

**AGENDA**  
**CONNETQUOT PUBLIC LIBRARY**  
**REGULAR MEETING OF THE**  
**BOARD OF TRUSTEES**

**October 9, 2025**

**6:00 pm**

**760 Ocean Avenue**  
**Bohemia, NY 11716**

- I. Call to Order**
- II. Roll Call**
- III. Disposition of Minutes**
- IV. Financial Reports**
- V. Year End Financial Reports**
- VI. Schedule of Claims**
- VII. Report of the Executive Director and Committee Reports**
  - a. The 2025-25 external audit was completed by *Bayside CPA, PLLC* and will be reviewed.
  - b. Motion is needed to approve the *IRS Form 990, Return of Organization Exempt from Income Tax* for 2024.
  - c. Motion to approve the transfer of funds from beginning equity to designated assigned funds:
    - i. Transfer \$15,083 to 909E – *Vacation & Sick Leave*. Balance: \$335,000.31
    - ii. Transfer \$44,500 to 909D – *HVAC Repair & Replacement*. Balance: \$192,000.00.
    - iii. Transfer \$138,567 to 909B – *Building Expansion/Renovation*. Balance: \$1,501,688.00.
    - iv. 9090 – *Beginning Equity* will now equal: \$2,252,187.33.
  - d. Review the *Suffolk Cooperative Library System* draft budget for 2026. Approval for this proposed budget will be put forth to the Board of Trustees at a future meeting.
  - e. Motion is needed to approve the payment of \$18,390.80 to *Suffolk Cooperative Library System* for the renewal of *Suffolk E-Resources* research databases (October 2025 - September 2026).
  - f. Motion is needed to approve the updated fee of \$22,885 for Bayside CPA services for the audit and non-attest services for the year ended June 30, 2025.
  - g. Motion is needed to approve the following employment appointments, promotions, and/or separations:
    - i. Nancy Seims – Reclassified as Librarian II effective 9/13/25.
    - ii. Deborah Iocca – Appointed as Library Clerk (P/T) effective 9/12/25.
    - iii. Clara Iacopelli – Appointed as Library Clerk (P/T) effective 9/15/25.
- VIII. Communications**

- a. Letter from Joanne Pisani, Director of Student Services of the Connetquot Central School District thanking the library for hosting the Connetquot Community Wellness Day.

**IX. Old Business**

**X. New Business**

**XI. Public Comment**

**XII. Announcements**

- a. The next scheduled Regular Meeting of the Board of Trustees will be Thursday, November 13, 2025 at 6 pm.

**XIII. Adjournment**

**MINUTES**  
**CONNETQUOT PUBLIC LIBRARY**  
**REGULAR MEETING OF THE**  
**BOARD OF TRUSTEES**

**September 11, 2025**  
**6:00 pm**

**760 Ocean Avenue**  
**Bohemia, NY 11716**

**I. Call to Order**

There being a quorum, the meeting was called to order at: 6:00 pm by Mrs. Schmidt.

**II. Roll Call**

Board of Trustees members present were: President, Mrs. Kathleen Schmidt; Vice President, Mrs. Susan Furfaro; Trustee, Mrs. Elizabeth Savit; Trustee, Mrs. Catherine Poissant. Board of Trustees members absent were: Trustee, Mr. George Kreuscher.

Also present were: Mrs. Kimberly DeCristofaro, Executive Director; Dr. Jason Ladick, Director of Operations.

**III. Disposition of Minutes**

Motion by Mrs. Savit, seconded by Mrs. Furfaro, to accept the minutes of the August 14, 2025 Regular Meeting of the Board of Trustees as presented. Carried 4-0.

**IV. Financial Reports**

Motion by Mrs. Poissant, seconded by Mrs. Savit, to approve the Financial Reports for August 31, 2025. Carried 4-0.

**V. Schedule of Claims**

Motion by Mrs. Furfaro, seconded by Mrs. Poissant, to approve the Schedule of Claims dated September 11, 2025 equaling the total of \$456,464.33. Carried 4-0.

**VI. Report of the Executive Director and Committee Reports**

- a. Update on Internet Network Infrastructure: The library's entire network hardware infrastructure, including all firewalls and switches, was upgraded during the last week of August. Although the project was originally scheduled for September, a major firewall failure necessitated an accelerated migration. The Board extends its appreciation to Jesse Reinard for his efforts.
- b. Motion by Mrs. Poissant, seconded by Mrs. Savit, to approve the revised *Policy 500-10c: Compensation & Benefit*. Section II, A, 5, b was amended to include the phrase "Hired at Connetquot Public Library..." for clarification. Carried 4-0.
- c. *Local Library Service Aid* payment was received for \$11,428.20 which is 90% of the expected amount.
- d. Trustee education requirements for board members were discussed.

- e. A reminder was given that Community Wellness Day, sponsored by the *Connetquot Central School District's Mental Health Advisory Council* and *Islip Goes Purple*, will be held at the library on Saturday, September 27, from 11:00 a.m. to 2:00 p.m.
- f. Motion by Mrs. Savit, seconded by Mrs. Poissant, to approve the following employment appointments, promotions, and/or separations: Emily Zarcone resigned as Librarian I (P/T) effective 8/16/25; Patricia Iovino appointed as Page (P/T) effective 8/14/25; Brittany Fialkowski appointed as Library Assistant (P/T) effective 8/26/25. Carried 4-0.

**VII. Communications**

**VIII. Old Business**

**IX. New Business**

**X. Public Comment**

- a. Mr. Edwin Taylor
  - i. A question was raised regarding the source of the Local Library Services Aid. It was clarified that the funding comes from New York State.

**XI. Announcements**

- a. The next scheduled Regular Meeting of the Board of Trustees will be Thursday, October 9, 2025 at 6:00 pm.

**XII. Adjournment**

- a. Motion by Mrs. Savit seconded by Mrs. Furfaro to adjourn at 6:20 pm. Carried 4-0.

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**Trustee**

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**Date**

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**Trustee**

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**Date**

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**Trustee**

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**Date**

**Connetquot Public Library**  
**Financial Reports**

**Balance Sheet**  
**Revenue and Expenditures**  
**Collateralization of Deposits**

Ending: September 30, 2025

**Connetquot Public Library**  
**Statement of Financial Summary**  
Month Ending 09/30/2025

**Assets**

Current Assets

Cash and Cash Equivalents

TD Bank - M/M	224,900.83
M&T Bank - Operating	(177,728.54)
TreasuryDirect	1,480,796.04
M&T Bank - Payroll	(269,966.43)
M&T Bank - Petty	372.96
M&T Bank - M/M	3,681,742.12
PayPal Clearing Account	5,310.64
Petty Cash Fund	307.38
Cash Registers	600.00
Total Cash and Cash Equivalents	4,946,335.00

Other Current Assets

Prepaid Expenses	
Account Payable Control	(86,671.69)
Total Prepaid Expenses	(86,671.69)
Total Other Current Assets	(86,671.69)

Total Current Assets

4,859,663.31

**Total Assets**

**4,859,663.31**

**Liabilities and Net Assets for Balance Sheet**

Liabilities

Short-term Liabilities

Accrued Liabilities

NYSLRS - Accrued Liabilities	134,505.00
Miscellaneous Receivables	(0.01)
American Express Payable	2,875.19
NYSLRS - Contributions	3,351.51
NYSLRS - Loans	2,078.00
Benefits - Medical Employee	(1,056.07)
Benefits - Dental Employee	34.29

Total Accrued Liabilities

141,787.91

Total Short-term Liabilities

141,787.91

Long Term Liabilities

Other Long-term Liabilities

Other Liabilities

Reserve for Unemployment	20,000.00
Emergency	206,000.00
Building Expansion	1,363,121.00
Computer Development	99,999.76
HVAC Repair & Replace	147,500.00
Vacation & Sick Leave	319,917.31

Total Other Liabilities

2,156,538.07

Total Other Long-term Liabilities

2,156,538.07

Total Long Term Liabilities

2,156,538.07

Total Liabilities

2,298,325.98

Net Assets

Beginning Equity	2,561,337.33
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Total Net Assets

2,561,337.33

**Total Liabilities and Net Assets for Balance Sheet**

**4,859,663.31**

# Connetquot Public Library

## Statement of Revenue and Expenditures

	Month Actual 09/30/2025	Annual Budget	YTD Actual	YTD Balance	YTD %
	Month Actual	Annual Budget	YTD Actual	YTD Balance	YTD %
<b>Operating Revenue</b>					
2414 - Interest - Treasury Bill	0.00	40,000.00	10,566.11	29,433.89	26.42 %
1001 - Real Property Taxes	586,033.34	7,032,400.00	2,344,133.34	4,688,266.66	33.33 %
2770 - Revenue - PILOT	0.00	130,000.00	(0.03)	130,000.03	(0.00) %
2823 - Fines	25.00	1,000.00	228.94	771.06	22.89 %
2824 - Lost/Damaged Materials	1,099.86	7,000.00	2,353.52	4,646.48	33.62 %
2670 - Sale - Used Items	18.20	500.00	47.50	452.50	9.50 %
2815 - Sale - Items	192.50	500.00	561.50	(61.50)	112.30 %
2822 - Service - Discount Tickets	2,029.00	55,000.00	25,475.50	29,524.50	46.32 %
210M - Cash - Over/Under	(179.84)	0.00	(156.02)	156.02	0.00 %
2412 - Interest - Bank	283.34	9,000.00	1,769.50	7,230.50	19.66 %
2705 - Revenue - Gifts/Donations	3.37	0.00	6.92	(6.92)	0.00 %
3840 - Revenue - State Aid	0.00	12,000.00	11,428.20	571.80	95.24 %
2701 - Refund Prior Year Expenditure	0.00	50,000.00	0.00	50,000.00	0.00 %
2813 - Service - Classes & Events	974.00	15,000.00	1,166.00	13,834.00	7.77 %
2816 - Service - Prints/Copies/Faxes	1,914.84	20,000.00	5,901.75	14,098.25	29.51 %
2820 - Service - Passport	1,010.00	16,000.00	3,530.00	12,470.00	22.06 %
<b>Total Operating Revenue</b>	<b>593,403.61</b>	<b>7,388,400.00</b>	<b>2,407,012.73</b>	<b>4,981,387.27</b>	<b>32.58 %</b>
<b>Expenditures</b>					
410A - Books - Adult	2,864.60	95,000.00	11,877.95	83,122.05	12.50 %
410B - Books - Childrens	1,150.45	40,000.00	4,043.80	35,956.20	10.11 %
411A - Equipment - Circulating	0.00	4,000.00	0.00	4,000.00	0.00 %
412A - Audio Visual	569.81	10,000.00	1,647.58	8,352.42	16.48 %
413A - Periodicals	153.10	15,000.00	7,895.95	7,104.05	52.64 %
420A - Digital - Reference	25,085.80	43,000.00	42,390.14	609.86	98.58 %
420G - Digital - Collections	2,567.16	197,000.00	91,748.27	105,251.73	46.57 %
900A - Events/Class - Adult	18,220.00	185,000.00	59,926.00	125,074.00	32.39 %
900B - Events/Class - Childrens	4,240.00	100,000.00	28,542.00	71,458.00	28.54 %
900D - Events/Class - Budget Vote	0.00	7,500.00	0.00	7,500.00	0.00 %
901A - Events/Class - Adult Supplies	2,490.48	28,000.00	7,066.21	20,933.79	25.24 %
901B - Events/Class - Child Supplies	2,131.27	38,000.00	5,741.87	32,258.13	15.11 %
901C - Events/Class - Passes/Tickets	1,500.00	16,500.00	4,312.50	12,187.50	26.14 %
901D - Events/Class - Discount Ticket	0.00	55,000.00	27,750.00	27,250.00	50.45 %
741A - Salaries Professional - F/T	159,216.38	2,128,200.00	519,445.81	1,608,754.19	24.41 %
741B - Salaries Professional - P/T	15,323.08	170,000.00	42,819.06	127,180.94	25.19 %
741C - Salaries Clerical - F/T	30,353.48	346,700.00	94,546.87	252,153.13	27.27 %
741D - Salaries Clerical- P/T	13,490.62	193,000.00	40,714.79	152,285.21	21.10 %
741F - Salaries Page - P/T	10,449.56	147,000.00	31,670.79	115,329.21	21.54 %
741G - Salaries Custodial - F/T	18,177.59	283,000.00	62,200.74	220,799.26	21.98 %
741H - Salaries Custodial - P/T	5,718.99	70,000.00	16,961.16	53,038.84	24.23 %
741K - Salaries Overtime - Sunday	4,190.50	80,000.00	4,190.50	75,809.50	5.24 %
9108 - Benefits - NYSLRS	0.00	520,000.00	0.00	520,000.00	0.00 %
9308 - Benefits - FICA	19,635.79	262,000.00	61,215.23	200,784.77	23.36 %
9408 - Benefits - Workers Comp	0.00	34,000.00	13,727.50	20,272.50	40.38 %
9557 - Benefits - Life Insurance	2,134.24	12,000.00	4,184.77	7,815.23	34.87 %
9558 - Benefits - LT Disability	1,583.74	8,500.00	3,120.03	5,379.97	36.71 %
9559 - Benefits - ST Disability	969.06	5,000.00	969.06	4,030.94	19.38 %
9560 - Benefits - PFL	2,680.59	12,000.00	2,680.59	9,319.41	22.34 %
968A - Benefits - Medicare	0.00	102,000.00	(306.10)	102,306.10	(0.30) %
968B - Benefits - Medical Rebate	6,953.82	80,000.00	19,677.84	60,322.16	24.60 %
968C - Benefits - Medical Employer	68,935.41	830,000.00	273,437.39	556,562.61	32.94 %
968D - Benefits - Dental Employer	1,208.46	17,000.00	4,948.11	12,051.89	29.11 %
469I - Professional - Payroll	2,221.35	27,000.00	4,428.17	22,571.83	16.40 %
420D - Software Development	0.00	1,000.00	0.00	1,000.00	0.00 %
437D - Professional - Consulting	0.00	8,000.00	400.00	7,600.00	5.00 %
469J - Professional - Security	6,901.00	85,000.00	13,400.00	71,600.00	15.76 %
437A - Professional - Accountant	0.00	22,500.00	0.00	22,500.00	0.00 %
437B - Professional - Attorney	130.00	5,000.00	130.00	4,870.00	2.60 %
435E - Professional Development	0.00	6,000.00	0.00	6,000.00	0.00 %
434A - Service - Printing	11,214.99	44,000.00	11,706.98	32,293.02	26.61 %
438A - Fees - Credit Card	108.64	2,500.00	733.20	1,766.80	29.33 %

# Connetquot Public Library

## Statement of Revenue and Expenditures

	Month Actual 09/30/2025	Annual Budget	YTD Actual	YTD Balance	YTD %
	Month Actual	Annual Budget	YTD Actual	YTD Balance	YTD %
420C - Software Service	2,668.56	53,000.00	20,898.09	32,101.91	39.43 %
420E - Software Support	0.00	14,000.00	3,887.49	10,112.51	27.77 %
420F - Integrated Library System	0.00	84,000.00	0.00	84,000.00	0.00 %
436A - Membership - SCLS	0.00	65,000.00	31,395.00	33,605.00	48.30 %
438B - Membership - Other	159.00	3,000.00	169.00	2,831.00	5.63 %
439A - Equipment Lease - Office	1,254.85	5,000.00	1,454.85	3,545.15	29.10 %
454B - Building Insurance	5,155.00	62,000.00	15,790.97	46,209.03	25.47 %
430A - Supplies - General	1,915.17	32,000.00	7,612.58	24,387.42	23.79 %
430B - Supplies - Computer	1,370.98	22,000.00	4,891.81	17,108.19	22.24 %
742A - Equipment - Computer	1,380.32	40,000.00	16,152.50	23,847.50	40.38 %
742B - Furniture	0.00	25,000.00	0.00	25,000.00	0.00 %
742C - Equipment - Office	0.00	10,000.00	0.00	10,000.00	0.00 %
433A - Service - Postage	600.00	18,500.00	3,500.00	15,000.00	18.92 %
451A - Supplies - Custodial	3,090.55	25,000.00	4,942.66	20,057.34	19.77 %
452A - Building Repairs - Electrical	336.77	7,000.00	336.77	6,663.23	4.81 %
452B - Building Repairs - Plumbing	280.00	5,000.00	280.00	4,720.00	5.60 %
452C - Building Repairs - HVAC	1,085.00	12,000.00	5,674.75	6,325.25	47.29 %
452D - Building Repairs - Other	210.00	45,000.00	5,582.00	39,418.00	12.40 %
452E - Facility Renovations	0.00	227,000.00	147,631.75	79,368.25	65.04 %
469A - Building Contracts - Trash	777.85	11,000.00	1,555.70	9,444.30	14.14 %
469B - Building Contracts - Parking	0.00	20,000.00	0.00	20,000.00	0.00 %
469C - Building Contracts - Grounds	1,134.13	12,000.00	2,268.26	9,731.74	18.90 %
469E - Building Contracts - HVAC	0.00	11,000.00	2,557.50	8,442.50	23.25 %
469F - Building Contracts - Cleaning	0.00	11,000.00	0.00	11,000.00	0.00 %
469G - Building Contracts - Elevator	548.58	7,000.00	1,619.62	5,380.38	23.14 %
469H - Building Contracts - Other	0.00	6,000.00	804.00	5,196.00	13.40 %
469K - Building Contracts - Alarms	0.00	16,000.00	3,697.79	12,302.21	23.11 %
420B - Internet Service Provider	570.99	7,000.00	2,002.47	4,997.53	28.61 %
431A - Utilities - Telecommunication	1,066.24	15,000.00	2,192.47	12,807.53	14.62 %
435A - Travel - Mileage Reimbursement	78.82	3,000.00	77.57	2,922.43	2.59 %
435B - Travel - Expenses	0.00	6,000.00	0.00	6,000.00	0.00 %
450A - Utilities - Water	0.00	4,000.00	0.00	4,000.00	0.00 %
450B - Utilities - Electric	11,971.96	140,000.00	25,801.67	114,198.33	18.43 %
450C - Utilities - Natural Gas	65.32	25,000.00	1,653.44	23,346.56	6.61 %
450D - Utilities - Electric Street	318.42	4,500.00	661.95	3,838.05	14.71 %
<b>Total Expenditures</b>	<b>478,608.47</b>	<b>7,388,400.00</b>	<b>1,835,037.42</b>	<b>5,553,362.58</b>	<b>24.84 %</b>



Connetquot Public Library

Collateralization of Deposits

September 30, 2025

M&T Bank Balances

Operating		\$18,576.73
Payroll		\$18,055.57
Petty		\$387.95
Money Market		\$3,214,612.12
M&T Bank Total Deposits	\$	3,251,632.37
FDIC Coverage	\$	250,000.00
Collateral assets held by third party custodian - M&T		\$3,091,681.61
Collateral assets in excess of uninsured deposits	\$	90,049.24

**Connetquot Public Library  
Year End Financial Reports**

**Balance Sheet  
Revenue and Expenditures**

Year Ending: June 30, 2025

**Connetquot Public Library**  
**Statement of Financial Summary**  
Month Ending 06/30/2025

**Assets**

Current Assets

Cash and Cash Equivalents

TD Bank - M/M	223,967.78
M&T Bank - Operating	11,418.72
TreasuryDirect	1,480,126.18
M&T Bank - Payroll	146,481.09
M&T Bank - Petty	353.01
M&T Bank - M/M	2,301,996.63
PayPal Clearing Account	18,777.54
Petty Cash Fund	323.38
Cash Registers	600.00
Total Cash and Cash Equivalents	4,184,044.33

Other Current Assets

Prepaid Expenses	
Prepaid Expense	252,495.44
Account Payable Control	(105,951.43)
Total Prepaid Expenses	146,544.01
Total Other Current Assets	146,544.01
Total Current Assets	4,330,588.34

**Total Assets**

**4,330,588.34**

**Liabilities and Net Assets for Balance Sheet**

Liabilities

Short-term Liabilities

Accrued Liabilities

NYSLRS - Accrued Liabilities	134,505.00
Miscellaneous Receivables	(117,888.94)
Accrued Liability-Payroll	92,158.54
American Express Payable	5,005.24
NYSLRS - Contributions	3,386.98
NYSLRS - Loans	2,139.00
Benefits - Medical Employee	(4.81)
Benefits - Dental Employee	0.75

Total Accrued Liabilities

119,301.76

Total Short-term Liabilities

119,301.76

Long Term Liabilities

Other Long-term Liabilities

Other Liabilities

Reserve for Unemployment	20,000.00
Emergency	206,000.00
Building Expansion	1,363,121.00
Computer Development	99,999.76
HVAC Repair & Replace	190,000.00
Vacation & Sick Leave	319,917.31

