

# THE RICHARDS LIBRARY



## Board of Trustees Meeting Agenda

Tuesday, April 9, 2024 @ 10:00 AM

In the Jeffrey M. Levine Community Room

- I Call to Order and Roll Call of Members
- II Consent Agenda
  - Approval of Mtg. Agenda
  - Approval of Prior Mtg. Minutes
  - Treasurer's Report: Financials
- III Period of Public Expression: 15 minutes total for comments
- IV Correspondence: SALS Annual Trustee Meeting
- V Director's Report: *see attached*
- VI Committee Reports
  - a. Personnel: *n/a*
  - b. Budget & Finance: *n/a*
  - c. Building & Grounds: *n/a*
  - d. Ad Hoc: *n/a*
  - e. Outreach: *John*
  - f. Policy: *n/a*
- VII Old Business
  - 2024 NYS Annual Report – *approved by DLD no questions, next stop IMLS in July for Public Library Survey data collection*
  -
- VIII New Business
  - 2023 End of Year Financial Statements and #990 tax return form – *approval & signatures*
  - Joint Automation - Schenectady County Public Library Withdrawal (Central and 8 branches)
  -
- IX Other Business
  - Town Board Meetings
    - o Report from Sarah for WCSD BOE meeting (3/11 @ 6:00p).
    - o Need volunteer for Thurman meeting (4/18 @ 4:30p).
    - o Need volunteer for Warrensburg meeting (5/8 @ 7:00p).
- X Period of Public Expression: 15 minutes total for comments
- XI Next Committee Workshop: **April 16, 2024 @ 9:00AM** for Annual Sexual Harassment Prevention Training *\*rescheduled from March\**
- XII Next Board Meeting: Tuesday, May 7, 2024 @ 10:00 AM
- XIII Adjournment

**The Richards Library**  
**Board of Trustees Meeting Minutes**  
**Tuesday, March 5, 2024**

Present: John Schroeter, Sarah Gebbie-Measeck, Susan Matzner, Esther McTague, Becky Lawler, Gina Colburn, and Shelby Burkhardt, Library Director

Excused: Danielle Robichaud, Mary Beadnell

Meeting called to order at 10:05am

Consent agenda approved. Motion made by John, seconded by Susan and approved by board.

**Period of Public Expression:**

A member of the public attended the meeting to find out why the board is asking town residents to approve a budget for 2025 that will exceed the tax cap. Board members explained that due to NYS requirements regarding salaries, we would need to exceed the 2% tax cap.

**Correspondence:**

- Thank you letter from food pantry received for food donated during food for fines drive.
- Northern Mechanical sent a letter stating that their rates would increase.
- We have been receiving donations in memoriam of Alice Damp
- We received our new tax assessment

**Director's report:**

- Grant submitted for Seed Library
- The Annual Report submitted to SALS
- We received a donation of a Merlin Enhanced Vision Magnifier
- National Grid will again be providing our electric services
- Community Room has been used by Girl Scouts and private meetings
- February Programs were discussed
- March programs were discussed
- Statistics for the month were presented

**Committee Reports:**

- Personnel Committee: n/a
- Ad Hoc: n/a
- Budget and Finance: n/a
- Building and Grounds: n/a
- Outreach: John - nothing new. Talked about recommending use of Libby to help people who want to listen to books.
- Policy: workshop was held to review draft policy on Book Challenge. Will send the draft to SALS to assure that nothing is missing

**Old Business**

- Library Advocacy – two calls were held with Matt Simpson representative and Dan Stec representative

- SALS Construction Challenge Grant – decided to not submit this year.
- Mock Book Challenge – policy was revised at the workshop

New Business

- 2024 Annual Report was submitted to SALS to be submitted to NYS

Other Business:

- Town Board Meetings
  - Danielle attended the Warrensburg Town meeting – nothing of note to report
  - Sarah will attend the March 11 WCSD BOE
  - Need a volunteer to attend the April Thurman Town Meeting

Public Expression: none

Next Board Meeting set for April 9, 2024 10:00am

Next Board Workshop: Tuesday, March 19, 2024 at 9:00am - Sexual Harassment Prevention Training

A motion was made by John and seconded by Susan and approved by the Board adjourn at 10:55am.

**Approved by The Richards Library Board of Trustees on**

**Richards Library**  
**Monthly Statement of Revenues & Expenses**

Accrual Basis

March 2024

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	<u>Mar 24</u>
Ordinary Income/Expense	
Income	
OPERATING RECEIPTS	260
NON-OPERATING RECEIPTS	200
Total Income	<u>460</u>
Expense	
OPERATING EXPENSES	10,406
PAYROLL, WAGES, BENEFITS & EXPE	11,973
COLLECTION & OTHER CAPITAL EXPE	1,079
Total Expense	<u>23,458</u>
Net Ordinary Income	<u>-22,998</u>
Net Income	<u><u>-22,998</u></u>

# Richards Library Monthly Funds Activity Report

March 2024

Accrual Basis

Type	Date	Num	Name	Memo	Debit	Credit
<b>GFNB #-6131 -Operat &amp; DF</b>						
<b>12.39a - Operating Account - GFNB</b>						
Deposit	03/03/2024			Deposit	64.00	
Bill Pmt -Check	03/05/2024	6770	ANIMAL ADVENTURE AUTHOR LLC	COOKIES & CRAFT PROGRAM		200.00
Bill Pmt -Check	03/05/2024	6771	SOUTHERN ADIRONDACK LIBRARY SYSTEM	FEB 2024 AUTOMATION FEES		414.92
General Journal	03/08/2024	PAYROLL		-MULTIPLE-		5,669.79
Deposit	03/10/2024			Deposit	28.50	
Bill Pmt -Check	03/10/2024	6772	BRALEY & NOXON	NUTS BOLTS FERTILIZER		37.59
Bill Pmt -Check	03/10/2024	6773	NATIONAL BUSINESS TECHNOLOGIES*	3/9/24-4/8/24 + OVERAGE		64.75
Check	03/11/2024	A/W	SPECTRUM ENTERPRISE #142279801	2/25/24-3/24/24		96.93
Check	03/15/2024	A/W	VERIZON	2/22/23-3/21/24		34.57
Check	03/15/2024	A/W	SPECTRUM ENTERPRISE #143161701	3/04/2024-4/03/2024		129.98
Deposit	03/17/2024			Deposit	70.40	
Bill Pmt -Check	03/19/2024	6774	AMSTERDAM FREE LIBRARY	"THE BODY KEEPS SCORE"		19.00
Bill Pmt -Check	03/19/2024	6775	BAKER & TAYLOR	BOOK		16.51
Check	03/19/2024	6776	COMMERCE BANK	#--1705		658.65
General Journal	03/22/2024	PAYROLL		-MULTIPLE-		6,138.66
Deposit	03/24/2024			Deposit	37.00	
Bill Pmt -Check	03/26/2024	6777	BRALEY & NOXON	MINERAL SPIRITS & TUNG OIL		24.98
Bill Pmt -Check	03/26/2024	6778	CINTAS			51.52
Check	03/27/2024	A/W	NATIONAL GRID	2/6/24-3/6/24		1,188.52
Deposit	03/31/2024			Deposit	60.00	
Total 12.39a - Operating Account - GFNB					259.90	14,746.37
Total GFNB #-6131 -Operat & DF					259.90	14,746.37
<b>RESTRICTED FUNDS</b>						
<b>TEMPORARY - RESTRICTED BY BOARD</b>						
<b>Special Acc't #5976 - GFNB</b>						
<b>In Memory - Alice Damp</b>						
Deposit	03/03/2024			Deposit	200.00	
Total In Memory - Alice Damp					200.00	0.00
Total Special Acc't #5976 - GFNB					200.00	0.00
Total TEMPORARY - RESTRICTED BY BOARD					200.00	0.00
Total RESTRICTED FUNDS					200.00	0.00
<b>TOTAL</b>					<b>459.90</b>	<b>14,746.37</b>

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# JOIN US FOR

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## 66<sup>th</sup> Annual Trustee Meeting

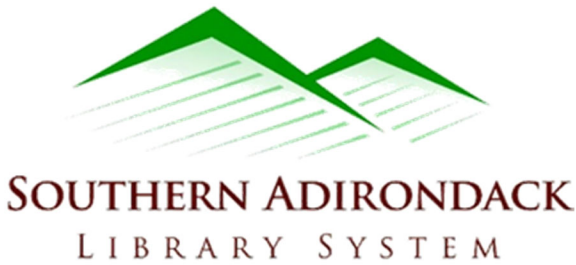
Monday, May 20, 2024 | 5 - 9 PM

Fort William Henry Conference Center

48 Canada Street

Lake George, NY 12845

**Reservation Deadline: Friday, May 3, 2024**



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**5:00 PM | Meet & Greet**

**6:00 PM | Plated dinner**

**6:30 PM | Business Meeting**

Roll Call of Member Libraries

SALS Service Awards

Library Programs of the Year Awards

Library Trustees of the Year Awards

Election of Trustees

Central Library Report

Director's Report

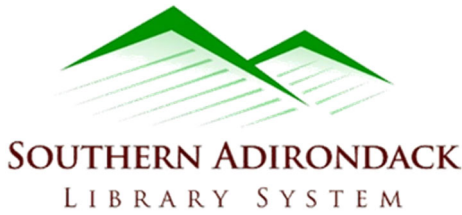
**7:00 PM | Program**

Roz Jacobs and Laurie Weisman present: The Memory Project Productions, Inc.

Roz Jacobs, Founder and Creative Director, is a New York City painter whose work is exhibited in galleries and museums around the world. Her film projects include the award-winning "Finding Kalman". Her book, "Finding Kalman: A boy in Six Million," co-written with her mother Anna Jacobs, was published by Abingdon Square Publishing and released as an e-book by Pearson.

Laurie Weisman, Founder and Executive Director, has had a 30-year career in educational publishing. She led teams that produced award-winning programs at Sesame Workshop and Scholastic and was an editorial director at Time for Kids and a producer of multimedia programs at Bank Street College of Education.

**Reservation Deadline: Friday, May 3**



# 66<sup>th</sup> Annual Trustee Meeting

Monday, May 20, 2024 | 5 - 9 PM

Fort William Henry Conference Center

48 Canada Street

Lake George, NY 12845

**Reservation Deadline: Friday, May 3, 2024**

## Please return this form by **FRIDAY May 3**

I (We) plan to attend the SALS business meeting and dinner at the Fort William Henry Conference Center in Lake George, New York on Monday, May 20th. A check for **\$30 per person** is enclosed. Each library is eligible for a complimentary meal for one Trustee.

Library: \_\_\_\_\_

<u>Attendee</u>	<u>Dinner Choice</u>

### DINNER OPTIONS:

- Chicken Piccata with lemon, capers, white wine and butter sauce.
- Grilled NY Sirloin Steak with port wine demi-glace.
- Thai Udon Noodles served with vegetables in a Thai chili broth.

