is put on notice that it is potentially in possession of records that could be evidence in a criminal matter, it shall preserve such records for no less than three years after such notification.

**Ongoing Collaboration:** The Library shall maintain and annually refresh connections with responding law enforcement to establish mutual familiarity and clarity on the Library’s policies, obligations, and reliance on responding authorities.

## **Thank you**

Thank you for trusting me with this request. It is an honor to provide service to your board and Library.

—Cole

## [NY CLS CPLR § 4509](#)

Current through 2026 released Chapters 1-49

***New York Consolidated Laws Service > Civil Practice Law And Rules (Arts. 1 — 100) > Article 45 Evidence (§§ 4501 — 4551)***

### **§ 4509. Library records**

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

### **History**

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Add, L 1982, ch 14, § 1; amd, L 1988, ch 112, § 1, eff June 13, 1988.

New York Consolidated Laws Service  
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[Menu](#)

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

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

ALA's Code of Ethics is the responsibility of the [Committee on Professional Ethics](#) (COPE). The Code of Ethics is the document that translates the values of intellectual freedom that define the profession of librarianship into broad principles that may be used by individual members of that profession as well as by others employed in a library as a framework for dealing with situations involving ethical conflicts.

## ALA Code of Ethics

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

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

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

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

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

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

## More resources

## **Cuba Circulating Library**

### **CONFIDENTIALITY OF LIBRARY RECORDS**

Confidentiality of library records is necessary to protect our First Amendment rights, a core value of libraries of all types. Without confidentiality about our viewing and reading, our freedom to view and read constitutionally protected speech is curbed and our strength as a democratic institution is diminished.

In keeping with the Consolidated Laws of New York State (Civil Practice Laws and Rules, Sec. 4509) and the core values of librarianship, the library will hold all library records and inquiries confidential.

For people to make full and effective use of library resources, they must feel unconstrained by the possibility that others may become aware of the books they read, the materials they use or the questions they ask. Therefore, the library's Board of Trustees has adopted the following guidelines concerning disclosure.

The library will hold as confidential the following information:

1. A patron's name (or whether an individual is or has been a registered borrower)
2. A patron's address
3. A patron's phone number
4. A patron's borrowing records
5. The number or character of questions asked by a patron
6. The frequency or content of a patron's lawful visits to the library

Any other information supplied to the library or gathered by it shall not be given, made available or disclosed to any individual, corporation, institution, government agency or other agency without a valid process order or subpoena. Upon presentation of such, the library shall resist its enforcement until such a time as proper showing of good cause had been made in a court of competent jurisdiction. If the process or subpoena is not in proper form or good cause has not been shown, insistence shall be made that such defects be cured before any records are released.

Children have the same rights under this law as adults. Signing a minor's library card application only shows acceptance for the responsibility of fines and fees; it does not exempt parents or guardians from New York law.

Adopted Dec 2007; Revised Dec 2007, April 08, 2024

## **Cuba Circulating Library**

### **SAFETY POLICY**

**PURPOSE:** The Cuba Circulating Library is committed to providing a healthy and safe work environment for its employees and preventing occupational illness and injury. The Safety Policy of Cuba Circulating Library is designed to comply with the Standards of the Occupational Safety and Health Administration, and to endeavor to maintain a safe and injury/illness free workplace, as well as a safe place for patrons.

Compliance with the following Safety Policy and all items contained therein is mandatory for all employees of the library. The authorization and responsibility for enforcement has been given primarily to the Library Director. The Youth Services Coordinator shares in this responsibility as well.

**POLICY:** It is library policy that accident prevention be a prime concern of all employees. This includes the safety and well-being of our employees, and patrons, as well as the prevention of damage to property and equipment.

Firearms, alcoholic beverages, marijuana, or illegal drugs are not allowed on library property at any time. The use or possession of illegal drugs, marijuana, or alcoholic beverages by employees on the jobsite will result in immediate termination.

This Safety Policy applies to all employees of the Cuba Circulating Library. The Safety Rules also apply to subcontractors and anyone who is on a library project site. Every employee is expected to comply with the Safety Policy, as well as OSHA Health and Safety Standards.

#### **Reporting of Injuries**

All employees will be held accountable for filling out an Incident Report (see attached) immediately after an injury occurs, even if medical treatment is not required. Notice must be made at or near the time of the injury and on the same day of the injury. Employees must report the injury to the Library Director. A casual mention of the injury will not be sufficient. Failure to report an injury immediately is a violation of the Safety Policy and may lead to employee disciplinary action.

Contact information for witnesses shall be taken at the time of the incident. Photographs of the area where the incident occurred and any other relevant items are to be taken. The completed accident report form will be sent to the property insurance company and shared with the library Board of Trustees at the Director's discretion.

App: Dec. 14, 2020

Rev: Oct. 21, 2024

## **Cuba Circulating Library**

### **Patron Code of Conduct**

#### **Introduction:**

To ensure a welcoming, safe, secure, and enjoyable environment where all are equally entitled to use of the facility and library services, Cuba Circulating Library staff enforce the following Library Code of Conduct Policy.

This policy covers behavior on all library property, including inside the building as well as the lawn. The library is considered a limited public forum.

Patrons are expected to respect each other, library personnel, and library property. In order to maintain a welcome and safe environment:

- No person shall commit or attempt to commit any activity that constitutes a violation of federal, state, or local criminal statute.
- No person shall engage in disruptive, disorderly, or unsafe conduct. Threatening behavior and destruction of property will not be tolerated.
- Young children (ages five and under) must be supervised at all times by a caregiver or parent. Children ages 6-8 must be in the building with a responsible adult or caregiver. Children under the age of 9 must be accompanied by a caregiver or parent. Library staff cannot legally assume the role of caregiver.

#### **Examples of Inappropriate Conduct:**

##### **Minor Offenses:**

- Using the library as a place for extended sleep.
- Excessive and disruptive conversations/discussions.
- All beverages must be covered and food must be eaten only in designated areas.
- Using materials for purposes other than reading, research, viewing or listening.
- Unauthorized canvassing, selling, soliciting, or engaging in any other commercial activity.
- Smoking, vaping, chewing tobacco, or gambling.
- Littering or improper waste disposal.
- Entering the library without proper footwear or clothing, including a shirt.
- Having bodily hygiene that is offensive, or creates a biohazard for others in the library.
- Cell phones and other devices must be muted. Audible use of cell phones is allowed only in designated areas.
- Using skates, skateboards, or scooters in the library.
- Improper use of computers. (See the *Computer & Internet Use Policy*.)

- Bringing in animals, except those trained as service animal. Animals must be under the control of their handler at all times. If not immediately apparent that the animal is a trained service animal, staff may ask the patron if the animal is required because of a disability and what work or task the animal has been trained to perform.
- Other activities (not listed under *Major Offenses*) which are inconsistent with activities such as reading, studying, use of library materials, and other similar conduct normally associated with the use of public library facilities.

