FLOWER MEMORIAL LIBRARY
BOARD OF TRUSTEES
4:00 pm, Tuesday, August 13, 2024
AGENDA

ITEM	ACTION	
Call to Order & Introduction of Guests	Greetings	Ms. Calarco
Privilege of the Floor		
Approval of Minutes: July 9	Official Action	Trustees
Approval of Consolidated Expenses	Official Action	Trustees
President's Report		Ms. Calarco
Treasurer's Reports	Official Action	Mr. DiFabion
Director's Report		Mrs. Renzi-Falge
Committee Reports		
Building & Grounds		Mr. Caughlin
Finance/Investment		Mr. DiFabion
- Approval of new CPA's	Official Action	Trustees
Friends of the Library		Ms. Gorman
- Book Sale sign ups coming soon		
Liaison Report		Mrs. Evans
Policy		Mrs. Weldon
Old Business		
- Update on Antiques Road Show		
New Business		
- Approval of the 2023-2024 Report to the Community		
Motion for Executive Session to discuss pending, proposed, or current litigation		Trustees
Review of Tasks and Projects		Trustees
Motion for Adjournment		Trustees

Consolidated Expenses
July, 2024

	Board	City	Total Expenses
Salaries	$ -	$ 28,496.58	$ 28,496.58
Overtime	$ -	$ -	$ -
Other Employee Expenses	$ -	$ 30,886.48	$ 30,886.48
Total	**$ -**	**$ 59,383.06**	**$ 59,383.06**
Adult Fiction	$ 827.09	$ -	$ 827.09
Adult Graphic Novels	$ 25.74	$ -	$ 25.74
Adult Nonfiction	$ 2,045.71	$ -	$ 2,045.71
Adult Audio Books	$ 124.72	$ -	$ 124.72
Adult DVD's	$ -	$ -	$ -
Adult Programs	$ -	$ -	$ -
Teen Books	$ 380.91	$ -	$ 380.91
Teen Audio Books	$ -	$ -	$ -
Program Supplies	$ 47.05	$ -	$ 47.05
Music CD's	$ -	$ -	$ -
Large Print	$ 717.63	$ -	$ 717.63
Children's Books	$ -	$ -	$ -
Children's DVD's	$ -	$ -	$ -
Promotional Materials	$ -	$ -	$ -
Magazines/Newspapers	$ 394.16	$ -	$ 394.16
Lost & Damaged Replacements	$ -	$ -	$ -
Event Expenses	$ -	$ -	$ -
Office & Library Materials	$ -	$ -	$ -
Computer Expenses/Online Database	$ -	$ -	$ -
Membership Dues	$ 308.00	$ -	$ 308.00
Accounting/Professional Fees	$ -	$ -	$ -
Grant/Donation Expenditures	$ 29.94	$ -	$ 29.94
NNYLN Tech Grant	$ -	$ -	$ -
Ebooks	$ -	$ -	$ -
Bank & Credit Card Charges	$ -	$ -	$ -
Contracted Services	$ 565.06	$ -	$ 565.06
Security	$ -	$ -	$ -
Contracted Expenses/NCLS	$ 133.74	$ -	$ 133.74
Furniture/Furnishings	$ -	$ -	$ -
Maintenance Expenses	$ -	$ -	$ -
Postage	$ -	$ 29.75	$ 29.75
Miscellaneous	$ -	$ -	$ -
Insurance	$ -	$ -	$ -
Utilities	$ -	$ 159.31	$ 159.31
Travel/Training	$ -	$ -	$ -
ATTAIN Lab	$ -	$ -	$ -
Genealogy Expenses (Including Schobel)	$ 968.58	$ -	$ 968.58
Depreciation	$ -	$ -	$ -
Total	**$ 6,568.33**	**$ 189.06**	**$ 6,757.39**
		$ -	
Grand Total Expenses	**$ 6,568.33**	**$ 59,572.12**	**$ 66,140.45**