**Please return this form to:**

Pamela DelSignore

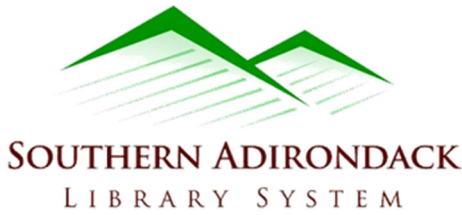
Southern Adirondack Library System

22 Whitney Place

Saratoga Springs, NY 12866

**Checks payable to “Southern Adirondack Library System”**

**Reservation Deadline: Friday, May 3**



# 66<sup>th</sup> Annual Trustee Meeting

Monday, May 20, 2024 | 5 - 9 PM

Fort William Henry Conference Center

48 Canada Street

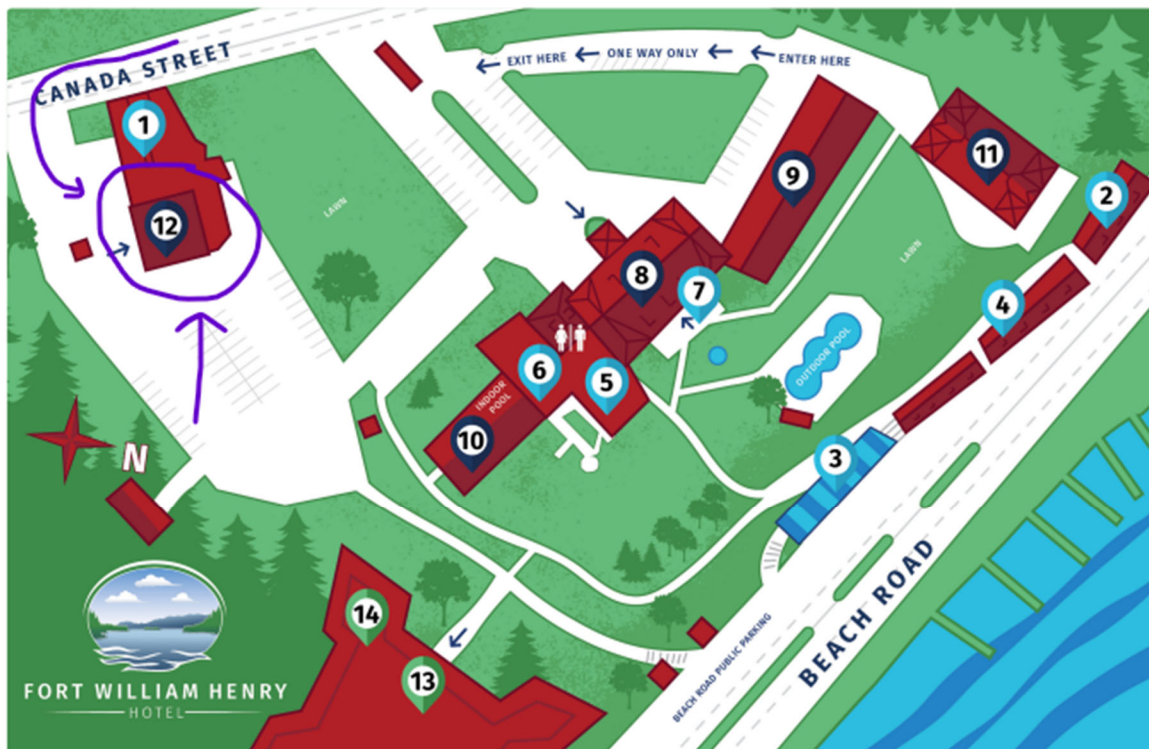
Lake George, NY 12845

**Reservation Deadline: Friday, May 3, 2024**

## Directions to the Fort William Henry Conference Center

48 Canada Street, Lake George, NY 12845

On-site parking available.



### Directions From the North

- Merge onto Interstate 87 South
- Take EXIT 22 toward Rt. 9N/US 9/Lake George
- Turn LEFT
- Take the US 9 ramp toward Lake George Village
- Turn RIGHT onto US 9/Canada St.
- End at 48 Canada St, Lake George, NY 12845
- **(The Conference Center is located on the left after you pass the Hotel)**

### Directions From the South

- Merge onto Interstate 87 North toward Saratoga/Glens Falls
- Take the Rt 9N exit 21 toward Lake George
- Turn LEFT onto US 9/Canada St. headed North
- End at 48 Canada St, Lake George, NY 12845
- **(The Conference Center is located on the right before you reach the Hotel)**



# THE RICHARDS LIBRARY



## Director's Report

April 5, 2024

- Closed Sat. 3/23 due to snow
- Donation of fabric, knitting needles and crochet hooks by Presbyterian craft group
- Received grant for Seed Library – WCSWD
- Seed Library prep and installation – *opens April 1*
- Received an extension for the 2023 SALS Construction Grant Final Report – *this project will be focused on in April*
- Community Room: Girl Scouts, individual Medicaid/Medicare meetings
- March Programs:
  - The Richards Library Book Club – *recent boost in members*
  - Read at Small Tales
  - Sewing with Sarah
  - Lego Day – *3 sessions*
  - OATS iPad Essentials 5-week Course
  - Starting Seeds Indoors Workshop

### Upcoming Events & Programs

\*\* Events can be found on The Richards Library website, our Facebook page, or at the Library. \*\*

- Tech Help, Tuesdays & Thursdays, 2:00-5:00p
- New *Take and Make Crafts* each Friday
- The Richards Library Seed Library (see flyer attach for details)
- Reading at Small Tales (4/18) – *moving locations*
- Technology Classes in Partnership with Senior Planet from AARP
- Sewing with Sarah (4/11)
- Homeschool meet-up (4/17)
- Story time & activity
- Planning and Starting Your Garden Workshop (4/18)
- STEM Program with Logan (4/19)

**\*Full April Events Calendar attached\***

### Statistics for the Year

See attached *2024 Monthly Statistics*.

Respectfully submitted,

*Shelby Burkhardt*

Library Director

# THE RICHARDS LIBRARY UPCOMING EVENTS & PROGRAMS APRIL 2024

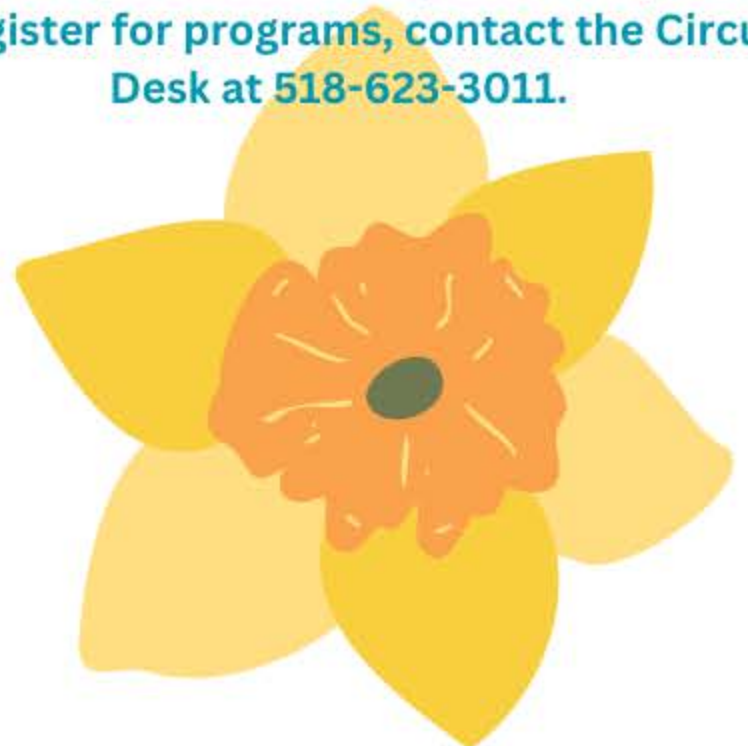
SUN MON TUE WED THU FRI SAT



1	2	3	4	5	6
7	8	9	10	11	12
14	15	16	17	18	19
21	22	23	24	25	26
28	29	30			

Painting w/Patrice, 2:30 - 4:30p	Story time & activity @ 10:00a	TRL Book Club @ 4:00p Lego Days, Thursdays, 3:00- 6:30p	Total Eclipse Program @ 3:00p		
TRL Board Meeting @ 10:00a OATS: Protecting Your Personal Information Online @ 2:00p		Sewing with Sarah, 5:00-6:30p			
Library opening at 11:00AM due to Staff Training	Homeschool meet-up @ 10:00a Story time & activity @ 2:00p	OATS: How to Choose a New Computer @ 2:00p Planning & Starting Your Garden, 5:00-6:30p	Program w/Logan @ 2:30p		
	OATS: Gmail Tips & Tricks @ 2:00p	Story time & activity @ 10:00a CCE Native plants and pollinators @ 1:00p			

- *Painting w/Patrice, **Springtime, Lake George***, limited to 8 seats. Free program for ages +.Please pre-register.
  - *Lego Days* are free build for any ages. In YA Room.
  - *Story time & activity* will focus on children ages 3-5. Other ages welcome. Start time varies. Child supervision required. Three for April.
  - *Eclipse Program* with guest speaker, Dean Moore. Check Facebook or library for more details.
  - *OATS Classes* are tech classes for seniors. Offered thru June. Check out flyers on Facebook or at the library.
  - *Sewing with Sarah*, hands on help with sewing machine projects. See flyer for more info.
  - *Planning & Starting Your Garden Workshop*, led by Warren Co. Master Gardener, free for all ages.
  - *Program w/Logan*, TBD. Check Facebook for details!
  - CCE - Cornell Cooperative Extension is hosting a free workshop about native plants and pollinators.
- To pre-register for programs, contact the Circulation Desk at 518-623-3011.**





# THE RICHARDS LIBRARY SEED LIBRARY



A seed library is a collection of seeds meant to be lent or shared with others. Are you interested in gardening, but don't know where to start? We have partnered with Cornell Cooperative Extension Master Gardeners to run free workshops that will guide a novice or experienced gardener through the growing season. A repurposed card catalogue contains the seed varieties we have this season. People may choose up to five seed varieties a month. You do not need to be a library card holder to take seeds or attend workshops. All ages are welcome and multi-generational learning is encouraged!

## 2024 WORKSHOPS LED BY MASTER GARDENERS

1. March 21, 5-6:30PM, Starting Seeds Indoors
2. April 18, 5-6:30PM, Planning and Starting Your Garden
3. April 24, 1-2:00PM, Native Plants & Pollinators and General Growing Q&A
4. June TBD, Container Gardening and How to Use What You Harvest
5. July TBD, Summer into Fall Gardens/Best Planting Practices
6. August TBD, Saving Seeds: Wet and Dry Collection Methods
7. September TBD, How to Use What You Harvest and Seed Recollection Q&A
8. October TBD, Return Seeds to Library and Community Seed Swap

\*\*Details for returning seeds to the library will be shared later in the season!



## SEED LIBRARY HOURS

April 1 to May 3  
Monday & Friday 10am-noon  
Thursday 4pm-6pm  
And by appointment.  
Seed library hours may change after May 3, TBD.



## SEED VARIETIES

Marketmore '76 Cucumber, Black Beauty Zucchini, Bloomsdale Spinach, Sugarann Peas, Dwarf Siberian Kale, Green Sprouting Broccoli, Maxibel Green Beans, Black Seeded Simpson Lettuce, Lettuce Mixes, Genovese Basil, Gigante d'Italia Parsley, Mammoth Long Island Dill, Lemon Balm, and Northeast Wildflower Mix.

**\*\*Staff or Master Gardeners will assist people during Seed Library hours with getting seeds and informational handouts.**



# THE RICHARDS LIBRARY SEED LIBRARY WORKSHOPS 2024

1. March 21, 5-6:30PM, Starting Seeds Indoors
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8. October TBD, Return Seeds to Library and Community Seed Swap



**Workshops are free and all ages are encouraged to attend. Workshops will be held in the Jeffrey M. Levine Community Room at *The Richards Library*. Our address is 36 Elm St., Warrensburg, NY, 12885. Questions? Give us a call at 518-623-3011!**

## STARTING SEEDS INDOORS

Presented by Shellie Wise, Warren Co. Master Gardener  
Thursday, March 21, 5:00-6:30PM

Shellie will guide participants through the process of starting seeds indoors. There are 20 peat trays with 10 cells each and soil to start seeds during the workshop. Shellie will bring varieties of cherry tomatoes, paste tomatoes, all purpose tomatoes, eggplant, bell pepper, spicy peppers, and Snapdragon seeds. Handouts will be provided.