**Major Offenses:**

- Stealing or damaging library property.
- Committing any crime, misdemeanor, or violation of a municipal ordinance.
- Behavior which is harassing or threatening in nature to library patrons, staff, or volunteers. This includes following or stalking of patrons, staff, or volunteers.
- Using library materials or equipment in inappropriate or illegal ways, such as accessing pornographic materials or printing copyrighted materials.
- Fighting or challenging to fight.
- Carrying weapons of any kind by unauthorized persons.
- Drinking alcoholic beverages or using illegal substances while on the premises.
- Being under the influence of drugs or alcohol that precludes the individual's using the library for its intended purposes.
- Knowingly entering, without permission, non-public areas of library facilities.
- Defacing any library property (Including desks, restrooms, walls etc.).

**Loss of Library Privileges & Enforcement:**

Engaging in any of the behaviors listed in this document may result in one or more of the following consequences, at the discretion of the Library Director, depending on the severity of the violation. Patrons who are suspended from the library for a period exceeding one day may petition to have their suspension reviewed by the Director, and then by the Library Board of Trustees. If an individual is banned from the library, a copy of the *Banned Patron Form* will be provided to the individual and to local law enforcement.

**Treatment of Minor Offenses:**

- First infraction will result in a verbal warning and provided a copy of the Library Code of Conduct Policy.
- Second infraction will result in removal from the library premises for the day.
- Third and subsequent infractions may result in banning from the library premises for one week.

**Treatment of Major Offenses:**

Any patron committing a *Major Offense* as outlined in this document will be immediately removed from the library premises. The patron may be banned for a period of up to 12 months at the discretion of the Director/designee, depending on the nature of the offense which required removal, the extent of damage or disruption caused, any history of prior infractions of library policies, and other relevant circumstances.

**Appeals:**

Any patron subjected to the specific enforcement of this policy may file a written complaint with the Director within 5 days of the library action which is disputed by the patron. The Director will review any complaint made and, within 5 business days of receipt, provide a written response affirming or overturning the enforcement action. If a patron requests that the Library Board of Trustees review the Director's decision, the Director will provide the Board with all pertinent information regarding the complaint within 5 business days of the request. The Board will review the complaint at their next regularly scheduled meeting of the Board and will, within 5 business days of such meeting, provide a written response affirming or overturning the enforcement action.

Adopted by the Library Board of Trustees on 09/08/2025

## **Cuba Circulating Library**

### **VIDEO SURVEILLANCE POLICY**

**PURPOSE:** The Cuba Circulating Library strives to maintain a safe and secure environment for its patrons, staff, and property.

**POLICY:** Section 226.10 of the New York State Education Law authorizes the Library Board of Trustees to adopt regulations to ensure the safety of all library staff and patrons, protect the library's property, and maintain order in the library. The library's video security system is used only for the protection and safety of patrons and employees and library assets and property.

#### **Patron and Employee Privacy**

Reasonable efforts will be made to safeguard the privacy of patrons and employees. Video cameras will not be positioned in restrooms. Cameras will not be positioned in any manner to identify a person's reading, viewing or listening activities in the library. Images will not be routinely monitored in real-time, nor reviewed by library staff, except when specifically authorized by the Director.

#### **Camera Placement**

Selected public areas of the library building and grounds are equipped with video cameras that detect and record all movement in those areas. Camera locations will not be changed or added without the permission of the Director. Cameras are positioned to record only those areas specified by the Director.

#### **Signage**

Signage will be posted at the library entrance stating: "This area is under video surveillance".

#### **Access to Video Records**

Only the Director -- and employees and/or service providers designated by the Director -- will be authorized to operate the video security system.

Access to video records shall be limited to designated employees and service providers who may only access such records during the course of their assigned duties.

Access to stored video records is password protected.

#### **Use and Disclosure of Video Records**

Video records may be used to identify the person or persons responsible for or involved in violations of the library Use Policy and alleged illegal conduct on library premises.

Video records may be used to assist law enforcement agencies in accordance with applicable state and federal law. Only the Director is authorized to release any video record to anyone other than a designated employee, including, but not limited to, law enforcement personnel or service personnel. The Director must notify the board president of any requests for release of video records.

In no event – unless required by an enforceable legal process – will any video records be released to the media or other persons.

### **Video Record Retention**

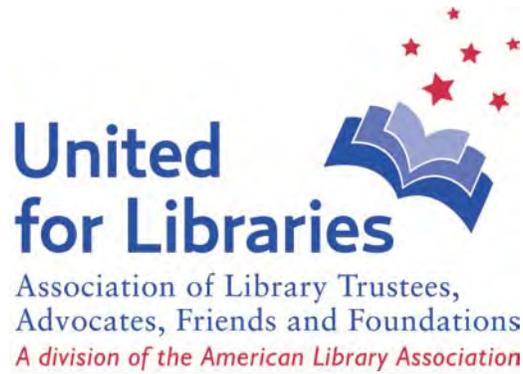
Images from the library video surveillance system are stored digitally on hardware in the library. The library retains all recorded images for 20 days. Video records of incidents can be retained and reviewed as long as considered necessary by the Director.

App: July 13, 2020

Rev: Dec. 14, 2020

## Law Enforcement Response Philosophy Draft

The mission of the Cuba Circulating Library is to nurture lifelong learning, provide free and equal access to information and materials, and strengthen our community. As required by law, the Library serves all resident of the Cuba-Rushford School District without regard to citizenship or immigration status. As required by law, the Library keeps library user records confidential and releases such information to law enforcement agencies only to the degree required after appropriate authentication of credentials, warrants, court orders, and/or subpoenas. For the protection of the Library, we record all seizures of evidence and arrests made on site; such recordings pertaining to library users are confidential library records.



**PUBLIC LIBRARY TRUSTEE**  
**ETHICS STATEMENT**

**Official Statement from United for Libraries**

Public library Trustees are accountable for the resources of the library as well as to see that the library provides the best possible service to its community.

Every Trustee makes a personal commitment to contribute the time and energy to faithfully carry out his/her duties and responsibilities effectively and with absolute truth, honor and integrity.