Total Other Liabilities

2,199,038.07

Total Other Long-term Liabilities

2,199,038.07

Total Long Term Liabilities

2,199,038.07

Total Liabilities

2,318,339.83

Net Assets

Beginning Equity

2,012,248.51

Total Net Assets

2,012,248.51

**Total Liabilities and Net Assets for Balance Sheet**

**4,330,588.34**

# Connetquot Public Library

## Statement of Revenue and Expenditures

	Month Actual 06/30/2025	Annual Budget	YTD Actual	YTD Balance	YTD %
	Month Actual	Annual Budget	YTD Actual	YTD Balance	YTD %
<b>Operating Revenue</b>					
2414 - Interest - Treasury Bill	9,215.67	15,000.00	59,787.65	(44,787.65)	398.58 %
1001 - Real Property Taxes	0.00	6,836,000.00	6,841,911.73	(5,911.73)	100.09 %
2770 - Revenue - PILOT	148,526.64	130,000.00	179,164.20	(49,164.20)	137.82 %
2823 - Fines	65.00	1,000.00	927.18	72.82	92.72 %
2824 - Lost/Damaged Materials	546.87	7,000.00	8,332.39	(1,332.39)	119.03 %
2670 - Sale - Used Items	5.60	500.00	311.74	188.26	62.35 %
2815 - Sale - Items	150.75	500.00	1,147.45	(647.45)	229.49 %
2822 - Service - Discount Tickets	10,486.00	32,000.00	59,115.50	(27,115.50)	184.74 %
210M - Cash - Over/Under	(134.52)	0.00	539.69	(539.69)	0.00 %
2412 - Interest - Bank	674.60	9,000.00	9,210.95	(210.95)	102.34 %
2705 - Revenue - Gifts/Donations	3.85	0.00	2,769.36	(2,769.36)	0.00 %
3840 - Revenue - State Aid	0.00	11,000.00	12,402.00	(1,402.00)	112.75 %
2680 - Revenue - Insurance Recoveries	0.00	0.00	6,622.45	(6,622.45)	0.00 %
2701 - Refund Prior Year Expenditure	0.00	25,000.00	0.00	25,000.00	0.00 %
2813 - Service - Classes & Events	4,037.00	15,000.00	21,009.00	(6,009.00)	140.06 %
2816 - Service - Prints/Copies/Faxes	1,397.46	17,000.00	20,846.63	(3,846.63)	122.63 %
2820 - Service - Passport	930.00	16,000.00	18,490.00	(2,490.00)	115.56 %
<b>Total Operating Revenue</b>	<b>175,904.92</b>	<b>7,115,000.00</b>	<b>7,242,587.92</b>	<b>(127,587.92)</b>	<b>101.79 %</b>
<b>Expenditures</b>					
410A - Books - Adult	4,743.80	69,000.00	67,895.07	1,104.93	98.40 %
410B - Books - Childrens	2,057.78	22,000.00	20,638.62	1,361.38	93.81 %
411A - Equipment - Circulating	0.00	4,000.00	993.22	3,006.78	24.83 %
412A - Audio Visual	676.29	13,000.00	9,155.71	3,844.29	70.43 %
413A - Periodicals	562.72	15,000.00	16,165.64	(1,165.64)	107.77 %
420A - Digital - Reference	(12,459.53)	50,000.00	37,793.67	12,206.33	75.59 %
420G - Digital - Collections	(81,017.48)	195,000.00	189,914.99	5,085.01	97.39 %
900A - Events/Class - Adult	19,668.60	230,000.00	230,883.98	(883.98)	100.38 %
900B - Events/Class - Childrens	9,930.00	100,000.00	100,742.00	(742.00)	100.74 %
900D - Events/Class - Budget Vote	0.00	8,500.00	7,138.83	1,361.17	83.99 %
901A - Events/Class - Adult Supplies	2,176.51	28,000.00	28,237.23	(237.23)	100.85 %
901B - Events/Class - Child Supplies	3,883.01	35,000.00	34,889.63	110.37	99.68 %
901C - Events/Class - Passes/Tickets	387.50	16,500.00	15,769.17	730.83	95.57 %
901D - Events/Class - Discount Ticket	3,671.25	69,000.00	68,778.25	221.75	99.68 %
741A - Salaries Professional - F/T	205,841.84	2,028,000.00	2,017,680.61	10,319.39	99.49 %
741B - Salaries Professional - P/T	18,167.41	175,000.00	171,426.24	3,573.76	97.96 %
741C - Salaries Clerical - F/T	33,725.80	380,000.00	387,232.90	(7,232.90)	101.90 %
741D - Salaries Clerical- P/T	23,576.07	190,000.00	189,902.82	97.18	99.95 %
741F - Salaries Page - P/T	16,791.17	129,000.00	139,347.31	(10,347.31)	108.02 %
741G - Salaries Custodial - F/T	27,218.26	277,000.00	275,840.68	1,159.32	99.58 %
741H - Salaries Custodial - P/T	7,895.26	70,000.00	70,834.11	(834.11)	101.19 %
741K - Salaries Overtime - Sunday	2,357.87	80,000.00	79,538.15	461.85	99.42 %
9108 - Benefits - NYSLRS	19,103.00	462,000.00	480,711.00	(18,711.00)	104.05 %
9308 - Benefits - FICA	25,562.23	259,000.00	254,707.29	4,292.71	98.34 %
9408 - Benefits - Workers Comp	(13,727.50)	34,000.00	27,565.50	6,434.50	81.08 %
9557 - Benefits - Life Insurance	0.00	12,000.00	12,701.75	(701.75)	105.85 %
9558 - Benefits - LT Disability	0.00	8,500.00	9,293.64	(793.64)	109.34 %
9559 - Benefits - ST Disability	1,000.32	5,000.00	5,157.90	(157.90)	103.16 %
9560 - Benefits - PFL	2,997.54	16,000.00	14,442.03	1,557.97	90.26 %
968A - Benefits - Medicare	21,201.00	89,000.00	87,799.10	1,200.90	98.65 %
968B - Benefits - Medical Rebate	6,362.01	77,000.00	74,313.62	2,686.38	96.51 %
968C - Benefits - Medical Employer	(7,692.43)	771,000.00	762,705.79	8,294.21	98.92 %
968D - Benefits - Dental Employer	(664.94)	17,000.00	14,568.34	2,431.66	85.70 %
469I - Professional - Payroll	4,645.33	26,000.00	27,081.51	(1,081.51)	104.16 %
420D - Software Development	0.00	1,000.00	0.00	1,000.00	0.00 %
437D - Professional - Consulting	800.00	9,000.00	4,340.00	4,660.00	48.22 %
469J - Professional - Security	13,668.00	80,000.00	80,266.00	(266.00)	100.33 %
437A - Professional - Accountant	0.00	23,000.00	22,636.13	363.87	98.42 %
437B - Professional - Attorney	156.00	5,000.00	2,444.00	2,556.00	48.88 %
435E - Professional Development	95.00	6,000.00	5,910.62	89.38	98.51 %
434A - Service - Printing	10,998.00	52,000.00	51,230.24	769.76	98.52 %

# Connetquot Public Library

## Statement of Revenue and Expenditures

	Month Actual 06/30/2025	Annual Budget	YTD Actual	YTD Balance	YTD %
	Month Actual	Annual Budget	YTD Actual	YTD Balance	YTD %
438A - Fees - Credit Card	460.57	2,500.00	2,967.40	(467.40)	118.70 %
420C - Software Service	8,058.12	55,000.00	72,001.10	(17,001.10)	130.91 %
420E - Software Support	(3,717.49)	16,000.00	8,216.37	7,783.63	51.35 %
420F - Integrated Library System	0.00	84,000.00	81,419.92	2,580.08	96.93 %
436A - Membership - SCLS	(31,395.00)	65,000.00	62,881.00	2,119.00	96.74 %
438B - Membership - Other	30.00	3,000.00	1,747.47	1,252.53	58.25 %
439A - Equipment Lease - Office	100.00	7,000.00	2,859.20	4,140.80	40.85 %
454B - Building Insurance	(10,635.97)	61,000.00	62,032.62	(1,032.62)	101.69 %
430A - Supplies - General	5,262.67	35,000.00	34,788.28	211.72	99.40 %
430B - Supplies - Computer	3,694.99	21,000.00	21,513.12	(513.12)	102.44 %
742A - Equipment - Computer	2,825.24	40,000.00	39,492.83	507.17	98.73 %
742B - Furniture	0.00	25,000.00	25,882.50	(882.50)	103.53 %
742C - Equipment - Office	0.00	12,000.00	7,804.02	4,195.98	65.03 %
9999 - Miscellaneous	0.00	0.00	15.00	(15.00)	0.00 %
433A - Service - Postage	900.00	18,500.00	20,878.08	(2,378.08)	112.85 %
451A - Supplies - Custodial	2,439.37	26,000.00	23,980.39	2,019.61	92.23 %
452A - Building Repairs - Electrical	0.00	3,000.00	2,557.80	442.20	85.26 %
452B - Building Repairs - Plumbing	0.00	4,000.00	4,426.68	(426.68)	110.67 %
452C - Building Repairs - HVAC	281.42	4,000.00	4,006.34	(6.34)	100.16 %
452D - Building Repairs - Other	3,095.00	9,000.00	9,269.40	(269.40)	102.99 %
452E - Facility Renovations	0.00	227,000.00	222,334.49	4,665.51	97.94 %
469A - Building Contracts - Trash	1,555.70	10,000.00	10,521.89	(521.89)	105.22 %
469B - Building Contracts - Parking	0.00	14,000.00	13,350.00	650.00	95.36 %
469C - Building Contracts - Grounds	2,268.26	15,000.00	10,446.52	4,553.48	69.64 %
469E - Building Contracts - HVAC	0.00	11,000.00	10,080.00	920.00	91.64 %
469F - Building Contracts - Cleaning	0.00	4,000.00	3,815.48	184.52	95.39 %
469G - Building Contracts - Elevator	522.46	6,000.00	6,244.64	(244.64)	104.08 %
469H - Building Contracts - Other	59.00	8,000.00	6,553.38	1,446.62	81.92 %
469K - Building Contracts - Alarms	0.00	18,000.00	14,193.07	3,806.93	78.85 %
420B - Internet Service Provider	280.99	7,000.00	6,851.88	148.12	97.88 %
431A - Utilities - Telecommunication	2,072.49	15,000.00	12,474.84	2,525.16	83.17 %
435A - Travel - Mileage Reimbursement	203.98	3,000.00	644.24	2,355.76	21.47 %
435B - Travel - Expenses	0.00	6,000.00	0.00	6,000.00	0.00 %
450A - Utilities - Water	930.00	4,000.00	3,972.42	27.58	99.31 %
450B - Utilities - Electric	19,579.93	107,000.00	105,225.81	1,774.19	98.34 %
450C - Utilities - Natural Gas	1,716.07	28,000.00	26,314.86	1,685.14	93.98 %
450D - Utilities - Electric Street	649.87	4,500.00	4,000.76	499.24	88.91 %
<b>Total Expenditures</b>	<b>385,595.36</b>	<b>7,115,000.00</b>	<b>7,044,437.09</b>	<b>70,562.91</b>	<b>99.01 %</b>

Connetquot Public Library

Schedule of Claims 04

Presented: October 9, 2025

Operating Payable	\$	266,057.08
Payroll Payable	\$	270,883.22
Petty Checking Payable	\$	-
Petty Cash Payable	\$	-
TOTAL		\$ 536,940.30

I hereby certify that at a meeting of the Board of Trustees, a resolution was adopted for the authorized payment of this attached schedule of claims. Furthermore, I hereby certify that the claims have been audited in compliance with standards established by the Office of the New York State Comptroller and the Financial Management Policy (900-10)

[TRUSTEE SIGNATURE]

[DATE]

[TRUSTEE SIGNATURE]

[DATE]

[TRUSTEE SIGNATURE]

[DATE]

[TREASURER SIGNATURE]

[DATE]

**Connetquot Public Library  
Operating Payable Warrant  
Presented: October 9, 2025**

	Date	Vendor	Account	Amount
59386	10/10/2025	4imprint Inc	Events/Class - Child Supplies	195.00
	10/10/2025	4imprint Inc	Events/Class - Child Supplies	11.14
	<b>Sum for 59386</b>			<b>206.14</b>
59387	10/10/2025	Adam King	Events/Class - Childrens	300.00
	<b>Sum for 59387</b>			<b>300.00</b>
59388	10/10/2025	ADP LLC	Professional - Payroll	496.98
	10/10/2025	ADP LLC	Professional - Payroll	790.90
	10/10/2025	ADP LLC	Professional - Payroll	425.75
	10/10/2025	ADP LLC	Professional - Payroll	534.50
	<b>Sum for 59388</b>			<b>2,248.13</b>
59389	10/10/2025	Aflac	Supp. Insurance - Pre Tax	319.30
	<b>Sum for 59389</b>			<b>319.30</b>
59390	10/10/2025	Amazon Capital Services, Inc	Books - Childrens	48.54
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Adult Supplies	85.07
	10/10/2025	Amazon Capital Services, Inc	Supplies - General	26.99
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Child Supplies	11.14
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	26.79
	10/10/2025	Amazon Capital Services, Inc	Books - Childrens	30.21
	10/10/2025	Amazon Capital Services, Inc	Books - Childrens	27.56
	10/10/2025	Amazon Capital Services, Inc	Supplies - Computer	113.76
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	131.78
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Child Supplies	84.83
	10/10/2025	Amazon Capital Services, Inc	Supplies - Custodial	51.64
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Adult Supplies	353.09
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Child Supplies	14.22
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	329.04
	10/10/2025	Amazon Capital Services, Inc	Books - Childrens	12.34
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	269.01
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Child Supplies	235.29
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Child Supplies	10.47
	10/10/2025	Amazon Capital Services, Inc	Audio Visual	69.00
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Adult Supplies	40.43
	10/10/2025	Amazon Capital Services, Inc	Supplies - Custodial	48.95
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Child Supplies	12.24
	10/10/2025	Amazon Capital Services, Inc	Books - Childrens	290.88
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	53.27
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	88.24
	10/10/2025	Amazon Capital Services, Inc	Books - Childrens	5.09
	10/10/2025	Amazon Capital Services, Inc	Supplies - General	65.83
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Adult Supplies	19.99
	10/10/2025	Amazon Capital Services, Inc	Audio Visual	99.93
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Adult Supplies	61.95
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Adult Supplies	405.48
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Adult Supplies	353.40
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Adult Supplies	24.68
	10/10/2025	Amazon Capital Services, Inc	Books - Childrens	60.83
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Child Supplies	19.98
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Child Supplies	8.54
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	118.21
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	171.76
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	42.09
	10/10/2025	Amazon Capital Services, Inc	Supplies - General	34.99

**Connetquot Public Library  
Operating Payable Warrant  
Presented: October 9, 2025**

	<b>Date</b>	<b>Vendor</b>	<b>Account</b>	<b>Amount</b>
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	189.60
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Child Supplies	8.31
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Child Supplies	121.73
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	20.00
	10/10/2025	Amazon Capital Services, Inc	Audio Visual	42.99
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Child Supplies	100.03
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Child Supplies	59.88
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	17.99
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	29.99
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	113.75
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Adult Supplies	750.52
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Adult Supplies	54.76
	10/10/2025	Amazon Capital Services, Inc	Books - Childrens	12.34
	10/10/2025	Amazon Capital Services, Inc	Supplies - Computer	177.78
	10/10/2025	Amazon Capital Services, Inc	Supplies - General	109.99
	10/10/2025	Amazon Capital Services, Inc	Supplies - Custodial	104.00
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	135.03
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	15.94
	10/10/2025	Amazon Capital Services, Inc	Equipment - Computer	349.99
	10/10/2025	Amazon Capital Services, Inc	Equipment - Computer	370.00
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	4.39
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	65.58
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	40.95
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	23.67
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Adult Supplies	88.95
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Adult Supplies	130.18
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Child Supplies	5.99
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Child Supplies	718.50
	10/10/2025	Amazon Capital Services, Inc	Supplies - Custodial	103.48
	10/10/2025	Amazon Capital Services, Inc	Supplies - Custodial	109.99
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	130.78
	10/10/2025	Amazon Capital Services, Inc	Books - Childrens	48.94
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Adult Supplies	85.00
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	14.99
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	12.80
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	12.99
	10/10/2025	Amazon Capital Services, Inc	Events/Class - Adult Supplies	36.98
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	16.49
	10/10/2025	Amazon Capital Services, Inc	Books - Adult	20.06
	<b>Sum for 59390</b>			<b>8,412.86</b>
<b>59391</b>				
	10/10/2025	Ooma Inc	American Express Payable	59.99
	10/10/2025	Prusa Research	American Express Payable	92.90
	10/10/2025	MailChimp	American Express Payable	135.00
	10/10/2025	Amazon Capital Services, Inc	American Express Payable	360.00
	10/10/2025	Zazzle	American Express Payable	49.52
	10/10/2025	Cognito Forms	American Express Payable	374.40
	10/10/2025	Yarooms International	American Express Payable	1,980.00
	10/10/2025	UPrinting.com	American Express Payable	18.07
	10/10/2025	UPrinting.com	American Express Payable	149.40
	10/10/2025	PayPal	American Express Payable	30.00
	10/10/2025	Prusa Research	American Express Payable	15.91
	10/10/2025	Google LLC	American Express Payable	314.16
	<b>Sum for 59391</b>			<b>3,579.35</b>
<b>59392</b>				
	10/10/2025	Amy Simonson	Events/Class - Adult	200.00
	<b>Sum for 59392</b>			<b>200.00</b>



**Connetquot Public Library  
Operating Payable Warrant  
Presented: October 9, 2025**

	Date	Vendor	Account	Amount
59393	10/10/2025	Ann M. Lee	Benefits - Medicare	1,110.00
	<b>Sum for 59393</b>			<b>1,110.00</b>
59394	10/10/2025	Annmarie Rigoroso	Events/Class - Adult	125.00
	10/10/2025	Annmarie Rigoroso	Events/Class - Adult	125.00
	<b>Sum for 59394</b>			<b>250.00</b>
59395	10/10/2025	Authentic Directions	Events/Class - Adult	200.00
	<b>Sum for 59395</b>			<b>200.00</b>
59396	10/10/2025	B & H Photo Video	Equipment - Computer	551.52
	<b>Sum for 59396</b>			<b>551.52</b>
59397	10/10/2025	Baker & Taylor Inc - C027417	Books - Adult	83.91
	10/10/2025	Baker & Taylor Inc - C027417	Books - Adult	10.27
	10/10/2025	Baker & Taylor Inc - C027417	Books - Adult	22.18
	10/10/2025	Baker & Taylor Inc - C027417	Books - Adult	22.26
	<b>Sum for 59397</b>			<b>138.62</b>
59398	10/10/2025	Baker & Taylor Inc - L310250	Books - Adult	54.74
	10/10/2025	Baker & Taylor Inc - L310250	Books - Adult	144.68
	10/10/2025	Baker & Taylor Inc - L310250	Books - Adult	71.43
	10/10/2025	Baker & Taylor Inc - L310250	Books - Adult	32.77
	10/10/2025	Baker & Taylor Inc - L310250	Books - Adult	49.71
	10/10/2025	Baker & Taylor Inc - L310250	Books - Adult	12.73
	10/10/2025	Baker & Taylor Inc - L310250	Books - Adult	84.81
	10/10/2025	Baker & Taylor Inc - L310250	Books - Adult	47.68
	10/10/2025	Baker & Taylor Inc - L310250	Books - Adult	18.22
	10/10/2025	Baker & Taylor Inc - L310250	Books - Adult	50.33
	<b>Sum for 59398</b>			<b>567.10</b>
59399	10/10/2025	Baker & Taylor Inc - L619817	Books - Childrens	109.39
	10/10/2025	Baker & Taylor Inc - L619817	Books - Childrens	39.86
	10/10/2025	Baker & Taylor Inc - L619817	Books - Childrens	16.02
	10/10/2025	Baker & Taylor Inc - L619817	Books - Childrens	262.42
	<b>Sum for 59399</b>			<b>427.69</b>
59400	10/10/2025	Barbara B Orobona	Benefits - Medicare	555.00
	<b>Sum for 59400</b>			<b>555.00</b>
59401	10/10/2025	Barbara Langabeer	Benefits - Medicare	555.00
	<b>Sum for 59401</b>			<b>555.00</b>
59402	10/10/2025	Brenda Ferrante	Events/Class - Adult	250.00
	<b>Sum for 59402</b>			<b>250.00</b>
59403	10/10/2025	Byron Lane	Events/Class - Adult	125.00
	<b>Sum for 59403</b>			<b>125.00</b>
59404	10/10/2025	Cecilia Rudkowski	Benefits - Medicare	555.00
	<b>Sum for 59404</b>			<b>555.00</b>
59405	10/10/2025	Charyl Ozkaya	Events/Class - Adult	50.00
	<b>Sum for 59405</b>			<b>50.00</b>
59406	10/10/2025	Childrens Museum of the East End	Events/Class - Passes/Tickets	750.00
	<b>Sum for 59406</b>			<b>750.00</b>
59407	10/10/2025	Chris Vivas	Events/Class - Adult	175.00
	<b>Sum for 59407</b>			<b>175.00</b>

