

February 11, 2025

**December 2024 Results Package – Final Accruals**

**Page 1 Balance Sheet**

- The current cash position is \$409,177, a decrease of \$112,216 from November.

**Pages 2 and 3 Profit & Loss Statement**

- For 2024, we are currently \$272,529 unfavorable to budget for net income. However, the majority of our unfavorability is due to capital expenditures which were paid for with balance sheet items and reserves and not operating income. Taking out capital expenditures and other non-operating expenses (see page 3), the operating net loss was \$22,850 but is offset by the operating surplus from 2023 bringing the net to a small surplus which will offset the capital expenditures. This is also taking into consideration the change in the way revenue from the towns is recognized, making 2024 revenue lower than a normal year.

**Page 4 Contractual Expenditures detail. See notes on specific line items.**

**Page 5 Deferred Revenue Calculation**

**Page 6 Vendor Balance Summary**

- You will see that the Sub-Total of Vouchers to be paid per this report properly agrees to the Accounts Payable balance on the balance sheet at 12/31/24.
- The Grand total on this report represents all non-payroll related expenses booked from month to month, 12/1/24 through 12/31/24.

**Page 7 Cash Flows Statement – this is presented for calendar year 2024 year to date**

**Page 8 Profit & Loss Statement – run rate**

**Page 9 Contractual Expenditures Detail – run rate**

- These show by month the amount we are earning/spending by line item.
- These are provided as a supplement to the Profit & Loss on page 2 and the Contractual Expenditure detail on page 3 – we have not carried any comments or observations to these detailed schedules.

I am available via email or phone to answer any questions you may have.