- Trustees shall respect the opinions of their colleagues and not be critical or disrespectful when they disagree or oppose a viewpoint different than their own.
- Trustees shall comply with all the laws, rules and regulations that apply to them and to their library.
- Trustees, in fulfilling their responsibilities, shall not be swayed by partisan interests, public pressure or fear of criticism.
- Trustees shall not engage in discrimination of any kind and shall uphold library patrons' rights to privacy in the use of library resources.
- Trustees must distinguish clearly in their actions and statements between their personal philosophies and attitudes and those of the library, acknowledging and supporting the formal position of the Board even if they disagree.
- Trustees must respect the confidential nature of library business and not disclose such information to anyone. Trustees must also be aware of and in compliance with Freedom of Information laws
- Trustees must avoid situations in which personal interests might be served or financial benefits gained as a result of their position or access to privileged library information, for either themselves or others.
- A Trustee shall immediately disqualify him/herself whenever the appearance of or a conflict of interest exists.
- Trustees shall not use their position to gain unwarranted privileges or advantages for themselves or others from the library or from those who do business with the library.
- Trustees shall not interfere with the management responsibilities of the director or the supervision of library staff.

- Trustees shall support the efforts of librarians in resisting censorship of library materials by groups or individuals.

Signature \_\_\_\_\_ Date \_\_\_\_\_

*Approved by the United for Libraries Board in January 2012*



**Cuba Circulating Library  
39 East Main St.  
Cuba NY, 14727**

**March 2, 2026**

**Proposal Number: EJ25-0022**

**Reference: HVAC Control Renovations**

We are pleased to offer this proposal to furnish and install a new HVAC Control system to serve your Library building.

**Scope of Work**

- We will provide a new controller and basic sensors w/ temperature adjust (bi-metal thermometer) for controlling room temperature in the controlled zones (3) in sequence with the boiler system.
- We will mount the control panel and wire in power for the new controller.
- Controller is network compatible for remote access. customer would need to provide a wired ethernet connection to the controller. This would enable remote notifications if made available.
- We will install new modulating control valves on the reheats for more even and consistent heating to replace the current on/off control valves and wire back to the controller in the mechanical room.
  
- We will use existing wire where possible. Run new wiring as needed.
- User interface will be a graphical touchscreen.
- We will start the system and provide user training

**Total Price (Excluding Taxes) ..... \$ 20,780.00**

**Exclusions**

1. The above pricing includes any current known tariffs as of the date of this proposal. Any changes in tariffs, at the time of shipment, will be adjusted accordingly.
2. We do not include sales tax

Please let us know if you have any questions. Thank you for the opportunity!

Sincerely,



Heating • Ventilating • Air Conditioning • Refrigeration

430 North 7th Street | PO Box 376 | Olean, NY 14760 | P: 716-372-0091 | F: 716-373-6021

Ed Jurenko  
Project Sales Representative  
ejurenko@mazza-hvac.com  
716 378 3655

**Proposal Approval**

	Customer	Mazza Mechanical
Name:	_____	_____
Company:	_____	_____
Title:	_____	_____
Date:	_____	_____
PO #:	_____	_____



## PROJECT AGREEMENT TERMS AND CONDITIONS

1. Customer shall permit Contractor free and timely access to areas and equipment, and allow Contractor to start and stop the equipment as necessary to perform required services. All planned work under this Agreement will be performed during the Contractor's normal working hours.
2. Contractor warrants that the workmanship hereunder shall be free from defects for one (1) year from date of installation. If any replacement part or item of equipment proves defective, Contractor will extend to Customer the benefits of any warranty Contractor has received from the manufacturer. Removal and reinstallation of any equipment or materials repaired or replaced under a manufacturer's warranty will be at Customer's expense and at the rates in effect.
3. Customer will promptly pay Invoices within ten (10) days of receipt. Should a payment become thirty (30) days or more delinquent, Contractor may stop all work under this Agreement without notice and/or cancel this Agreement, and the entire Agreement amount shall become due and payable immediately upon demand.
4. Customer shall be responsible for all taxes applicable to the services and/or materials hereunder.
5. Any alteration to, or deviation from, this Agreement involving extra work, cost of materials or labor will become an extra charge (fixed price amount to be negotiated or on a time-and-material basis at Contractor's rates then in effect) over the sum stated in this Agreement.
6. In the event Contractor must commence legal action, in order to recover any amount payable or owed to Contractor under this Agreement, Customer shall pay Contractor all court costs and attorneys' fees incurred by Contractor.
7. Any legal action against the Contractor relating to this Agreement, or the breach thereof, shall be commenced within one (1) year from the date of the work.
8. Contractor shall not be liable for any delay, loss, damage or detention caused by unavailability of machinery, equipment or materials, delay of carriers, strikes, including those by Contractor's employees, lockouts, civil or military authority, priority regulations, insurrection or riot, action of the elements, forces of nature, or by any cause beyond its control.
9. To the fullest extent permitted by law, Customer shall indemnify and hold harmless Contractor, its agent and employees from and against all claims, damages, losses and expenses (including but not limited to attorneys' fees) arising out of or resulting from the performance of work hereunder, provided that such claim, damage, loss or expense is caused in whole or in part by an active or passive act or omission of Customer, anyone directly or indirectly employed by Customer, or anyone for whose acts Customer may be liable, regardless of whether it is caused, in part by the negligence of Contractor.
10. Customer shall make available to Contractor's personnel all pertinent Safety Data Sheets (SDS) pursuant to OSHA's Hazard Communication Standard Regulations.
11. Contractor's obligation under this proposal and any subsequent contract does not include the identification, abatement or removal of asbestos or any other toxic or hazardous substances, hazardous wastes or hazardous materials, or any fungus(es) or spore(s); substance, vapor or gas produced by or arising out of any fungus(es) or spore(s); or any material, product, building component or structure that contains, harbors, nurtures or acts as a medium for any fungus(es) or spore(s). In the event such substances, wastes and materials are encountered, Contractor's sole obligation will be to notify the Owner of their existence. Contractor shall have the right thereafter to suspend its work until such substances, wastes or materials and the resultant hazards are removed. The time for completion of the work shall be extended to the extent caused by the suspension and the contract price equitably adjusted.
12. Contractor expressly disclaims any and all responsibility and liability for the indoor air quality of the customer's facility, including without limitation, injury or illness to occupants of the facility or third parties, or any damage to the customer's facility, arising out of or in connection with the Contractor's work under this agreement, including without limitation any illness, injury, or damage resulting in any manner from any fungus(es) or spore(s), any substance, vapor or gas produced by or arising out of any fungus(es) or spore(s), or any material, product, building component or structure that contains, harbors, nurtures or acts as a medium for any fungus(es) or spore(s).
13. Under no circumstances, whether arising in contract, tort (including negligence), equity or otherwise, will contractor be responsible for loss of use, loss of profit, increased operating or maintenance expenses, claims of customer's tenants or clients, or any special, indirect or consequential damages.
14. The prices quoted herein are based on current tariff rates, duties, government charges and trade regulations as of the date of this quote. If any new tariffs, duties, taxes or similar charges are imposed, or existing tariffs, duties or charges are increased or modified by any government or regulatory authority (collectively, "Tariff Changes") and such result in an increase in the cost of goods, Mazza Mechanical Services reserves the right to adjust the pricing of the affected goods accordingly. Mazza Mechanical Services is not obligated to deliver the goods and/or services until an agreement on the new price has been reached.