**Connetquot Public Library  
Operating Payable Warrant  
Presented: October 9, 2025**

	Date	Vendor	Account	Amount
59408	10/10/2025	Cooking Explorers Long Island, LLC	Events/Class - Childrens	450.00
	<b>Sum for 59408</b>			<b>450.00</b>
59409	10/10/2025	Corporate Coffee Systems	Supplies - General	364.90
	10/10/2025	Corporate Coffee Systems	Supplies - General	156.30
	<b>Sum for 59409</b>			<b>521.20</b>
59410	10/10/2025	Create Programs	Events/Class - Adult	421.00
	<b>Sum for 59410</b>			<b>421.00</b>
59411	10/10/2025	CustomInk	Events/Class - Child Supplies	235.00
	<b>Sum for 59411</b>			<b>235.00</b>
59412	10/10/2025	Danielle DiMauro	Events/Class - Adult	150.00
	10/10/2025	Danielle DiMauro	Events/Class - Adult	200.00
	<b>Sum for 59412</b>			<b>350.00</b>
59413	10/10/2025	Deluca Associates, Inc.	Professional - Security	6,666.50
	<b>Sum for 59413</b>			<b>6,666.50</b>
59414	10/10/2025	Denise Desoiza	Events/Class - Adult	110.00
	10/10/2025	Denise Desoiza	Events/Class - Adult	110.00
	10/10/2025	Denise Desoiza	Events/Class - Adult	110.00
	10/10/2025	Denise Desoiza	Events/Class - Adult	110.00
	10/10/2025	Denise Desoiza	Events/Class - Adult	110.00
	10/10/2025	Denise Desoiza	Events/Class - Adult	110.00
	10/10/2025	Denise Desoiza	Events/Class - Adult	110.00
	10/10/2025	Denise Desoiza	Events/Class - Adult	110.00
	10/10/2025	Denise Desoiza	Events/Class - Adult	440.00
	10/10/2025	Denise Desoiza	Events/Class - Adult	110.00
	10/10/2025	Denise Desoiza	Events/Class - Adult	110.00
	10/10/2025	Denise Desoiza	Events/Class - Adult	110.00
	<b>Sum for 59414</b>			<b>1,650.00</b>
59415	10/10/2025	Dentcare Delivery Systems	Benefits - Dental Employer	575.48
	<b>Sum for 59415</b>			<b>575.48</b>
59416	10/10/2025	Diana Conklin	Events/Class - Adult	610.00
	<b>Sum for 59416</b>			<b>610.00</b>
59417	10/10/2025	Diane Kaufmann	Benefits - Medicare	555.00
	<b>Sum for 59417</b>			<b>555.00</b>
59418	10/10/2025	Donna Carucci-Krumm	Events/Class - Adult	400.00
	<b>Sum for 59418</b>			<b>400.00</b>
59419	10/10/2025	Eileen Leippert	Benefits - Medicare	555.00
	<b>Sum for 59419</b>			<b>555.00</b>
59420	10/10/2025	Eileen Trupia	Benefits - Medicare	555.00
	<b>Sum for 59420</b>			<b>555.00</b>
59421	10/10/2025	Elizabeth Stylianos	Events/Class - Adult	300.00
	10/10/2025	Elizabeth Stylianos	Events/Class - Adult	180.00
	<b>Sum for 59421</b>			<b>480.00</b>
59422	10/10/2025	Erin Coughlin	Events/Class - Childrens	225.00
	<b>Sum for 59422</b>			<b>225.00</b>
59423	10/10/2025	Estate of Thomas Kunnecke	Benefits - Medicare	370.00

**Connetquot Public Library  
Operating Payable Warrant  
Presented: October 9, 2025**

	<b>Date</b>	<b>Vendor</b>	<b>Account</b>	<b>Amount</b>
	<b>Sum for 59423</b>			<b>370.00</b>
59424	10/10/2025	Estate of Vincenta Fonseca	Benefits - Medicare	555.00
	<b>Sum for 59424</b>			<b>555.00</b>
59425	10/10/2025	Fire Island Lighthouse Preser- vation	Events/Class - Passes/Tickets	350.00
	<b>Sum for 59425</b>			<b>350.00</b>
59426	10/10/2025	Frank DeBlasi	Events/Class - Adult	150.00
	<b>Sum for 59426</b>			<b>150.00</b>
59427	10/10/2025	Gabrielle Calderone	Events/Class - Adult	348.00
	10/10/2025	Gabrielle Calderone	Events/Class - Adult	300.00
	<b>Sum for 59427</b>			<b>648.00</b>
59428	10/10/2025	Gerard Schrader	Benefits - Medicare	1,110.00
	<b>Sum for 59428</b>			<b>1,110.00</b>
59429	10/10/2025	Gloria Chirico	Benefits - Medicare	555.00
	<b>Sum for 59429</b>			<b>555.00</b>
59430	10/10/2025	Grainger	Supplies - Custodial	134.76
	10/10/2025	Grainger	Supplies - Custodial	182.64
	10/10/2025	Grainger	Supplies - Custodial	309.12
	10/10/2025	Grainger	Supplies - Custodial	181.20
	10/10/2025	Grainger	Supplies - Custodial	379.92
	10/10/2025	Grainger	Supplies - Custodial	145.08
	10/10/2025	Grainger	Supplies - Custodial	80.28
	10/10/2025	Grainger	Supplies - Custodial	43.70
	<b>Sum for 59430</b>			<b>1,456.70</b>
59431	10/10/2025	Guardian	Benefits - Life Insurance	1,050.34
	10/10/2025	Guardian	Benefits - LT Disability	781.90
	<b>Sum for 59431</b>			<b>1,832.24</b>
59432	10/10/2025	Haase Landscaping & Design Corp.	Building Contracts - Grounds	1,134.13
	<b>Sum for 59432</b>			<b>1,134.13</b>
59433	10/10/2025	Intrepid Museum Foundation	Events/Class - Passes/Tickets	1,900.00
	<b>Sum for 59433</b>			<b>1,900.00</b>
59434	10/10/2025	Irene Conte-Morgan	Events/Class - Adult	475.00
	<b>Sum for 59434</b>			<b>475.00</b>
59435	10/10/2025	Islip News	Periodicals	28.00
	<b>Sum for 59435</b>			<b>28.00</b>
59436	10/10/2025	Jackie Dale	Events/Class - Childrens	800.00
	<b>Sum for 59436</b>			<b>800.00</b>
59437	10/10/2025	James Calaski	Events/Class - Adult	250.00
	<b>Sum for 59437</b>			<b>250.00</b>
59438	10/10/2025	James Coll	Events/Class - Adult	250.00
	10/10/2025	James Coll	Events/Class - Adult	250.00
	<b>Sum for 59438</b>			<b>500.00</b>
59439	10/10/2025	James Fenyak	Benefits - Medicare	555.00
	<b>Sum for 59439</b>			<b>555.00</b>
59440	10/10/2025	Jamie Gale	Events/Class - Adult	265.00

**Connetquot Public Library  
Operating Payable Warrant  
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	<b>Date</b>	<b>Vendor</b>	<b>Account</b>	<b>Amount</b>
	<b>Sum for 59440</b>			<b>265.00</b>
59441	10/10/2025	Jane Loeffler	Events/Class - Adult	175.00
	<b>Sum for 59441</b>			<b>175.00</b>
59442	10/10/2025	Janet Kowal	Benefits - Medicare	1,332.00
	<b>Sum for 59442</b>			<b>1,332.00</b>
59443	10/10/2025	Janet Sheldrick	Benefits - Medicare	555.00
	<b>Sum for 59443</b>			<b>555.00</b>
59444	10/10/2025	Jessica Karszen	Events/Class - Adult	200.00
	10/10/2025	Jessica Karszen	Events/Class - Adult	200.00
	<b>Sum for 59444</b>			<b>400.00</b>
59445	10/10/2025	Jester Jim, Inc	Events/Class - Childrens	850.00
	<b>Sum for 59445</b>			<b>850.00</b>
59446	10/10/2025	Joe Socci	Events/Class - Adult	750.00
	<b>Sum for 59446</b>			<b>750.00</b>
59447	10/10/2025	Jon Rosner	Events/Class - Adult	175.00
	<b>Sum for 59447</b>			<b>175.00</b>
59448	10/10/2025	Josephine Barranca	Benefits - Medicare	555.00
	<b>Sum for 59448</b>			<b>555.00</b>
59449	10/10/2025	Joyce Walker	Events/Class - Adult	125.00
	10/10/2025	Joyce Walker	Events/Class - Adult	375.00
	<b>Sum for 59449</b>			<b>500.00</b>
59450	10/10/2025	Kanopy	Digital - Collections	161.00
	<b>Sum for 59450</b>			<b>161.00</b>
59451	10/10/2025	Kate Yearsley	Events/Class - Adult	125.00
	<b>Sum for 59451</b>			<b>125.00</b>
59452	10/10/2025	Kathleen Cunningham	Events/Class - Adult	288.00
	<b>Sum for 59452</b>			<b>288.00</b>
59453	10/10/2025	Kathleen Howe	Benefits - Medicare	1,554.00
	<b>Sum for 59453</b>			<b>1,554.00</b>
59454	10/10/2025	Kathleen Marter	Benefits - Medicare	555.00
	<b>Sum for 59454</b>			<b>555.00</b>
59455	10/10/2025	Kathy Schmidt	Benefits - Medicare	555.00
	<b>Sum for 59455</b>			<b>555.00</b>
59456	10/10/2025	Kathy Tims	Benefits - Medicare	555.00
	<b>Sum for 59456</b>			<b>555.00</b>
59457	10/10/2025	KONE Inc	Building Contracts - Elevator	548.58
	<b>Sum for 59457</b>			<b>548.58</b>
59458	10/10/2025	Laura Goetz	Events/Class - Adult	345.00
	<b>Sum for 59458</b>			<b>345.00</b>
59459	10/10/2025	Lauren Adamkiewicz	Events/Class - Adult	250.00
	10/10/2025	Lauren Adamkiewicz	Events/Class - Adult	125.00
	<b>Sum for 59459</b>			<b>375.00</b>
59460	10/10/2025	Laurince D. McElroy	Events/Class - Adult	125.00
	10/10/2025	Laurince D. McElroy	Events/Class - Adult	250.00

**Connetquot Public Library  
Operating Payable Warrant  
Presented: October 9, 2025**

	Date	Vendor	Account	Amount
	<b>Sum for 59460</b>			<b>375.00</b>
59461	10/10/2025	Le Petite Picassos	Events/Class - Childrens	350.00
	<b>Sum for 59461</b>			<b>350.00</b>
59462	10/10/2025	Lelonni Campbell	Events/Class - Adult	250.00
	<b>Sum for 59462</b>			<b>250.00</b>
59463	10/10/2025	Lily Stitches Inc.	Events/Class - Adult	600.00
	10/10/2025	Lily Stitches Inc.	Events/Class - Adult	150.00
	<b>Sum for 59463</b>			<b>750.00</b>
59464	10/10/2025	Linda Maddock	Benefits - Medicare	555.00
	<b>Sum for 59464</b>			<b>555.00</b>
59465	10/10/2025	Lisamarie Curley	Events/Class - Childrens	260.00
	<b>Sum for 59465</b>			<b>260.00</b>
59466	10/10/2025	Long Island Library Resource Council	Membership - Other	865.00
	10/10/2025	Long Island Library Resource Council	Professional Development	145.00
	<b>Sum for 59466</b>			<b>1,010.00</b>
59467	10/10/2025	Long Island Waste Services	Building Contracts - Trash	777.85
	<b>Sum for 59467</b>			<b>777.85</b>
59468	10/10/2025	Lorraine Ungarino	Benefits - Medicare	555.00
	<b>Sum for 59468</b>			<b>555.00</b>
59469	10/10/2025	Luanne Brogan	Events/Class - Adult	125.00
	10/10/2025	Luanne Brogan	Events/Class - Adult	250.00
	<b>Sum for 59469</b>			<b>375.00</b>
59470	10/10/2025	Lucy Greek	Benefits - Medicare	555.00
	<b>Sum for 59470</b>			<b>555.00</b>
59471	10/10/2025	Marias Mexican Cooking, LLC	Events/Class - Adult	400.00
	<b>Sum for 59471</b>			<b>400.00</b>
59472	10/10/2025	Marla Matthews	Events/Class - Adult	175.00
	<b>Sum for 59472</b>			<b>175.00</b>
59473	10/10/2025	Mary Anne McAlpin	Events/Class - Adult	525.00
	<b>Sum for 59473</b>			<b>525.00</b>
59474	10/10/2025	Mary Louise Kreuscher	Benefits - Medicare	555.00
	<b>Sum for 59474</b>			<b>555.00</b>
59475	10/10/2025	MetLife SBC	Benefits - Dental Employer	1,398.54
	<b>Sum for 59475</b>			<b>1,398.54</b>
59476	10/10/2025	Metropolitan Data Solutions Management	Supplies - Computer	88.18
	<b>Sum for 59476</b>			<b>88.18</b>
59477	10/10/2025	Michael Stiene	Benefits - Medicare	555.00
	<b>Sum for 59477</b>			<b>555.00</b>
59478	10/10/2025	Midwest Tape - Hoopla	Digital - Collections	2,613.04
	<b>Sum for 59478</b>			<b>2,613.04</b>
59479	10/10/2025	Midwest Tape, LLC	Audio Visual	28.66
	10/10/2025	Midwest Tape, LLC	Audio Visual	128.50

**Connetquot Public Library  
Operating Payable Warrant  
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	Date	Vendor	Account	Amount
	10/10/2025	Midwest Tape, LLC	Audio Visual	33.12
	10/10/2025	Midwest Tape, LLC	Audio Visual	120.34
	10/10/2025	Midwest Tape, LLC	Audio Visual	47.27
<b>59480</b>	<b>Sum for 59479</b>			<b>357.89</b>
	10/10/2025	Mindy Ingram	Benefits - Medicare	1,110.00
<b>59481</b>	<b>Sum for 59480</b>			<b>1,110.00</b>
	10/10/2025	National Grid	Utilities - Natural Gas	65.32
<b>59482</b>	<b>Sum for 59481</b>			<b>65.32</b>
	10/10/2025	National Learning Corporation	Books - Adult	44.95
	10/10/2025	National Learning Corporation	Books - Adult	8.00
<b>59483</b>	<b>Sum for 59482</b>			<b>52.95</b>
	10/10/2025	New Era Technology LI	Utilities - Telecommunication	1,006.25
<b>59484</b>	<b>Sum for 59483</b>			<b>1,006.25</b>
	10/10/2025	New York Times - Large Print	Periodicals	100.10
<b>59485</b>	<b>Sum for 59484</b>			<b>100.10</b>
	10/10/2025	Newsday	Periodicals	751.84
<b>59486</b>	<b>Sum for 59485</b>			<b>751.84</b>
	10/10/2025	Ocean Janitorial Supply Inc	Supplies - Custodial	940.04
<b>59487</b>	<b>Sum for 59486</b>			<b>940.04</b>
	10/10/2025	Optimum	Internet Service Provider	290.00
<b>59488</b>	<b>Sum for 59487</b>			<b>290.00</b>
	10/10/2025	Oriental Trading Company, Inc.	Events/Class - Child Supplies	243.89
	10/10/2025	Oriental Trading Company, Inc.	Events/Class - Child Supplies	21.97
<b>59489</b>	<b>Sum for 59488</b>			<b>265.86</b>
	10/10/2025	Park Line Asphalt Maintenance	Building Repairs - Plumbing	280.00
<b>59490</b>	<b>Sum for 59489</b>			<b>280.00</b>
	10/10/2025	Patricia Creedon	Benefits - Medicare	555.00
<b>59491</b>	<b>Sum for 59490</b>			<b>555.00</b>
	10/10/2025	Phyllis Berger	Benefits - Medicare	555.00
<b>59492</b>	<b>Sum for 59491</b>			<b>555.00</b>
	10/10/2025	Protect Allergic Kids	Events/Class - Childrens	300.00
<b>59493</b>	<b>Sum for 59492</b>			<b>300.00</b>
	10/10/2025	PSEGLI	Utilities - Electric	10,139.40
<b>59494</b>	<b>Sum for 59493</b>			<b>10,139.40</b>
	10/10/2025	PSEGLI - Exterior	Utilities - Electric Street	336.46
<b>59495</b>	<b>Sum for 59494</b>			<b>336.46</b>
	10/10/2025	Quadient Finance USA	Service - Postage	1,554.31
<b>59496</b>	<b>Sum for 59495</b>			<b>1,554.31</b>
	10/10/2025	Quadient Leasing USA Inc	Equipment Lease - Office	565.05
<b>59497</b>	<b>Sum for 59496</b>			<b>565.05</b>
	10/10/2025	Quest Masters Guild, Inc	Events/Class - Childrens	115.00
	10/10/2025	Quest Masters Guild, Inc	Events/Class - Childrens	490.00
	10/10/2025	Quest Masters Guild, Inc	Events/Class - Childrens	150.00
	10/10/2025	Quest Masters Guild, Inc	Events/Class - Childrens	150.00
	<b>Sum for 59497</b>			<b>905.00</b>

**Connetquot Public Library  
Operating Payable Warrant  
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	Date	Vendor	Account	Amount
59498	10/10/2025	Rae McDermott	Benefits - Medicare	555.00
	<b>Sum for 59498</b>			<b>555.00</b>
59499	10/10/2025	Richard Knox	Events/Class - Adult	200.00
	<b>Sum for 59499</b>			<b>200.00</b>
59500	10/10/2025	Robert Scott	Events/Class - Childrens	425.00
	10/10/2025	Robert Scott	Events/Class - Adult	645.00
	<b>Sum for 59500</b>			<b>1,070.00</b>
59501	10/10/2025	Sam Canonica	Events/Class - Adult	300.00
	<b>Sum for 59501</b>			<b>300.00</b>
59502	10/10/2025	Samantha He	Events/Class - Childrens	435.00
	<b>Sum for 59502</b>			<b>435.00</b>
59503	10/10/2025	Sandra Fenyak	Benefits - Medicare	555.00
	<b>Sum for 59503</b>			<b>555.00</b>
59504	10/10/2025	Sharper Training Solutions Inc	Events/Class - Adult	220.00
	<b>Sum for 59504</b>			<b>220.00</b>
59505	10/10/2025	Sheila Sloup	Benefits - Medicare	555.00
	<b>Sum for 59505</b>			<b>555.00</b>
59506	10/10/2025	Standard Security Life Insurance Co.	Benefits - ST Disability	969.06
	10/10/2025	Standard Security Life Insurance Co.	Benefits - PFL	2,680.59
	<b>Sum for 59506</b>			<b>3,649.65</b>
59507	10/10/2025	State of NY Dept of Civil Service	Benefits - Medical Employer	71,625.85
	<b>Sum for 59507</b>			<b>71,625.85</b>
59508	10/10/2025	Sue Doyle	Benefits - Medicare	555.00
	<b>Sum for 59508</b>			<b>555.00</b>
59509	10/10/2025	Suffolk Cooperative Library System	Digital - Reference	5,600.00
	10/10/2025	Suffolk Cooperative Library System	Digital - Reference	18,390.80
	<b>Sum for 59509</b>			<b>23,990.80</b>
59510	10/10/2025	Suffolk County Water Authority	Utilities - Water	2,204.43
	<b>Sum for 59510</b>			<b>2,204.43</b>
59511	10/10/2025	Suffolk Safety Program	Events/Class - Adult	1,008.00
	<b>Sum for 59511</b>			<b>1,008.00</b>
59512	10/10/2025	Susanne Agnello-Sylvester	Events/Class - Childrens	150.00
	<b>Sum for 59512</b>			<b>150.00</b>
59513	10/10/2025	T-Mobile	Software Service	370.20
	10/10/2025	T-Mobile	Software Service	172.20
	<b>Sum for 59513</b>			<b>542.40</b>
59514	10/10/2025	Terasas Silhouette Spot LLC	Events/Class - Childrens	320.00
	10/10/2025	Terasas Silhouette Spot LLC	Events/Class - Adult	480.00
	<b>Sum for 59514</b>			<b>800.00</b>
59515	10/10/2025	The Chief	Periodicals	53.00
	<b>Sum for 59515</b>			<b>53.00</b>
59516				