## PLANNING AND STARTING YOUR GARDEN

Presented by Shellie Wise, Warren Co. Master Gardener  
Thursday, April 18, 5:00-6:30PM

Shellie will guide participants through the process of planning your garden. By the end of the workshop, you will have a physical plan not only for this year's garden, but also crop rotation tips for multiple years. Handouts will be provided with additional resources for planning and starting your garden.



# SEWING WITH SARAH



IN THE JEFFREY M. LEVINE  
COMMUNITY ROOM  
@THE RICHARDS LIBRARY  
THURSDAY, MARCH 14, 5:00-6:30PM  
THURSDAY, APRIL 11, 5:00-6:30PM

**Join Sarah of Seamingly Sarah, to learn the basics of a sewing machine. Use the one provided or bring your own. Sarah has over 20 years of experience sewing quilts, mending clothes, sewing clothes and toys. She will offer hands-on help with basic troubleshooting. This is not a presentation, but a drop-in time for people with questions about projects with sewing machines.**

**Sewing with Sarah will be offered on a regular basis, schedule variable. Stay tuned for future dates!**





# HOMESCHOOL MEET-UP

MARCH 20  
APRIL 17  
AT 10:00AM

AT THE RICHARDS LIBRARY  
IN WARRENSBURG, NY

**IN THE JEFFREY M. LEVINE COMMUNITY ROOM**

This is an opportunity for homeschooling families in the Southern Adirondacks, and surrounding areas, to meet in person, socialize, offer support, etc. For all ages - infant to high school.

Led by local homeschooling parent, Jennifer. There will be more dates going forward. Please share with homeschooling families in the area!

Have questions? Contact the Library at 518-623-3011 or Jennifer at [merry.bierman@gmail.com](mailto:merry.bierman@gmail.com)



## **NATIVE PLANTS & POLLINATORS WORKSHOP**

Whether you want to create a pollinator plot or add just a few plants, there are practices you can incorporate into any sized garden to support our local pollinators. In this workshop you will learn about some of our native pollinators along with ways to support them by gardening with some of our fabulous native plants. Learn how you can provide food for pollinators by incorporating diverse plantings of native pollen and nectar-producing plants along with other simple gardening practices to create habitat. Native plants co-evolved with native insects, birds, and wildlife. Learn about some specific native plants you can plant to help maintain these relationships and promote a healthy ecosystem.

**APRIL 24TH, 1 PM – 2 PM**

RICHARDS LIBRARY  
36 ELM STREET  
WARRENSBURG, NY 12885

Cornell Cooperative Extension | Warren County



Master Gardeners will be available following the presentation to answer your gardening questions.

# SENIOR PLANET

FROM **AARP**



## FREE Technology Classes!

The Richards Library is partnering with Senior Planet from AARP to help older adults use technology to learn new skills, save money, get in shape, and make new friends.

Classes are hosted in the Jeffrey M. Levine Community Room at the Richards Library in Warrensburg, NY, and are intended for adults 60 and over.

## Upcoming Topics:

4/9 Protecting Your Personal Information Online @ 2PM (Lecture)

4/18 How to Choose a New Computer @ 2PM (Lecture)

4/23 Gmail Tips and Tricks @ 2PM (Workshop)

## Sign Up Today!

Call: [518] 623-3011

Email: [lkeith@sals.edu](mailto:lkeith@sals.edu)



# *Needle felted flowers garland w/ Filomena*



**On Thursday, May 2, from 3:30-6:30PM in the Jeffrey M. Levine Community Room at The Richards Library, 36 Elm Street, Warrensburg, NY.**

**Participants will learn needle felting techniques using cookie cutters to make elements needed to make a garland. Participants will “color” their flowers with wool and string together flowers and balls. Designs will vary and all supplies are provided. Free adult/young adult program for ages 13+. Max of 8 participants, so please pre-register by calling 518-623-3011. Light snacks will be provided.**

**To contact Filomena, [fofo58@yahoo.com](mailto:fofo58@yahoo.com)**

## 2024 Monthly Statistics

Month	Att Adult	Att Juv	Comp Use Ad	Comp Use Juv	Circ.	Ref	Holdings Placed	Holdings Sat	Items W/D	Items Acc	WiFi Conn
January	645	126	83	28	1504	9	494	500	10	93	133
February	739	178	106	26	1621	16	441	363	6	113	167
March	759	156	113	23	1470	14	435	442	13	106	237
April											
May											
June											
July											
August											
September											
October											
November											
December											
<b>2024 TOTALS</b>	<b>2143</b>	<b>460</b>	<b>302</b>	<b>77</b>	<b>4595</b>	<b>39</b>	<b>1370</b>	<b>1305</b>	<b>29</b>	<b>312</b>	<b>537</b>
	<b>O/A Att 2603</b>		<b>O/A Comp 379</b>		<b>O/A Circ. 4595</b>						

**CHS Wealth Management & CPAs  
463 Mountain View Dr., Suite 205  
Colchester, VT 05446  
866-247-6800**

March 26, 2024

**CONFIDENTIAL**

RICHARDS LIBRARY  
36 ELM STREET  
WARRENSBURG, NY 12885

Dear :

We have prepared the following returns from information provided by you without verification or audit.

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

CHS Wealth Management & CPAs

## Filing Instructions

### RICHARDS LIBRARY

#### Exempt Organization Tax Return

Taxable Year Ended December 31, 2023

**Date Due:** May 15, 2024

**Remittance:** None is required. Your Form 990 for the tax year ended 12/31/23 shows no balance due.

**Signature:** You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned to:

CHS Wealth Management & CPAs  
463 Mountain View Dr., Suite 205  
Colchester, VT 05446

***Important:*** Your return will not be filed with the IRS until the signed Form 8879-TE has been received by this office.

**Other:** Your return is being filed electronically with the IRS and is not required to be mailed. If you Mail a paper copy of your return to the IRS it will delay the processing of your return.

IRS E-file Signature Authorization for a Tax Exempt Entity

Department of the Treasury Internal Revenue Service

For calendar year 2023, or fiscal year beginning ... 2023, and ending ... 20 .....

Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879TE for the latest information.

2023

Name of filer

RICHARDS LIBRARY

EIN or SSN

14-1364588

Name and title of officer or person subject to tax SARAH GEBBIE-MEASECK PRESIDENT

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

Table with 2 columns: Line number and description, and Amount. Includes rows for Form 990, Form 990-EZ, Form 1120-POL, Form 990-PF, Form 8868, Form 990-T, Form 4720, Form 5227, Form 5330, and Form 8038-CP.

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) ... and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.

PIN: check one box only

I authorize CHS WEALTH MANAGEMENT & CPAS to enter my PIN 64558 as my signature. Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax Date 03/26/24

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

03086020171

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature CATHERINE HARRIS Date 03/26/24

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2023
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2023 calendar year, or tax year beginning, and ending

B Check if applicable:
C Name of organization: RICHARDS LIBRARY
D Employer identification number: 14-1364588
E Telephone number:
F Name and address of principal officer: SARAH GEBBIE-MEASECK
G Gross receipts: 256,997
H(a) Is this a group return for subordinates?
H(b) Are all subordinates included?
I Tax-exempt status: 501(c)(3)
J Website: THERICHARDSLIBRARY.COM
K Form of organization: Corporation
L Year of formation: 1901
M State of legal domicile: NY

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... 2 Check this box... 3 Number of voting members... 4 Number of independent voting members... 5 Total number of individuals employed... 6 Total number of volunteers... 7a Total unrelated business revenue... 7b Net unrelated business taxable income... 8 Contributions and grants... 9 Program service revenue... 10 Investment income... 11 Other revenue... 12 Total revenue... 13 Grants and similar amounts paid... 14 Benefits paid... 15 Salaries... 16a Professional fundraising fees... 16b Total fundraising expenses... 17 Other expenses... 18 Total expenses... 19 Revenue less expenses... 20 Total assets... 21 Total liabilities... 22 Net assets or fund balances.

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.

Sign Here: Signature of officer SARAH GEBBIE-MEASECK, PRESIDENT. Date.
Paid Preparer Use Only: Print/Type preparer's name CATHERINE HARRIS, Preparer's signature CATHERINE HARRIS, Date 03/26/24, Check self-employed, PTIN P01036323.
Firm's name CHS WEALTH MANAGEMENT & CPAS, Firm's EIN 46-1785698.
Firm's address COLCHESTER, VT 05446, Phone no. 866-247-6800.

May the IRS discuss this return with the preparer shown above? See instructions. [X] Yes [ ] No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: NOT-FOR-PROFIT FREE PUBLIC LIBRARY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

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 \$ 194,835 including grants of \$ ) (Revenue \$ 256,997 ) THE PURPOSE OF THIS NOT FOR PROFIT FREE PUBLIC LIBRARY IS TO PROVIDE FREE LOAN OF PRINT AND NON-PRINT MATERIALS TO PERSONS IN THE AREA, TO STORE PUBLIC INFORMATION, TO PROVIDE GENERAL INFORMATION AND READING PROGRAMS FROM PRESCHOOL TO ADULTS AND PROVIDE FREE USE OF COMPUTERS.

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

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

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

4e Total program service expenses 194,835

**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)? <i>If "Yes," complete Schedule A</i>	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? <i>If "Yes," complete Schedule C, Part I</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? <i>If "Yes," complete Schedule C, Part II</i>		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 Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		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? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		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? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>		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? <i>If "Yes," complete Schedule D, Part VIII</i>		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? <i>If "Yes," complete Schedule D, Part IX</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		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)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		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? <i>If "Yes," complete Schedule G, Part I. See instructions</i>		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? <i>If "Yes," complete Schedule G, Part II</i>		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		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? <i>If "Yes," complete Schedule I, Parts I and II</i>		X



Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 22-38 covering various organizational requirements.

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

Input box for Part V check

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 1a-1c regarding Form 1096 and backup withholding.

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>	11		
<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</b>	<b>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>			
<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>			
<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>			
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>			
<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</b>	<b>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</b>	<b>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</b>	<b>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</b>	<b>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</b>	<b>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</b>	<b>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>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>			
<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? If "Yes," see instructions and file Form 4720, Schedule N.	<b>15</b>			X
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>			X
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, 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? If "Yes," complete Form 6069.	<b>17</b>			

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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included on line 1a, above, who are independent; 2 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?; 3 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?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a 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?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 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.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 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?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b 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?

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 [X] Upon request [ ] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records.

GINA COLBURN
WARRENSBURG

25 KING STREET

NY 12885

518-623-3011

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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 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			
(1) JOHN SCHROETER ..... TRUSTEE	2.00 ..... 0.00	X						0	0	0
(2) SUSAN MATZNER ..... SECRETARY	2.00 ..... 0.00	X		X				0	0	0
(3) GINA COLBURN ..... TREASURER	2.00 ..... 0.00	X		X				0	0	0
(4) DANIELLE ROBICHAUD ..... TRUSTEE	2.00 ..... 0.00	X						0	0	0
(5) ESTHER MCTAGUE ..... TRUSTEE	2.00 ..... 0.00	X						0	0	0
(6) SARAH GEBBIE-MEASECK ..... PRESIDENT	2.00 ..... 0.00	X		X				0	0	0
(7) BECKY SMITH-LAWLER ..... FINANCIAL OFFICER	2.00 ..... 0.00	X		X				0	0	0
(8) MARY BEADNELL ..... VICE-PRESIDENT	2.00 ..... 0.00	X		X				0	0	0
(9) SHELBY BURKHARDT ..... DIRECTOR	40.00 ..... 0.00	X		X				46,195	0	0
(10) .....										
(11) .....										