Cuba Circulating Library  
39 East Main St.  
Cuba NY, 14727

March 2, 2026

Proposal Number: EJ25-0185 3

Reference: HVAC Renovations

We are pleased to offer this proposal to perform the following Efficiency and Safety upgrades to your HVAC system.

Scope of Work

- 1. Reheat Coils: We will clean the three, duct mounted reheat coils and check operation. We will furnish and install duct access doors as needed for coil access.  
Price ..... \$ 11,500.00
- 2. We will balance the air systems for proper airflow  
Price ..... \$ 8,200.00
- 3. We will balance the Hydronic systems  
Price ..... \$ 2,600.00

**Total Price (Excluding Taxes) ..... \$ 22,300.00**

Exclusions

- 1. The above pricing includes any current known tariffs as of the date of this proposal. Any changes in tariffs, at the time of shipment, will be adjusted accordingly.
- 2. We do not include sales tax

Please let us know if you have any questions. Thank you for the opportunity!

Sincerely,

Ed Jurenko  
Project Sales Representative  
ejurenko@mazza-hvac.com



Heating • Ventilating • Air Conditioning • Refrigeration

430 North 7th Street | PO Box 376 | Olean, NY 14760 | P: 716-372-0091 | F: 716-373-6021

716 378 3655

**Proposal Approval**

Customer

Mazza Mechanical

Name:

\_\_\_\_\_

\_\_\_\_\_

Company:

\_\_\_\_\_

\_\_\_\_\_

Title:

\_\_\_\_\_

\_\_\_\_\_

Date:

\_\_\_\_\_

\_\_\_\_\_

PO #:

\_\_\_\_\_

\_\_\_\_\_



## PROJECT AGREEMENT TERMS AND CONDITIONS

1. Customer shall permit Contractor free and timely access to areas and equipment, and allow Contractor to start and stop the equipment as necessary to perform required services. All planned work under this Agreement will be performed during the Contractor's normal working hours.
2. Contractor warrants that the workmanship hereunder shall be free from defects for one (1) year from date of installation. If any replacement part or item of equipment proves defective, Contractor will extend to Customer the benefits of any warranty Contractor has received from the manufacturer. Removal and reinstallation of any equipment or materials repaired or replaced under a manufacturer's warranty will be at Customer's expense and at the rates in effect.
3. Customer will promptly pay Invoices within ten (10) days of receipt. Should a payment become thirty (30) days or more delinquent, Contractor may stop all work under this Agreement without notice and/or cancel this Agreement, and the entire Agreement amount shall become due and payable immediately upon demand.
4. Customer shall be responsible for all taxes applicable to the services and/or materials hereunder.
5. Any alteration to, or deviation from, this Agreement involving extra work, cost of materials or labor will become an extra charge (fixed price amount to be negotiated or on a time-and-material basis at Contractor's rates then in effect) over the sum stated in this Agreement.
6. In the event Contractor must commence legal action, in order to recover any amount payable or owed to Contractor under this Agreement, Customer shall pay Contractor all court costs and attorneys' fees incurred by Contractor.
7. Any legal action against the Contractor relating to this Agreement, or the breach thereof, shall be commenced within one (1) year from the date of the work.
8. Contractor shall not be liable for any delay, loss, damage or detention caused by unavailability of machinery, equipment or materials, delay of carriers, strikes, including those by Contractor's employees, lockouts, civil or military authority, priority regulations, insurrection or riot, action of the elements, forces of nature, or by any cause beyond its control.
9. To the fullest extent permitted by law, Customer shall indemnify and hold harmless Contractor, its agent and employees from and against all claims, damages, losses and expenses (including but not limited to attorneys' fees) arising out of or resulting from the performance of work hereunder, provided that such claim, damage, loss or expense is caused in whole or in part by an active or passive act or omission of Customer, anyone directly or indirectly employed by Customer, or anyone for whose acts Customer may be liable, regardless of whether it is caused, in part by the negligence of Contractor.
10. Customer shall make available to Contractor's personnel all pertinent Safety Data Sheets (SDS) pursuant to OSHA's Hazard Communication Standard Regulations.
11. Contractor's obligation under this proposal and any subsequent contract does not include the identification, abatement or removal of asbestos or any other toxic or hazardous substances, hazardous wastes or hazardous materials, or any fungus(es) or spore(s); substance, vapor or gas produced by or arising out of any fungus(es) or spore(s); or any material, product, building component or structure that contains, harbors, nurtures or acts as a medium for any fungus(es) or spore(s). In the event such substances, wastes and materials are encountered, Contractor's sole obligation will be to notify the Owner of their existence. Contractor shall have the right thereafter to suspend its work until such substances, wastes or materials and the resultant hazards are removed. The time for completion of the work shall be extended to the extent caused by the suspension and the contract price equitably adjusted.
12. Contractor expressly disclaims any and all responsibility and liability for the indoor air quality of the customer's facility, including without limitation, injury or illness to occupants of the facility or third parties, or any damage to the customer's facility, arising out of or in connection with the Contractor's work under this agreement, including without limitation any illness, injury, or damage resulting in any manner from any fungus(es) or spore(s), any substance, vapor or gas produced by or arising out of any fungus(es) or spore(s), or any material, product, building component or structure that contains, harbors, nurtures or acts as a medium for any fungus(es) or spore(s).
13. Under no circumstances, whether arising in contract, tort (including negligence), equity or otherwise, will contractor be responsible for loss of use, loss of profit, increased operating or maintenance expenses, claims of customer's tenants or clients, or any special, indirect or consequential damages.
14. The prices quoted herein are based on current tariff rates, duties, government charges and trade regulations as of the date of this quote. If any new tariffs, duties, taxes or similar charges are imposed, or existing tariffs, duties or charges are increased or modified by any government or regulatory authority (collectively, "Tariff Changes") and such result in an increase in the cost of goods, Mazza Mechanical Services reserves the right to adjust the pricing of the affected goods accordingly. Mazza Mechanical Services is not obligated to deliver the goods and/or services until an agreement on the new price has been reached.

## Shed



Hover Image to Zoom

**\$458.63 5 x 7 ft Outdoor Metal Storage shed for Patio and Garden**

- **Requires we pay staff for assembly**
- **Requires level foundation**
  - **48 pavers (12 x 12) \$89.76**

The versatile outdoor storage shed is designed for multipurpose use, serving as a convenient garden storeroom, a cozy pet shelter, or a tidy garbage collection chamber. It is perfect for the backyard, garden, or patio and serves as an excellent shed house option. The outdoor closet shed is equipped with part number labels on all components, accompanied by a comprehensive step-by-step manual. Please note that the assembly process typically requires 3-5 hours and may necessitate the assistance of 2-4 individuals.