**Connetquot Public Library  
Operating Payable Warrant  
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	Date	Vendor	Account	Amount
	10/10/2025	The Frayed Knots	Events/Class - Adult	600.00
<b>59517</b>	<b>Sum for 59516</b>			<b>600.00</b>
	10/10/2025	Theresa Libardi	Benefits - Medicare	555.00
<b>59518</b>	<b>Sum for 59517</b>			<b>555.00</b>
	10/10/2025	Therasas Programs LLC	Events/Class - Childrens	395.00
<b>59519</b>	<b>Sum for 59518</b>			<b>395.00</b>
	10/10/2025	Thermal Solutions	Building Repairs - HVAC	1,085.00
<b>59520</b>	<b>Sum for 59519</b>			<b>1,085.00</b>
	10/10/2025	Time for Kids Inc	Events/Class - Childrens	310.00
<b>59521</b>	<b>Sum for 59520</b>			<b>310.00</b>
	10/10/2025	Time Shred Services Inc	Building Contracts - Other	59.00
<b>59522</b>	<b>Sum for 59521</b>			<b>59.00</b>
	10/10/2025	Timothy Scalia	Events/Class - Adult	200.00
<b>59523</b>	<b>Sum for 59522</b>			<b>200.00</b>
	10/10/2025	Uline	Supplies - Custodial	100.00
	10/10/2025	Uline	Supplies - Custodial	20.69
<b>59524</b>	<b>Sum for 59523</b>			<b>120.69</b>
	10/10/2025	Ursula Donnelly	Events/Class - Adult	150.00
	10/10/2025	Ursula Donnelly	Events/Class - Adult	75.00
<b>59525</b>	<b>Sum for 59524</b>			<b>225.00</b>
	10/10/2025	Utica National Insurance Group Building Insurance		19,974.00
	10/10/2025	Utica National Insurance Group Building Insurance		40,350.14
	10/10/2025	Utica National Insurance Group Building Insurance		175.00
<b>59526</b>	<b>Sum for 59525</b>			<b>60,499.14</b>
	10/10/2025	Verizon Fios	Internet Service Provider	280.99
<b>59527</b>	<b>Sum for 59526</b>			<b>280.99</b>
	10/10/2025	Vianna Calderon	Events/Class - Childrens	350.00
<b>59528</b>	<b>Sum for 59527</b>			<b>350.00</b>
	10/10/2025	W.B. Mason Co. Inc	Supplies - General	372.19
	10/10/2025	W.B. Mason Co. Inc	Supplies - General	378.84
	10/10/2025	W.B. Mason Co. Inc	Supplies - General	220.42
<b>59529</b>	<b>Sum for 59528</b>			<b>971.45</b>
	10/10/2025	XCL Business Technologies, Inc	Supplies - Computer	112.40
	10/10/2025	XCL Business Technologies, Inc	Supplies - Computer	878.86
<b>Voided - 59267</b>	<b>Sum for 59529</b>			<b>991.26</b>
	10/06/2025	T-Mobile	Software Service	(370.20)
	<b>Sum for Voided - 59267</b>			<b>(370.20)</b>
	<b>Sum Total</b>			<b>266,057.08</b>



**Connetquot Public Library  
Payroll Payable Warrant  
September 2025**

	Date	Vendor	Description	Amount
<b>1912</b>				
	09/11/2025	NYSDCP		7,755.00
	09/11/2025	NYSDCP		3,945.00
	<b>Sum for 1912</b>			<b>11,700.00</b>
<b>1913</b>				
	09/25/2025	NYSDCP		7,755.00
	09/25/2025	NYSDCP		3,945.00
	<b>Sum for 1913</b>			<b>11,700.00</b>
<b>No Document reference</b>				
	09/11/2025		Employee Medicare Tax	318.75
	09/11/2025		Employee NYS Income Tax	633.70
	09/11/2025		Employee Social Security Tax	1,363.00
	09/11/2025		Employer Medicare Tax	318.77
	09/11/2025		Employer Social Security Tax	1,363.01
	09/11/2025		Payroll	17,868.56
	09/11/2025		Employee Medicare Tax	1,454.36
	09/11/2025		Employer Social Security Tax	6,218.50
	09/11/2025		Employee Federal Income Tax	1,122.76
	09/11/2025		Payroll	62,715.21
	09/11/2025		Employee NYS Income Tax	4,693.86
	09/11/2025		Employer Medicare Tax	1,454.33
	09/11/2025		Employee Federal Income Tax	11,530.03
	09/11/2025		Employee Social Security Tax	6,218.49
	09/25/2025		Employee NYS Income Tax	759.87
	09/25/2025		Employee Social Security Tax	1,555.02
	09/25/2025		Employer Medicare Tax	363.68
	09/25/2025		Employer Social Security Tax	1,555.03
	09/25/2025		Payroll	20,379.93
	09/25/2025		Employee Federal Income Tax	13,302.09
	09/25/2025		Employee Federal Income Tax	1,292.61
	09/25/2025		Employee NYS Income Tax	5,246.26
	09/25/2025		Employee Social Security Tax	6,777.42
	09/25/2025		Employer Medicare Tax	1,585.04
	09/25/2025		Employer Social Security Tax	6,777.43
	09/25/2025		Payroll	68,666.80
	09/25/2025		Employee Medicare Tax	363.67
	09/25/2025		Employee Medicare Tax	1,585.04
<b>Sum for No Document reference</b>				<b>247,483.22</b>
<b>Sum Total</b>				<b>270,883.22</b>

CONNETQUOT PUBLIC LIBRARY

FINANCIAL STATEMENTS

JUNE 30, 2025

CONNETQUOT PUBLIC LIBRARY

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of  
Connetquot Public Library

### ***Opinion***

We have audited the accompanying basic financial statements of Connetquot Public Library, which comprise the Governmental Fund Balance Sheet/Statement of Net Position as of June 30, 2025, and related Governmental Fund Revenues, Expenditures, and Changes in Fund Balance/Statement of Activities for the year then ended, and the related notes to the basic financial statements.

In our opinion, the financial statements referred to above present fairly in all material respects, the financial position of Connetquot Public Library as of June 30, 2025, and the results of its operations 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 Connetquot Public 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 these 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 Connetquot Public Library's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***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 are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement 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 Connetquot Public 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 Connetquot Public 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.

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, General Fund revenues, expenditures and changes in fund balances - budget and actual, schedule of changes in the total OPEB liability and related ratios, schedule of proportionate share of the net pension liability, and schedule of employer contribution be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Bayside CPA PLLC*

September 30, 2025  
Bayside, New York

**CONNETQUOT PUBLIC LIBRARY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

Our discussion and analysis of the Connetquot Public Library's financial performance provides an overview of the Library's financial activities for the fiscal year ended June 30, 2025. Please read it in conjunction with the Library's financial statements which begin on page 8.

**FINANCIAL HIGHLIGHTS**

- During the current fiscal year, General Fund revenues, reported on a modified accrual accounting basis, exceeded expenditures by \$67,200. This compares to the previous year, when revenues exceeded expenditures by \$713,170.
- Revenues increased to \$7.243 million in the current fiscal year from \$7.137 million, a rise of 1.5%, mainly due to higher tax revenue, interest income, and library service charge. Expenditures increased to \$7.175 million from \$6.424 million, up 11.7%, largely attributable to higher personnel costs and capital outlays for new renovation projects.
- Actual revenues for the current fiscal year exceeded budget by \$152,572, or 2.1%, primarily due to payments in lieu of taxes, library charges, and interest income. Actual expenditures were below budget by \$70,578, or 1.0%, reflecting savings across most categories, with only minor over-budget spending in salaries and general operations.
- At the close of the current fiscal year, the General Fund reported an ending fund balance of \$4,211,285, an increase of \$67,200 compared to the prior year. Approximately 52.8% of the total fund balance was assigned to specific purposes, and 41.2% was unassigned.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$1,734,752, or 28.0% of the total General Fund budget.

**USING THIS ANNUAL REPORT**

This annual report consists of the Statement of Net Position and the Statement of Activities, which provide information about the activities of the Library as a whole. The statements combine the general fund statement, which tells how services were financed in the short term, with library wide statements, which present a longer term view of the Library's finances and include all assets and liabilities using the accrual basis of accounting.

These two statements report the Library's net position and changes in it. The Library's net position, the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources, is one way to measure the Library's financial health, or financial position.

**CONNETQUOT PUBLIC LIBRARY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(continued)

**FUND FINANCIAL STATEMENTS**

The fund financial statements provide more detailed information about the Library's most significant fund – not the Library as a whole. Funds are accounting devices that the Library uses to keep track of specific sources of funding and spending. The Library's fund is known as a governmental fund. This fund is reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short term view of the Library's general government operations and the basic services it provides. We describe the differences between governmental activities reported in the Statement of Net Position and the Statement of Activities, and governmental funds in the adjustments columns of those statements with details in the Notes.

**NET POSITION OF THE LIBRARY AS A WHOLE**

As of June 30, 2025, the Library's net position increased by \$597.4 thousand, or 14.6% from the prior year. While net current assets increased by \$44.7 thousand, net capital assets rose by \$90.8 thousand. Of the \$864.7 thousand decrease in long-term liabilities, \$930.8 thousand was due to the post-employment health insurance liability and 61.4 thousand to the subscription-based IT asset liability, offset by increases of \$33.7 thousand in accrued vacation and sick leave benefit liability and \$93.8 thousand in pension liability.

	2025	2024
	(In Thousands)	
Current assets	\$ 4,554.4	\$ 4,494.7
Capital assets, net of depreciation	3,105.7	3,014.9
Total assets	7,660.1	7,509.6
Deferred outflows of resources	1,481.0	2,433.4
Current liabilities	439.0	424.0
Long term liabilities	8,432.3	9,297.0
Total liabilities	8,871.3	9,721.0
Deferred inflows of resources	3,773.0	4,322.6
Net Positions:		
Net investment in capital assets	3,105.7	3,014.9
Unrestricted	( 6,608.9)	( 7,115.5)
Total net position	\$ ( 3,503.2)	\$ ( 4,100.6)

**CONNETQUOT PUBLIC LIBRARY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(continued)

**NET POSITION OF THE LIBRARY AS A WHOLE (continued)**

The negative net position as of June 30, 2025, was primarily caused by \$8,432.3 thousand in long-term liabilities, which consisted of \$416.3 thousand in accrued vacation and sick leave benefits, \$1,534.5 thousand in pension liability, \$6,463.3 thousand in net OPEB liability, and \$18.2 thousand in subscription-based IT asset liability. While the Library has assigned \$319.9 thousand to partially cover accrued vacation and sick leave benefits, the pension and OPEB-related liabilities will be funded through future budgets.

**CHANGES IN GENERAL FUND NET ASSET**

In the current fiscal year, the Library's total revenues increased by \$105.3 thousand, or 1.5%, from the previous year, while total expenditures increased by \$751.2 thousand, or 11.7%. The major variations are shown below:

	(In Thousands)		
<u>Revenue</u>	2025	2024	Change
Tax appropriation and payment in lieu of tax	\$ 7,021.1	\$ 6,951.3	\$ 69.8
New York State aid and grant	12.4	12.0	0.4
Library charges	129.3	107.3	22.0
Interest income	69.0	54.0	15.0
Others	10.8	12.7	( 1.9)
Total revenue	7,242.6	7,137.3	105.3
<u>Expenditure</u>			
Salaries and employee benefits	5,104.2	4,693.5	410.7
Library materials and programs	820.9	772.3	48.6
Library operations – building	351.7	383.2	( 31.5)
Library operations – general & admin.	418.2	368.1	50.1
Capital outlay	399.0	127.2	271.8
Intangible right-to-use assets	81.4	79.8	1.6
Total expenditure	7,175.4	6,424.1	751.3
Net Change in Fund Balance	67.2	713.2	( 646.0)
Fund Balance – Beginning of Year	4,144.1	3,429.2	714.9
Adjustment – SBITA revaluation	-	1.7	( 1.7)
Fund Balance – End of Year	\$ 4,211.3	\$ 4,144.1	\$ 67.2

As indicated above, the Library's net asset in General Fund increased by \$67.2 thousand during the current fiscal year.



**CONNETQUOT PUBLIC LIBRARY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(continued)

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The original amounts for certain budget lines were revised to meet operational and community needs. Major revisions included the following:

- Budget transfers totaling \$44,000 from books to library events and programs to reflect the community's continuing shift of interest.
- A budget transfer of \$45,000 from electricity to library events and programs resulting from the library's efforts to adopt energy-efficient lighting technologies.
- Mild weather reduced weather related repairs, enabling a \$36,000 budget transfer to partially cover employee benefit expenses, including health insurance, payroll taxes, and retirement.

Among budgeted revenues, the actual payment in lieu of taxes was \$49,164, or 27.4% higher than budget, though it is not a guaranteed source of revenue. In addition, the Library earned \$44,984 more interest income than anticipated, due to continuing favorable Treasury bond market conditions, which are not guaranteed in the future.

**CAPITAL ASSETS**

The land and building in which the Library is located are owned by the Connetquot Central School District and as such are not included in the Library's capital assets. At June 30, 2025, the Library had \$3,105.7 thousand invested in various capital assets, net of accumulated depreciation. The breakdown by major asset group is as follows:

	Acquisition Cost	(In Thousands) Accumulated Depreciation	Net
Land improvement	\$ 35.1	\$ 12.1	\$ 23.0
Building improvement	2,209.8	707.5	1,502.3
Furnishings & equipment	1,204.5	523.1	681.4
Computer	299.6	186.3	113.3
Construction in progress	33.2		33.2
Subscription-based IT asset	281.0	109.6	171.4
Books & audio/visual holdings	3,802.2	3,221.1	581.1
Total	<u>\$ 7,865.4</u>	<u>\$ 4,759.7</u>	<u>\$ 3,105.7</u>

**CONNETQUOT PUBLIC LIBRARY**  
**Governmental Fund Balance Sheet / Statement of Net Position**  
**June 30, 2025**

	<b>General Fund</b>	<b>Adjustments</b>	<b>Statement of Net Position</b>
<b>ASSETS</b>			
<b>Current assets:</b>			
Cash and cash equivalents (note 2)	\$ 2,685,141		\$ 2,685,141
Prepaid expenses	252,495		252,495
Deposit	18,777		18,777
U.S. Treasury Bills	1,480,126		1,480,126
Receivable - Payment in lieu of taxes	117,889		117,889
	<u>4,554,428</u>	<u>-</u>	<u>4,554,428</u>
<b>Noncurrent assets:</b>			
Capital assets, net of depreciation and amortization:			
Furniture, equipment, and improvement		2,524,649 (1)	2,524,649
Books and audio visual holdings		581,082 (2)	581,082
	<u>-</u>	<u>3,105,731</u>	<u>3,105,731</u>
<b>Total assets</b>	<u>4,554,428</u>	<u>3,105,731</u>	<u>7,660,159</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows - NYSERS pension related (note 7)		626,150	626,150
Deferred outflows - OPEB related (note 8)		854,816	854,816
<b>Total deferred outflows of resources</b>	<u>-</u>	<u>1,480,966</u>	<u>1,480,966</u>
<b>LIABILITIES</b>			
<b>Current liabilities:</b>			
Accounts payable	110,957		110,957
Accrued payroll	92,159		92,159
Other payroll liabilities	5,522		5,522
Accrued NYS retirement payable (note 7)	134,505		134,505
SBITA liability due within one year (note 9)		95,876	95,876
	<u>343,143</u>	<u>95,876</u>	<u>439,019</u>
<b>Noncurrent liabilities:</b>			
Accrued vacation and sick pay (note 1)		416,269	416,269
Proportionate shares of net pension liability - NYSERS (note 7)		1,534,472	1,534,472
Net OPEB liability (note 8)		6,463,347	6,463,347
SBITA liability due beyond one year (note 9)		18,213	18,213
	<u>-</u>	<u>8,432,301</u>	<u>8,432,301</u>
<b>Total liabilities</b>	<u>343,143</u>	<u>8,528,177</u>	<u>8,871,320</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows - NYSERS pension related (note 7)		129,560	129,560
Deferred inflows - OPEB related (note 8)		3,643,459	3,643,459
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>3,773,019</u>	<u>3,773,019</u>
<b>FUND BALANCE</b>			
Nonspendable	252,495	(252,495)	
Assigned (note 6)	2,224,038	(2,224,038)	
Unassigned	1,734,752	(1,734,752)	
<b>Total fund balance</b>	<u>4,211,285</u>	<u>(4,211,285)</u>	
<b>Total Liabilities and Fund Balances</b>	<u>\$ 4,554,428</u>		
<b>NET POSITION</b>			
Net investment in capital assets (note 4)		3,105,731	3,105,731
Unrestricted		(6,608,945)	(6,608,945)
<b>Total net position</b>		<u>\$ (3,503,214)</u>	<u>\$ (3,503,214)</u>

**Notes:**

- (1) Acquisition cost of furniture, equipment, and improvement, including subscription-based IT assets, net of accumulated depreciation and amortization of \$1,538,585.
- (2) Acquisition cost of books and audio visual holdings, net of accumulated depreciation of \$3,221,125.

The accompanying notes are an integral part of the financial statements.

**CONNETQUOT PUBLIC LIBRARY**  
**Governmental Fund Revenues, Expenditures, and**  
**Changes in Fund Balance / Statement of Activities**  
**For the Year Ended June 30, 2025**

	<b>General Fund</b>	<b>Adjustments</b>	<b>Statement of Activities</b>
<b>Expenditures:</b>			
Salaries	\$ 3,360,253		\$ 3,360,253
Employee benefits	1,743,966	(400,470) (1)	1,343,496
Library materials and programs	820,865	(97,690) (2)	723,175
Library operations - general	274,462		274,462
Library operations - administrative	126,140		126,140
Library operations - building	351,699		351,699
Capital Outlays	399,007	(389,846) (3)	9,161
Subscription-based IT asset	98,980	(90,968) (4)	8,012
Depreciation/amortization of furniture, equipment, and improvement		276,897 (5)	276,897
Depreciation of library materials		154,810 (6)	154,810
Disposition of furniture, equipment, and improvement		17,084 (7)	17,084
<b>Total Expenditures</b>	<b>7,175,372</b>	<b>(530,183)</b>	<b>6,645,189</b>
<b>Revenues:</b>			
Program Revenues:			
Charges for services	129,260		129,260
General Revenues:			
Tax appropriation	6,841,912		6,841,912
Payment in lieu of tax	179,164		179,164
New York State aid and grant	12,402		12,402
Interest income	68,984		68,984
Miscellaneous income	10,850		10,850
<b>Total Revenues</b>	<b>7,242,572</b>	<b>-</b>	<b>7,242,572</b>
<b>Net Change in Fund Balance / Net Position</b>	<b>67,200</b>	<b>530,183</b>	<b>597,383</b>
<b>Fund Balance / Net Position - Beginning of Year</b>	<b>4,144,085</b>	<b>(8,244,682)</b>	<b>(4,100,597)</b>
<b>Fund Balance / Net Position - End of Year</b>	<b>\$ 4,211,285</b>	<b>\$ (7,714,499)</b>	<b>\$ (3,503,214)</b>

**Notes:**

- (1) Includes \$33,624 net increase in the accrued vacation and sick leave benefits, \$294,320 actuarial adjustment related to the post-employment benefits, and \$139,774 actuarial adjustment related to the proportionate contribution to the pension plan.
- (2) Adjustment to capitalize current year's acquisition cost of the library materials including books and audio visual holdings.
- (3) Adjustment to capitalize current year's acquisition cost of furniture, equipment, and improvement.
- (4) Adjustment to reduce the principal payment of a subscription-based IT asset.
- (5) Adjustment to depreciate/amortize capitalized furniture, equipment, and improvement, including subscription-based IT asset.
- (6) Adjustment to depreciate capitalized library materials including books and audio visual holdings.
- (7) Furniture, equipment, and improvement removed from use, net of accumulated depreciation.

The accompanying notes are an integral part of the financial statements.

CONNETQUOT PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A - Reporting Entity: The Connetquot Public Library is located in the Town of Islip, New York and coordinates the raising of its real estate tax revenues with the Connetquot Central School District. The Board of Trustees is responsible for preparation of the annual budget and oversight of the Library management's control and disbursement of funds and maintenance of assets. The Library's management is solely responsible for day-to-day operations.
- B - Measurement Focus, Basis of Accounting, and Financial Statement Presentation: The Library's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide more detailed information.