Roswell P. Flower Memorial Library
Bank Account Listing
August 2, 2024

Account	Balance Total	Description
1020 · Statement Savings WSB	97,100.97	Board of Trustees Statement Savings Account
1030 · Checking Account WSB	43,695.39	Board of Trustees Checking Account
1035 · Checking - Paypal WSB	5.00	Paypal Deposit Account
1069 · Carthage S&L - Schobel Checking	380.56	Genealogy Dept. Checking
1099 · Schobel CD 12/28/24	52,419.81	Genealogy Dept. CD
1330 · Otis Woodruff MM Savings WSB	40,382.00	Paintings
1450 · Emma Flower Taylor Bequest	381.04	Certificate of Deposit
1451 · Carthage CD 3/30/26	25,000.34	Certificate of Deposit - Emma Flower Taylor Estate
1490 · Carthage CD 2/28/25	34,697.69	Certificate of Deposit
1491 · Carthage CD 7/29/25	75,000.00	Certificate of Deposit - Library Savings

Roswell P. Flower Memorial Library
Grants & Donations Report (by Class) - All
All Transactions

	Board Designated Funds	Grants	Restricted Donations	Unrestricted Donations	TOTAL
Ordinary Income/Expense					
Income					
6000 · Unrestricted Donations	2,500.00	0.00	0.00	41,437.79	43,937.79
6005 · Restricted Donations	1,070.00	0.00	222,171.00	15,075.00	238,316.00
6010 · Grants	0.00	235,702.59	0.32	0.00	235,702.91
6020 · NCLS CBA Funds	0.00	0.00	10,000.00	0.00	10,000.00
6247 · Returnable Deposits/Refunds	0.00	0.00	0.00	315.00	315.00
Total Income	3,570.00	235,702.59	232,171.32	56,827.79	528,271.70
Gross Profit	3,570.00	235,702.59	232,171.32	56,827.79	528,271.70
Expense					
7010 · Adult Fiction Books	16.03	23.64	71,581.23	0.00	71,620.90
7015 · Adult Graphic Novels	0.00	0.00	5,060.61	0.00	5,060.61
7020 · Adult Audio Books	0.00	0.00	139.79	524.14	663.93
7030 · Adult DVD's & DVD Supplies	0.00	0.00	495.68	0.00	495.68
7035 · Large Print/Smith Fund	0.00	28,710.60	5,834.77	0.00	34,545.37
7040 · Teen Books	0.00	0.00	20.58	0.00	20.58
7060 · Children's Books	0.00	17.58	140.01	0.00	157.59
7240 · Children's Programs	0.00	1,277.97	0.00	0.00	1,277.97
7250 · Program Supplies	0.00	300.00	24,401.66	0.00	24,701.66
7260 · Adult Programs	0.00	218.85	0.00	0.00	218.85
7520 · Computer Exp/Supplies - LLSA	0.00	32,134.46	780.14	0.00	32,914.60
7521 · Office & Library Materials	0.00	94.95	0.00	395.70	490.65
7610 · Grant/Donation Expenditures	999.18	112,311.69	80,050.96	9,883.59	203,245.42
7620 · Construction Grant Expenses	0.00	29,678.10	0.00	0.00	29,678.10
7755 · NCLS Contractual Expenses	0.00	40.00	0.00	0.00	40.00
7760 · Contracted Services	0.00	0.00	0.00	3,476.75	3,476.75
7790 · Building & Grounds	0.00	0.00	0.00	1,951.38	1,951.38
9000 · Contingencies	0.00	0.00	0.00	280.87	280.87
Total Expense	1,015.21	204,807.84	188,505.43	16,512.43	410,840.91
Net Ordinary Income	2,554.79	30,894.75	43,665.89	40,315.36	117,430.79
Net Income	**2,554.79**	**30,894.75**	**43,665.89**	**40,315.36**	**117,430.79**

Roswell P. Flower Memorial Library
Grants & Donations Report (by Class) -Fiscal YTD
July 2024

	Grants	Restricted Donations	Unrestricted Donations	TOTAL
Ordinary Income/Expense				
Income				
6000 · Unrestricted Donations	0.00	0.00	14,700.00	14,700.00
6005 · Restricted Donations	0.00	435.00	0.00	435.00
Total Income	0.00	435.00	14,700.00	15,135.00
Gross Profit	0.00	435.00	14,700.00	15,135.00
Expense				
7035 · Large Print/Smith Fund	717.63	0.00	0.00	717.63
7250 · Program Supplies	0.00	47.05	0.00	47.05
7610 · Grant/Donation Expenditures	0.00	29.94	0.00	29.94
Total Expense	717.63	76.99	0.00	794.62
Net Ordinary Income	-717.63	358.01	14,700.00	14,340.38
Net Income	**-717.63**	**358.01**	**14,700.00**	**14,340.38**