**Lighting:** Solar motion light. The back of the library by exit door also has a motion light.

## Snowblower

VALUE OF  
**\$762**  
IF PURCHASED SEPARATELY



Hover Image to Zoom

**\$529.00**

### **18V HP Brushless 18 in. Single-Stage Cordless Electric Snow Blower with (2) 6.0 Ah Batteries and Chargers**

The RYOBI 18V ONE+ HP Brushless 18" Single-Stage Snow Blower Kit is a true gas replacement, delivering more power than a 123cc gas snow blower by combining a powerful brushless motor, advanced electronics, and high performance lithium technology. The powerful motor throws snow up to 25' away while the 180° directional chute provides ultimate control, working together to create a clear path. With the 18" clearing width and 13" clearing depth, this snow blower can clear up to 15 car spaces of snow using two 18V 6Ah batteries, making it ideal for clearing sidewalks and driveways. Equipped with dual active battery ports, this snow blower utilizes two batteries at a time to provide ultimate power. Designed with folding handles, this unit can be easily stored after each use. Best of all, it is part of the RYOBI 18V system where any 18V battery works with any 18V product. This 18V ONE+ HP Brushless 18" Single-Stage Snow Blower Kit is backed by the RYOBI 3-Year manufacturer's warranty and includes PBLSN01 18V HP Brushless 18" Snow Blower, (2) PBP017 18V 6Ah Lithium Batteries, (2) PCG002 18V Charger, Chute & Directional Assembly, Handle Assembly, Hardware, & Operator's Manuals.

## **BY-LAWS**

### **Cuba Circulating Library Association**

By-Laws of the Cuba Circulating Library Association, duly adopted at the Annual Meeting of the Library Board held on Monday evening, January 9, 1961, and last amended at the January 8, 2024 Annual Meeting of the Board of Trustees.

**MISSION STATEMENT:** The mission of the Cuba Circulating Library is to nurture lifelong learning, provide free and equal access to information and materials, and strengthen our community.

**VISION STATEMENT:** Inspiring readers. Connecting community. Creating opportunities. For all.

**PREAMBLE:** The Cuba Circulating Library is an association library, incorporated under §501(c)(3) of the Not-for-Profit Law, pursuant to the Certificate of Incorporation of the Cuba Circulating Library Association dated September 21, 1872, and duly recorded in the Allegany County Clerk's Office in Liber "E" of the Miscellaneous Records at Page 271, the Charter dated October 9, 1872, granted to the Cuba Circulating Library Association by the Regents of the University of the State of New York, and all Amendments thereto, the following By-Laws are hereby adopted for the Cuba Circulating Library Association.

## **BY-LAWS**

### **1. NAME OF ORGANIZATION:**

- a. The name of the organization shall be Cuba Circulating Library Association (hereinafter referred to as "Library").

### **2. FISCAL:**

- a. The fiscal year of the Library shall be the calendar year.

### **3. BOARD OF TRUSTEES:**

- a. The Library shall be governed by a Board of Trustees. The Board shall consist of an odd number of not less than seven (7) or more than eleven (11) Trustees, elected for terms of three (3) years each. The number of Trustees will be determined at the Annual Meeting, memorialized by a motion. Newly elected members will take office at the first meeting following the Annual Meeting.
- b. Eligibility for office shall be limited to adults residing within the geographical limits of the Library district.

- c. Members of the Board of Trustees have a duty of loyalty and a duty of care to the library. Thus, trustees are expected to attend all meetings of the Board including committee meetings, after election or appointment to the Board. Absences will be noted in the minutes of the meeting as excused or unexcused.
- Excused: Trustees may be excused for short vacations, personal reasons or illness. Notice is expected in advance of the meeting to the president and/or to the director.
  - Unexcused: No notice given in advance of the meeting of the trustee's inability to attend the meeting.
- If an excessive number of unexcused or excused absences are noted within a fiscal year, the President of the Board of Trustees may request improved attendance from a member or the member's resignation.
- d. Unexcused absence from three (3) consecutive meetings shall constitute automatic dismissal from the Board unless the Board defers this dismissal by majority vote. The President shall inform the absent Board member in writing that they are no longer on the Board. If dismissal is deferred by Board action, the President shall inform the absent Board member in writing of the conditions of this deferral.
- e. No member shall serve for more than two (2) consecutive three (3) year terms.
- f. Any vacancy shall be filled by special election by the remaining members of the Board for the remainder of the term of that particular position.
- g. The Board may remove a Trustee for misconduct, incapacity, or neglect of duty.
- h. Each Trustee shall have one (1) vote, irrespective of office held.
- i. A Trustee must be present at a meeting to have their vote counted.
- j. A majority of the whole Board (including vacancies) is required for any motion to pass.
- k. All actions of the Board shall be of the Board as a unit. No Board member shall act on behalf of the Board, on any matter, without prior approval of the Board. No Board member by virtue of their office shall exercise any administrative responsibility with respect to the Library nor, as an individual, command the services of any Library employee.

#### 4. OFFICERS

- a. The officers of the Board shall be the President, Vice President, Secretary and Financial Officer, elected annually by the Board at the Annual Meeting. These officers shall serve for a period of one (1) year or until their successors shall have been duly elected.
- b. The duties of such officers shall be as follows:
  - i. The **President** shall preside at all meetings of the Board, authorize calls for any special meetings, appoint all committees, execute all documents authorized by the Board, serve as an ex-officio voting member of all committees, and generally perform all duties associated with that office.
  - ii. The **Vice President**, in any event of the absence or disability of the President, or of a vacancy in that office, shall assume and perform the duties and functions of the President.
  - iii. The **Secretary** shall record a true and accurate record of all meetings of the Board, and shall perform such other duties as are generally associated with that office.
  - iv. The **Financial Officer** will oversee the accounting of Library funds and chair the Finance Committee. The Financial Officer may review all bank and investment account statements, financial reports of current income and expenses and the monthly reconciliation of accounts. The Financial Officer will present the income and expense statements as well as the monthly investment account statements at the Board of Trustees' monthly meetings. In addition, the Financial Officer may assist in budget preparation, represent the Library at local budget hearings, and request funding from outside sources when necessary. The Financial Officer should be aware of all written Board approved fiscal policies and the basic financial procedures used by the Library. The Financial Officer shall be aware of the Library's funding sources; and will make recommendations to the Board on the acquisition and disbursement of funds where appropriate.

#### 5. DIRECTOR

- a. The Board shall appoint a Director who shall be the Chief Executive Officer of the Library corporation and shall have charge of the administration of the Library under the direction and review of the Board. The Director shall be responsible for

the care of the buildings and equipment; for the employment and direction of the staff; for the efficiency of the Library's service to the public; and for the operation of the Library under the financial conditions contained in the annual budget.