**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			
(12) .....										
(13) .....										
(14) .....										
(15) .....										
(16) .....										
(17) .....										
(18) .....										
(19) .....										
<b>1b Subtotal</b> .....							46,195			
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....							46,195			

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

	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**

**1** 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

**2** 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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b>				
	<b>b</b> Membership dues	<b>1b</b>				
	<b>c</b> Fundraising events	<b>1c</b>				
	<b>d</b> Related organizations	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>	242,656			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	10,340			
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 2,413			
	<b>h Total.</b> Add lines 1a-1f		252,996			
	<b>Program Service Revenue</b>	<b>2a</b> FEES/FINES/LIBRARY SERVICES	Business Code 519100	913	913	
<b>b</b>						
<b>c</b>						
<b>d</b>						
<b>e</b>						
<b>f</b> All other program service revenue						
<b>g Total.</b> Add lines 2a-2f			913			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		3,088		3,088	
	<b>4</b> Income from investment of tax-exempt bond proceeds					
	<b>5</b> Royalties					
	<b>6a</b> Gross rents	(i) Real				
		(ii) Personal				
		<b>6a</b>				
	<b>b</b> Less: rental expenses	<b>6b</b>				
	<b>c</b> Rental inc. or (loss)	<b>6c</b>				
	<b>d</b> Net rental income or (loss)					
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		<b>7a</b>				
	<b>b</b> Less: cost or other basis and sales exps.	<b>7b</b>				
	<b>c</b> Gain or (loss)	<b>7c</b>				
	<b>d</b> Net gain or (loss)					
<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>					
	<b>b</b> Less: direct expenses	<b>8b</b>				
	<b>c</b> Net income or (loss) from fundraising events					
<b>9a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>					
	<b>b</b> Less: direct expenses	<b>9b</b>				
	<b>c</b> Net income or (loss) from gaming activities					
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>					
	<b>b</b> Less: cost of goods sold	<b>10b</b>				
	<b>c</b> Net income or (loss) from sales of inventory					
<b>Miscellaneous Revenue</b>	<b>11a</b>	Business Code				
	<b>b</b>					
	<b>c</b>					
	<b>d</b> All other revenue					
	<b>e Total.</b> Add lines 11a-11d					
<b>12 Total revenue.</b> See instructions		256,997	913	0	3,088	

**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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	(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	46,195		46,195	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	96,962	80,441	16,521	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	13,235	7,437	5,798	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	5,275		5,275	
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.)				
12 Advertising and promotion				
13 Office expenses	4,871	4,384	487	
14 Information technology				
15 Royalties				
16 Occupancy	27,697	24,928	2,769	
17 Travel				
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	53,377	53,377		
23 Insurance	6,776		6,776	
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 OPERATING EXPENSE	15,819	15,819		
b AUTOMATION FEES	4,598	4,598		
c MISC EXPENSE	2,417	2,296	121	
d TELEPHONE	1,555	1,555		
e All other expenses				
<b>25 Total functional expenses.</b> Add lines 1 through 24e	<b>278,777</b>	<b>194,835</b>	<b>83,942</b>	<b>0</b>
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <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
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing	174,343	<b>1</b>	166,986
	<b>2</b> Savings and temporary cash investments	25,000	<b>2</b>	25,000
	<b>3</b> Pledges and grants receivable, net		<b>3</b>	
	<b>4</b> Accounts receivable, net		<b>4</b>	
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		<b>6</b>	
	<b>7</b> Notes and loans receivable, net		<b>7</b>	
	<b>8</b> Inventories for sale or use		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges	2,986	<b>9</b>	9,795
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 2,084,786		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 938,706	1,145,853	<b>10c</b> 1,146,080
	<b>11</b> Investments—publicly traded securities	46,784	<b>11</b>	47,796
	<b>12</b> Investments—other securities. See Part IV, line 11		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11		<b>13</b>	
	<b>14</b> Intangible assets		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11	22,135	<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33)	1,417,101	<b>16</b>	1,395,657	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	5,444	<b>17</b>	5,780
	<b>18</b> Grants payable		<b>18</b>	
	<b>19</b> Deferred revenue		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25	5,444	<b>26</b>	5,780
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions	1,364,873	<b>27</b>	1,342,081
	<b>28</b> Net assets with donor restrictions	46,784	<b>28</b>	47,796
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds		<b>31</b>	
	<b>32 Total net assets or fund balances</b>	1,411,657	<b>32</b>	1,389,877
<b>33 Total liabilities and net assets/fund balances</b>	1,417,101	<b>33</b>	1,395,657	



**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	256,997
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	278,777
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-21,780
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	1,411,657
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	1,389,877

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	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.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>2c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
<b>3a</b>	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?		
<b>3b</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		

**SCHEDULE A**  
**(Form 990)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

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

**2023**

Department of the Treasury  
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public  
Inspection

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

Name of the organization

RICHARDS LIBRARY

Employer identification number

14-1364588

**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)						
<b>Total</b>						

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

Schedule A (Form 990) 2023

**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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	20,907	15,517	42,021	13,693	37,442	129,580
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	152,130	178,025	214,030	214,030	214,030	972,245
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3	173,037	193,542	256,051	227,723	251,472	1,101,825
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6 Public support.</b> Subtract line 5 from line 4.						1,101,825

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>7</b> Amounts from line 4	173,037	193,542	256,051	227,723	251,472	1,101,825
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	2,006	2,502	2,636	2,831	1,571	11,546
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)				3,283	3,954	7,237
<b>11 Total support.</b> Add lines 7 through 10						1,120,608

**12** Gross receipts from related activities, etc. (see instructions) **12** 7,843

**13 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**

<b>14</b> Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	98.32%
<b>15</b> Public support percentage from 2022 Schedule A, Part II, line 14	<b>15</b>	98.76%

- 16a 33 1/3% support test — 2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization
- b 33 1/3% support test — 2022.** 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 **stop here**. The organization qualifies as a publicly supported organization
- 17a 10%-facts-and-circumstances test — 2023.** 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 **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization
- b 10%-facts-and-circumstances test — 2022.** 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 **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization
- 18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

**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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First 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**

<b>15</b> Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2022 Schedule A, Part III, line 15	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2022 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33 1/3% support tests — 2023.** 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 — 2022.** 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 on 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
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations (continued)**

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>b</b> A family member of a person described on line 11a above?		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
<b>11a</b>		
<b>11b</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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove 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.</i>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
<b>1</b>		
<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)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
<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>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> By reason of the relationship described 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
<b>1</b>		
<b>2</b>		
<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 Part VI how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b> Did the activities described 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? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b> Parent of Supported Organizations. Answer 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? <i>If "Yes" or "No," provide details in Part VI.</i>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<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.

<b>Section A – Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	
<b>Section B – Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
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	
<b>Section C – Distributable Amount</b>			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).		

**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 Part VI)	5
6	Other distributions (describe in Part VI). 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 Part VI). See instructions.	8
9	Distributable amount for 2022 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-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required—explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018 .....		
b	From 2019 .....		
c	From 2020 .....		
d	From 2021 .....		
e	From 2022 .....		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	<b>Excess distributions carryover to 2024.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019 .....		
b	Excess from 2020 .....		
c	Excess from 2021 .....		
d	Excess from 2022 .....		
e	Excess from 2023 .....		



**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.)

SUPPLEMENTAL INFORMATION

PART 11, LINE 10: GAINS FROM SALE OF INVESTMENT ASSETS, MISC. INCOME:

\$3,954

**Schedule B  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

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

OMB No. 1545-0047

**2023**

Name of the organization

Employer identification number

RICHARDS LIBRARY

14-1364588

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

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

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

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

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

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization

RICHARDS LIBRARY

Employer identification number

14-1364588

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	STATE UNIVERSITY OF NEW YORK DIVISION OF LIBRARY DEVELOPMENT ROOM 10-B-41 CULTURAL EDUCATION CENT ALBANY NY 12230	\$ 14,940	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	WARREN COUNTY AID 1340 STATE ROUTE 9 LAKE GEORGE NY 12845	\$ 5,393	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	.....	\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	.....	\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	.....	\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	.....	\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

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 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

RICHARDS LIBRARY

Employer identification number

14-1364588

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

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, aggregate value of grants, and questions about donor advisement.

Part II Conservation Easements

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of conservation easements, total number of easements, and questions about monitoring and reporting.

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

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures.

**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 PUBLIC LIBRARY ACCESS

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

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

**Part IV Escrow and Custodial Arrangements**

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

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

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

	Amount
1c	
1d	
1e	
1f	

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

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

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

**Part V Endowment Funds**

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

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

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

- a Board designated or quasi-endowment %
- b Permanent endowment %
- c Term endowment %

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

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

- (i) Unrelated organizations?
- (ii) Related organizations?

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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		50,000		50,000
b Buildings				
c Leasehold improvements				
d Equipment		2,034,786	938,706	1,096,080
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				1,146,080

**Part VII Investments – Other Securities**

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

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

**Part VIII Investments – Program Related**

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 13, col. (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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	

**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)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (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>
<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>
<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>

**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>
<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>
<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>

**Part XIII Supplemental Information**

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

PART III, LINE 4 - COLLECTIONS AND RELATION TO EXEMPT PURPOSE

COLLECTION CONSISTS PRIMARILY OF BOOKS IN CIRCULATION FOR THE FREE USE AND ENJOYMENT OF THE GENERAL PUBLIC.





**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Name of the organization

RICHARDS LIBRARY

Employer identification number

14-1364588

FORM 990, PART III - ADDITIONAL INFORMATION

PART 111, LINE 4 - DESCRIPTION OF ORGANIZATION COLLECTIONS & HOW FURTHERS  
EXEMPT PURPOSE:

DONATED LOCAL HISTORICAL ARTIFACTS ARE DISPLAYED FOR EDUCATIONAL PURPOSES  
AND MAINTAINED FOR PRESERVATION FOR FUTURE GENERATIONS.

FORM 990, PART VI - ADDITIONAL INFORMATION

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF  
CONFLICTS:

ANNUALLY, DISCLOSURE OF INTEREST THAT COULD GIVE RISE TO CONFLICTS OF  
INTEREST ARE DISCLOSED IN WRITING AND UPDATED IN THERE INTERIM, IF  
APPLICABLE. ANY ACTION TAKEN BY THE LIBRARY, WHETHER CONTRACTS OF SERVICE  
OR OTHERWISE, ARE BROUGHT BEFORE THE BOARD FOR APPROVAL. IF THE POSSIBILITY  
OF A CONFLICT(S) EXISTS, THAT MEMBER(S) OF THE BOARD IS PRECLUDED FROM A  
VOTE OF APPROVAL, ABSTAINING FROM ANY VOTE.

FORM 990, PART VI, LINE 19 -- OTHER ORGANIZATION DOCUMENTS PUBLICLY  
AVAILABLE:

THE LIBRARY MAKES THE RELATED DOCUMENTS AVAILABLE IF REQUESTED BY THE  
PUBLIC.

FORM 990, PART VI LINE 11B -- FORM 990 REVIEW PROCESS:

FORM 990 IN ITS ENTIRETY, TOGETHER WITH ALL SUPPORTING STATEMENTS IS MADE  
AVAILABLE TO THE BOARD OFFICERS, LIBRARY DIRECTOR AND THE BOARD TRUSTEES.  
THE REVIEW OF FORM 990 IS CONDUCTED AT A REGULARLY SCHEDULED BOARD MEETING.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

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

Schedule O (Form 990) 2023

Name of the organization

Employer identification number

RICHARDS LIBRARY

14-1364588

NO REVIEW WAS OR WILL BE CONDUCTED.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

ANNUALLY, DISCLOSURE OF INTEREST THAT COULD GIVE RISE TO CONFLICTS OF INTEREST ARE DISCLOSED IN WRITING AND UPDATED IN THE INTERIM, IF APPLICABLE.