Roswell P. Flower Memorial Library
Profit Loss Budget vs. Actual
July 2024

	Jul 24	Budget	% of Budget	Jul 23	Budget	% of Budget
Ordinary Income/Expense						
Income						
6000 · Unrestricted Donations	14,700.55	12,000.00	122.51%	4.12	4,000.00	0.1%
6005 · Restricted Donations	435.00	11,000.00	3.96%	0.00	21,000.00	0.0%
6010 · Grants	0.00	13,000.00	0.0%	0.00	13,000.00	0.0%
6015 · School Ballot Funds	2,367.64	75,000.00	3.16%	0.00	75,000.00	0.0%
6020 · NCLS CBA Funds	0.00	50,000.00	0.0%	0.00	50,000.00	0.0%
6151 · Book Sales	330.12	12,000.00	2.75%	2,663.08	12,000.00	22.19%
6240 · Miscellaneous Income	-2.10	500.00	-0.42%	-78.70	500.00	-15.74%
6241 · Internet Copies	109.30	4,500.00	2.43%	352.95	4,500.00	7.84%
6242 · Photocopier/Microprinters	91.40	400.00	22.85%	0.00	400.00	0.0%
6244 · Headsets/Thumb Drives	6.00	100.00	6.0%	12.00	100.00	12.0%
6245 · Lost & Damaged Materials	11.99	1,000.00	1.2%	76.93	1,000.00	7.69%
6247 · Returnable Deposits/Refunds	1.00	0.00	100.0%	-25.00	0.00	100.0%
6250 · Library Promotions	0.00	0.00	0.0%	13.00	0.00	100.0%
6260 · Interest Income	9.00	100.00	9.0%	3.47	100.00	3.47%
6262 · Library Cards	0.00	300.00	0.0%	28.00	300.00	9.33%
6280 · Genealogy Income	0.00	300.00	0.0%	0.00	300.00	0.0%
6998 · Appropriated Fund Balance	0.00	7,900.00	0.0%	0.00	20,900.00	0.0%
Total Income	18,059.90	188,100.00	9.6%	3,049.85	203,100.00	1.5%
Gross Profit	18,059.90	188,100.00	9.6%	3,049.85	203,100.00	1.5%
Expense						
7010 · Adult Fiction Books	827.09	12,500.00	6.62%	845.79	12,500.00	6.77%
7015 · Adult Graphic Novels	25.74	2,500.00	1.03%	217.91	2,000.00	10.9%
7017 · Non-Fiction CBA	2,045.71	50,000.00	4.09%	1,311.87	50,000.00	2.62%
7020 · Adult Audio Books	124.72	3,250.00	3.84%	169.55	3,250.00	5.22%
7030 · Adult DVD's & Supplies	0.00	3,500.00	0.0%	225.11	3,500.00	6.43%
7035 · Large Print/Smith Fund	717.63	4,750.00	15.11%	80.08	4,750.00	1.69%
7040 · Teen Books	380.91	5,000.00	7.62%	485.66	5,000.00	9.71%
7050 · Music CD's	0.00	900.00	0.0%	21.97	900.00	2.44%
7060 · Children's Books	0.00	2,500.00	0.0%	109.28	2,500.00	4.37%
7092 · Children's DVD's	0.00	900.00	0.0%	37.80	900.00	4.2%
7200 · Newspapers & Magazines	394.16	2,000.00	19.71%	394.16	2,000.00	19.71%
7250 · Programs Supplies	47.05	10,000.00	0.47%	0.00	8,000.00	0.0%
7300 · E-Books/NCLS Contractural	0.00	13,000.00	0.0%	0.00	13,000.00	0.0%
7410 · Promotional Materials	0.00	1,000.00	0.0%	0.00	3,000.00	0.0%
7450 · Event Expenses	0.00	1,500.00	0.0%	0.00	1,500.00	0.0%
7520 · Computer Expenses/Supplies-LLSA	0.00	12,500.00	0.0%	0.00	12,500.00	0.0%
7521 · Office & Library Materials	0.00	3,000.00	0.0%	71.99	2,000.00	3.6%
7532 · Membership Dues	308.00	2,500.00	12.32%	52.50	1,000.00	5.25%
7610 · Grant/Donation Expenditures	29.94	20,000.00	0.15%	301.95	20,000.00	1.51%
7640 · Accounting/Professional Fees	0.00	20,000.00	0.0%	0.00	30,000.00	0.0%
7650 · Bank & Credit Card Charges	0.00	300.00	0.0%	0.00	300.00	0.0%
7755 · NCLS Contractual Expenses	133.74	2,000.00	6.69%	133.74	2,000.00	6.69%
7760 · Contracted Services	565.06	8,500.00	6.65%	20.47	8,500.00	0.24%
7800 · Furniture/Furnishings	0.00	1,000.00	0.0%	0.00	1,000.00	0.0%
8058 · Genealogy/Schobel Expenses	968.58	5,000.00	19.37%	50.75	13,000.00	0.39%
6999 - Uncategorized Expenses (Per Audit)	0.00	0.00	0.0%	0.00	0.00	0.0%
9000 - Contingencies	0.00	0.00	0.0%	0.00	0.00	0.0%
9998 - Depreciation	0.00	0.00	0.0%	0.00	0.00	0.0%
Total Expense	6,568.33	188,100.00	3.49%	4,530.58	203,100.00	2.23%
Net Ordinary Income	11,491.57	0.00	100.0%	-1,480.73	0.00	100.0%
Net Income	**11,491.57**	**0.00**	**100.0%**	**-1,480.73**	**0.00**	**100.0%**