- b. The Director is specifically charged with authorization and approval of all invoices to be paid, authorization and approval of payroll, and preparation of all cash deposits.
- c. The Director shall render and submit to the Board reports and recommendations of such policies and procedures, which, in the opinion of the Director, will improve efficiency and quality of Library service. The Director shall attend all Board meetings except the portion of the meeting at which the Director's appointment or salary is to be discussed or decided.

## **6. COMMITTEES**

- a. A nominating committee shall be appointed by the President three (3) months prior to the Annual Meeting who will present a slate of officers and names of candidates for new Trustees. Additional nominations may be made from the floor.
- b. In the event of a resignation in the mid-term, the President will appoint a Nominating Committee to present nominee(s) at the next regular meeting.
- c. Committees for specific purposes may be appointed by the President. Such committees shall serve until the completion of the work for which they were appointed.
- d. The Executive Committee shall consist of five members including the President, Vice President, Secretary, Financial Officer, and a Board Member at Large. The Board Member at Large will be appointed at the annual meeting by the board trustees. This committee may between meetings of the board, act on behalf of the board. The Executive Committee shall exercise this authority only when there is no time to convene the full board and only to act on a specific matter.
- e. The following standing committees are hereby created and the President shall appoint a chairperson and such additional members as may be required for each committee at the Annual Meeting to act for the ensuing year, to wit:
  - i. Planning Committee
  - ii. Finance Committee
  - iii. Building and Grounds Committee
  - iv. Personnel Committee
  - v. Liaison with Friends

- vi. Education Committee
- vii. Policy Committee
- f. All committees shall make a verbal or written progress report to the Board at each of its meetings.
- g. No committee will have other than advisory powers unless, by suitable action of the Board, it is granted specific power to act.
- h. The President shall be, ex officio, a member of all committees.

## **7. MEETINGS**

- a. Meetings shall be held on the second Monday of each month at 5:30 PM at the Library, or at another date, time and location as agreed to by the Board.
- b. Notices for regular or a special meeting shall be sent at least five (5) days before the meeting. Members of the Board accept responsibility for attendance of at least fifty percent (50%) of Board and Committee meetings when they accept a position on the Board.
- c. A special meeting of the Board may be called by the President or upon written request of three (3) members to the President, or all members, for the transaction of business stated in the call of the meeting.
- d. The Annual Meeting shall be held in January of each year. The business transacted at this meeting shall include the election of new trustees and new officers.
- e. The operating and financial reports for the previous year shall be presented at the regular meeting in January.
- f. The final budget for the subsequent calendar year shall be presented for approval at the regular meeting in December.
- g. A simple majority of the whole Board (including vacancies) shall constitute a quorum for the conducting of all business. A majority of the whole Board (including vacancies) is required for any motion to pass. If a quorum is not present at a regular meeting, the attending members may set a date for another meeting to be held within one week, and the presiding officer shall notify the absent members of this specially called meeting.
- h. The order of business for regular meetings shall include, but not be limited to, the following items:
  - i. Call to order
  - ii. Adoption of agenda
  - iii. Public comments

- iv. Friends' report
- v. Approval of minutes
- vi. Approval of Financial Officer's report
- vii. Report of Committees
- viii. Unfinished business
- ix. New business
- x. Director's report
- xi. Adjournment

**8. EDUCATION REQUIREMENTS:** Pursuant to Education Law, Chapter 16, Title 1, Article 5, Part 2, and effective as of January 1, 2023, each Trustee is required to complete a minimum of two hours of Trustee education annually. Such Trustee education may be delivered online or in person, and may include lectures, workshops, regional or national library association programs, or any other format approved by the Commissioner of Education.

**9. AMENDMENTS**

- a. Amendments to these By-laws may be proposed at any regular meeting and shall be voted upon at the next regular meeting. Written notice of the proposed amendment(s) shall be sent to all absent members at least ten (10) days prior to the voting session. A simple majority of the whole Board (including vacancies) shall be sufficient for adoption of an amendment.

**10. REVOCATION OF FORMER BY-LAWS:**

All By-Laws and resolutions of this Library Board heretofore adopted and inconsistent with or contrary to the foregoing By-Laws are hereby revoked.

Approved by the Board of Trustees

Dated: January 10, 2022

Amended: April 10, 2023; January 8, 2024; January 13, 2025; January 12, 2026.



February 28, 2026

To the Board of Directors  
**Cuba Circulating Library**  
Cuba, NY 14714

We have audited the financial statements of the **Cuba Circulating Library** for the year ended December 31, 2025 and have issued our report thereon dated February 28, 2026. Professional standards require that we provide you with the following information related to our audit.

#### Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated December 1, 2025, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. We performed the audit according to the planned scope and timing previously communicated in our discussion with management.

#### Accounting Policies, Estimates and Disclosures

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise you about the appropriateness of accounting policies and their application. The significant accounting policies used by the **Cuba Circulating Library** are described in Note 1 to the financial statements. The **Cuba Circulating Library** did not adopt any new accounting principles during the year ending December 31, 2025. We did not note any transactions entered into by the **Cuba Circulating Library** during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most significant estimate affecting the financial statements for the year ending December 31, 2025 was provision for depreciation recorded on capital assets.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was in Note 3 – Investments. The disclosure in this footnote lists the fair values of the financial securities that the Library has invested in.

#### Reporting on Internal Controls

In planning and performing our audit of the financial statements of the **Library** as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the **Library's** internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the organization's financial statements will not be prevented, or detected and corrected, on a timely basis.

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.

Other Notes

- 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. All adjusting journal entries we proposed as part of our audit have been reviewed and accepted by management.
- We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management. These discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention as auditors.
- We have requested certain representations from management that are included in the management representation letter dated February 28, 2026.
- To our knowledge, there were no consultations with other accountants regarding the audit.
- We did not have any disagreements with management regarding accounting principles.

This information is intended solely for the use of The Board of Directors and management of *The Library* and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

*Bysiek CPA, PLLC*

**BYSIEK CPA, PLLC**



**REPORT ON FINANCIAL STATEMENTS**

**DECEMBER 31, 2025 AND 2024**



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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
*Cuba Circulating Library*

### **Opinion**

We have audited the accompanying financial statements of *Cuba Circulating Library* (a nonprofit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of *Cuba Circulating Library* as of December 31, 2025, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of *Cuba Circulating Library* and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about *Cuba Circulating Library's* ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 *Cuba Circulating Library's* internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about *Cuba Circulating Library's* ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

#### **Report on 2024 Financial Statements and Supplementary Information**

The accompanying 2024 financial statements of *Cuba Circulating Library* were previously reviewed by us, and we stated that we were not aware of any material modifications that should be made to those financial statements and supplementary information in order for them to be in accordance with accounting principles generally accepted in the United States of America in our report dated February 10, 2025, but we have not performed any procedures in connection with that review engagement since that date.