ANY ACTION TAKEN BY THE LIBRARY, WHETHER CONTRACTS OF SERVICE OR OTHERWISE, ARE BROUGHT BEFORE THE BOARD FOR APPROVAL. IF THE POSSIBILITY OF A CONFLICT(S) EXISTS, THAT MEMBER(S) OF THE BOARD IS PRECLUDED FROM A VOTE.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

THE LIBRARY MAKES THE RELATED DOCUMENTS AVAILABLE IF REQUESTED BY THE PUBLIC.

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return

RICHARDS LIBRARY

Identifying number

14-1364588

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 13 rows for Part I. Line 1: 1,160,000; Line 3: 2,890,000; Line 7: 7; Line 13: 13.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

Table with 3 rows for Part II. Line 14, 15, 16.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

Table with 2 rows for Section A. Line 17: 51,351; Line 18.

Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 19a-i.

Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Class life, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 20a-d.

Part IV Summary (See instructions.)

Table with 3 rows for Part IV. Line 21, 22: 53,379; Line 23.

For Paperwork Reduction Act Notice, see separate instructions.

**CHS Wealth Management & CPAs**  
**463 Mountain View Dr., Suite 205**  
**Colchester, VT 05446**  
**866-247-6800**

CLIENT NAME: RICHARDS LIBRARY  
TAX YEAR END: 2023

We appreciate the opportunity to provide our services. This letter is used to specify the terms of our engagement with you and to clarify the nature and extent of the services we provide. To ensure an understanding of our mutual responsibilities, we ask you to confirm the following:

- 1. Scope of Engagement:** CHS Wealth Management and CPAs, LLC has been engaged by you, the client, to prepare the federal income tax (and state income tax returns, if any) for you for the tax year(s) listed above. We will advise you, for an additional fee, on tax matters as to which you specifically request our advice. This firm is responsible for preparing only the return(s) referenced above. We have not audited or verified the data you submit, although we may have asked you to clarify it, or furnish us with additional data. You are also confirming that you will willingly furnish us with all the information required for preparing the returns. We cannot provide you with complete and accurate tax returns without your full cooperation. We have provided you with questionnaires or worksheets to guide you in gathering the necessary information.

It is your obligation to inform us of any individual state or multi-state nexus liability that you may have, regardless of type of state tax matter. You acknowledge that you understand that there can be a variety of state tax matters, which are not limited to only income tax, and you understand that it is your responsibility to understand fully all the types of tax that you may be subject to and liable for. It is also your responsibility to maintain records to support such state or multi-state related liabilities as may be reportable to the taxing authorities. CHS is not responsible for advising you on nexus in other state, multi-state, or interstate taxing matters unless specifically engaged to do so. Tax planning services are not included as part of the tax return engagement but can be provided pursuant to a separate engagement if requested by you. The firm's responsibilities under this engagement letter end with the electronic filing of the tax return(s) listed above (and subsequent acknowledgment by the taxing authorities). For paper-filed returns, it is your obligation to mail the returns, and the firm's responsibilities to you end when the packaged returns have been provided to you for mailing.

- 2. Fees:** Our fees have been computed at our standard rates. Prompt payment is required at the time services are rendered, and our invoices are due and payable upon presentation. If payment is not made, all work may be suspended until your account is brought current. Invoices unpaid 30 days past the billing date may be subject to an interest charge. We reserve the right to suspend our services or to withdraw from this engagement in the event our invoices are not paid. If our services are terminated, you will be obligated to reimburse us for all costs through the date of termination.

3. **Filing Deadline:** The filing deadline for calendar year non-profit and private foundation tax returns is May 15. The filing deadline for fiscal year non-profit and private foundation tax returns is the 15th day of the 5th month after the end of the organization's fiscal tax year. In order to meet these filing deadlines, any missing information needed to complete the return should be received in this office no later than three (3) weeks prior to these deadlines, or it may be necessary for us to place your return(s) on extension. **Extensions are only an extension to file a tax return; an extension to pay the related taxes owed does not exist. Although non-profits generally pay no tax, this is not always the case if there is unrelated business taxable income (UBTI) involved, or in certain other circumstances.** If an extension of the filing time is required, any tax due with your return(s) must be paid with that extension.

Any amounts not paid by the filing deadline will likely be subject to interest and late payment penalties. The law also provides various penalties that may be imposed when taxpayers understate their tax liability. Taxpayers may seek to avoid all or part of the penalty by showing (1) that they acted in good faith and there was reasonable cause for the understatement, (2) that the understatement was based on substantial authority, or (3) that the relevant facts affecting the item's tax treatment were adequately disclosed on the return. You agree to advise us if you wish disclosure to be made in your returns or if you desire us to identify or perform further research with respect to any material tax issues for the purposes of ascertaining whether, in our opinion, there is "substantial authority" for the position proposed to be taken on such issues in your returns.

4. **Client's Duty to Provide Documentation:** It is your responsibility to provide all the information required for the preparation of complete and accurate returns. If we do not receive your documentation in accordance with the above, we will be unable to timely prepare your returns or other various statements, which may subject you to late filing penalties. **It is also your responsibility to retain all the documents, canceled checks and other data that form the basis of income and deductions.** These may be necessary to prove the accuracy and completeness of your returns to a taxing authority. CHS provides clients with certain tax related intake forms, questionnaires, and data summary documents for client completion and/or verification of data in an effort to assist CHS with the accurate preparation of client tax return(s). You as the client confirm that the information you have provided or confirmed/verified on these various intake forms, questionnaires, and data summary documents used as tax return preparation aides is accurate as they relate to the tax returns referenced above. **You have the final responsibility for your income tax returns, and by signing this Engagement Agreement, you confirm you have carefully reviewed them prior to signing and filing them.** We have provided you with one copy of each of the tax returns that we have completed on your behalf for your records; additional copies of your returns are available for \$25 each. **By signing this Agreement, you acknowledge you have already received one copy of your return(s) and confirm that we have returned to you all the original source documents you provided us to use in preparation of your tax return(s).**

5. **Client Acknowledgement:** By your signature below, you are confirming to us that unless we are otherwise advised, any donations, travel, meals, gifts, and other business-related expenses are supported by the necessary records required under the appropriate sections of the Internal Revenue Code. If you have any questions as to the type of records required, please ask us for advice in that regard.

By your signature below, you acknowledge that you are responsible for the decisions and functions relating to the above tax return(s). That responsibility includes designating qualified individuals with the necessary knowledge and expertise to be responsible and accountable for overseeing all the specific services we perform as part of this engagement, as well as evaluating the adequacy and results of the services performed. In relation to any business tax returns, you acknowledge that you are responsible for establishing and maintaining internal controls, including monitoring ongoing business activities.

6. **Professional Judgment:** We have used professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between taxing authority interpretations of the law and other supportable positions. Whenever we were aware that a possibly applicable tax law was unclear or that there were conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we have explained the possible positions that may be taken on your return. In accordance with our professional standards, we have followed whatever position you requested, as long as it was consistent with the codes, regulations, and interpretations that have been promulgated. If any taxing authority should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments. In the event, however, that you ask us to take a tax position that in our professional judgment will not meet the applicable laws and standards as promulgated, we reserve the right to stop work and terminate our professional relationship with you as a client of this firm and shall not be liable to you for any damages that occur as a result of our firm ceasing to render services.
7. **Attorney-Client Privilege:** Federal law has extended the attorney-client privilege to some, but not all, communications between a client and the client's CPA. The privilege applies in limited situations to non-criminal tax matters that are before the IRS or brought by or against the U.S. government in a federal court. Communications solely concerning the preparation of a tax return are not privileged. In addition, the confidentiality privilege can be inadvertently waived if the contents of any privileged communication are discussed with a third party, such as a lending institution, a friend, or business associate. We recommend that you contact us before releasing any privileged information to a third party. If a communication is made in the presence of an employee who is not authorized to act or speak for your business in relation to the communication's subject matter, then the communication will be deemed to be made in the presence of a third party and any privilege will be waived. Unless we are required to disclose the communication by law, we will not provide such disclosure until you have had an opportunity to argue communication privilege in court at your own expense. If you choose to do so, you agree to notify our firm accordingly in advance.

8. **Scope of Work, Fees and Billing:** Unless you have a separate Engagement Agreement in place with our firm for additional services beyond the scope of tax preparation, ***our work in connection with the preparation of your income tax returns does not include any work beyond the scope of preparation of the tax return(s) relating to the tax year ending period noted at the top of the first page of this Engagement Agreement, nor does this engagement include any procedures designed to discover fraud, defalcations, or other irregularities, should any exist.*** Accounting/Bookkeeping services are not part of the standard tax return preparation service, but can be provided under separate fee agreement if requested. Our fees have been computed at our standard rates. Prompt payment is required at the time services are rendered, and our invoices are due and payable upon presentation. If payment is not made, all work may be suspended until your account is brought current.
9. **Retention of Records:** It is our policy in accordance with IRS regulations to keep records related to this tax return engagement for three (3) years. However, we do not keep any original client records; instead, we have returned those to you upon completion of the services rendered under this engagement and have only retained electronic copies of any necessary evidence used to support the tax return calculations. When records are returned to you, it is your responsibility to retain and protect them for possible future use including potential examination by taxing or regulatory authorities. By your signature below, you acknowledge and agree that upon the expiration of the three (3) year retention period, we shall be free to destroy our records related to this engagement without providing additional notice to you beyond that provided in this Engagement Agreement.
10. **Indemnification:** You hereby agree to hold harmless and indemnify our firm for any and all liability, damages, costs or expenses which are sustained, incurred or required arising out of the actions of the undersigned or reliance by third parties in the course of our preparation of the subject financial documents/statements.
11. **Limitation of Liability:** You hereby agree that, to the fullest extent permitted by law, our firm shall not be liable to you for any special, indirect or consequential damages whatsoever, whether caused by our firm's own negligence, errors, omissions, strict liability, breach of contract, breach of warranty or other cause or causes whatsoever including, but not limited to, loss of interest or revenue. Any claim of loss or damage suffered as a result of, arising from, or in connection with services provided from this Tax Engagement Agreement whether in contract or tort or under statute or otherwise, must be made in the jurisdiction where services have been delivered, within one year of the date of the engagement completion which will be evidenced by the signing of the completed tax return or electronic tax filing documents. Our maximum liability to you arising for any reason relating to services rendered under this letter shall be limited to the amount of fees you paid for those services.
12. **Limitation of Disclosure:** The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of a tax return and on the taxpayer. These standards differ. Unless the preparer has a reasonable belief that any tax position in the return will more-likely-than-not be sustained on its merits, a preparer penalty will be imposed unless that position has a reasonable basis and is adequately disclosed in the return via disclosure on a Form 8275. And, while a preparer penalty might be avoided by adequately

disclosing the return position, the taxpayer might not have to disclose the position in order to avoid applicable taxpayer penalties. If we determine that we would be subject to a preparer penalty by delivering the return to you, you agree to either adequately disclose that position on the return or change the position to one that would not subject us to penalty. If you do not choose to change your position or adequately disclose so as to eliminate, in our sole opinion, our exposure to the preparer penalty, we, in our sole discretion and at any time, may withdraw from the engagement without completing or delivering tax returns to you. Such withdrawal will complete our engagement, and you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenses through the date of our withdrawal.

We are affiliated with Cetera Financial Specialists ("CFS") for the purpose of providing securities investments and financial planning solutions. We may use your tax return information in conjunction with financial planning and/or analysis software to provide you with financial plans, investment solutions and/or recommendations, and any information disclosed to CFS may be used by us or CFS in providing investment products or services to you. We may disclose your tax return information to Cetera Financial Specialists ("CFS") and other third parties affiliated with CFS, or who provide services to CFS, for the purpose of providing financial planning, investment ideas or recommendations, and that information will be retained by CFS as well as our offices.