Directors Report August '24:

Building & Grounds

Construction grants: Andrea has closed out two of the previous construction grants for windows as we finally received all paperwork and bills for the projects to close them with the state. We are in the process of completing the current construction grant for the Makerspace and will have it submitted before the deadline.

Roof: The city has received the sign contract from PTL construction and are waiting for all insurance documents before they can issue the Notice to Proceed.

Trees: Two trees were removed from the property due to poor health and blight. The city arborist will replace them at an appropriate planting time.

Programming/Department Highlights

From Ashley Pickett: IT Improvements:

Timeframe: February 2024 – July 2024 due to medical leave in January

Throughout the last couple of years, Flower Library has transitioned through a number of technological improvements that all have an impact on both staff and patrons. Some changes were made to resolve an immediate problem, like a malfunctioning incident log and lack of internet filtering on the children's computers, while others were a natural progression of trying different approaches until the best fit was found, like moving to the on-demand tech help method of solving most computer problems. Despite some struggles with external companies, we've found that these improvements use staff time more effectively and allow us to work cooperatively with the IT professionals at the North Country Library System (NCLS). This translates into better service for our community.

In 2023, the library system moved to all Microsoft products for email and file storage. This was a tough transition for our staff and resulted in some frustrations. During February of 2024, I held one-on-one question and answer training sessions for these new Microsoft technologies to hopefully ease fears and help staff navigate new waters. This also opened the door for us to move to a more on-demand tech help model gradually through the year.

The spring of 2024 was busy with multiple installations, including a new public copier, people counter system, and incident log for staff recording. The copier is currently not without problems, but we are actively working with NCLS and the company to fix those. During this time, I also migrated the website for our Friends group to our library website to ensure that regular maintenance could occur and to help the group save funds.

This summer has included other changes that seem smaller in size, but no less impactful. During May we worked with NCLS to complete our first Polaris upgrade (this is the system we use to manage our library collections), which involved taking the system offline on our end. NCLS IT staff also corrected an internet filtering error on our children's computers using the newly installed Meraki routers. At the same time, we realized that our newest computers lack DVD/CD drives, which meant that our patrons could not view any medical data or other information loaded on this media. To solve this problem, we purchased an external drive that is stored in Reference for patron use. Throughout July, a technology inventory was also completed for staff reference.

