OFFICIAL MINUTES
NORTH BABYLON PUBLIC LIBRARY
BOARD OF TRUSTEE PUBLIC MEETING
July 21, 2026 @ 6:00PM
ANNUAL REORGANIZATION MEETING

ATTENDEES: Tory Hare, Board of Trustee President
Ira Hester, Board of Trustee Vice President
Laurie Atlas, Board of Trustee Secretary
Theresa DeBlasi, Board of Trustee Assistant Secretary
Patricia Ziegler, Financial Trustee
Maureen Nicolazzi, Librarian III
Lisa Martin, Administrative Assistant

Additional Attendees: Stephen Burg, 2 Patrons, 5 Staff Members

ABSENTEES: None

CALL TO ORDER: At 6:00PM, Ms. Hare, Board of Trustee President, called the Annual Reorganization Meeting to order.

ADMINISTRATION OF OATH OF OFFICE:

- Ms. Martin administered the Oath of Office to Ms. Theresa DeBlasi for her new term as Board of Trustees Assistant Secretary, July 1, 2026 through June 30, 2031. (*attached)*

ELECTION OF BOARD OFFICERS 2026-2027

- **President, Board of Trustees**

It was moved by Mr. Hester, seconded by Ms. DeBlasi to nominate **Ms. Tory T. Hare** for the 2026-27 fiscal year. **Ayes 4. Nayes 0.** Motion carried.

- **Vice President, Board of Trustees**

It was moved by Ms. Atlas, seconded by Ms. DeBlasi to nominate **Mr. Ira Hester** for the 2026-27 fiscal year. **Ayes 4. Nayes 0.** Motion carried.

- **Financial Trustee, Board of Trustees**

It was moved by Mr. Hester, seconded by Ms. Atlas to nominate **Ms. Patricia Ziegler** for the 2026-27 fiscal year. **Ayes 4. Nayes 0.** Motion carried.

- **Secretary, Board of Trustees**

It was moved by Mr. Hester, seconded by Ms. DeBlasi to nominate **Ms. Laurie Atlas** for the 2026-27 fiscal year. **Ayes 4. Nayes 0.** Motion carried.

- **Assistant Secretary, Board of Trustees**

It was moved by Ms. Atlas, seconded by Mr. Hester to nominate **Ms. Theresa DeBlasi** for the 2026-27 fiscal year. **Ayes 4. Nayes 0.** Motion carried.

The North Babylon Public Libraries Board of Trustees Officers is now complete for the 2026-27 fiscal year.

APPOINTMENT OF SAFETY COMMITTEE:

- Stephen Burg *(effective August 17, 2026)*
- James Murphy
- Maureen Nicolazzi
- Kristin Lane
- Aimee Carbone
- Elizabeth Arena

It was moved by Mr. Hester, seconded by Ms. Atlas to appoint the Safety Committee.
Ayes 4. Nayes 0. Motion carried.

APPOINTMENT OF LIBRARY TREASURER FOR THE 2026-27 FISCAL YEAR:

- Nicole Swingle
  Annual Stipend $4202.50 (please note the correction of the stipend amount from Agenda to reflect the correct amount to correlate with the Board Approval from June 16, 2026)

It was moved by Mr. Hester, seconded by Ms.DeBlasi to appoint the Library Treasurer.
Ayes 4. Nayes 0. Motion carried.

APPROINTMENT, TREASURER, *Cultural Programming Fund*

- Stephen T. Burg *(effective August 17, 2026)*
- Maureen Nicolazzi

It was moved by Mr. Hester, seconded by Ms. Ziegler to appoint the treasurers of the Cultural Programming Fund for the 2026-27 fiscal year.
Ayes 4. Nayes 0. Motion carried.

APPROINTMENT of GENERAL COUNSEL

- Quatela Chimeri, PLLC
  Andrew Martingale, Esq.
  Hourly Rate: $270.00

It was moved by Mr. Hester, seconded by Ms. Atlas to appoint General Counsel.
Ayes 4. Nayes 0. Motion carried.