*Bysiek CPA, PLLC*

**BYSIEK CPA, PLLC  
OLEAN, NY  
FEBRUARY 28, 2026**

*As of December 31,*

	<b>2025</b>	<b>2024</b>
	<b>(Audited)</b>	<b>(Reviewed)</b>
<b>Assets</b>		
Current assets		
Cash and cash equivalents	\$ 212,648	\$ 123,923
Accounts receivable	-	175,329
Prepaid expenses	973	1,383
Total current assets	<u>213,621</u>	<u>300,635</u>
Property, plant and equipment		
Land	46,763	46,763
Building and improvements	1,387,673	1,150,899
Furniture and fixtures	117,419	117,419
Total	<u>1,551,855</u>	<u>1,315,081</u>
Less: accumulated depreciation	(700,540)	(656,433)
Property, plant and equipment, net	<u>851,315</u>	<u>658,648</u>
Investments	761,659	778,396
Total assets	<u>\$ 1,826,595</u>	<u>\$ 1,737,679</u>
<b>Liabilities and Net Assets</b>		
Current liabilities		
Accrued liabilities	\$ 734	\$ 5,832
Total liabilities	<u>734</u>	<u>5,832</u>
Net assets		
Without donor restrictions	1,778,380	1,704,854
With donor restrictions	47,481	26,993
Total net assets	<u>1,825,861</u>	<u>1,731,847</u>
Total liabilities and net assets	<u>\$ 1,826,595</u>	<u>\$ 1,737,679</u>

*For the Year Ended December 31,*

	<b>2025</b>	<b>2024</b>
	<b>(Audited)</b>	<b>(Reviewed)</b>
<b>Net assets without donor restrictions</b>		
<b>Support, revenue and gains</b>		
Tax revenue	\$ 297,382	\$ 238,843
Contributions and gifts	3,660	21,060
Program fees	5,552	6,438
Investment income	15,898	53,919
Realized gains on sales of investments	118,003	32,271
Net assets released from restrictions	43,702	233,511
Total support and revenue	484,197	586,042
<b>Expenses</b>		
Program services	332,236	345,013
Management and general	61,081	60,081
Total expenses	393,317	405,094
Excess of support and revenue over expenses	90,880	180,948
<b>Other changes in net assets without donor restrictions</b>		
Unrealized gains (losses) on investments	(17,354)	4,900
Change in net assets without donor restrictions	73,526	185,848
<b>Net assets with donor restrictions</b>		
Gifts, grants and contributions	64,190	245,540
Net assets released from restrictions	(43,702)	(233,511)
Change in net assets with donor restrictions	20,488	12,029
<b>Change in net assets</b>	94,014	197,877
Net assets, beginning of year	1,731,847	1,533,970
<b>Net assets, end of year</b>	\$ 1,825,861	\$ 1,731,847

**CUBA CIRCULATING LIBRARY**  
**STATEMENTS OF FUNCTIONAL EXPENSES**

*For the Year Ended December 31,*

	2025 (Audited)			2024 (Reviewed)		
	Program Services	Management and General	Total	Program Services	Management and General	Total
Salaries and wages	\$ 154,150	\$ 27,203	\$ 181,353	\$ 147,811	\$ 26,084	\$ 173,895
Payroll taxes and employee benefits	22,549	3,979	26,528	23,071	4,071	27,142
Library materials and supplies	32,612	-	32,612	30,004	-	30,004
Support services	9,434	1,665	11,099	9,250	1,632	10,882
Library programs	29,858	-	29,858	42,471	-	42,471
Professional fees	-	13,475	13,475	-	11,986	11,986
Office expenses	3,647	644	4,290	3,040	537	3,577
Utilities and telephone	10,651	1,880	12,530	9,962	1,758	11,720
Insurance	9,358	1,651	11,009	8,757	1,545	10,302
Repairs and maintenance	11,675	2,060	13,735	30,660	5,411	36,071
Travel	5,945	1,049	6,994	6,090	1,075	7,165
Depreciation	42,281	7,461	49,742	33,645	5,937	39,582
Advertising and promotion	78	14	92	242	43	285
Miscellaneous	-	-	-	10	2	12
<b>Total expenses</b>	<b>\$ 332,236</b>	<b>\$ 61,081</b>	<b>\$ 393,317</b>	<b>\$ 345,013</b>	<b>\$ 60,081</b>	<b>\$ 405,094</b>

*See accompanying notes and independent accountant's review report*

*For the Year Ended December 31,*

	<b>2025</b>	<b>2024</b>
	<b>(Audited)</b>	<b>(Reviewed)</b>
<b>Cash flows from operating activities</b>		
Change in net assets	\$ 94,014	\$ 197,877
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	44,107	39,582
Restricted contributions	(64,190)	(245,540)
Reinvested income	(15,898)	(53,919)
Realized (gains) losses on sales of investments	(118,003)	(32,271)
Unrealized (gains) losses on investments	17,354	(4,900)
Changes in:		
Accounts receivable	175,329	(175,329)
Prepaid expenses	410	(1,383)
Accrued expenses	(5,098)	3,873
Net cash provided by (used in) operating activities	128,025	(272,010)
<b>Cash flows from investing activities</b>		
Net (purchases) sales of investments	133,284	51,382
Purchases of property and equipment	(236,774)	(112,695)
Net cash used in investing activities	(103,490)	(61,313)
<b>Cash flows from financing activities</b>		
Restricted contributions	64,190	245,540
Net cash provided by financing activities	64,190	245,540
<b>Net change in cash</b>	88,725	(87,783)
Cash at beginning of year	123,923	211,706
<b>Cash at end of year</b>	\$ 212,648	\$ 123,923

**NOTE 1: NATURE OF ORGANIZATION**

*Cuba Circulating Library* is a not-for-profit organization located in Cuba, New York. Its purpose is the education of area residents primarily through the circulation of books and periodicals and writing and reading programs. The Library's support comes primarily from a real property tax levy received through the Cuba-Rushford School District.

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES****A. Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Thus, revenues are recognized when earned and expenses as incurred.

**B. Basis of Presentation**

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards Codification Topic 958, *Financial Statements of Not-for-Profit Organizations*. Under Topic 958, the Library is required to report information regarding its financial position and activities according to two classes of net assets:

**1) Net Assets Without Donor Restrictions**

- Net assets that are not subject to any donor-imposed time or purpose restrictions and may be expended for any purpose in performing the primary objectives of the Library. These net assets may be used at the discretion of the Library's management and the board of directors.

**2) Net Assets With Donor Restrictions**

- Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Library or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the accompanying financial statements.