As of August, multiple projects are underway and in progress. These include an update to the genealogy website pages (to include narratives and guidance that answer common questions), the setup of a library PayPal account for payments and donations, and the replacement of a microfilm machine computer that is less than 1-year-old. I am also consistently replacing inoperable square monitors from old library spares as well as replacing inoperable public search computers from a used supply provided by NCLS. All staff and public computers that are not functioning correctly but can be repaired are regularly "triaged" and repaired with NCLS IT help (via guiding me through the proper steps, virtually through a secure connection, or as a last resort sent to NCLS for an extended period of time). This on-demand model is used in hopes of preventing a larger malfunction and an extended computer repair visit to NCLS; on-demand help typically includes:

- Software/app and internet navigation
- Updates to the Dell and Windows systems
- Installing and repairing Windows operating systems

Throughout the 2023-2024 FY, multiple computers were purchased to ease the burden of declining technology. This included:

- 5 desktop models for staff
- 8 desktop models for the public
- 1 laptop model for staff

We've also purchased 1 staff desktop this July to replace a failing clerk computer, and we anticipate 5 additional desktops and 3 laptops (all for public use) to arrive during the 2024-2025 FY through the Coordinated Broadband Project.

Program:

On the evening of July 29th, 44 adults gathered in the library's South Reading Room to discuss, laugh, and reminisce. The 'Talkin' About My Generation: Rock & Roll in the North Country' event featured a panel of seven musicians from the local music scene who took a deep dive into why Watertown and the surrounding area gave rise to so many talented musicians. Not only did the event draw excited local guests, but the library saw eager visitors from across the North Country and from out-of-state as well.

The panel opened with two separate proclamations - one from Watertown's Mayor, and one from a representative of Jefferson County - putting the library on the radar of important decision makers in the area. The discussion filled the main floor with happy library noise - laughter, applause, and cheers - and participants left the building brimming with enthusiasm.

In the coming months, I will be working with the North Country Music Project committee to make rock & roll-themed oral histories available for public use as this panel event was only the beginning of their work. To date, the committee has recorded over 60 oral histories and are actively working to transcribe the data. Once this has been completed, we will work together to upload the information to its permanent home on the New York Heritage database via the Northern New York Library Network. All information will be housed under Flower Library's name and will be available for public use for generations to come.

Miscellaneous

I was invited to attend David Greico's statue unveiling as part of the downtown revitalization initiative. I was interviewed about Watertown history for an upcoming documentary about the statue and the area. He and his team also came through the library for a historical tour and recorded more history and took photos for the documentary.

Respectfully Submitted by *Suzie Renzi-Falge*

Monthly Statistic Comparison Report

	July, 2024	July, 2023
ADULT BOOK CIRCULATION		
Fiction (Adult & YA)	2,998	2,937
Non-Fiction (Adult & YA)	1,382	1,320
Total	**4,380**	**4,257**
JUVENILE BOOK CIRCULATION		
Fiction	3,058	3,205
Non-Fiction	696	645
Total	**3,754**	**3,850**
TOTAL BOOK CIRCULATION	**8,134**	**8,107**
OTHER MATERIALS CIRCULATION		
Adult & YA Magazines	62	49
Juvenile Magazines	14	9
Adult & YA Talking Books/Audios	137	136
Juvenile Talking Books/Audios	10	39
Adult DVD's/BluRay's	1,042	727
Juvenile DVD's/BluRay's	348	253
Multimedia	65	97
Music CD's	146	111
TOTAL OTHER MATERIALS	**1,824**	**1,421**
*Other Items\Empire Passes	82	34
IN-HOUSE TALLY (Kathy)		
Read & Return Paperbacks	**55**	**25**
Circulation Desk Reference Titles		
Magazines	2	4
Newspapers	20	22
Serials/Reference Books	0	0
Total Circulation Desk	**22**	**26**
GRAND TOTAL CIRCULATION	**10,117**	**9,613**
REFERENCE QUESTIONS		
Adult/Teen/Juvenile	167	115
Genealogy	19	34
Total	**186**	**149**
DUENORTH (Favorites)		
Borrowed (Received) 4.16	0	0
Loaned (Sent) 4.17	15	12
OCLC (Lisa)		
Borrowed (Loaned) 4.16	0	57
PROCTORING EXAMS	2	0
MEETING ROOM RESERVATIONS		
Library	22	21
Non-Library	64	71
Total	**86**	**92**