APPOINTMENT of LABOR COUNSEL

Bond, Shoeneck & King, PLLC
Hilary Moreira, Esq.
Jacqueline Giordano, Esq.
Annual Fee: $6,000.00

It was moved by Mr. Hester, seconded by Ms. Atlas to appoint Labor Counsel.
Ayes 4. Nayes 0. Motion carried.

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APPOINTMENT of ACCOUNTANT/AUDITOR

Baldessari & Coster, LLP

Annual Fee: $11,750.00 (please note fee change as per 7/10/26 engagement letter signed 7/31/26, *attached*)

It was moved by Mr. Hester, seconded by Ms. Atlas to appoint the Accountant/Auditor.

Ayes 4. Nayes 0. Motion carried.

APPOINTMENT OF OFFICIALS TO CERTIFY PAYROLL

Stephen T. Burg *(effective August 17, 2026)*

Maureen Nicolazzi

It was moved by Mr. Hester, seconded by Ms. DeBlasi to appoint Mr. Burg and Ms. Nicolazzi to Certify Payroll.

Ayes 4. Nayes 0. Motion carried.

ESTABLISHMENT OF MILEAGE ALLOWANCE

It was moved by Mr. Hester, seconded by Ms. Ziegler to establish the mileage reimbursement at the IRS current standard rate of $0.725 per mile.

Ayes 4. Nayes 0. Motion carried.

DESIGNATION OF DEPOSITORY BANKS & AUTHORIZATION FOR PAYMENTS OF FUNDS

It was moved by Mr. Hester, seconded Ms. Ziegler to designate M&T Bank for the deposit of funds and payments.

Ayes 4. Nayes 0. Motion carried.

DESIGNATION OF INVESTMENT BANKING FOR LIBRARY FUNDS

It was moved by Mr. Hester, seconded Ms. Ziegler to designate M&T Bank and Capital One Bank to deposit library funds.

Ayes 4. Nayes 0. Motion carried.

AUTHORIZATION OF SIGNATORIES

M&T Bank	*Capital One Bank*
Tory T. Hare	Tory T. Hare
Theresa DeBlasi	Theresa DeBlasi
Patricia Ziegler	Patricia Ziegler
Nicole Swingle	Nicole Swingle

It was moved by Mr. Hester, seconded by Ms. Ziegler to authorize the above signatories for banking purposes.

Ayes 4. Nayes 0. Motion carried.

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DESIGNATION OF OFFICIAL NEWSPAPERS

South Bay's Neighbor
Babylon Beacon

It was moved by Mr. Hester, seconded by Ms. Atlas to designate the above referenced outlets to be the Official Newspaper for the Library.
Ayes 4. Nayes 0. Motion carried.

REAFFIRMATION OF THE NORTH BABLYON PUBLIC LIBRARY POLICIES

It was moved by Mr. Hester, seconded by Ms. Ziegler, to reaffirm the North Babylon Public Library Policies, which can be found on our website.
Ayes 4. Nayes 0. Motion carried

ESTABLISHMENT OF THE BOARD OF TRUSTEES MEETING SCHEDULE for the 2026-27 Fiscal Year *(attached)*

It was moved by Mr. Hester, seconded by Ms. Ziegler to accept the attached schedule for the monthly Board of Trustees meetings for the third Tuesday of the month at 6:00PM, unless otherwise noted.
Ayes 4. Nayes 0. Motion carried.

ADJOURNMENT

It was moved by Mr. Hester, seconded by Ms. Ziegler to adjourn the Annual Reorganization meeting and move directly into the open session of the regular Board Meeting.
Ayes 4. Nayes 0. Motion carried.