**C. Cash and Cash Equivalents**

For purposes of reporting cash flows, the Library considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. The Library's cash balances did not exceed Federal Deposit Insurance Corporation (FDIC) insurance limits during the years ending December 31, 2025 and 2024.

**D. Accounts Receivable**

Accounts receivable include qualifying grant expenditures that have been earned and vouchered for but not yet received as of December 31. Such amounts totaled \$0 and \$175,329 as of December 31, 2025 and 2024, respectively, and represent an accumulation of reimbursable costs for the Library's ongoing capital project.

**E. Investments**

*Cuba Circulating Library's* investments are reported at fair market value. Gains and losses on investments are as increases or decreases in net assets in the accompanying financial statements.

## NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONT)

F. Capitalization and Depreciation

Purchases and gifts of property and equipment are capitalized while expenditures for repairs and maintenance are expensed as incurred. Depreciation is provided for using the straight-line method over the estimated service lives of the assets ranging from 5 to 39 years.

G. Revenue Recognition

Contributions are recognized when the donor makes an unconditional promise to give to **Cuba Circulating Library**. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

H. Program Revenue

Revenues from programs and fees are recognized when performance obligations under the terms of contracts are satisfied over time through the conduct of the programs in accordance with ASU No. 2014-09, *Revenue from Contracts with Customers* (Topic 606). For the years ended December 31, 2025 and 2024, **Cuba Circulating Library** recognized the corresponding revenue in the accompanying financial statements when services were rendered and performance obligations met.

I. Contributed Services

During the years ended December 31, 2025 and 2024, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization.

J. Expense Allocation (Functional Expenses)

Expenses are summarized and categorized based on their functional classification as either program or supporting services. Expenses that are readily identifiable to a specific program or supporting service are charged directly to that service. Expenses attributable to more than one program or supporting service are allocated based on estimated usage, square footage, or employment related expenses, which when not directly related to a program, are allocated based on estimates of time and effort.

K. Income Tax Status

The Library is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, therefore, no provision for income taxes is reflected in the financial statements. Tax returns for the past three years remain open for examination by taxing authorities.

L. Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from the estimates.

M. Reclassifications

Certain accounts in the financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

## NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CON'T)

N. Liquidity Management

As of December 31, 2025 and 2024, *Cuba Circulating Library* had approximately \$213,000 and \$124,000 of financial assets available within one year of the statement of financial position. None of these financial assets are subject to donor or contractual restrictions that make them unavailable for general expenditures within one year.

O. Endowment

The library's endowment was established by donations made directly to the Library. As required by accounting principles generally accepted in the United States of America, net assets associated with endowment funds are classified and reported based on the existence or absence of explicit donor-imposed restrictions. The New York Prudent Management of Institutional Funds Act (NYPMIFA) removes the prohibition on appropriations below the historic dollar value of endowment funds absent explicit donor stipulations to the contrary. In accordance with NYPMIFA, *Cuba Circulating Library* considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the fund.
- The purposes of the donor-restricted endowment fund.
- General economic conditions.
- The possible effect of inflation and deflation.
- The expected total return from income and the appreciation of investments.
- Other resources of the library.
- Alternatives to expenditure of the endowment fund.
- The investment policies of the library.

P. Subsequent Events

Library management has evaluated events and transactions as of the date of this report.

## NOTE 3: INVESTMENTS AND FAIR VALUE MEASUREMENTS

*Cuba Circulating Library's* investments are reported at fair value in the accompanying statements of financial position. Generally accepted accounting principles establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. These valuation techniques are based upon observable and unobservable inputs. Observable inputs reflect market data obtained from independent resources, while unobservable inputs reflect market assumptions. These types of inputs create the following fair value hierarchy: Level 1 inputs consist of quoted prices for identical instruments in active markets; Level 2 inputs consist of quoted prices in active markets for similar assets or liabilities or quoted prices in inactive markets for identical or similar assets or liabilities and model-derived valuations whose significant inputs are observable; Level 3 consists of instruments whose significant inputs are unobservable. All of the Organization's investments are valued using Level 1 inputs. The cost and fair value of investments owned by *Cuba Circulating Library* at December 31, 2025 and 2024 are summarized as follows:

	2025		2024	
	Cost Basis	Fair Value	Cost Basis	Fair Value
Money market	\$ 5,271	\$ 5,271	\$ 10,013	\$ 10,013
Mutual funds	654,530	736,388	653,670	768,383
Total	\$ 659,801	\$ 761,659	\$ 656,247	\$ 778,396

**NOTE 4: ENDOWMENT**

*Cuba Circulating Library's* endowment includes both donor-restricted funds and funds designated by the Board to function as endowments. The donor-restricted endowment as of December 31, 2025 and 2024 consisted of \$10,000 which is restricted in perpetuity. The board-designated endowment had a balance of \$751,659 and \$768,396 as of December 31, 2025 and 2024, respectively. The Library has interpreted the applicable provisions of New York Not-for-Profit Corporation Law to mean that the classification of appreciation on restricted endowment gifts, beyond the original gift amount, follows the donor's restrictions on the use of the related income. Changes in endowment net assets for the years ended December 31, 2025 and 2024 were as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Balance, December 31, 2023	\$ 728,688	\$ 10,000	\$ 738,688
Interest and dividends	53,919	-	53,919
Unrealized gains	4,900	-	4,900
Realized gains	32,271	-	32,271
Deposits (withdrawals), net	(51,382)	-	(51,382)
Balance, December 31, 2024	\$ 768,396	\$ 10,000	\$ 778,396
Interest and dividends	18,540	-	18,540
Unrealized losses	(17,354)	-	(17,354)
Realized gains	118,003	-	118,003
Investment fees	(4,357)	-	(4,357)
Deposits (withdrawals), net	(131,569)	-	(131,569)
Balance, December 31, 2025	\$ 751,659	\$ 10,000	\$ 761,659

**NOTE 5: PROPERTY, PLANT AND EQUIPMENT**

Property, plant and equipment consisted of the following at December 31:

	2025	2024
Land	\$ 46,763	\$ 46,763
Building and improvements	1,387,673	1,150,899
Furniture and fixtures	117,419	117,419
Total property, plant and equipment	1,551,855	1,315,081
Less: accumulated depreciation	(700,540)	(656,433)
Net book value	\$ 851,315	\$ 658,648

Depreciation expense totaled approximately \$50,000 and \$40,000 for the years ended December 31, 2025 and 2024, respectively.

**NOTE 6: NET ASSETS**

Net assets include the following as of December 31, 2025:

With donor restrictions:

Perpetually restricted	\$ 10,000	
Purpose restricted	<u>37,481</u>	
		47,481

Without donor restrictions:

Designated	\$ 751,659	
Undesignated	<u>1,016,721</u>	
		<u>1,778,380</u>

Total net assets		<u>\$1,825,861</u>
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