DOOR COUNT	8,158	9,378
COMPUTER SESSIONS 5.6	669	0
NEW BORROWERS	204	234
Programs		
Adult		
Sessions	18	9
Attendance	245	118
Young Adult		
Sessions	11	12
Attendance	81	83
Juvenile/Tween		
Sessions	17	44
Attendance	662	620
Total Sessions	**46**	**65**
Total Attendance	**988**	**821**
Ancestry.com		
Sessions	322	360
Website Visits 5.4	0	73,882
Wireless Sessions	0	5,879
EBOOK Checkouts	850	857
Audio Book Downloads	636	586
ArtistWorks, LawDepot & Universal Class	1	12

PROPOSAL FOR ACCOUNTING SERVICES

Date of Proposal: June 27, 2024

Presented to:

Roswell P. Flower Memorial Library

Presented by:

Dauphin & Fantacone CPAs, LLP

June 27, 2024

We are pleased to confirm our understanding of the services we are to provide for Roswell P. Flower Memorial Library.

Scope of Services

We will provide the following services:

- Financial Statement and Tax Return services for three years, starting with the year ended 6/30/2024 and ending the year ended 6/30/2026 as outlined on page 7 of this proposal.

These accounting services will be performed out of our office.

The undersigned firm representative acknowledges full acceptance of the Request for Proposal and is authorized to execute this proposal on behalf of Dauphin & Fantacone CPAs, LLP.

Please do not hesitate to reach out to us at kkania@df-cpas.com or (315) 629-8256 if you have any questions, and we look forward to hearing from you after your review of our proposal.

Sincerely,

Dauphin & Fantacone CPAs, LLP

DAUPHIN & FANTACONE CPAS

Table of Contents

Executive Summary	1
Dauphin & Fantacone CPAs, LLP	2
Not-for-Profit Clients	3
Firm Qualifications & Experience	4
Audit Approach & Quality	5
Fees & Services	7
Conclusion	8

Executive Summary

Firm Mission

Dauphin & Fantacone (D&F or "the Firm"), provides clients with similar services as the larger firms while ensuring a fair price and tangible value added to your organization, with a personal touch. Each of our partners started out at some of these bigger financial services firms, and we understand that there is a better way to develop strong personal relationships with our clients, while giving them the same high-quality services they require, all without breaking their bank.

Our promise to our clients always revolves around three things: quality service, objective professionalism, and personal dedication. With any financial service we provide, we do not cut any corners; we know that doing the work the right way will always take precedence over saving time. We have worked with clients from large conglomerates to small family-owned operations and we remain steadfast in our goal to act with professional integrity and ethics. We make sure to take the time necessary to answer your emails and calls promptly and are always willing to get to know you and your colleagues more over a coffee or lunch meeting.

We have over 25 years of combined experience in the public and private sectors of accounting, and we specialize in working with smaller organizations who require high-level service but get overlooked by bigger firms. We reside in both Syracuse, NY and Rochester, NY but we service clients all over the United States. We are proud to call upstate New York our home and we are invested in bettering the communities we live in.

Dauphin & Fantacone CPAs, LLP

About D&F

Founded in 2021, we are a Limited Liability Partnership of three partners (all CPAs) and one staff member (non-CPA). We serve clients across the non-profit, construction, storage, leasing, real estate, and software development industries. Across these clients and industries, we provide assurance, tax, consulting, bookkeeping, and other advisory services. Our small firm has been growing since its inception and our size provides for a more intimate client relationship and leaves you with no hoops to jump through to talk with any of our partners.

We use the same technology and software as our larger competitors, and we work to conduct our services paperless as much as possible. This streamlines our process and helps us provide faster, and more accurate deliverables to our clients.

We have extensive experience with not-for-profit entities, including charitable organizations, SUNY schools, hospital systems, professional organizations, and educational institutions.

We collaborate on the majority of our clients, and we operate as a team on all our new clients. So even though one partner will be assigned as the main contact on your engagement, your services will include work from all of our partners. We have no turnover to speak of, and are excited to be able to help our clients for years to come. This allows you to have a continuous team of experts that you can get to know and trust for many years to come.