13. **Arbitration:** If any dispute arises among the parties hereto in relation to this Engagement Agreement, all actions, disputes, claims and controversies under common law, statutory law or in equity of any type or nature whatsoever, whether arising before or after the date of this Engagement Agreement, and whether directly or indirectly relating to: (a) this Engagement Agreement and/or any amendments and addenda hereto, or the breach, invalidity or termination hereof; (b) any previous or subsequent Agreement between the parties; and/or (c) any other relationship, transaction or dealing between the parties (collectively the "Disputes"), will be subject to and resolved by binding arbitration pursuant to the Arbitration Rules of U.S. Arbitration & Mediation, Rules for Professional Accounting and Related Services Disputes. Any award or order rendered by the arbitrator may be confirmed as a judgment or order in any state or federal court of competent jurisdiction, which includes within the federal judicial district of the residence of the party against whom such award or order was entered. The parties agree that costs related to arbitration shall be shared equally between both parties regardless of outcome.
14. **Scope of Services:** Your returns may be selected for review by various tax authorities. Our fees do **not** include responding to tax authority inquiries nor do they include representation before tax authorities (whether in person, or via phone, letter, e-mail, etc.). We are not responsible for IRS or state disallowance of deductions that do not have adequate supporting documentation nor for resulting taxes, penalties, and interest. We will be available, upon request, to represent you under a separate written engagement agreement for tax authority representation services, and additional fees for our services will apply. Details regarding fees will be provided at time of inquiry. Advance fee retainers may be applicable depending on the scope and complexity of the work involved, and their necessity will be determined at the time of the work request.



15. **Subpoena:** In the event that we receive a subpoena or summons requesting that we produce documents from this engagement or testify about the engagement, we will notify you prior to responding to it. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate to protect information from discovery. If you take no action within the time permitted for us to respond or if your action does not result in a judicial order protecting us from supplying requested information, we may construe that inaction or failure as consent to comply with the request. Any time we spend responding to, addressing, or objecting to any subpoena will be billed to you at CHS's standard hourly rates.
16. **Termination:** You acknowledge and agree that CHS Wealth Management and CPAs, LLC can terminate this agreement and its relationship with you at any time.
17. **Severability:** If any provision of this Agreement is held to be illegal or invalid for any reason, the illegality or invalidity shall not affect the remaining provisions hereof, but such provision shall be fully severable, and this Agreement shall be construed and enforced as if the illegal or invalid provision had never been included.
18. **Entire Agreement:** This agreement contains the entire agreement of the parties. No other agreement, statement, or promise made on or before the effective date of this agreement will be binding on the parties.
19. **Modification:** This agreement may be modified by subsequent agreement of the parties only in writing.
20. **Effective Date:** This agreement becomes effective upon the date of the last signature.

#### **CLIENT PRIVACY POLICY**

CPAs, like all providers of personal financial services, are now required by law to inform their clients of their policies regarding privacy of client information. CPAs have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law. Therefore, we have always protected your right to privacy.

#### **Types of Nonpublic Personal Information We Collect**

We collect nonpublic personal information about you that is either provided to us by you or obtained by us with your prior authorization.

#### **Parties to Whom We Disclose Information**

For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures include, for instance, providing information to our employees for use in completing client related projects and, in limited situations, to unrelated third parties who need to know that information to assist us in providing services to you. In all such situations, we stress the confidential nature of information being shared. However, in most legal environments, CPA confidentiality is not afforded the same level of protection as that of attorney-client privilege.

**Confidentiality of Current and Former Clients' Information**

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. To guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards. Please call if you have any questions; your privacy, our professional ethics, and the ability to provide you with quality financial services are all extremely important to us.

We want to express our sincere appreciation for this opportunity to work with you.

The foregoing is agreed to by:

\_\_\_\_\_  
Catherine Harris  
[Accountant]

Dated: March 26, 2024

\_\_\_\_\_  
[Client]

Dated: \_\_\_\_\_

\_\_\_\_\_  
[Client]

Dated: \_\_\_\_\_

**RICHARDS LIBRARY**

Financial Statements

December 31, 2023

RICHARDS LIBRARY  
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December 31, 2023

Independent Auditor's Report

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63 Putnam Street, Ste. 204  
Saratoga Springs, NY 12866  
(866) 247-6800

## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

The Board of Trustees  
**The Richards Library**  
Warrensburg, NY

We have reviewed the accompanying financial statements of **The Richards Library** (a non-profit organization), which comprise the statement of financial position as of **December 31, 2023**, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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

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

### **Accountant's Responsibility**

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

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

### **Accountant's Conclusion**

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

A handwritten signature in cursive script, appearing to read 'Catherine Harris'.

Catherine Harris, CPA  
& Wealth Management Services, PLLC

Saratoga Springs, NY

March 29, 2024

RICHARDS LIBRARY  
STATEMENT OF FINANCIAL POSITION  
December 31, 2023

	<b>2023</b>
<b><u>ASSETS</u></b>	
Current Assets	
Cash, Unrestricted	\$ 116,336
Cash, Temporarily Restricted	50,650
Certificates of Deposit	25,000
Accounts Receivable	-
Prepaid Expenses	9,795
Total Current Assets	201,781
Property & Equipment	
Land	50,000
Building & Improvements	1,506,981
Furniture, Fixtures & Equipment	149,075
Books & Periodicals	356,595
Artifacts & Paintings	22,135
	2,084,786
Less Accumulated Depreciation	(938,706)
	1,146,080
Other Assets Whose Use is Restricted	
Investments	47,796
<b>Total Assets</b>	<b>1,395,657</b>
<b><u>LIABILITIES &amp; NET ASSETS</u></b>	
Current Liabilities	
Accounts Payable	(163)
Accrued Expenses	5,942
Current Portion Long-Term Debt	-
Total Current Liabilities	5,780
Long-Term Liabilities	
Notes Payable	-
Long-Term debt, Less Current Portion	-
Total Long-Term Liabilities	-
<b>Total Liabilities</b>	<b>5,780</b>
Commitments & Contingent Liabilities	-
Net Assets	
Without Donor Restrictions	1,342,081
With Donor Restrictions	47,796
<b>Total Net Assets</b>	<b>1,389,877</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 1,395,657</b>

*See accompanying notes to financial statements*

RICHARDS LIBRARY  
STATEMENT OF ACTIVITIES & CHANGE IN NET ASSETS  
Year Ended December 31, 2023

	<b>2023</b>
<b>Revenues &amp; Other Support</b>	
Contributed Support	214,030
Grants	28,626
Donations	7,903
Fees	913
Investment Income (loss), net	3,088
Other Income	2,437
Total Revenues & Other Support	256,997
 <b>Expenses</b>	
Library Services	194,835
Support Services - Management & General Support	83,942
Total Expenses	278,777
Change in Net Assets	(21,780)
Net Assets, Beginning of Year	1,411,657
<b>Net Assets, End of Year</b>	<b>1,389,877</b>

*See accompanying notes to financial statements*

RICHARDS LIBRARY  
STATEMENT OF FUNCTIONAL EXPENSES  
Year Ended December 31, 2023

	<b>2023</b>		
	Program Services	Management & General	Total
Salaries & Wages	\$ 80,441	\$ 62,716	\$ 143,157
Payroll Taxes & Benefits	7,437	5,798	13,235
Utilities	15,321	1,702	17,023
Professional Fees	-	5,275	5,275
Insurance	-	6,776	6,776
Automation Fees	4,598	-	4,598
Building Repairs & Maintenance	9,607	1,067	10,674
Telephone	1,555	-	1,555
Office Expenses	4,384	487	4,871
Library Operating Expenses	15,819	-	15,819
Miscellaneous	2,296	121	2,417
Depreciation	53,377	-	53,377
<b>Total Expenses</b>	<b>194,835</b>	<b>83,942</b>	<b>278,777</b>

*See accompanying notes to financial statements*



RICHARDS LIBRARY  
STATEMENT OF CASH FLOWS  
Year Ended December 31, 2023

	<b>2023</b>
Cash Provided From (Used For) Operating Activities:	
Change in Net Assets	\$ (21,780)
Adjustments To Reconcile Change In Net Assets To Cash Provided By Operating Activities	
Depreciation	53,377
Net (Gain) Loss on Investments	(1,012)
Changes In Operating Assets & Liabilities	
Accounts Receivable	-
Prepaid Expenses	(6,807)
Accounts Payable And Accrued Expenses	333
Cash From Operating Activities	24,111
Cash Used For Investing Activities:	
Net (Gain) Loss on Asset Disposition	15,192
Acquisition Of Property, Plant & Equipment	(28,670)
Cash From Investing Activities	(13,477)
Cash From (Used For) Financing Activities	
Proceeds From Short-Term Borrowings	-
Payments On Short-Term Borrowings	-
Proceeds From Long-Term Borrowing	-
Payments On Long-Term Borrowing	-
Cash (Used For) Financing Activities	-
Increase (Decrease) In Cash	
Unrestricted	(10,289)
Temporarily Restricted	2,932
Net Change	(7,357)
Cash & Equivalents, Beginning Of Year	174,343
Cash & Equivalents, End of Year	\$ 166,986
Supplemental Information:	
Interest Paid	\$ -

*See accompanying notes to financial statements*

## RICHARDS LIBRARY

### Notes to Financial Statements

December 31, 2023

(1) Nature of Activities and Summary of Significant Accounting Policies

(a) Organization

Richards Library, located in Warren County, New York, was founded by a large individual gift. Miss Clara King Richards of Warrensburg and her sister, Mrs. Mary Richards Kellogg who resided in Elizabethtown, presented this as a free gift to the town. Richards Library was chartered in 1901. The purpose of Richards Library is to provide free loans of print and non-print materials to the public and to provide reading programs from pre-school to adult. The library is primarily supported by property taxes.

(b) Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting and reflect all significant receivables, payables, and other liabilities.

(c) Basis of Presentation

Financial statement presentation follows the recommendation of the Financial Accounting Standards Board (FASB) in its Accounting Standards Codification (ASC). Richards Library is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions, and net assets with donor restrictions (in accordance with donor-imposed restrictions on the use of net assets).

(d) Cash and Cash Equivalents

Richards Library defines cash and cash equivalents as amounts readily convertible into cash and includes deposit accounts with banks.

(e) Income Taxes

Richards Library is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code, is classified as an organization that is not a private foundation, and qualifies for the charitable contribution deduction for individual donors. Management believes there are no sources of unrelated business taxable income and no uncertain tax positions. Richards Library is required to file Federal Form 990 "Return of Organization Exempt from Income Tax".

(f) Assets Whose Use is Limited - Investments

Investments consist of mutual funds which are carried at fair value. Fair value is determined based on quoted market prices. Investment gains and losses are recognized in the statement of activities.

**RICHARDS LIBRARY**

Notes to Financial Statements

December 31, 2023

(1) Nature of Activities and Summary of Significant Accounting Policies (cont.)

(g) Property and Equipment

Property and equipment are recorded at cost at date of acquisition or estimated fair value at date of donation. Depreciation is computed under the straight-line method over the estimated useful lives of property and equipment. Richards Library has a policy to capitalize fixed asset expenditures with a unit value greater than \$1,000 and a useful life greater than one year. Expenditures for normal repairs and maintenance are charged to operations as incurred.

(h) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ.

(i) Revenue Recognition

Property Taxes

Property tax revenue is based upon an annual tax levy on properties within the Warrensburg Central School District. The Library recognizes this revenue over its calendar fiscal year. Amounts received prior to the library's fiscal year are recorded as deferred revenue on the statement of financial position.

(j) Contributions and Investment Income

Contributions and investment income are recorded as without donor restrictions or with donor restrictions depending on the existence and/or nature of donor restrictions. When a restriction expires (i.e., when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Restrictions imposed that are met in the same year they are received are included in net assets without donor restrictions. Contributions of non-cash items are recorded at fair value at the date of donation. The accompanying statement of activities includes non-cash donations of \$2,413.