Government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. These statements present a longer term view of the Library's finances and include all assets and liabilities including capital assets and long term liabilities.

The general fund, the only governmental fund of the Library, uses the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for compensated absences which mature in more than one year. Capital asset acquisitions and library materials such as books and audio visuals are reported as expenditures in governmental fund. These statements tell how services were financed in the short term.

Since the Library is a special purpose government (engaged in a single governmental program), the Library has opted to combine the general fund statements (its only fund) and the government-wide statements. Both the Statement of Net Position and the Statement of Activities contain an adjustment column which reconciles the amounts reported in the general fund using the modified accrual basis to the government-wide statements reported on a full accrual basis.

- C - Budgetary Accounting: Budgetary accounting is employed as a management control in the general fund. Expenditures are appropriated and compared to actual results in the General Fund Statement of Revenues, Expenditures and Changes in Fund Balances.

CONNETQUOT PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

- D - Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenditures during the reporting period. Actual results may differ from those estimates.
- E - Fund Balances: In compliance with GASB Statement 54, *Fund Reporting and Governmental Fund Type Definitions*, the governmental fund balance is reported in classifications that comprise a hierarchy based on the extent to which the Library is bound to honor constraints on the specific purposes for which amounts can be spent. The classifications of the fund balance are as follows:
- Nonspendable* represents amounts that cannot be spent because they are either 1) not in a spendable form, such as inventory or prepaid items or 2) legally or contractually required to be maintained intact.
- Restricted* represents externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or through constitutional provisions or enabling legislation.
- Committed* represents a purpose constraint imposed by a formal action of the Board of Trustee before the end of the fiscal year, and it requires the same level of formal action to remove the constraint.
- Assigned* consists of amounts that are subject to a purpose constraint that represents an intended use established by the Board of Trustees. The purpose of the assignment must be narrower than the purpose of the general fund.
- Unassigned* represents the residual net resources in excess of the other classifications.
- When resources are available from multiple classifications, the Library spends funds in the following order: restricted, committed, assigned, unassigned.
- F - Net Position: Net position is an element of the government-wide financial statements, and is measured by the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. Net positions are divided into three components: net investment in capital assets, restricted, and unrestricted net position.

CONNETQUOT PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G - Capital Assets: Capital assets are defined by the Library as fixed assets with an initial cost of \$2,000 or more and an estimated useful life of more than two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Major outlays for fixed assets and improvements are capitalized as projects are constructed. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets also include all contracts meeting the requirements of GASB Statement 87, *Leases*, with an annual lease payment of \$2,500 or more. The intangible right-of-use lease assets are recorded at the present value of future lease payments, plus any prepayments and initial direct cost, at the commencement of the lease.

In addition, capital assets include all subscription-based IT arrangements (SBITAs) meeting the requirements of GASB Statement 96, *Subscription-Based Information Technology Arrangements*, with an annual subscription payment of \$10,000 or more. Similar to the lease assets, at the commencement of a subscription term, the subscription asset is initially measured at the present value of payments expected to be made during the subscription term, adjusted for payments made at or before the subscription term, plus capitalizable implementation costs, less any incentives received at or before the commencement of the subscription term.

All capital assets are depreciated using the straight line method over the following estimated useful lives:

Building and land improvements	20 years
Furnishings and equipment	5-20 years
Computer equipment	5 years
Construction in progress	N/A

The land and building in which the Library is located is owned by Connetquot Central School District and as such is not included in the Library's capital assets.

The intangible right-to-use lease assets are amortized using the straight line method over the shorter of the lease term or the useful life of the underlying assets.

The intangible right-to-use subscription-based IT assets are amortized using the straight line method over the subscription terms.

CONNETQUOT PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G - Capital Assets (continued):

Library books as well as audio/visual holdings have been capitalized although they may have an initial cost less than \$2,000. They are depreciated using the straight line method over the following estimated useful lives:

Books	10 years
Books on cassette and CD	5 years
All other audio and visual holdings	2 years

H - Investments: An investment is a security or other asset (a) that a government holds primarily for the purpose of income or profit and (b) with present service capacity that is based solely on its ability to generate cash or to be sold to generate cash. Investments are generally reported at fair value, except certificates of deposit, which are reported at cost.

I - Deferred Outflows/Inflows of Resources: GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, defined and classified deferred outflows of resources and deferred inflows of resources. A deferred outflow of resources is a consumption of net assets that applies to future period(s), and as such, will not be recognized as an outflow of resources (expense /expenditure) until that time. A deferred inflow of resources is an acquisition of net assets that applies to future period(s), and as such, will not be recognized as an inflow of resources (revenue) until that time.

J - Compensated Absences: Employees earn vacation and sick leave in varying amounts based on position and years of service. Upon separation of service for any reason other than cause, payment will be made for all unused vacation and unused sick leave with certain limitations. The portion applicable to announced separation of service, such as retirement, which will be paid within the next fiscal year, remains as an obligation of the general fund, while the portion applicable to the remainder of vacation and sick leave is treated as a non-current liability and represents a reconciling item between the general fund and governmental-wide presentations. The Library also accrues associated Social Security and Medicare taxes.



CONNETQUOT PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 2: CASH & CASH EQUIVALENTS AND INVESTMENTS

The Library's policy is to classify all liquid investments with original maturities of three months or less as cash equivalents. The details of the cash and cash equivalent as of June 30, 2025 are as follows:

Checking accounts	\$ 158,253
Money market accounts	2,525,965
On hand	<u>923</u>
 Total cash and cash equivalent	 <u>\$2,685,141</u>

Custodial credit risk is the risk that, in the event of a bank failure, the Library's deposits may not be returned to it. To address the custodial credit risk, the Library adopted an investment policy which is governed by State statutes. Resources must be deposited in Federal Deposit Insurance Corporation (FDIC) insured commercial banks or trust companies located within the State. Permissible investments include obligations of the U.S. Treasury and U.S. agencies, repurchase agreements, and obligations of New York State or its localities. Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities. The Library's deposits at June 30, 2025 were entirely covered by FDIC insurance and/or by collateral held by the Library's custodial bank in the Library's name.

The Library does not typically purchase investments for a long enough duration to cause it to be believed that it is exposed to any material interest rate risk.

The Library does not typically purchase investments denominated in foreign currency, and is not exposed to foreign currency risk.

NOTE 3: FAIR VALUE OF INVESTMENTS

The Library categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

At June 30, 2025, the Library held U.S. Treasury Bills totaling \$1,500,000 par value, maturing within six months and measured at fair value using Level 1 inputs.



CONNETQUOT PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 4: CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2025 follows:

	<i>Balance</i> <i>June 30, 2024</i>	<i>Additions</i>	<i>Reductions</i>	<i>Balance</i> <i>June 30, 2025</i>
Capital assets:				
Land improvements	\$ 35,080			\$ 35,080
Building improvements	2,078,432	153,922	( 22,528)	2,209,826
Furnishings & equipment	1,058,735	166,283	( 20,499)	1,204,519
Computer equipment	269,570	37,484	( 7,433)	299,621
Construction in progress	1,013	32,157		33,170
Subscription-based IT asset	228,977	52,041		281,018
Books and audio/visual holdings	3,892,331	97,690	(187,814)	3,802,207
Total capital assets, at cost	<u>7,564,138</u>	<u>539,577</u>	<u>(238,274)</u>	<u>7,865,441</u>
Less accumulated depreciation:				
Land improvements	10,301	1,754		12,055
Building improvements	607,058	106,647	( 6,193)	707,512
Furnishings & equipment	496,521	47,100	( 20,493)	523,128
Computer equipment	149,382	43,624	( 6,690)	186,316
Books and audio/visual holdings	3,254,129	154,810	(187,814)	3,221,125
Less accumulated amortization:				
Subscription-based IT asset	31,802	77,772		109,574
Total accumulated depreciation	<u>4,549,193</u>	<u>431,707</u>	<u>(221,190)</u>	<u>4,759,710</u>
Total capital assets, net	<u>\$ 3,014,945</u>	<u>\$ 107,870</u>	<u>\$ ( 17,084)</u>	<u>\$ 3,105,731</u>

CONNETQUOT PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 5: CHANGES IN LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the period ended June 30, 2025:

	<i>Balance 6/30/2024</i>	<i>Increases</i>	<i>Reductions</i>	<i>Balance 6/30/2025 (Due after one year)</i>
Non-current Liabilities:				
Accrued vacation and sick pay	\$ 382,645	\$ 33,624	\$ -	\$ 416,269
Net pension liability	1,440,704	555,376	( 461,608)	1,534,472
Net OPEB liability	7,394,051	539,586	(1,470,290)	6,463,347
SBITA liability	79,608	18,213	( 79,608)	18,213
	<u>\$9,297,008</u>	<u>\$1,146,799</u>	<u>\$ (2,011,506)</u>	<u>\$8,432,301</u>

NOTE 6: ASSIGNED FUND BALANCES OF GENERAL FUND

The details of the assigned fund balances in the Library's General Fund are:

	<i>Balance 6/30/2024</i>	<i>Assigned (Unassigned)</i>	<i>Expenditure</i>	<i>Balance 6/30/2025</i>
Fund balance assigned for:				
Building/grounds expansion/repair	\$ 967,461	\$ 498,160	\$ (102,500)	\$ 1,363,121
Computer development	100,000			100,000
Emergency	206,000			206,000
HVAC repair/replacement	88,160	101,840		190,000
Subsequent year budget	25,000			25,000
Unemployment insurance	20,000			20,000
Vacation and sick leave	235,367	113,000	( 28,450)	319,917
Total Assigned Fund Balance	<u>\$ 1,641,988</u>	<u>\$ 713,000</u>	<u>\$ (130,950)</u>	<u>\$ 2,224,038</u>

CONNETQUOT PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 7: PENSION PLAN

*Plan Description & Benefits Provided.* The Library participates in the New York State and Local Employers' Retirement System (ERS) which is a cost-sharing multiple-employer retirement system. The system provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. System benefits are established under the provisions of the New York State Retirement and Social Security Law (NYSRSSL). Once a public employer elects to participate in the System, the election is irrevocable.

The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The Library also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. The System is included in the State's financial report as a pension trust fund. That report, including information with regard to benefits provided, may be found at [www.osc.state.ny.us/retire/publications/index.php](http://www.osc.state.ny.us/retire/publications/index.php) or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

*Contributions.* The System is noncontributory except for employees who joined the System after July 27, 1976, who contribute 3% of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010 who generally contribute 3% of their salary for their entire length of service, and employees who joined on or after April 1, 2012 who generally contribute between 3% to 6% of their salary based on their annual compensation for the entire membership. Under the authority of the NYSRSSL, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the System's fiscal year ending March 31.

Contributions for the current year and two preceding years were equal to 100% of the contributions required, and were as follows:

<i>Plan Year Ending March 31,</i>	<i>Amount</i>
2025	\$461,608
2024	\$377,165
2023	\$344,898

CONNETQUOT PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 7: PENSION PLAN (continued)

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension.* At June 30, 2025, the Library reported a liability of \$1,534,472 for its proportionate share of the net pension liability. The net pension liability was measured as of March 31, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of April 1, 2024. The Library's proportion of the net pension asset was based on a projection of the Library's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At June 30, 2025, the Library's proportion was 0.0089496%, which was a decrease of 0.0008351% from its proportion measured in prior year.

For the year ended June 30, 2025, the Library recognized pension expense of \$321,834.

At June 30, 2025, the Library reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$ 380,866	\$ 17,966
Change of assumptions	64,353	-
Net difference between projected and actual investment earnings on pension plan investment	120,390	-
Changes in proportion and differences between the Library's contributions and proportionate share of contribution	60,541	111,594
The Library's contributions subsequent to the measurement date	-	-
Total	<u>\$ 626,150</u>	<u>\$ 129,560</u>

CONNETQUOT PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 7: PENSION PLAN (continued)

Net amount reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<i>Plan Year Ending March 31,</i>	<i>Amount</i>
2026	\$ 261,996
2027	\$ 381,819
2028	(\$ 149,758)
2029	\$ 2,534
2030	\$ 0
Thereafter	\$ 0

Actuarial Assumption. The total pension liability at March 31, 2025 was determined using a roll forward procedure to advance the liability calculated using system assumptions and member demographics from the actuarial valuation completed as of April 1, 2024. Economic assumptions used in the April 1, 2024 actuarial valuation include:

Inflation rate:	2.9%
ERS Salary increases	4.3%
Investment rate of return (net of investment expense, including inflation)	5.9%
Cost-of-living adjustments	1.5%

To set the long-term expected rate of return on pension plan investments, consideration was given to a building-block method using best-estimate ranges of expected future real rates of return (expected return, net of investment expenses and inflation) for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Demographic assumptions used in the April 1, 2024 actuarial valuation are based on the results of an actuarial experience study completed April 1, 2020. Demographic assumptions are primarily based on System experience over the period April 1, 2015 – March 31, 2020. Annuitant mortality rates are adjusted to incorporate mortality improvements under the Society of Actuaries' Scale MP-2021.

CONNETQUOT PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 7: PENSION PLAN (continued)

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of March 31, 2025 are summarized below:

<i>Asset Class</i>	<i>Long-Term Expected Real Rate of Return</i>
Domestic equity	3.54%
International equity	6.57%
Private equity	7.25%
Real estate	4.95%
Opportunistic/ARS portfolio	5.25%
Credit	5.40%
Real assets	5.55%
Fixed income	2.00%
Cash	0.25%

The real rate of return is net of the long-term inflation assumption of 2.9 percent.

Discount Rate. The discount rate used to calculate the total pension liability was 5.9 percent. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption. The following presents the Library's proportionate share of the net pension liability calculated using the discount rate of 5.9 percent, as well as what the Library's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage-point lower (4.9 percent) or one percentage-point higher (6.9 percent) than the current rate:

	<i>1% Decrease (4.9%)</i>	<i>Current Assumption (5.9%)</i>	<i>1% Increase (6.9%)</i>
The Library's proportionate share of the net pension liability (asset)	\$4,440,954	\$1,534,472	(\$892,443)

CONNETQUOT PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 7: PENSION PLAN (continued)

*Pension Plan Fiduciary Net Position.* The components of the current-year net pension liability of the employers as of March 31, 2025 were as follows:

	(Dollars in Thousands)
	<i>Employees’ Retirement System</i>
	<hr/>
Employer’s total pension liability	\$ 247,600,239
Fiduciary net position	<hr/> 230,454,512
	<hr/>
Employers’ net pension liability	\$ 17,145,727
	<hr/>
Ratio of fiduciary net position to the employers’ total pension liability	93.08%

*Accrued Liability to the Pension Plan.* Since the pension plan ends its fiscal year three months earlier than the Library does, as of June 30, 2025, the Library has accrued \$134,505 to cover pension obligations for the period of April 1, 2025 through June 30, 2025.

NOTE 8: OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN

*Plan Description.* The Library participates in the Empire Plan provided through New York State Health Insurance Program (NYSHIP), an agent multiple-employer plan administered by the New York State Department of Civil Service, which has the authority to establish and amend the benefit provisions offered. NYSHIP is not a separate entity or trust, and does not issue stand-alone financial statements.

*Benefits Provided.* The health insurance coverage is provided to the eligible retirees and their spouses where the eligibility is established and may be amended by the Library’s Board of Trustees. In addition, the Library reimburses the retirees for payments of the Medicare Part B premium for the retirees and their Medicare eligible spouses during the retirees’ lifetime.

Currently, the Library pays 100% of the amount for an individual policy premium and 60% for a family policy, except for those hired on or after January 1, 2020, the Library pays 80% of the amount for an individual policy premium and 80% for a family policy. The Library has chosen to fund the healthcare benefits on a pay-as-you-go basis. For the current fiscal year, the Library’s cost for the retirees and their spouses’ medical insurance was \$268,300 and Medicare Part B premium reimbursement was \$87,799.

CONNETQUOT PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 8: OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (continued)

*Employees Covered by Benefit Terms.* At June 30, 2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	33
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>30</u>
	<u>63</u>

*Total OPEB Liability.* The Library's total OPEB liability of \$6,463,347 was measured as of June 30, 2025, and was determined by the most recent actuarial valuation as of July 1, 2023.

*Actuarial Assumptions and Other Inputs.* The total OPEB liability in the July 1, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

<u>Assumption Selection Date</u>	<u>July 1, 2023</u>	<u>June 30, 2024</u>	<u>June 30, 2025</u>
Discount rate	3.65%	3.93%	5.20%
2023 medical trend rates pre-/ post 65	8.00% / 5.00%	8.00% / 5.00%	8.00% / 5.00%
2024 medical trend rates pre-/ post 65	7.50% / 5.00%	7.50% / 5.00%	7.50% / 5.00%
Ultimate medical trend rate	5.00%	5.00%	5.00%
Year ultimate trend rates reached pre-/post-65	2029 / 2023	2029 / 2023	2029 / 2023
Annual payroll increase	2.50%	2.50%	2.50%

The discount rate was based on the Bond Buyer's 20 Bond Index.

Mortality rates were based on the SOA RPH-2014 Total Dataset headcount-weighted fully generational mortality table with projection scale MP-2021.



CONNETQUOT PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 8: OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (continued)

Changes in the Total OPEB Liability.

	<u>Total OPEB Liability</u>
Balance at 6/30/2024	\$ 7,394,051
Changes for the year:	
Service cost	244,588
Interest	294,998
Changes in benefit terms	-
Difference between expected and actual experience	-
Changes in assumptions and other inputs	( 1,203,071)
Benefit payments	( 267,219)
Net changes	<u>( 930,704)</u>
Balance at 6/30/2025	<u>\$ 6,463,347</u>

Assumption changes –

The Pre-Medicare cost trend rates were updated;

The discount rate was 3.93% as of June 30, 2024 and 5.20% as of June 30, 2025.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the Library, as well as what the Library's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.20 percent) or 1-percentage-point higher (6.20 percent) than the current discount rate:

	<i>1% Decrease (4.20%)</i>	<i>Discount Rate (5.20%)</i>	<i>1% Increase (6.20%)</i>
Total OPEB liability	\$7,384,713	\$6,463,347	\$5,704,107

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates.

The following presents the total OPEB liability of the Library, as well as what the Library's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.00 percent decreasing to 4.00 percent) or 1-percentage-point higher (8.00 percent decreasing to 6.00 percent) than the current healthcare cost trend rates:

	<i>1% Decrease (6.00% decreasing to 4.00%)</i>	<i>Healthcare Cost Trend Rates (7.00% decreasing to 5.00%)</i>	<i>1% Increase (8.00% decreasing to 6.00%)</i>
<i>Pre-65 Trend</i>			
<i>Post-65 Trend</i>	<i>(4.00%)</i>	<i>(5.00%)</i>	<i>(6.00%)</i>
Total OPEB liability	\$5,488,114	\$6,463,347	\$7,710,714

CONNETQUOT PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 8: OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (continued)

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.* For the year ended June 30, 2025, the Library recognized a negative OPEB expense of \$27,101.

At June 30, 2025, the Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Experience gain (loss)	(\$ 715,707)	\$ 1,308,515
Change in assumptions	( 139,109)	2,334,944
Investment gain (loss)	-	-
Total	<u>(\$ 854,816)</u>	<u>\$ 3,643,459</u>

Net amount reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<i>Year Ending June 30,</i>	<i>Amount</i>
2026	(\$ 493,423)
2027	(\$ 511,718)
2028	(\$ 536,645)
2029	(\$ 479,808)
2030	(\$ 437,744)
Thereafter	(\$ 329,305)

NOTE 9: SUBSCRIPTION-BASED IT ASSET

The Library has a 3-year subscription agreement with SirsiDynix for its integrated library system. In accordance with GASB Statement 96, the Library has capitalized the contract as a subscription-based IT asset under the following terms:

Subscription period:	2/1/2024 – 1/31/2027
Annual payment:	Year 1 - \$79,849
	Year 2 - \$81,367 (estimated)
	Year 3 - \$82,915 (estimated)
Discount rate:	6.12% per annum (provided by the Library's depository bank)

CONNETQUOT PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 9: SUBSCRIPTION-BASED IT ASSET (continued)

\$228,977 of the present value of payments expected during the subscription term was recognized at the commencement of the subscription. The remaining future subscription payment is as follows:

<i>Year Ending June 30,</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2026	\$79,608	\$3,307	\$82,915
2027	-	-	-
Thereafter	-	-	-

The Library also has a 3-year subscription agreement with Sage Intacct for its integrated accounting system. In accordance with GASB Statement 96, the Library has capitalized the contract as a subscription-based IT asset under the following terms:

Subscription period:	6/1/2025 – 5/31/2028
Annual payment:	Year 1 - \$17,560
	Year 2 - \$18,438 (estimated)
	Year 3 - \$19,360 (estimated)
Discount rate:	6.12% per annum (provided by the Library's depository bank)

\$52,041 of the present value of payments expected during the subscription term was recognized at the commencement of the subscription. The remaining future subscription payments are as follows:

<i>Year Ending June 30,</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2026	\$16,268	\$2,170	\$18,438
2027	\$18,213	\$1,147	\$19,360
2028	-	-	-
Thereafter	-	-	-

NOTE 10: SUBSEQUENT EVENTS

The Library has evaluated subsequent events and transactions for potential recognition or disclosure through September 30, 2025, the date that the financial statements were available to be issued.