Additional D&F Information Requested

Dauphin & Fantacone CPAs, LLP (FEIN: 87-3152626, Business License Number: 130330) hereby confirms that the Firm has never filed for bankruptcy or any form of reorganization under the bankruptcy code, and that the Firm has never received any sanctions and is not currently under investigation by any regulatory or governmental body.

Not-for-Profit Clients

Current Client Engagements

We currently serve the following clients that we believe are comparable in size, operations, and complexity to your organization:

- Laker Limo Transportation Project, Inc.
- Coalition for a Prosperous America, Inc.
- Coalition for a Prosperous America Education Fund, Inc.
- 100 Black Men of Syracuse, Inc.

Previous Client Experience

In the past, we have experience serving the following clients:

- Syracuse University
- Le Moyne College
- Mary Imogene Bassett Hospital
- New York State Retirement Fund
- SUNY School System
- Rochester Regional Health System
- Champlain Valley Physicians Hospital
- Claxton-Hepburn Medical Center
- Elmcrest Children's Center

Firm Qualifications & Experience

Engagement Audit Partner – Kevin Kania

Kevin began his career in public accounting working in the audit department at a Big 4 firm where he has gained over 6 years of experience working on audits for both public and private organizations across the banking, education, healthcare, and consumer products industries.

He has also provided review and compilation services, as well as bookkeeping, tax, and business development services for his clients. Kevin received both his undergraduate and MBA in public accounting from SUNY Oswego.

Engagement Tax Partner – Matthew Fantacone, CPA

Matt has an extensive background in taxation for all firm sizes across a wide variety of industries. He has over 10 years of Public Accounting experience and has a unique interest in the taxation of not-for-profits, emerging industries, and technology.

Matt received both his undergraduate degree and his MBA from Le Moyne College.

Engagement Quality Control Review Partner – Eric Dauphin, CPA

Eric started his career in regional CPA firms, developing a desire to help business owners build a tax strategy for their business and themselves. More recently he has been using accounting as a foundation to help businesses grow their bottom line. His experience ranges from corporate and personal tax, bookkeeping, payroll, software implementation and everything in between.

Eric is a Graduate of SUNY Geneseo and obtained his MBA in Public Accounting from SUNY Oswego.

Audit Approach & Quality

Our Firm's Approach

We work to perform all financial services with the utmost quality and ensure we abide by the applicable auditing and accounting standards required by your organization. Once awarded an engagement, we take the following approach:

1. Initial Meeting

Upon being awarded the contract for the agreed upon services, the partners and engagement team members will conduct an introductory meeting to obtain a detailed understanding of the operations of the organization. This meeting allows us to share our knowledge of what financial information is pertinent, point(s) of contact, the best way to obtain/provide the information, the timing of the deliverables, and any other items either party wishes to discuss at the kickoff of the engagement.

2. Information Gathering & Inquiries

We will then begin to gather information from the appropriate parties about the organization's internal operations, including but not limited to: internal controls, accounting policies, significant estimates, management competencies, compliance matters, financial results, and other details.

3. Risk Assessment, Analytics, & Fieldwork

After developing an understanding of the organization, we will assess the risks of material misstatements due to error and/or fraud and perform analytical and audit procedures responsive to those risks.

4. Completion & Quality Review

Once all audit fieldwork is complete, an additional partner will review the work performed to ensure the risks of material misstatement have been addressed adequately. All findings and suggested adjustments from our procedures will be provided to management to ensure these findings are corrected by the organization, benefiting the operation of your organization moving forward.

Audit Approach & Quality

Expected Work Assignment

Personnel	Work Assignment	Expected Hours
Kevin Kania, CPA	Lead Audit Partner – In charge of client collaboration, risk assessment, and deliverables.	124 hours annually
Matt Fantacone, CPA	Lead Tax Partner – In charge of client collaboration, form CHAR500 and 990-EZ tax preparation & filing.	16 hours annually
Eric Dauphin, CPA	Quality Control Reviewing Partner – In charge of performing quality control review of work performed.	24 hours annually

Independence & Conflict of Interest

We can hereby assure that there are no independence issues or conflicts of interest between our members of the engagement team and the organization as defined by the auditing standards generally accepted in the United States of America. The Firm has a system of internal control designed to identify and prevent any potential conflicts of interest and independence issues.