(k) Contributed Services

No amounts have been reflected in the financial statements for contributed services. Richards Library generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform tasks that assist Richards Library with its activities.

**RICHARDS LIBRARY**

Notes to Financial Statements

December 31, 2023

(1) Nature of Activities and Summary of Significant Accounting Policies (cont.)

(I) Financial Assets - Liquidity and Availability

Richards Library has \$191,986 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures consisting of cash and cash equivalents of \$166,986 and certificates of deposit of \$25,000. None of these financial assets are subject to donor or contractual restrictions that make them unavailable for general expenditures within one year of the statement of financial position date. Richards Library also has investments of \$47,796 at December 31, 2023. These investments are donor restricted. The dividend earnings are able to be utilized within one year of the statement of financial position date, but any market gains or losses are unavailable to be utilized. As part of its liquidity management, Richards Library has a policy to structure its financial assets to be available as general expenditures, liabilities and other obligations become due.

(2) Investments

A summary of investments (whose use is restricted) at December 31, 2023, is as follows:

Mutual Funds	\$47,796
--------------	----------

Investment income for the year ended December 31, 2023 is recorded in the statement of activities as follows:

Net assets without donor restrictions:	
Interest and dividends	\$121
Net assets with donor restrictions:	
Gain (Loss) on investments	\$2,967

(3) Functional Reporting of Expenses

Richards Library is required to present its expenses by functional classification, which shows the amount spent for program and support services. Expenses that can be specifically identified as a program or support service are charged directly to program or support services. Costs common to both functions have been allocated among the functions benefitted.

(4) Restriction on Net Assets

The restriction on net assets relates to donations received to be held for the purpose of providing income to be used for the continued operation of the library. The funds are maintained in a separate brokerage investment account. Income earned on these invested funds is utilized currently for the operation of the library. The principal amount of the donations, including any market appreciation, is recorded as net assets with donor restrictions in the statement of financial position.

**RICHARDS LIBRARY**

Notes to Financial Statements

December 31, 2023

(5) Fair Value Measurements

FASB "Accounting Standards Codification 820" establishes a framework for measuring fair value. That framework provides a hierarchy that prioritizes inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The asset or liabilities fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Assets and liabilities measured at fair value on a recurring basis recognized in the statement of financial position at December 31, 2023, and the level within the fair value hierarchy is as follows:

	<u>Level 1</u>
Investments - Mutual funds	\$47,796

Cash and cash equivalents and current liabilities - carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those instruments.

(6) Contingent Liability

Grant Programs

Richards Library periodically receives grants. These grants are sometimes subject to financial and compliance audits by the grantors or their representatives. Accordingly, Richards Library's compliance with applicable grant and contract requirements may be established at some future date. The amount, if any, of expenditures or funding which may be disallowed by the granting agencies cannot be determined at this time although management expects such amounts, if any, to be immaterial.

(7) Lease Transactions

The Organization is subject to Accounting Standards Codification 842 (ASU 2016-02) - *Accounting for Leases*. Under this standard, management is required to examine any outstanding or future financial contracts, if known, to determine if they are leases, and if so, whether they qualify for accounting and disclosure. Management has reviewed its financial contracts and determined that no leases fall under, or will fall under, ASC 842 as of the report date.

(8) Coronavirus (COVID-19)

The United States recently experienced a national health pandemic due to the Coronavirus ("COVID-19"). The overall consequences of COVID-19 are unknown but have the potential to result in continued economic impacts. The full impact of this event on the Organization and its future results and financial positions is not presently determinable.

**RICHARDS LIBRARY**

Notes to Financial Statements

December 31, 2023

(9) Concentration of Credit Risk

Financial instruments that potentially subject Richards Library to concentrations of credit risk consist of cash account balances in a financial institution which, from time to time, may exceed FDIC insured coverage limits.

(10) Subsequent Events

Management has evaluated subsequent events through the report date, and determined that there have been no subsequent events that have occurred that would modify our report or require adjustments to our disclosures in the financial statements.



63 Putnam Street, Ste. 204  
Saratoga Springs, NY 12866  
(866) 247-6800

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE  
AT THE CONCLUSION OF THE REVIEW

March 29, 2024

Management and The Board of Trustees  
**The Richards Library**  
Warrensburg, NY

We have reviewed the financial statements of **The Richards Library (Richards)** for the year ended December 31, 2022, and we have issued our report thereon dated March 29, 2024. Professional standards require that we provide you with information about our responsibilities under the Statements on Standards for Accounting and Review Services (SSARs), as well as certain information related to the planned scope and timing of our review. We have communicated such information during our discussions with you. Professional standards also require that we communicate to you the following information related to our review.

Significant Review Matters

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 1 of the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

- Management's estimate of fixed asset depreciation. We evaluated the key factors and assumptions used to develop this in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Review*

We encountered no significant difficulties in dealing with management in performing and completing our review.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the review, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of our review procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or a review matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the review report. We are pleased to report that no such disagreements arose during the course of our review.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated March 29, 2024.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about accounting and review matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination on the results of the review, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Review Findings or Issues*

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

### Other Matters

With respect to any supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our review of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements, or to the financial statements themselves.

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

Sincerely,



Catherine Harris, CPA  
CHS Wealth Management & CPAs, PLLC

Saratoga Springs, NY

March 29, 2024





## MVLS/SALS JOINT AUTOMATION PROJECT

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Mohawk Valley Library System  
858 Duanesburg Road  
Schenectady, NY 12306  
Phone: (518) 355-2010  
FAX: (518) 355-0674

Southern Adirondack Library System  
22 Whitney Place  
Saratoga Springs, NY 12866  
Phone: (518) 584-7300  
FAX: (518) 587-5589

The Mohawk Valley Library System (MVLS) and the Southern Adirondack Library System (SALS) began a cooperative Joint Automation Project in 1983 to help public libraries in our service area take advantage of economies of scale, share resources responsibly, and prove ourselves to be responsible stewards of public funds.

For the past 41 years, Joint Automation Project member libraries in both systems have benefited from the ease of access through a shared delivery system and an increase in the amount and type of materials available for patrons. The system has allowed reliable and valuable access to many materials to the people who live, work, and visit Hamilton, Saratoga, Warren, Washington, Fulton, Montgomery, Schenectady, and Schoharie counties.

Despite that history of successful collaboration, the Schenectady County Public Library's Board of Trustees voted to leave the Joint Automation Project at its February 29, 2024, board meeting. The reasons given ranged from economic efficiencies to consistency with County record-keeping procedures, to government-provided provision of IT services and security.

It is important for JA participants to know:

1. A transition team is being formed by the Joint Automation Project to ensure a smooth transfer of their holdings and patrons' data.
2. Schenectady County Public Library is not leaving the Mohawk Valley Library System, so direct access for system card holders must still be provided on site at the Schenectady County Public Library.
3. There will be many library users in MVLS and SALS libraries who will not notice any change at all. Schenectady County residents may have limited access to the resources held by the SALS libraries.
4. However, many Schenectady County residents will no longer have easy access to SALS member library holdings.
5. MVLS and SALS users at non-Schenectady locations will still have access to 2 million items and can place requests and receive those items in delivery; all users will continue to seamlessly use any non- Schenectady location.

The impacts will be felt in different ways, and through the transition team, we will work to minimize any negative effects.

We leave this update with this comment: When libraries agree to participate in the Joint Automation Project, their staff, trustees, and volunteers are expected to enforce confidentiality laws and policies to ensure that all personal information, including borrowing, requests, and information, remains private. This is both a legal and ethical duty of public libraries and cooperative library systems. Because of this, the current situation causes a deep concern that allowing county government, not library IT staff access to patron data is a violation of 49 public libraries' information.

The Mohawk Valley Library System (MVLS), the Southern Adirondack Library System (SALS) and the Joint Automation Council are open to the SCPL considering this concern, and deciding to stay a part of the Joint Automation Project.

Information about the process and moving forward will be shared as it is available.

March 22, 2024

## **SALS/MVLS JA responses to the SCPL Withdrawal from Joint Automation Whitepaper**

*The JA responses are indented and in italic text.*

Schenectady County Public Library would enjoy many benefits from expanding IT resources by being supported by County IT and withdrawing from Joint Automation including:

- Access to a local team of fifteen IT staff shared only with other county departments instead of a remote team of 6 IT staff shared with 49 other libraries
  - *JA staff includes IT professionals, employed by the library system, who have provided IT services and support to the public libraries of MVLS and SALS for over 30 years with high satisfaction ratings. Specializing in public library information technology, JA works closely together to provide seamless support to all member libraries. JA support includes ILS management, end user support, PC support, server support, network, security and consulting.*
- Regularly scheduled IT support during some of our night/weekend operating hours instead of on-call support for emergencies during all night/weekend operating hours
  - *JA staff are on call 24/7 for member library support. Library staff can call the on-call number for support outside of JA's normal working hours. JA staff will respond onsite for network outages when needed. System upgrades and maintenance are performed during off hours, even when this requires an additional fee to our ILS provider.*
- Compliance with county records retention and record management policy and improved records retention
  - *MVLS, SALS and JA cannot speak to the county records retention and record management policy. Continuing to participate in JA should have no effect on SCPL's records management.*
- Implementation of rigorous cybersecurity practices in compliance with county policy and procedure including endpoint protection and firewalls
  - *JA staff continually monitor and update security practices to secure, control access, and prevent unauthorized processing, transfer, or deletion of data. JA's goal is to safeguard the confidentiality, integrity, and availability of information necessary for the operation of the Polaris ILS. JA's solution includes endpoint protection and firewalls.*
- Eligibility for cyber liability insurance through the County once we are in compliance with cybersecurity best practices
  - *JA offers assistance to all member libraries to meet cyber liability insurance requirements. JA also provides contact information for an insurance agent who has provided cyber insurance to other MVLS/SALS libraries.*
- Dramatically improved protection of patron privacy through discontinuing routine JA practices such as use of generic staff logins with weak passwords
  - *JA encourages member libraries to change the staff password on non-shared PCs. JA also encourages member libraries to request the enabling of MFA (multi-factor authentication) on Microsoft 365 accounts for all staff. On shared PCs, like those at a circ desk, multiple staff need access to the same programs; however, access to any data, such as Microsoft 365 and Polaris requires additional credentials to be entered that are unique to each user. Sharing of these credentials to gain access violates JA policy.*

- Access to upgraded Office365 licenses that include an improved ability to collaborate on documents for a more efficient and effective workflow
  - *JA utilizes free Microsoft 365 licenses in order to keep member library fees down. These licenses provide the ability to collaborate with any user in the MVLS/SALS Microsoft 365 tenant via OneDrive, Teams and various other Microsoft products.*
- Centralized network so all of our libraries can talk to one another and we can implement library-wide services such as print and PC management (we currently manually manage much of this at all locations other than Bornt, Mont Pleasant and Central), as well as being able to easily access all security cameras on-site (currently we drive to the individual location to retrieve and save footage from that location), and add a door fob system to all of our buildings for improved safety and security (keys can be lost, copied, etc., and rekeying each time an employee leaves the library is not practical or cost-effective)
  - *Creating a virtual network for the SCPL branches would assist in these projects. JA staff are always willing to work with member libraries to find solutions to their needs.*
- Email addresses on our own domain of scpl.org instead of mvls.info
  - *This is accurate. There is no impediment to SCPL having their own email system in conjunction with the JA email and 365 accounts.*
- Confidentiality of library files and emails from any non-County third parties
  - *JA's Microsoft 365 tenant prevents sharing of files to sources outside of the MVLS and SALS member libraries in order to prevent unintentional exposure of confidential patron data. MVLS/SALS email cannot be blanketly forwarded to outside addresses. Encryption can be used to further protect the confidentiality of library data via email. All staff with Polaris ILS access are required annually to read and sign the "Confidential Library Patron Data" section of the MVLS/SALS Joint Automation Security Policy.*
- Access to support for a wider variety of computers and related technology hardware
  - *CPH, GLE and SAR employ local IT staff and are afforded more autonomy for hardware purchases, as long as they meet JA's minimum recommendations.*
- Ability to offer upgraded patron printer/copier/scanner/faxing systems
  - *CPH, GLE and SAR employ local IT staff and are afforded more autonomy for local hardware and software solutions.*
- Ability to easily and effectively communicate with the county via email and file sharing
  - *This is accurate. JA's Microsoft 365 tenant prevents sharing of files to sources outside of the MVLS and SALS member libraries. There is no impediment to SCPL having their own email and 365 accounts in conjunction with the JA email and 365 accounts.*
- Ability for library staff to print from their library-issued laptops while connected to library Wi-Fi (critical for branch librarians)
  - *JA has several options for Wi-Fi printing from laptops.*

It's important to note that this is not intended to be a cost savings measure, and in fact represents a significant investment on the county's part in ensuring we have the technology infrastructure necessary to operate effectively, comply with county policy and state law, reduce risk, improve patron privacy protections, and adapt and innovate with the changing technological needs of our community and staff.