# CONNETQUOT PUBLIC LIBRARY

## General Fund Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For the Year Ended June 30, 2025

		Actual	Original Budget	Final Budget	Over (Under) Budget
<b>Revenues:</b>					
Tax appropriations		\$ 6,841,912	\$ 6,836,000	\$ 6,836,000	\$ 5,912
Payment in lieu of tax		179,164	130,000	130,000	49,164
State grant - Local Library Services Aid		12,402	11,000	11,000	1,402
Insurance recovery		6,622			6,622
Interest income		68,984	24,000	24,000	44,984
Library charges		129,260	88,000	88,000	41,260
Sales of scrap & excess materials		1,459	1,000	1,000	459
Gifts and donation		2,769			2,769
Total Revenues		<u>\$ 7,242,572</u>	<u>\$ 7,090,000</u>	<u>\$ 7,090,000</u>	<u>\$ 152,572</u>
<b>Expenditures:</b>					
Salaries:					(Over) Under Budget
Professional:	Full time	\$ 2,017,681	1,849,000	2,028,000	10,319
	Part time	171,426	330,000	175,000	3,574
Clerical:	Full time	387,233	425,000	380,000	(7,233)
	Part time	189,903	185,000	190,000	97
Pages:	Part time	139,347	143,000	129,000	(10,347)
Custodial:	Full time	275,841	269,000	277,000	1,159
	Part time	70,834	70,000	70,000	(834)
Sunday hours		79,538	76,000	80,000	462
Total Salaries		<u>\$ 3,331,803</u>	<u>\$ 3,347,000</u>	<u>\$ 3,329,000</u>	<u>\$ (2,803)</u>
Employee Benefits:					
NYS retirement system		\$ 480,711	\$ 450,000	\$ 462,000	\$ (18,711)
Social security		254,707	245,000	259,000	4,293
Workers' compensation		27,565	34,000	34,000	6,435
Group life insurance		12,702	12,000	12,000	(702)
Disability insurance		14,452	13,500	13,500	(952)
Paid family leave		14,442	16,000	16,000	1,558
Health and dental insurance		939,387	934,000	954,000	14,613
Total Employee Benenfits		<u>\$ 1,743,966</u>	<u>\$ 1,704,500</u>	<u>\$ 1,750,500</u>	<u>\$ 6,534</u>

The accompanying notes are an integral part of the financial statements.

**CONNETQUOT PUBLIC LIBRARY**

**General Fund Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the Year Ended June 30, 2025**

<b>Expenditures: (continued)</b>	<b>Actual</b>	<b>Original Budget</b>	<b>Final Budget</b>	<b>(Over) Under Budget</b>
Library Materials and programs:				
Books:           Adult	\$ 67,895	\$ 95,000	\$ 69,000	\$ 1,105
Juvenile	20,639	40,000	22,000	1,361
Periodicals	16,166	15,000	15,000	(1,166)
Electronic materials	227,709	245,000	245,000	17,291
Audio visual	9,156	13,000	13,000	3,844
Programs	479,300	378,500	478,500	(800)
Total Library Materials and Programs	<u>\$ 820,865</u>	<u>\$ 786,500</u>	<u>\$ 842,500</u>	<u>\$ 21,635</u>
Library Operations - General:				
Office and library supplies:				
General supplies	\$ 34,788	\$ 32,000	\$ 35,000	\$ 212
Computer supplies	21,513	15,000	21,000	(513)
Software and web service	69,510	56,440	61,440	(8,070)
Postage	20,878	18,500	18,500	(2,378)
Office equipment lease	2,859	7,000	7,000	4,141
Insurance	62,033	61,000	61,000	(1,033)
SCLS services	62,881	65,000	65,000	2,119
Total Library Operations - General	<u>\$ 274,462</u>	<u>\$ 254,940</u>	<u>\$ 268,940</u>	<u>\$ (5,522)</u>
Library Operations - Administrative:				
Publicity and printing	\$ 51,230	\$ 44,000	\$ 52,000	\$ 770
Travel	644	3,000	3,000	2,356
Professional fees:				
Accountant	22,636	20,000	23,000	364
Lawyer	2,444	5,000	5,000	2,556
Other	4,340	9,000	9,000	4,660
Payroll processing service	27,082	26,000	26,000	(1,082)
Credit card processing fees	2,967	2,500	2,500	(467)
Membership dues	1,747	3,000	3,000	1,253
Staff training	5,911	12,000	12,000	6,089
budget vote	7,139	8,500	8,500	1,361
Total Library Operations - Administrative	<u>126,140</u>	<u>133,000</u>	<u>144,000</u>	<u>17,860</u>

The accompanying notes are an integral part of the financial statements.

**CONNETQUOT PUBLIC LIBRARY**

**General Fund Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the Year Ended June 30, 2025**

<b>Expenditures: (continued)</b>	<u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>(Over) Under Budget</u>
Library Operations - Building:				
Utilities:				
Water	3,972	4,000	4,000	28
Electric	109,227	156,500	111,500	2,273
Fuel	26,315	28,000	28,000	1,685
Telephone and data line	12,475	15,000	15,000	2,525
Custodial supplies	23,980	26,000	26,000	2,020
Repairs to building and equipment:				
Electrical and plumbing	6,984	14,000	7,000	16
Heat and air conditioning	4,006	12,000	4,000	(6)
Other	9,269	45,000	9,000	(269)
Other operating maintenance contracts:				
Parking lot maintenance	13,350	20,000	14,000	650
Rubbish removal	10,522	10,000	10,000	(522)
Floor maintenance	3,815	20,000	4,000	185
Upkeep grounds	10,447	15,000	15,000	4,553
Protection/Security	94,459	89,000	98,000	3,541
Elevator	6,245	6,000	6,000	(245)
Heat/Air conditioning	10,080	11,000	11,000	920
Other miscellaneous	6,553	8,000	8,000	1,447
Total Library Operations - Building	<u>\$ 351,699</u>	<u>\$ 479,500</u>	<u>\$ 370,500</u>	<u>\$ 18,801</u>
Capital Outlays:				
Furniture and equipment	\$ 34,680	\$ 41,000	\$ 41,000	\$ 6,320
Computer hardware	39,493	40,000	40,000	507
Facility renovation	222,334	227,000	227,000	4,666
Total Capital Outlays	<u>296,507</u>	<u>308,000</u>	<u>308,000</u>	<u>11,493</u>

The accompanying notes are an integral part of the financial statements.

**CONNETQUOT PUBLIC LIBRARY**

**General Fund Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the Year Ended June 30, 2025**

<b>Expenditures: (continued)</b>	<u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>(Over) Under Budget</u>
Subscription-based IT Asset				
Integrated library system, Principal	90,968	93,548	93,548	2,580
Integrated library system, interest	8,012	8,012	8,012	-
Total Subscription-based IT Assets	<u>98,980</u>	<u>101,560</u>	<u>101,560</u>	<u>2,580</u>
Total Expenditures	<u>\$ 7,044,422</u>	<u>\$ 7,115,000</u>	<u>\$ 7,115,000</u>	<u>\$ 70,578</u>
	<u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Over (Under) Budget</u>
Total Revenues (brought forward from page 26)	<u>\$ 7,242,572</u>	<u>\$ 7,090,000</u>	<u>\$ 7,090,000</u>	<u>\$ 152,572</u>
<b>Excess of Revenues Over Expenditures</b>	\$ 198,150	<u>(\$25,000) (a)</u>	<u>(\$25,000)</u>	<u>\$ 223,150</u>
Expenditures from assigned building expansion fund	(102,500)			
Expenditures from assigned vacation & sick leave fund	<u>(28,450)</u>			
<b>Net Change in Fund Balance</b>	67,200			
<b>Fund Balance - Beginning of Year</b>	<u>4,144,085</u>			
<b>Fund Balance - End of Year</b>	<u>\$ 4,211,285</u>			

(a) The use of 25,000 of fund balance at beginning of the year is a budgetary source but is not a current revenue on the modified accrual basis.

The accompanying notes are an integral part of the financial statements.

# CONNETQUOT PUBLIC LIBRARY

## Schedule of the Changes in the Total OPEB Liability and Related Ratios

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total OPEB liability									
Service cost	\$ 244,588	\$ 257,036	\$ 306,595	\$ 433,054	\$ 371,590	\$ 269,241	\$ 316,299	\$ 332,867	
Interest	294,998	275,455	321,842	236,627	202,972	258,736	321,886	298,673	
Changes in benefit terms	-	-	-	(58,675)	-	-	-	-	
Differences between expected and actual experience	-	(1,732,121)	-	1,578,003	-	(1,690,370)	-	-	
Changes in assumptions and other inputs	(1,203,071)	(249,986)	(145,199)	(2,231,727)	73,811	1,371,948	504,994	(377,075)	
Benefit payments	(267,219)	(255,376)	(335,430)	(331,659)	(269,324)	(269,534)	(272,984)	(253,939)	
Net changes	(930,704)	(1,704,992)	147,808	(374,377)	379,049	(59,979)	870,195	526	
Total OPEB liability - beginning	7,394,051	9,099,043	8,951,235	9,325,612	8,946,563	9,006,542	8,136,347	8,135,821	
Total OPEB liability - ending	\$ 6,463,347	\$ 7,394,051	\$ 9,099,043	\$ 8,951,235	\$ 9,325,612	\$ 8,946,563	\$ 9,006,542	\$ 8,136,347	\$ 8,135,821
Covered employee payroll	\$ 2,484,305	\$ 2,423,712	\$ 2,371,840	\$ 2,313,990	\$ 2,353,572	\$ 2,296,168	\$ 2,298,969	\$ 2,242,897	
Total OPEB liability as a percentage of covered employee payroll	260.17%	305.07%	383.63%	386.83%	396.23%	389.63%	391.76%	362.76%	
Notes:									
Plan changes:									
Cost sharing	No change	No change	No change	Dependent of being hired Before or after January 1, 2020	Dependent of being hired Before or after January 1, 2013	No change	No change	No change	
Assumption changes:									
Discount rate	5.20%	3.93%	3.65%	3.54%	2.16%	2.21%	3.50%	3.87%	3.58%
Pre-65 Trend Rate:	7.5% initially, grading down to 5.0% in 2029	8.0% initially, grading down to 5.0% in 2029	6.5% initially, grading down to 5.0% in 2025	7.0% initially, grading down to 5.0% in 2025	7.0% initially, grading down to 4.5% in 2025	7.5% initially, grading down to 4.5% in 2025	8.5% initially, grading down to 4.5% in 2025	9.0% initially, grading down to 4.5% in 2025	
Mortality Improvement Scale:	MP-2021	MP-2021	MP-2021	MP-2021	MP-2019	MP-2019	MP-2016	MP-2016	

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

The accompanying notes are an integral part of the financial statements.



# CONNETQUOT PUBLIC LIBRARY

## Schedule of Proportionate Share of the Net Pension Liability

	2025	2024	2023	2022	2021
Library's proportion of the net pension liability (asset)	0.0089496%	0.0097847%	0.0102522%	0.0095003%	0.0094192%
Library's proportionate share of the net pension liability (asset)	\$1,534,472	\$1,440,704	\$2,198,489	(\$776,607)	\$9,379
Library's covered-employee payroll	\$3,103,472	\$2,899,680	\$2,802,036	\$2,863,801	\$2,810,517
Library's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	49.4%	49.7%	78.5%	-27.1%	0.3%
Plan fiduciary net position as a percentage of the total pension liability	93.08%	93.88%	90.78%	103.65%	99.95%
	2020	2019	2018	2017	2016
Library's proportion of the net pension liability (asset)	0.0103745%	0.0109285%	0.0111471%	0.0110418%	0.0110672%
Library's proportionate share of the net pension liability (asset)	\$2,747,358	\$774,317	\$359,767	\$1,037,511	\$1,776,321
Library's covered-employee payroll	\$2,785,832	\$2,777,337	\$2,738,916	\$2,778,492	\$2,658,249
Library's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	98.6%	27.9%	13.1%	37.3%	66.8%
Plan fiduciary net position as a percentage of the total pension liability	86.39%	96.27%	98.24%	94.70%	90.70%

The accompanying notes are an integral part of the financial statements.

# CONNETQUOT PUBLIC LIBRARY

## Schedule of Employer Contributions

	2025	2024	2023	2022	2021
Contractually required contribution	\$461,608	\$377,165	\$344,898	\$475,129	\$432,877
Contributions in relation to the contractually required contribution	\$461,608	\$377,165	\$344,898	\$475,129	\$432,877
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Library's covered-employee payroll	\$3,103,472	\$2,899,680	\$2,802,036	\$2,863,801	\$2,810,517
Contributions as a percentage of covered-employee payroll	14.87%	13.01%	12.31%	16.59%	15.40%
	2020	2019	2018	2017	2016
Contractually required contribution	\$421,958	\$421,357	\$428,058	\$442,810	\$537,936
Contributions in relation to the contractually required contribution	\$421,958	\$421,357	\$428,058	\$442,810	\$537,936
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Library's covered-employee payroll	\$2,785,832	\$2,777,337	\$2,738,916	\$2,778,492	\$2,658,249
Contributions as a percentage of covered-employee payroll	15.15%	15.17%	15.63%	15.94%	20.24%

The accompanying notes are an integral part of the financial statements.

BAYSIDE CPA PLLC  
4702 FRANCIS LEWIS BLVD  
BAYSIDE, NY 11361  
347-542-8182

October 2, 2025

Connetquot Public Library  
760 Ocean Avenue  
Bohemia, NY 11716

Dear Client:

Your 2024 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-TE - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Please be sure to call us if you have any questions.

Sincerely,

BAYSIDE CPA PLLC

**CLIENT COPY**

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**2024**Department of the Treasury  
Internal Revenue ServiceDo not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990](https://www.irs.gov/Form990) for instructions and the latest information.**Open to Public Inspection****A** For the 2024 calendar year, or tax year beginning 7/01, 2024, and ending 6/30, 2025**B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Connetquot Public Library  
760 Ocean Avenue  
Bohemia, NY 11716**D** Employer identification number

11-2343223

**E** Telephone number

631-567-5079

**G** Gross receipts \$ 7,242,572.**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No  
**H(b)** Are all subordinates included? ☐ Yes ☐ No  
If "No," attach a list. See instructions.**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: [www.connetquotlibrary.org](http://www.connetquotlibrary.org)**H(c)** Group exemption number**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: 1974 **M** State of legal domicile: NY**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b>	Briefly describe the organization's mission or most significant activities: To impart a lifelong love of learning to all Connetquot School District residents of all ages, to provide access to educational, professional, and recreational materials in variety of format along with cultural and intellectual programming for those young and old alike.		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	5
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	5
	<b>5</b>	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	<b>5</b>	75
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	0
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0.
<b>7b</b>	Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	0.	
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b>	Program service revenue (Part VIII, line 2g)	6,963,709.	7,036,247.
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	19,577.	137,341.
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	54,020.	68,984.
	<b>12</b>	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,137,306.	7,242,572.
	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
<b>Expenses</b>	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)		
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	4,830,993.	4,703,749.
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)		
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25)		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,854,431.	1,941,440.
	<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	6,685,424.	6,645,189.
	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	451,882.	597,383.
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b>	Total liabilities (Part X, line 26)	9,942,966.	9,141,125.
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	14,043,563.	12,644,339.
			-4,100,597.	-3,503,214.

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer	Date			
	Kathleen Schmidt Type or print name and title	President			
<b>Paid Preparer Use Only</b>	Preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Toni Wu				PXXXXXXX
	Firm's name	Bayside CPA PLLC			
	Firm's address	4702 Francis Lewis Blvd Bayside, NY 11361			Firm's EIN
				Phone no.	347-542-8182

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No**BAA** For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0101L 12/12/24

Form 990 (2024)

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission:See Schedule O**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: ) (Expenses \$ 5,867,398. including grants of \$ ) (Revenue \$ )Provide library services**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses 5,867,398.

**Part IV Checklist of Required Schedules**

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

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

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V. ☐

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable. ....	<b>1a</b>	112
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable. ....	<b>1b</b>	0
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	<b>1c</b>	X



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

	Yes	No
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. .... <b>2a</b> 75		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .... <b>2b</b>	X	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? .... <b>3a</b>		X
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O. .... <b>3b</b>		
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? .... <b>4a</b>		X
<b>b</b> If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .... <b>5a</b>		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .... <b>5b</b>		X
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? .... <b>5c</b>		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? .... <b>6a</b>		X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .... <b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? .... <b>7a</b>		X
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? .... <b>7b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .... <b>7c</b>		X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year. .... <b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .... <b>7e</b>		X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .... <b>7f</b>		X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? .... <b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .... <b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? .... <b>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966? .... <b>9a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? .... <b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter: ....		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12. .... <b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. .... <b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter: ....		
<b>a</b> Gross income from members or shareholders. .... <b>11a</b>		
<b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) .... <b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? .... <b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year. .... <b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? .... <b>13a</b>		
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. .... <b>13b</b>		
<b>c</b> Enter the amount of reserves on hand. .... <b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? .... <b>14a</b>		X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O. .... <b>14b</b>		
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? .... <b>15</b>		X
If "Yes," see the instructions and file Form 4720, Schedule N.		
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? .... <b>16</b>		X
If "Yes," complete Form 4720, Schedule O.		
<b>17 Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? .... <b>17</b>		
If "Yes," complete Form 6069.		



**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI. ☒**Section A. Governing Body and Management**

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

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

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

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed None

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

**19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O

**20** State the name, address, and telephone number of the person who possesses the organization's books and records.  
Kimberly DeCristofaro 760 Ocean Avenue Bohemia NY 11716 631-567-5079

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII. ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Officer	Key employee	Highest compensated employee	Former			
(1) Kimberly DeCristofaro Executive Dir.	35 0		X				177,380.	0.	28,060.
(2) Jason Ladick Director of Operations	35 0		X				141,732.	0.	23,268.
(3) Karen Kramer Adult Svc Manager	35 0			X			112,437.	0.	32,329.
(4) Angela Breslin Childrens Svc Mgr	35 0			X			110,659.	0.	18,297.
(5) Jesse Reinard IT Manager	35 0			X			109,239.	0.	18,069.
(6) Melissa Greek Treasurer	35 0		X				96,258.	0.	15,992.
(7) Janet Kowal Treasurer	1 0		X				2,600.	0.	0.
(8) Susan Furfaro Secretary	0.7 0	X	X				0.	0.	0.
(9) Catherine J Poissant Trustee	0.7 0	X					0.	0.	0.
(10) Kathleen Schmidt Vice President	0.7 0	X	X				0.	0.	0.
(11) George Kruesher Trustee	0.7 0	X					0.	0.	0.
(12) Elizabeth Savit President	0.7 0	X	X				0.	0.	0.
(13)									
(14)									

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) _____	_____									
(16) _____	_____									
(17) _____	_____									
(18) _____	_____									
(19) _____	_____									
(20) _____	_____									
(21) _____	_____									
(22) _____	_____									
(23) _____	_____									
(24) _____	_____									
(25) _____	_____									
<b>1b Subtotal</b> .....							744,605.	0.	136,015.	
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b> .....							744,605.	0.	136,015.	
<b>2</b> Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization	5									

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i> .....		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual.</i> .....	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person.</i> .....		X

**Section B. Independent Contractors**

<b>1</b> Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.		
(A) Name and business address	(B) Description of services	(C) Compensation
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	0	

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a			
	b	Membership dues	1b			
	c	Fundraising events	1c			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e	7,033,478.		
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	2,769.		
	g	Noncash contributions included in lines 1a-1f	1g			
	h	Total. Add lines 1a-1f		7,036,247.		
	Program Service Revenue	Business Code				
2a		Library charges	611710	129,260.	129,260.	
b		Miscellaneous	611710	8,081.	8,081.	
c						
d						
e						
f		All other program service revenue				
g		Total. Add lines 2a-2f		137,341.		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		68,984.	68,984.	
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6a	Gross rents	6a			
		Less: rental expenses	6b			
		Rental income or (loss)	6c			
		Net rental income or (loss)				
	7a	Gross amount from sales of assets other than inventory	7a			
		Less: cost or other basis and sales expenses	7b			
		Gain or (loss)	7c			
		Net gain or (loss)				
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a			
		Less: direct expenses	8b			
		Net income or (loss) from fundraising events				
	9a	Gross income from gaming activities. See Part IV, line 19	9a			
		Less: direct expenses	9b			
Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances	10a				
	Less: cost of goods sold	10b				
	Net income or (loss) from sales of inventory					
Miscellaneous Revenue	Business Code					
	11a					
	b					
	c					
	d	All other revenue				
	e	Total. Add lines 11a-11d				
12	Total revenue. See instructions		7,242,572.	206,325.	0.	0.