Respectfully,

Laurie Atlas

LA/lam

North Babylon Public Library

2026-27 Board Meeting Calendar

All meetings will be held at 6:00PM

August 18, 2026	Regular Meeting
September 15, 2026	Regular Meeting
October 20, 2026	Regular Meeting
November 17, 2026	Regular Meeting
December 15, 2026	Regular Meeting
January 19, 2027	Regular Meeting
February 16, 2027	Regular Meeting
March 16, 2027	Board Meeting and Budget Hearing
April 20, 2027	Regular Meeting
May 18, 2027	Regular Meeting
June 15, 2027	Regular Meeting
July 20, 2027	Reorganization Meeting

BOARD APPROVED 7/21/2026

NORTH BABYLON PUBLIC LIBRARY

815 DEER PARK AVENUE, NORTH BABYLON, NEW YORK 11703-3812

Phone: (631) 669-4020
Fax: (631) 669-3432

FILED

JUN 29 2026

Vincent Puleo
CLERK OF SUFFOLK COUNTY

June 25, 2026

Suffolk County Clerk's Office
Suffolk County Riverhead Center
310 Center Drive S
Riverhead, NY 11901

Dear Mr. Puleo,

Enclosed please find the Oath of Office form for Ms. Theresa DeBlasi, Trustee of the North Babylon Public Library. The enclosed Oath covers the term of office from July 1, 2026 through June 30, 2031.

Also nclosed is a self-addressed stamped envelope for your convenience. We would appreciate your acknowledgment of receipt of the enclosed Oath of Office.

Sincerely,

Maureen Nicolazzi
Librarian III
Acting Director

MN/lam
enclosure
Cc: Andrew Martingale, Esq.

BALDESSARI & COSTER LLP
Certified Public Accountants
84 Covert Avenue
Stewart Manor, New York 11530

Kevin Baldessari, C.P.A.
Albert Coster, C.P.A.
Edward Schlomann, C.P.A.
Daniel L. Baldessari, C.P.A.

(516) 326-2582
Fax # (516) 358-7626

MEMBERS OF
THE AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

THE NEW YORK STATE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

July 10, 2026

Board of Trustees and the Director
North Babylon Public Library
815 Deer Park Avenue
North Babylon, New York 11703

Dear Members of the Board of Trustees and the Director:

We are pleased to confirm our understanding of the services we are to provide North Babylon Public Library for the year ended June 30, 2027.

Audit Scope and Objectives

We will audit the primary government financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of North Babylon Public Library as of and for the year ended June 30, 2027. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement North Babylon Public Library's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to North Babylon Public Library's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.
2) Budgetary comparison schedules.
3) Schedule of proportionate share of the net pension liability.
4) Schedule of Library pension contributions.
5) Schedule of changes in the Library's total OPEB liability and related ratios.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements
We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Audit Procedures—Internal Control
We will obtain an understanding of the entity and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance
As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of North Babylon Public Library's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Other Services
We will prepare; 1) the NYS Uniform Annual Financial Report, 2) the financial section of the NYS Annual Report, and 3) the financial statements of North Babylon Public Library in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. We, in our sole professional judgment reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements
Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare any confirmations we request and will locate any documents selected by us for testing.

In addition to the audit services mentioned above, we will:

1. Be available for consultation and advice to your Director and financial staff.

2. Be available for meetings with Board of Trustees or designated committees of the board to discuss our annual audit or any other financial system problems.

Albert Coster, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

It is estimated that our fee for the year ended June 30, 2027 audit and related services, in accordance with generally accepted accounting principles will not exceed $11,750.

Any additional services that you may require will be based on the standard hourly rates of:

Partner	$230 to $280 per hour
Staff	$75 to $225 per hour

Please be aware that the fee quoted above does not include any work that may be required as a result of a Capital Project. A <u>Capital Project</u> as well as any other additional services that are requested will be billed at our standard hourly rates stated above.

Reporting

We will issue a written report upon completion of our audit of North Babylon Public Library's financial statements. Our report will be addressed to the Board of Trustees and the Director of North Babylon Public Library. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add emphasis-of-matter or other-matter paragraphs to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to North Babylon Public Library and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Baldessari & Coster LLP

Baldessari & Coster, LLP

RESPONSE:

This letter correctly sets forth the understanding of North Babylon Public Library.

By: ____________________

Title: Librarian III

Date: 7/31/24