Expected Timeline

We fully expect to complete the audit and deliver the financial statements and management representation letter before the deadline of January 31st. See below a detailed plan (subject to change) of our auditing procedures:

Description	Start Date	End Date	Expected Hours
Meetings, Information Gathering, & Inquiries	8/5/24	8/12/24	20 hours (1 week)
Audit Risk Assessment & Fieldwork	8/12/24	8/30/24	60 hours (3 weeks)
Financial Statement Creation	8/30/24	9/6/24	24 hours (1 week)
Engagement Quality Control Review	8/30/24	9/6/24	24 hours (1 week)
Deliverables & Presentation to Management	9/6/24	9/13/24	24 hours (1 week)
Tax Return Preparation & Draft 990 Provided	9/6/24	9/13/24	16 hours (1 week)

Fees & Services

Fee Breakdown

We fully expect to complete our services within the estimated hours listed on page 6. The breakdown of the fee structure for those hours worked is as follows:

Work Description	Annual Hours	Rate	Total Fee per Year
Audit Work (planning, risk assessment, testing)	104 hours	$50/hour	$5,200
Audit Quality Control Review	24 hours	Complimentary	$0
Tax Work (990, CHAR500)	16 hours	$50/hour	$800
Management Presentation	20 hours	Complimentary	$0
Out of Pocket Expenses (none assumed)	N/A	Cost	$0
Overruns (first 40 hours)	40 hours	Complimentary	$0
Overruns (any after first 40, none assumed)	N/A	$100/hour	$0
TOTAL for 2024	**164 hours**		**$6,000**
** Work breakdown same as 2024**			
TOTAL for 2025 (5% Inflationary Increase)	**164 hours**		**$6,300**
** Work breakdown same as 2025**			
TOTAL for 2026 (5% Inflationary Increase)	**164 hours**		**$6,615**
TOTAL PROPOSAL for 2024 - 2026	**492 hours**		**$18,915**

Disclaimer: The prices listed in the preceding table are an estimate for the services discussed. This summary is not a warranty of final price. Estimates are subject to change if project specifications are changed or costs for additional and/or outsourced services change before a contract is executed.

Conclusion

Partners to your Success

With our combined experience and our commitment to our firm's values, we are confident we can meet the deadlines set by your organization and provide the quality service you need to accomplish your current and future goals.

We look forward to the opportunity to work with The Roswell P. Flower Memorial Library and hope to provide as much value to your organization as possible.

ROSWELL P FLOWER MEMORIAL LIBRARY

2023-2024

NEW LIBRARY CARDS

1,845

3.8% increase

LIBRARY VISITORS

97,762

LIBRARY EVENTS

ITEM CHECKOUTS
98,788

GENEALOGY
363

EMEDIA CHECKOUTS
16,856

MEETING SPACES
926

PROCTORS
35

COMPUTER SESSIONS
3,991*

REFERENCE QUESTIONS
1,795

WIFI SESSIONS
133,787

*partial data due to software upgrade

LIBRARY EVENTS

	TOTAL EVENTS	EVENT ATTENDANCE
CHILDREN	285	10,377
TEEN	96	1,138
ADULT	204	4,166

NEW to the library

- Circulating Atlas Collection
- Homeschool Curriculum Collection
- Microfilm Machine
- Patron Copier with added capabilities

A MESSAGE FROM OUR DIRECTOR:

For 120 years, our library has persisted in playing a pivotal role in upholding the public's essential right to access information, services, and resources that are vital for personal development and growth. Our commitment to dismantling barriers, enriching lives, and bridging societal gaps is evident in the indispensable resources we provide to individuals and families who rely on us. I would like to express my gratitude for the opportunity the library has played a crucial role of unlocking a myriad of possibilities for our patrons and contributing to a future where knowledge knows no bounds.

As another remarkable year begins, we are taking a moment to reflect on the past year and all of our accomplishments. We look forward to seeing you in soon!

Suzie Renzi-Falge

FLOWERMEMORIALLIBRARY.ORG

315.785.7705