JA is a small operation of only 6 IT staff serving SCPL and 49 other libraries. The practical constraints due to their size means they only offer a one-size-fits-all approach that does not meet our needs as a large county library with nine locations. We are restricted in which equipment we can order/have supported, which software we can use (such as type of Office 365 licenses and type of public PC and print management solutions), our ability to collaborate with one another and our county colleagues as well as community partners, and our ability to customize our configurations to our library's needs.

- *JA utilizes standard images and hardware in order to provide efficient support to all member libraries and to reduce costs for the members. Similarly, offering a single software solution for PC management allows JA to provide fast, efficient support and reduce overall costs. JA staff have evaluated new print solutions as requested by member libraries, most recently Princh. Larger libraries (CPH, GLE and SAR) have opted for library employed IT staff in order to have more autonomy in these areas. JA continues to provide support to these libraries in these areas as needed.*

Initially we sought to rectify much of this by having the County take on management of our IT and remaining members of JA for access to the shared catalog. This approach itself was not sustainable long term as JA informed us in June 2023 our membership fees would not change to reflect the shared catalog as the only service being provided but it represented a significant step forward in improving our IT situation in the interim. Unfortunately in late January of this year, JA informed us they will not allow us to completely manage our own IT and remain members of the shared catalog.

- *MVLS, SALS and JA object to allowing government employees access to confidential patron data.*

While the primary impetus for this change is the ability to manage our own IT in order to benefit from significant improvements and upgrades, withdrawal from Joint Automation and exploring alternate resource sharing arrangements with regional libraries has many advantages for us as it relates to the integrated library system (ILS/catalog), key among them:

- Ability to implement autorenewal - instead of items going overdue at their original due date and us billing for their replacement costs at 3 weeks overdue, the system can automatically renew them if no one is waiting
  - *When this feature was first offered by Polaris, the options available would have been confusing for patrons and staff in a consortial environment. At that time, the MVLS/SALS Operations Committee determined that it was best to not implement. The implementation of this feature could be revisited.*
- Improved public catalog features including the ability to filter by items currently on the shelf, display of locations on the main search results page, display of how many holds are currently on a title and your place in line
  - *Ability to filter by items currently on the shelf is available. For SCPL it has been set up as on shelf at any SCPL branch. This could be revised.*
  - *The other features mentioned were addressed by the PAC Steering Committee and were previously determined to be excluded or do not make sense in a consortial catalog.*
- Ability for us to manage and set appropriate ILS permissions for each library employee according to their job titles, functions and assigned responsibilities
  - *Per the MVLS/SALS JA User Account Policy:*

- *All Polaris account requests (new users, change of Polaris permissions) will go through the system trainers.*
    - *Polaris permissions are based on job function, not job title.*
    - *Users must be trained for Polaris access (either by the system trainers or library staff as approved by the system trainers).*
    - *For complex Polaris functions, only staff who will be performing those functions regularly will be given access*
- Ability to implement SCPL Board of Trustee policies relating to circulation, such as our fine block threshold
  - *Per the JA Council, trainers and JA staff have been tasked to develop guidelines for Polaris ILS settings and possible standardization in order to best support a consortial environment.*
- Ability to automate replacement cost bills via digital communications instead of printing and manually mailing them
  - *This requirement is per the [MVLS/SALS JA Fines and Fees Policy](#), approved 1/9/2019. At that time, this was deemed the best practice for billing patrons for library materials.*
- Ability to discontinue collecting unnecessary personally identifiable information such as driver license numbers and reduce library liability and impact in the event of a cybersecurity breach (which in itself would be much less likely with the enhanced cybersecurity measures we'll implement under County IT)
  - *This requirement is per the [MVLS/SALS JA Identification information in Patron Registration policy](#), approved 1/9/2019. As a unique identifier, Patron ID information helps to reduce duplicate patron accounts. JA staff continually monitor and update security practices. All library personnel are required annually to sign and follow JA policies, including the Confidential Library Patron Data policy.*
- Ability to do our own cataloging
  - *This service is provided as part of the JA fees and system contributions by four catalogers for all member libraries who participate in JA.*
- Ability to edit bib records
  - *This service is provided as part of the JA fees and system contributions by four catalogers for all member libraries who participate in JA. Having limited, dedicated staff with the ability to edit bib records ensures a cleaner, consistent database.*
- Ability to run custom reports
  - *JA and system trainers are happy to respond to library requests for custom queries, reports and record sets. JA and system trainers work with library staff to develop the questions and parameters necessary to provide correct and accurate information.*
- Ability to utilize functionality such as bulk record changes
  - *See the [MVLS/SALS JA User Account Policy](#).*



HOME

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FOR MEMBERS & STAFF

MEMBER LIBRARIES

PATRON LINKS

Southern Adirondack Library System > About SALS > Joint Automation Project

Joint Automation Project

# [MVLS & SALS Joint Automation Council Website](#)

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[JA reply Withdrawal from Joint Automation white paper](#)

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✓ Frequently Asked Questions regarding the Joint Automation Project

## Frequently Asked Questions regarding the Joint Automation Project

Updated 3/29/2024

This document aims to answer questions and share information regarding the Joint Automation Project and the

HOME, HYBRID & VIRTUAL  
LEARNING RESOURCES



current developments. People are welcome to send questions and comments to [JAwithdrawal@sals.edu](mailto:JAwithdrawal@sals.edu).

**What is a cooperative public library system?** The Mohawk Valley Library System (MVLS) and the Southern Adirondack Library System (SALS) are cooperative public library systems chartered by the NYS Board of Regents. There are 23 public library systems in NY. A cooperative public library system is an association created by agreement of the boards of chartered member libraries which maintain their autonomy. The NYS Education Department has approved both systems' plans of service. This is the mechanism for accepting any public funds. MVLS and SALS are each governed by a board of trustees elected by the systems' board members.

**What is the chartered area served by the two systems?** MVLS is chartered to serve Fulton, Montgomery, Schenectady, and Schoharie counties (14 libraries). SALS is chartered to serve Hamilton, Saratoga, Warren, and Washington Counties (34 libraries). Through the Joint Automation Project, material sharing is increased for all residents of the 8 counties. Coordinated delivery services are provided to all MVLS and SALS libraries.

**What is free direct access?** Free direct access requires all public libraries within a system to loan their materials to a library cardholder from any other library within that system. This policy, in accordance with Commissioner's Regulations §90.3, aims to ensure the broadest possible access to information for all New Yorkers, regardless of circumstance. MVLS and SALS each has Free Direct Access plans. SALS is not required to provide access to libraries outside of its chartered-to-serve areas (four counties). Through POLARIS, materials are shared among both MVLS libraries and SALS libraries.

**What is the Joint Automation Project?** The Joint Automation Project is a agreement between MVLS and SALS to provide their member libraries access to an integrated automated system (POLARIS). The project staff assists member libraries with technical support, training, and resources and utilizes current and emerging





technologies. The MVLS and SALS Board of Trustees exercise oversight over the Joint Automation Project. They must approve the annual budget (including fee structure and major policy changes such as adding or eliminating services).

**What is the Joint Automation Library Agreement?**

Member libraries in MVLS and SALS must annually review, approve, and sign the agreement indicating their understanding and adherence to JA Policies.

**Are SALS libraries required to provide interlibrary loans to Schenectady County residents?** Under the current Joint Automation Agreement, the answer is yes. Once Schenectady County Public Library withdraws from the ILS, the answer is no. Each SALS member library can decide, based on its lending and card registration policies, whether it will provide services and materials to Schenectady County residents who physically visit the library.

**Why is Schenectady County Public Library withdrawing from the Joint Automation Project?** Per the joint automation agreement, any member library may withdraw from the shared ILS. The library administration cited using Schenectady County IT staff instead of JA IT, more autonomy with POLARIS consortium settings, permissions, and cataloging.

**What will happen with the JA fees?** There will be no change in the JA fees for the members in FY 2024 and 2025, as they have been approved by JA Council and the two system boards.

**What is the impact on delivery?** The delivery system will remain in place until Schenectady County Public Library is completely removed from POLARIS (ILS). Delivery will change between the MVLS and SALS libraries. The number of items sent to MVLS from SALS is expected to be reduced.

**How will materials be returned to the proper library?** A transition team is formed to work out the details to ensure

all materials are accounted for and returned to the owning library.

**Can this situation impact patron privacy?** Yes, per the ALA Code of Ethics, as well as state law, library user records on an ILS are confidential, and should not be shared with a third party, including government entities and law enforcement. This is one of the many reasons cooperative library systems use their own IT professionals, who operate under the policy and directives of the system, not the government.

**Who has access to these records?** Library staff who have signed off on the necessary policies and have had the necessary training may access the patron database. It is a cooperative policy among the libraries in the eight counties. It is a shared patron database including patrons from 48 libraries and 2 systems in eight counties.

**What will this mean for Overdrive?** Overdrive will not change for the SALS libraries. At this point, we don't have information about the impact this will have on SCPL and MVLS member libraries.

**Is Schenectady County Public Library leaving MVLS?**  
No

**Will there be an announcement to share among the libraries and the public?** The transition team is developing a joint statement.

**How can Schenectady County residents borrow materials available through the 34 SALS (Southern Adirondack Library System) libraries?**

At this time, March 2024, people can still borrow materials through the shared POLARIS catalog. At some point, Schenectady County public library card holders will no longer be able to place holds or requests on SALS library holdings through the POLARIS catalog.

Every public library is autonomous and has its own board-approved borrowing policies. It may be possible for people to physically visit the SALS libraries and borrow materials.

Check the information on each library website to learn how to get a library card based on the individual's primary residence. It will be up to individual SALS libraries whether they choose to continue and how they will serve SCPL (Schenectady County Public Library) patrons.

Interlibrary loan protocols and delivery of materials is still a work in progress.

**Will that be different for MVLS Libraries?** The only difference is that reciprocal borrowing is required within library systems. All MVLS libraries must provide onsite access to the residents of all other MVLS libraries. At some point, Schenectady County public library card holders will no longer be able to place holds or requests on MVLS library holdings through the POLARIS catalog.

**Is there a timeline?** The short answer is yes. Transitional meetings are scheduled beginning in April to meet the August 2024 deadline.

**Will this document be updated?** Yes, please send your questions [JAwithdrawal@sals.edu](mailto:JAwithdrawal@sals.edu)

➤ [SALS/MVLS JA responses to the SCPL Withdrawal from Joint Automation Whitepaper](#)

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