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	270,538.	257,011.	13,527.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	3,089,715.	2,626,258.	463,457.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	620,485.	527,412.	93,073.	
9 Other employee benefits.	468,304.	398,058.	70,246.	
10 Payroll taxes.	254,707.	216,501.	38,206.	
11 Fees for services (nonemployees):				
a Management.				
b Legal.	2,444.		2,444.	
c Accounting.	22,636.		22,636.	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	4,340.		4,340.	
12 Advertising and promotion.				
13 Office expenses.				
14 Information technology.				
15 Royalties.				
16 Occupancy.	339,224.	322,263.	16,961.	
17 Travel.	644.	612.	32.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	431,707.	417,862.	13,845.	
23 Insurance.	62,033.	60,792.	1,241.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Library materials & programs.	723,175.	723,175.		
b Software and web service.	69,510.	66,035.	3,475.	
c SCLS member service.	62,881.	62,881.		
d Supplies.	56,301.	55,175.	1,126.	
e All other expenses.	166,545.	133,363.	33,182.	
25 Total functional expenses. Add lines 1 through 24e.	6,645,189.	5,867,398.	777,791.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X. ☐

		(A) Beginning of year		(B) End of year		
Assets	1	Cash — non-interest-bearing .....	55,296.	1	177,953.	
	2	Savings and temporary cash investments .....	3,311,358.	2	2,525,965.	
	3	Pledges and grants receivable, net .....	98,113.	3	117,889.	
	4	Accounts receivable, net .....		4		
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		6		
	7	Notes and loans receivable, net .....		7		
	8	Inventories for sale or use .....		8		
	9	Prepaid expenses and deferred charges .....	2,673,425.	9	1,733,461.	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a	4,063,234.		
	b	Less: accumulated depreciation .....	10b	1,538,585.	10c	2,524,649.
	11	Investments — publicly traded securities .....	789,829.	11	1,480,126.	
	12	Investments — other securities. See Part IV, line 11 .....		12		
	13	Investments — program-related. See Part IV, line 11 .....		13		
	14	Intangible assets .....		14		
	15	Other assets. See Part IV, line 11 .....	638,202.	15	581,082.	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	9,942,966.	16	9,141,125.		
Liabilities	17	Accounts payable and accrued expenses .....	14,043,563.	17	12,644,339.	
	18	Grants payable .....		18		
	19	Deferred revenue .....		19		
	20	Tax-exempt bond liabilities .....		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D .....		21		
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		22		
	23	Secured mortgages and notes payable to unrelated third parties .....		23		
	24	Unsecured notes and loans payable to unrelated third parties .....		24		
	25	Other liabilities (including federal income tax payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		25		
	26	<b>Total liabilities.</b> Add lines 17 through 25 .....	14,043,563.	26	12,644,339.	
Net Assets or Fund Balances	<b>Organizations that follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>					
	27	Net assets without donor restrictions .....		27		
	28	Net assets with donor restrictions .....		28		
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 29 through 33.</b>					
	29	Capital stock or trust principal, or current funds .....		29		
	30	Paid-in or capital surplus, or land, building, or equipment fund .....	3,014,945.	30	3,105,731.	
	31	Retained earnings, endowment, accumulated income, or other funds .....	-7,115,542.	31	-6,608,945.	
	32	<b>Total net assets or fund balances.</b> .....	-4,100,597.	32	-3,503,214.	
33	<b>Total liabilities and net assets/fund balances.</b> .....	9,942,966.	33	9,141,125.		

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI. ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,242,572.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,645,189.
3	Revenue less expenses. Subtract line 2 from line 1	3	597,383.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	-4,100,597.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	-3,503,214.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII. ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? .....	X	
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant? .....	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? .....		X
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? .....		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .....		

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TEEA0112L 09/05/24

Form 990 (2024)



SCHEDULE A  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2024

Open to Public  
Inspection

Name of the organization

Connetquot Public Library

Employer identification number

11-2343223

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10 ☐ An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations: \_\_\_\_\_
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						



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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	11,482.	11,480.	11,908.	11,934.	12,402.	59,206.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.	6,404,547.	6,545,930.	6,737,468.	6,951,309.	7,021,076.	33,660,330.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 <b>Total.</b> Add lines 1 through 3	6,416,029.	6,557,410.	6,749,376.	6,963,243.	7,033,478.	33,719,536.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0.
6 <b>Public support.</b> Subtract line 5 from line 4						33,719,536.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	6,416,029.	6,557,410.	6,749,376.	6,963,243.	7,033,478.	33,719,536.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	2,697.	3,268.	13,084.	54,020.	68,984.	142,053.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 <b>Total support.</b> Add lines 7 through 10						33,861,589.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 <b>First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b>						<input type="checkbox"/>

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

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	99.58 %
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	99.73 %
16a <b>33-1/3% support test—2024.</b> If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization.	<input checked="" type="checkbox"/>	
b <b>33-1/3% support test—2023.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
17a <b>10%-facts-and-circumstances test—2024.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
b <b>10%-facts-and-circumstances test—2023.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.	<input type="checkbox"/>	

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 <b>Total.</b> Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 <b>Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 <b>Total support.</b> (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

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

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)).	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15.	16	%

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

17 Investment income percentage for <b>2024</b> (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from <b>2023</b> Schedule A, Part III, line 17.	18	%

19a **33-1/3% support tests—2024.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☐

b **33-1/3% support tests—2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☐

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

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

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

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

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a governmental entity (see instructions).			
<b>2</b> Activities Test. Answer lines 2a and 2b below.		Yes	No
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	<b>2a</b>		
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	<b>2b</b>		
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in <b>Part VI</b> .	<b>3a</b>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.	<b>3b</b>		

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

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

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

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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Schedule A (Form 990) 2024

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

		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required – provide details in <b>Part VI</b> )	5
6	Other distributions (describe in <b>Part VI</b> ). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

**Section E – Distribution Allocations (see instructions)**

	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required – explain in <b>Part VI</b> ). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019 .....		
b	From 2020 .....		
c	From 2021 .....		
d	From 2022 .....		
e	From 2023 .....		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7:		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.		
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.		
7	<b>Excess distributions carryover to 2025.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020 .....		
b	Excess from 2021 .....		
c	Excess from 2022 .....		
d	Excess from 2023 .....		
e	Excess from 2024 .....		

BAA

Schedule A (Form 990) 2024

**Part VI**

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

CLIENT COPY



SCHEDULE D  
(Form 990)

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

Open to Public  
Inspection

Name of the organization

Employer identification number

Connetquot Public Library

11-2343223

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part II Conservation Easements**

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \$

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1. \$

(ii) Assets included in Form 990, Part X. \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1. \$

b Assets included in Form 990, Part X. \$



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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange program

e ☐ Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements**

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

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

c Beginning balance.

d Additions during the year.

e Distributions during the year.

f Ending balance.

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII. ☐

**Part V Endowment Funds**

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment \_\_\_\_\_ %

b Permanent endowment \_\_\_\_\_ %

c Term endowment \_\_\_\_\_ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations? ☐ Yes ☐ No

(ii) Related organizations? ☐ Yes ☐ No

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐ Yes ☐ No

4 Describe in Part XIII the intended uses of the organization's endowment funds.

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land.				
b Buildings.				
c Leasehold improvements.		2,244,906.	719,567.	1,525,339.
d Equipment.		580,639.	295,890.	284,749.
e Other.		1,237,689.	523,128.	714,561.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).				2,524,649.

BAA

Schedule D (Form 990) (Rev. 12-2024)

**Part VII Investments – Other Securities**

N/A

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

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

**Part VIII Investments – Program Related**

N/A

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

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

**Part IX Other Assets**

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

(a) Description	(b) Book value
(1) Books & Audio visual holdings	581,082.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, column (B)).	581,082.

**Part X Other Liabilities**

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

1.	(a) Description of liability	(b) Book value
	(1) Federal income taxes	
	(2)	
	(3)	
	(4)	
	(5)	
	(6)	
	(7)	
	(8)	
	(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, column (B)).		

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

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements .....	<b>1</b>	7,242,572.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments .....	<b>2a</b>	
<b>b</b>	Donated services and use of facilities .....	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	7,242,572.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) .....	<b>5</b>	7,242,572.

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

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

<b>1</b>	Total expenses and losses per audited financial statements .....	<b>1</b>	6,645,189.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities .....	<b>2a</b>	
<b>b</b>	Prior year adjustments .....	<b>2b</b>	
<b>c</b>	Other losses .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	6,645,189.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) .....	<b>5</b>	6,645,189.

**Part XIII Supplemental Information**

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

**SCHEDULE J  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

**For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**

**Attach to Form 990.**

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

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

Connetquot Public Library

Employer identification number

11-2343223

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |  |   |
|--|---|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                               |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- |  |           |   |
|--|-----------|---|
| <b>a</b> Receive a severance payment or change-of-control payment? .....                           | <b>4a</b> | X |
| <b>b</b> Participate in or receive payment from a supplemental nonqualified retirement plan? ..... | <b>4b</b> | X |
| <b>c</b> Participate in or receive payment from an equity-based compensation arrangement? .....    | <b>4c</b> | X |

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- |  |           |   |
|--|-----------|---|
| <b>a</b> The organization? .....         | <b>5a</b> | X |
| <b>b</b> Any related organization? ..... | <b>5b</b> | X |

If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- |  |           |   |
|--|-----------|---|
| <b>a</b> The organization? .....         | <b>6a</b> | X |
| <b>b</b> Any related organization? ..... | <b>6b</b> | X |

If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)?  
If "Yes," describe in Part III .....

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

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

**Schedule J (Form 990) (Rev. 12-2024)**

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

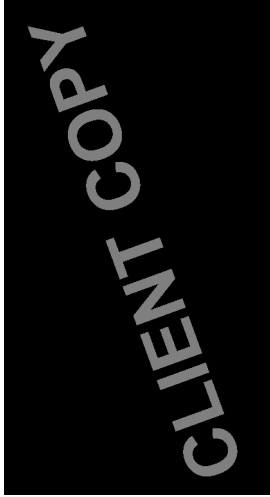
For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation					(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns(B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation						
1	Kimberly DeCristofaro Executive Dir.	(i) 171,680.	0.	0.	0.	0.	0.	28,060.	199,740.	0.
		(ii) 0.	0.	0.	0.	0.	0.	0.	0.	0.
2	Jason Ladick Director of Operations	(i) 141,732.	0.	0.	0.	0.	0.	23,268.	165,000.	0.
		(ii) 0.	0.	0.	0.	0.	0.	0.	0.	0.
3		(i)								
		(ii)								
4		(i)								
		(ii)								
5		(i)								
		(ii)								
6		(i)								
		(ii)								
7		(i)								
		(ii)								
8		(i)								
		(ii)								
9		(i)								
		(ii)								
10		(i)								
		(ii)								
11		(i)								
		(ii)								
12		(i)								
		(ii)								
13		(i)								
		(ii)								
14		(i)								
		(ii)								
15		(i)								
		(ii)								
16		(i)								
		(ii)								

**Part III** Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.



**SCHEDULE O  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

Name of the organization

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

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

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

OMB No. 1545-0047

**Open to Public  
Inspection**

Connetquot Public Library

Employer identification number

11-2343223

**Form 990, Part III, Line 1 - Organization Mission**

To impart a lifelong love of learning to all Connetquot School District residents of all ages, to provide access to educational, professional, and recreational materials in variety of format along with cultural and intellectual programming for those young and old alike.

**Form 990, Part VI, Line 11b - Form 990 Review Process**

Prepared by accountant, reviewed by Library Director, reviewed by the trustees at the Board meeting, and signed by the current President of the Library Board.

**Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts**

The Board members, Director and key employees must sign Conflict of Interest Policy and disclosure annually.

**Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management**

Review and examine compensation compared to responsibilities, discuss with Library Board of Trustees.

**Form 990, Part VI, Line 15b - Compensation Review & Approval Process - Officers & Key Employees**

Review and examine compensation compared to responsibilities, discuss with Library Board of Trustees.

**Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available**

For financial statements, we would have a Freedom of Information request form filled out, and then they would be shown the documents. For most Library policies, they are just given a copy when asked, no formal request is necessary.



627 NORTH SUNRISE SERVICE ROAD, P.O. BOX 9000, BELLPORT, NY 11713-9000  
TEL: 631-286-1600 ■ FAX: 631-286-1647

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October 1, 2025

To: Member Library Directors & Boards of Trustees  
From: Kevin Verbesey  
Re: SCLS Draft FY 2026 Budget

Enclosed with this memo is a **Draft SCLS 2026 Operating Budget** for your review and consideration. Included along with the draft budget is a cover memorandum explaining some of the income and expense lines and an estimated Member Support Chart.

As is SCLS practice, during the month of October we ask you to review the coming year's draft budget proposal and offer your comments and suggestions prior to us presenting a final budget version for a membership vote in November and December.

We will begin 2026 strengthened by another modest increase in State Aid. After a long period of stagnant State support for our cooperative services we saw a bump in aid for a second consecutive year in 2025. Unfortunately, large cuts in Federal funding, that will negatively impact New York State, will likely impact our own State support in 2026 and beyond. To what extent, it is too early to tell but we will be cautious in our fiscal planning for 2026, 2027, and beyond.

Our core services continue to grow and evolve. It has been a year of transition with a few key retirements and new staff taking on important roles at the organization. Our Lending Library and Sustainable Libraries Initiative are key areas of growth where we continue to see increases in partnerships, memberships, and program offerings. PALS managed the complex ILS for the vast majority of our member libraries while continuing the transition to the Vega Discovery platform. The Youth Services Department continues to be active advisors to the member libraries as well as oversee some of our most popular programs including the Performer's Showcase, Summer Tour, Battle of the Books, Authors Unlimited, and The Great Give Back. Providing training to library staff on a wide variety of topics remains a key priority of SCLS and something we will continue to prioritize moving forward.

In 2025 we enhanced our marketing, public relations, and advocacy work by bringing in new staff with needed expertise to help us improve our efforts in these important areas. We ran a very successful campaign on behalf of Federal Institute of Museums and Library Services funding that we hope will be a blueprint for future marketing/advocacy campaigns. In 2026 that



work will remain a focus. We have also been working to support the member libraries with coming into compliance with new ADA regulations related to the accessibility of online services. In 2026 we plan to find more robust ways to support the member libraries with providing the social services that are in such great demand from library users.

The largest program that we participate in with the member libraries is the downloadable media. It also remains our most challenging due to the cost of the service. We continue to look for potential modifications to the service to better control costs but the price of e-content continues to increase and the service continues to grow in popularity with Suffolk residents. We have been working with a committee of Member Library Directors to study the service during 2025 and are hopeful that some of the group's ideas and suggestions can be put in practice in 2026.

Our SCLS Gateway continues to be a valuable resource for member library staff and trustees and we remain dedicated to improving and expanding that site in 2026.

Operationally SCLS has important cost certainly as we are in the fourth of our five-year union contract and have already completed a number of anticipated staffing changes. We continue to save money with our work with sustainability and will have our new generator operational by year's end. We will be starting a new multi-year HVAC project to replace the aging system that has heated and cooled our space for almost twenty years.

We remain committed to continuing to provide our fifty-six member libraries with the depth and quality of services that they have come to expect from SCLS. Please review this proposal and contact me with any questions or concerns that you may have. I also welcome you to join us at one of our budget hearings that are listed below. We hope that this information will assist you in your decision-making and provide you with important data that you will need to manage your own library.

### **SCLS FY 2026 Budget Hearings:**

Monday, October 20, 2025, 2:00 p.m.

Online, the Zoom link to attend is:

<https://us06web.zoom.us/j/87036553416?pwd=PLLvka3GeQXMq9fQNYgluQC4hm68te.1>

October, 24, 2025, 10:00 a.m.

Riverhead Free Library

East End Director's Meeting

Tuesday, November 4, 2025, 4:00 p.m.

Suffolk Cooperative Library System

# *Proposed SCLS 2026 Operating Budget*

## **Notes on the Attached 2026 Budget:**

### **FORMAT**

You will note that the income (revenue) side of the SCLS Proposed Budget sheet is divided into three distinct sections; “Operational”, “Central Library”, and “Direct Offset.” This is done to better reflect the nature of how SCLS and the partnership with our member libraries actually work.

The “Operational” section supports mainly our staff costs, facilities, supplies, utilities, professional services, insurance, and equipment.

The “Central Library Support” section highlights the area where our Central Library, Patchogue-Medford, supports our system-wide efforts.

The “Direct Offset” includes a number of large shared services and/or coordinated orders that we help maintain. One hundred percent of the income in the “Direct Offset” section is “pass through” and goes out to member libraries or vendors at the exact same levels as what comes in. Not a single cent of it “stays at SCLS.”

We present the budget this way to make it easier for you to review what is happening at SCLS as it relates to our “operations” and the specific coordinated services and/or programs that we work with you on.

### **REVENUES**

#### **Operational**

\* *State Aid* (which includes *Local Sponsor Aid, Outreach, CLA, Institutional Library Aid, and Member Library Aid*) is being projected as flat from what was received in 2025. We received an increase in State support in 2024 and 2025 but with all the anticipated cuts in Federal funding we are concerned about the State’s ability to support our work over the coming years.

\* *Misc Grants* is revenue from an anticipated Construction Grant to assist with our HVAC project.

\* *Interest* revenue has increased significantly due to higher rates in an investment vehicle that we are using and an improvement in the timing of New York State aid payments.

\* *Rental* revenue is money we receive to rent space to the Long Island Library Resources Council and Eastern Suffolk BOCES.

\* *Miscellaneous* is where we record revenue for Lending Library/Sled/Tech Van events and with the number of those events growing our revenue in this area is also growing. We are also merging the *Delivery Services*, *Mailing Overdue*, *Contributions*, and *Programs/Rooms* lines into the *Miscellaneous* line since the others were so small and decreasing.

\* *Library Service Contract* is revenue SCLS receives to manage contracts with “unserved” school districts to allow their residents library access. This is decreasing because we plan to pay the libraries who service the contracts a higher percentage of the contract revenue in 2026.

\* *Member Library Support* indicates the libraries’ contribution to our cooperative services. We are proposing an increase of 2.0% in 2026. SCLS recognizes the challenges that the member libraries face in preparing their own budget with the overall increase in costs they face and recognizing the constraints of the “tax-cap.” We want to be sure that the level of member support remains commensurate with those challenges and State mandates.

\* *PALS Revenue* (Partnership of Automated Libraries in Suffolk) represents a direct reimbursement for SCLS staffing and services to the consortium. This amount is subject to adjustment during the PALS budget process. Fifty-two member libraries currently participate in the PALS consortium for an integrated library circulation/inventory management system. The PALS Executive Board and membership recently approved their FY 2026 budget so these estimates will be included in the final SCLS FY 2026 budget.

\* As the *Sustainable Libraries Initiative* grows its memberships and revenue, they are also making larger contributions to SCLS to help fund more of their work. We see this part of our operations as a potential area for future growth and are committed to building a stronger and more active SLI moving forward.

## Central Library (Patchogue-Medford)

\* *Shared Services* reflects the contributions for non-fiction eBook content on the Countywide Downloads service on Live-brary.com, as well as funding they supply for other regional databases and services.

\* *Homework Help* reflects the contribution for the Countywide Live Study Help service through Live-brary.com

## Direct Offset

\* *LLSA Member Libraries* is “State Aid” for the member libraries.

\* *CLA/CBA Central Library* is “State Aid” for the Central Library.

\* *Suffolk e-Resources* is not proposed to change in 2026. Over the past three years we had built in small increases to allow us to maintain the most popular databases as well as provide some flexibility in the collection’s development.

\* *Coordinated Orders* is income for a variety of coordinated orders for all types of products and services that SCLS manages. Changes in this line are directly offset by expenditures.

\* *Downloadable Media* income and expenses are still being discussed with the member libraries and the figure included in this draft budget is a “placeholder” at this time. The service continues to see strong growth. Between January-August of 2025 usage was up over 7.75% from last year.

\* *Dedicated Library Aid (Grant)* is a new classification of State Aid that combines the former Family Literacy, Adult Literacy, and Institutional (Jail) aid grant program.

## Transfer

\* *Unappropriated Fund Balance* transfer of \$750,000 will be used to fund the SCLS share of phases one and two of our multi-phase HVAC replacement project. We are committed to doing this necessary work using reserve funds and grants so it has a minimal impact on the member libraries.

## **EXPENDITURES**

\* *Salaries* show an overall increase of 5.28%. This is due to contractually obligated staff salary increases and some newly created positions related to advocacy, lending library, and supporting the social services work of the libraries.

\* *Retirement* expenses increase significantly due mostly to rate increases.

\* *Health Insurance/Health Insurance Retirees* premiums are projected to increase moderately, due to plan cost increases and staffing changes. The NYSHIP plan sends regular cost estimates so if we receive new information before a final budget is presented, we will update our estimates to reflect NYSHIP’s guidance.

\* *Sick and Vacation Payouts* are contractual obligations.

\* *Insurance Incentive* are contractual obligations.

\* *Professional Fees* includes attorney, internal/external auditors, some required periodic audit reports, and some HR fees.

\* This year SCLS will be contributing \$125,000 towards the cost of the *Downloadable Media*. This represents an increase of almost 20% from 2025

\* *Homework Help* costs are expected to decrease but we are still negotiating with the vendor with the hopes of lowering costs for next year.

\* *CBA Materials/CLA/CBA Central Library/LLSA Member Libraries* are all “offset” or “pass through” lines that increase / decrease as State support changes. If State funding increases or decreases at a rate other than what we have projected these lines will change as well and balance with changes on the income side.

\* *Downloadable Media* costs are still being discussed with the member libraries and the figure included in this draft budget should be considered as a “placeholder” at this time.

\* *Coordinated Orders* are offset by the corresponding income line in the SCLS budget and are designed to maximize cost savings for participating member libraries.

\* *Misc. Grants* are bullet aid and other legislative grants that SCLS passes through to the member libraries. The entire expense is offset on the revenue side of our budget. Since the amount received is so unpredictable and offsets completely in both revenue and expenditures it is listed as \$0 on the budget.

\* *Telephone Voice* shows an increase due to the installation of a new phone system. The new system includes any needed replacement equipment over the life of the contract so while we are paying a higher monthly fee we expect those costs to be offset by lower replacements costs later in the contract.

\* *Line of Credit Interest* is the cost of borrowing money to meet cash flow requirements while awaiting State Aid payments. We have not used this line of credit for many years and fully anticipate that we will not in 2026 as well.

\* *Publicity and Printing* is work we do on advocacy and on publicizing member library services.

\* *Lost in Transit* is reimbursements for items that are lost or damaged during the delivery process.

\* *Maintenance – Office Equipment* includes costs for copiers, print management systems, and shipping department equipment.

\* *Computer Services* includes a wide variety of services used by both SCLS and the member libraries.

\* *Vehicle Operation and Maintenance* decreases due to saving on gas costs after our transition to electric vehicles.

\* *Programs* are the cost of SCLS putting on workshops, seminars, and events for member library staff, administrators, and trustees.

\* *Professional Development* is the cost of SCLS staff programs, classes, workshops, seminars, and conference attendance.

\* *Gas and Electric* costs will stay mostly flat due to current estimates and the continued success of our commitment to sustainability.

\* *Contract Services* includes things like the outsourced part of our delivery, the cleaning of our building, snow removal, lawn maintenance, and other operational costs. This line will increase due to contractual obligations. The increase in 2026 is due primarily to additional delivery costs

\* *Insurance* costs are increasing reflective of current 2026 cost estimates.

\* *Equipment Vehicle* decreases as we do not plan to purchase any vehicles in 2026.

\* *Facility Renovations* includes money being budgeted for the first few phases of a multi-phase HVAC replacement project.

## **Summary**

The draft FY 2026 SCLS Budget shows an operational revenue increase of 11.33% or \$853,306 of which \$750,000 is from an anticipated New York State Construction Grant.

Member Support in 2026 is projected to increase 2% or \$48,140.

This draft budget is still in development and we expect some meaningful changes may be made before a final proposed budget is approved by the SCLS Board, and sent to you for a vote, in early November.

## **Member Support Note**

While overall member support would change 2% in 2026 some individual member libraries will see a change of a different amount based on the formula that we use to calculate these payments. Member Support is based on both the service population (which did not change this year) and the annual expenditures that a

library reports on their State Report (which can change each year.) For this budget/member support chart we are using the 2024 State Report figures. Please see the attached chart.

### **Budget Process**

This is the first draft of the SCLS FY 2026 Budget. We welcome any comments, questions, or concerns that anyone may have about this draft budget. After further review, adjustment, and consideration of any input received from the member libraries SCLS will present a final proposed FY 2026 Budget for your consideration in early November and the budget vote will take place throughout both November and December.

We look forward to receiving your input on this draft budget and discussing it with you.



## 2026 BUDGET INCOME

	2024	2025	2026	2025 to 2026	2025 to 2026
SOURCE	Budget	Approved	Proposed	\$ Change	% Change
N. Y. State	2,941,535	2,986,503	2,997,427	10,924	0.37%
Local Services Support Aid	337,368	342,800	344,080	1,280	0.37%
Outreach	239,863	268,425	269,434	1,009	0.38%
SCLS: CLA	159,535	187,575	188,271	696	0.37%
Misc. Grants	0	0	750,000	750,000	0.00%
Interest	65,000	100,000	165,000	65,000	65.00%
Rental	59,000	60,000	62,000	2,000	3.33%
Delivery Service	1,500	1,600		(1,600)	-100.00%
Mailing Overdues	15,000	12,000		(12,000)	-100.00%
Miscellaneous	15,000	25,000	46,000	21,000	84.00%
Contributions	100	100		(100)	-100.00%
Programs/Rooms	12,000	12,000		(12,000)	-100.00%
Library Contract Service	162,000	315,000	281,000	(34,000)	-10.79%
Member Library Support	2,375,132	2,410,860	2,459,000	48,140	2.00%
PALS Admin. Fee	752,949	772,423	765,380	(7,043)	-0.91%
Sustainable Libraries Initiative	30,000	40,000	60,000	20,000	50.00%
<b>Sub-Total (Operational)</b>	<b>7,165,982</b>	<b>7,534,286</b>	<b>8,387,592</b>	<b>853,306</b>	<b>11.33%</b>
<b><i>Central Library support</i></b>					
Shared Services	53,000	53,000	53,000	0	0.00%
Homework Help	55,000	55,000	55,000	0	0.00%
<b>Sub-Total (Central Library)</b>	<b>108,000</b>	<b>108,000</b>	<b>108,000</b>	<b>0</b>	<b>0.00%</b>
<b><i>DIRECT OFFSET</i></b>					
LLSA Member Libraries	476,633	484,300	486,115	1,815	0.37%
Central Library Aid	379,235	380,825	382,246	1,421	0.37%
Suffolk E-Resources	793,141	816,935	816,935	0	0.00%
Coordinated Orders	1,300,000	1,000,000	1,300,000	300,000	30.00%
Downloadable Media	5,918,306	6,273,354	6,587,000	313,646	5.00%
SCLS: CBA	16,830	0	0	0	0.00%
Dedicated Library Aid (Jail/Lov	32,130	16,050	10,666	(5,384)	-33.55%
Misc. Grants	0	0	0	0	0.00%
<b>Sub-Total (Direct Offset)</b>	<b>8,916,275</b>	<b>8,971,464</b>	<b>9,582,962</b>	<b>611,498</b>	<b>6.82%</b>
Transfer from Unappropriated					
Fund Balance	125,000	0	750,000	750,000	0.00%
<b>Sub-Total (Non-Operational)</b>	<b>125,000</b>	<b>-</b>	<b>750,000</b>	<b>750,000</b>	<b>0.00%</b>
<b>TOTAL INCOME</b>	<b>16,315,257</b>	<b>16,613,750</b>	<b>18,828,554</b>	<b>2,214,804</b>	<b>13.33%</b>



## 2026 Budget Expenditures

ACCOUNT TITLE	2024	2025	2026	2025 to 2026	2025 to 2026
	Budget	Budget	Proposed	\$ Change	% Change
<b><u>SALARIES</u></b>					
LIBRARIAN	1,640,159	1,656,213	1,721,532	65,319	3.94%
STAFF - F/T	1,115,073	1,234,046	1,277,903	43,857	3.55%
SHIPPING & MAINTENANCE	140,036	264,098	284,756	20,658	7.82%
STAFF - P/T	266,714	192,879	239,652	46,773	24.25%
SUB-TOTAL (Salaries)	3,161,982	3,347,236	3,523,842	176,606	5.28%
<b><u>FIXED CHARGES &amp; FRINGE BENEFITS</u></b>					
RETIREMENT	435,000	535,000	575,000	40,000	7.48%
SOCIAL SECURITY	237,000	251,000	262,000	11,000	4.38%
WORKER'S COMPENSATION	40,000	45,000	45,500	500	1.11%
UNEMPLOYMENT	1,000	500	500	0	0.00%
DISABILITY	5,500	5,500	5,500	0	0.00%
HEALTH INSURANCE	600,000	630,000	625,000	(5,000)	-0.79%
MEDICAL INS. RETIREES	550,000	550,000	575,000	25,000	4.55%
DENTAL	42,000	42,000	41,000	(1,000)	-2.38%
OPTICAL	6,000	5,000	5,000	0	0.00%
FLEX PLAN	500	500	1,000	500	100.00%
SICK & VAC. PAYOUTS	100,000	90,000	85,000	(5,000)	-5.56%
LONG TERM CARE INSURANCE	2,000	1,500	1,000	(500)	-33.33%
INSURANCE INCENTIVE	45,000	35,000	35,000	0	0.00%
EMPLOYEE ASSIST. PROGRAM	1,800	1,800	1,800	0	0.00%
SUB-TOTAL (Fixed & Fringe)	2,065,800	2,192,800	2,258,300	65,500	2.99%
<b><u>PROFESSIONAL FEES</u></b>	57,050	57,300	58,600	1,300	2.27%
SUB-TOTAL (Professional Fees)	57,050	57,300	58,600	1,300	2.27%
<b><u>LIBRARY MATERIALS</u></b>					
BOOKS	8,000	8,000	8,500	500	6.25%
DOWNLOADABLE MEDIA	105,000	105,000	125,000	20,000	19.05%
HOMEWORK HELP	306,000	332,000	325,000	(7,000)	-2.11%
SUB-TOTAL	419,000	445,000	458,500	13,500	3.03%
<b><u>DIRECT OFFSET</u></b>					
LLSA MEMBER LIBRARIES	476,633	484,300	486,115	1,815	0.37%
CLA CBA CNTRL LIBRARY	379,235	380,825	382,246	1,421	0.37%
SUFFOLK E-RESOURCES	793,141	816,935	816,935	0	0.00%
COORDINATED ORDERS	1,300,000	1,000,000	1,300,000	300,000	30.00%
DOWNLOADABLE MEDIA	5,918,306	6,273,354	6,587,000	313,646	5.00%
CBA MATERIALS	16,830	0	0	0	0.00%
DEDICATED LIBRARY AID	32,130	16,000	10,666	(5,334)	-33.34%
MISC. GRANTS	0	0	0	0	0.00%
SUB-TOTAL	8,916,275	8,971,414	9,582,962	611,548	6.82%

## 2026 Budget Expenditures

ACCOUNT TITLE	2024	2025	2026	2025 to 2026	2025 to 2026
	Budget	Budget	Proposed	\$ Change	% Change
<b><u>OPERATIONS</u></b>					
OFFICE & LIB. SUPPLIES	40,500	41,000	40,000	(1,000)	-2.44%
TELEPHONE VOICE	20,000	23,000	28,000	5,000	21.74%
ISP SERVICE	30,000	27,000	27,000	0	0.00%
Line of Credit INTEREST	100	100	100	0	0.00%
POSTAGE & FRGHT SCLS	15,000	15,000	22,500	7,500	50.00%
POSTAGE OVERDUES	9,000	7,500	0	(7,500)	-100.00%
PUBLICITY & PRINTING	30,000	30,000	34,000	4,000	13.33%
TRAVEL	23,500	25,500	22,000	(3,500)	-13.73%
LOST IN TRANSIT	8,000	7,000	7,000	0	0.00%
OVERDUE SUPPLIES	0	0	0	0	0.00%
MEMBERSHIP DUES	23,000	24,000	28,000	4,000	16.67%
MAINT. - OFFICE EQUIP.	15,000	14,400	14,000	(400)	-2.78%
COMPUTER SERVICES	263,000	284,100	312,500	28,400	10.00%
VEHICLE OPERATION	32,500	36,400	33,400	(3,000)	-8.24%
VEHICLE MAINTENANCE	20,000	15,000	12,000	(3,000)	-20.00%
SECURITY SERVICES	22,000	22,000	22,000	0	0.00%
TRUSTEE EXPENSE	2,000	3,500	3,500	0	0.00%
PROGRAMS	35,000	35,000	37,500	2,500	7.14%
PROF. DEVELOPMENT	52,500	49,500	50,000	500	1.01%
Misc	0	0	0	0	0.00%
SUB-TOTAL	641,100	660,000	693,500	33,500	5.08%
<b><u>BUILDING OPERATIONS</u></b>					
GAS	25,000	21,000	22,000	1,000	4.76%
ELECTRICITY	38,050	35,000	35,000	0	0.00%
WATER	1,200	2,000	1,000	(1,000)	-50.00%
SUPPLIES-JANITORIAL	2,500	2,500	2,000	(500)	-20.00%
CONTRACT SERVICES	452,800	462,000	512,800	50,800	11.00%
REPAIR - BLDG. & EQUIP.	50,000	50,000	50,000	0	0.00%
SUB-TOTAL	569,550	572,500	622,800	50,300	8.79%
<b><u>INSURANCE</u></b>	104,500	87,500	92,050	4,550	5.20%
<b><u>EQUIPMENT - NON CAPITAL</u></b>	5,000	5,000	4,000	(1,000)	-20.00%
<b><u>EQUIPMENT - CAPITAL</u></b>	35,000	35,000	34,000	(1,000)	-2.86%
<b><u>EQUIPMENT - VEHICLES</u></b>	65,000	65,000	0	(65,000)	-100.00%
<b><u>FACILITY RENOVATIONS</u></b>	275,000	175,000	1,500,000	1,325,000	757.14%
SUB-TOTAL	484,500	367,500	1,630,050	1,262,550	343.55%
<b>TOTAL EXPENDITURES</b>	<b>16,315,257</b>	<b>16,613,750</b>	<b>18,828,554</b>	<b>2,214,804</b>	<b>13.33%</b>



**Proposed 2026 MEMBER LIBRARY SUPPORT @ 2.00% (OVERALL INCREASE)**  
**BASED ON ANNUAL REPORT FINANCIALS: 2024**

	<b>ACT 2025 ML SUPP</b>	<b>PROP 2026 ML SUPP</b>	<b>\$ Change PROP 2026 FROM 2025 ACT</b>	<b>% Change PROP 2026 FROM 2025 ACT</b>
AMAGANSETT	11,450	11,680	230	2.01%
AMITYVILLE	35,850	36,372	522	1.46%
BABYLON	19,570	21,054	1,484	7.58%
BAYPORT-BLUE POINT	26,626	25,558	(1,068)	-4.01%
BAY SHORE-BRIGHTWATERS	44,932	45,666	734	1.63%
BRENTWOOD	114,091	116,568	2,477	2.17%
BROOKHAVEN	12,098	12,539	441	3.65%
CENTER MORICHES	42,494	43,116	622	1.46%
CENTRAL ISLIP	51,510	51,078	(432)	-0.84%
COLD SPRING HARBOR	19,242	19,287	45	0.23%
COMMACK	32,234	32,887	653	2.03%
COMSEWOGUE	65,310	66,159	849	1.30%
CONNETQUOT	62,790	63,434	644	1.03%
COPIAGUE	44,569	45,582	1,013	2.27%
CUTCHOGUE-NEW SUFFOLK	12,122	11,819	(303)	-2.50%
DEER PARK	35,668	35,955	287	0.80%
EAST HAMPTON	34,535	36,449	1,914	5.54%
EAST ISLIP	39,165	40,303	1,138	2.91%
ELWOOD	19,282	19,811	529	2.74%
EMMA S CLARK	69,252	69,722	470	0.68%
FLOYD MEMORIAL	11,450	11,680	230	2.01%
HALF HOLLOW HILLS	77,485	79,942	2,457	3.17%
HAMPTON BAYS	25,555	25,716	161	0.63%
HAMPTON	11,450	11,680	230	2.01%
HARBORFIELDS	37,822	37,106	(716)	-1.89%
HAUPPAUGE	23,785	23,490	(295)	-1.24%
HUNTINGTON	69,285	71,110	1,825	2.63%
ISLIP	34,104	33,209	(895)	-2.62%
JOHN JERMAIN	18,724	19,714	990	5.29%
LINDENHURST	53,542	55,759	2,217	4.14%
LONGWOOD	90,699	91,931	1,232	1.36%
MASTICS-MORICHES-SHIRLEY	78,333	82,504	4,171	5.32%
MATTITUCK	11,450	12,114	664	5.80%
MIDDLE COUNTRY	124,526	127,884	3,358	2.70%
MONTAUK	11,450	11,680	230	2.01%
NORTH BABYLON	38,665	39,429	764	1.98%
NORTH SHORE	43,611	42,129	(1,482)	-3.40%
NORTHPORT-EAST NORTHPORT	75,931	76,996	1,065	1.40%
PATCHOGUE-MEDFORD	86,454	89,803	3,349	3.87%
PORT JEFFERSON	34,549	34,896	347	1.00%
QUOGUE	11,450	11,680	230	2.01%
RIVERHEAD	52,655	53,279	624	1.19%
ROGERS MEMORIAL	37,664	37,832	168	0.45%
SACHEM	120,503	122,146	1,643	1.36%
SAYVILLE	31,552	32,286	734	2.33%
SHELTER ISLAND	11,450	11,680	230	2.01%
SMITHTOWN	163,702	166,315	2,613	1.60%
SOUTH COUNTRY	29,677	30,570	893	3.01%
SOUTH HUNTINGTON	60,939	62,908	1,969	3.23%
SOUTHOLD	11,450	11,680	230	2.01%
WEST BABYLON	39,864	40,620	756	1.90%
WEST ISLIP	41,256	41,859	603	1.46%
WESTHAMPTON	27,127	28,171	1,044	3.85%
WYANDANCH	19,911	24,163	4,252	21.36%
<b>TOTALS:</b>	<b>2,410,860</b>	<b>2,459,000</b>	<b>48,140</b>	<b>2.00%</b>



Kim DeCristofaro &lt;kim@connetquotlibrary.org&gt;

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**Fwd: THANK YOU - Connetquot Community Wellness Day 2025**

1 message

**Angela Breslin** <abreslin@connetquotlibrary.org>

Wed, Oct 1, 2025 at 4:59 PM

To: kim decristofaro &lt;kim@connetquotlibrary.org&gt;, Jason Ladick &lt;jrladick@connetquotlibrary.org&gt;

Fyi!  
Angela

----- Forwarded message -----

From: **Joanne Pisani** <jpisani@ccsdli.org>

Date: Wed, Oct 1, 2025 at 3:45 PM

Subject: THANK YOU - Connetquot Community Wellness Day 2025

To: &lt;karenkramer@connetquotlibrary.org&gt;, Angela Breslin &lt;abreslin@connetquotlibrary.org&gt;, Jacquelyn DiLorenzo &lt;jdilorenzo@connetquotlibrary.org&gt;

Dear Connetquot Public Library,

On behalf of the Connetquot Central School District, please accept our sincere appreciation for providing your beautiful space for our annual Community Wellness Day on Saturday, September 27, 2025.

The event was a huge success, with over 700 participants! Your staff was exceptional in providing support throughout the entire day. We thank you again and very much look forward to collaborating together for our event next year.

Kind regards,

**Joanne Pisani, Ed.D.****Director of Student Services**

Connetquot Central School District

John Pearl Elementary School (Church St. Entrance)

1070 Smithtown Avenue

Bohemia, NY 11716

631-244-2340 ext 3968

jpisani@ccsdli.org

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**Angela Breslin***Head of Children & Family Services*

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