Sincerely,

*Lisa F. Marou, CPA*

# Seymour Library Balance Sheet

|                                                                                                 | Nov 30, 24          | Dec 31, 24          |                                                              |
|-------------------------------------------------------------------------------------------------|---------------------|---------------------|--------------------------------------------------------------|
| <b>ASSETS</b>                                                                                   |                     |                     |                                                              |
| <b>Current Assets</b>                                                                           |                     |                     |                                                              |
| <b>Checking/Savings</b>                                                                         |                     |                     |                                                              |
| <b>OPERATING ACCOUNTS</b>                                                                       |                     |                     |                                                              |
| 201.020 · Five Star Savings - #1128                                                             | 120,414.07          | 75,311.65           | reconciled through 12/31/24                                  |
| 201.120 · Five Star checking - #7028                                                            | 31,279.91           | 16,191.71           | reconciled through 12/31/24                                  |
| OPERATING ACCOUNTS - Other                                                                      | 44.19               | 44.19               |                                                              |
| <b>Total OPERATING ACCOUNTS</b>                                                                 | <b>151,738.17</b>   | <b>91,547.55</b>    |                                                              |
| 201.261 · CNB CD - #9980                                                                        | 313,331.73          | 117,093.89          | reconciled through 12/31/24                                  |
| 201.262 · CNB Savings - #6943                                                                   | 11.03               | 11.03               | reconciled through 12/31/24                                  |
| 201.268 · CNB CD - #6139                                                                        | 0.00                | 100,000.00          | reconciled through 12/31/24                                  |
| 201.269 · CNB CD - #6147                                                                        | 0.00                | 100,000.00          | reconciled through 12/31/24                                  |
| 201.267 · CNB CD - #4699                                                                        | 55,936.73           | 0.00                | reconciled through 12/31/24                                  |
| 210.000 · Petty Cash                                                                            | 375.00              | 375.00              |                                                              |
| <b>Total Checking/Savings</b>                                                                   | <b>521,392.66</b>   | <b>409,027.47</b>   |                                                              |
| <b>Accounts Receivable</b>                                                                      |                     |                     |                                                              |
| 11200 · Pledges Receivable (Promises (non-grant) to give contributions)                         | 38,136.93           | 200.00              |                                                              |
| <b>Total Accounts Receivable</b>                                                                | <b>38,136.93</b>    | <b>200.00</b>       |                                                              |
| <b>Other Current Assets</b>                                                                     |                     |                     |                                                              |
| 201.255 · Shafer trust interest fund (Bequest funds held by Village of Brockport for Seymour)   | 14,706.34           | 15,131.34           | reconciled through 12/31/24                                  |
| 12000 · Undeposited Funds (Funds received, but not yet deposited to a bank account)             |                     |                     |                                                              |
| 12000 - Undeposited Funds                                                                       | 0.00                | 150.00              |                                                              |
| 13000 · Prepaid Expenses (Expenses that are paid in advance)                                    | 2,035.25            | 30,528.90           | 4,806 Prepd ERS from 2020 Audit, \$25,722.90 2025 Retirement |
| 2704 · Gift Cards Received                                                                      | 15.34               | 15.34               |                                                              |
| <b>Total Other Current Assets</b>                                                               | <b>16,756.93</b>    | <b>45,825.58</b>    |                                                              |
| <b>Total Current Assets</b>                                                                     | <b>576,286.52</b>   | <b>455,053.05</b>   |                                                              |
| <b>TOTAL ASSETS</b>                                                                             | <b>576,286.52</b>   | <b>455,053.05</b>   |                                                              |
| <b>LIABILITIES &amp; EQUITY</b>                                                                 |                     |                     |                                                              |
| <b>Liabilities</b>                                                                              |                     |                     |                                                              |
| <b>Current Liabilities</b>                                                                      |                     |                     |                                                              |
| <b>Accounts Payable</b>                                                                         |                     |                     |                                                              |
| 600.000 · Accounts Payable                                                                      | 2,233.84            | 51,796.15           | Agrees to VBS w/o/e                                          |
| <b>Total Accounts Payable</b>                                                                   | <b>2,233.84</b>     | <b>51,796.15</b>    |                                                              |
| <b>Other Current Liabilities</b>                                                                |                     |                     |                                                              |
| 24400 · Due to MCLS                                                                             | 75.00               | (675.00)            |                                                              |
| 24200 · Accrued Expenses (Expenses incurred in the current period to be paid in future periods) | 17,762.60           | 19,292.18           | accrued retirement at 12/31/24                               |
| 24300 · Due to Foundation                                                                       | 495.00              | 160.00              |                                                              |
| 25800 · Unearned or Deferred Revenue                                                            | 125,718.32          | 95,942.12           | See deferred revenue calculation                             |
| <b>Total Other Current Liabilities</b>                                                          | <b>144,050.92</b>   | <b>114,719.30</b>   |                                                              |
| <b>Total Current Liabilities</b>                                                                | <b>146,284.76</b>   | <b>166,515.45</b>   |                                                              |
| <b>Total Liabilities</b>                                                                        | <b>146,284.76</b>   | <b>166,515.45</b>   |                                                              |
| <b>Equity</b>                                                                                   |                     |                     |                                                              |
| 909.300 · Perm. Rest Assets (Endowment) (Other Income)                                          | 25,000.00           | 25,000.00           |                                                              |
| 909.500 · Nonspendable                                                                          | 4,806.00            | 4,806.00            | ERS Prepaid bal from 2020 Audit                              |
| 909.600 · Committed (by Board)                                                                  | 5,024.92            | 0.00                | 2022 Bullet Aid Remaining Bal                                |
| 909.700 · Restricted (by Donors)                                                                | 11,835.69           | 14,070.51           | 2023 o/s Donor Restriced Donations bal                       |
| 909.400 · Temp Restricted (appropriated)                                                        | 28,207.00           | 0.00                |                                                              |
| 909.100 · Unrestricted Assets (Operating)                                                       | 486,193.14          | 517,190.24          |                                                              |
| <b>Net Income</b>                                                                               | <b>(131,064.99)</b> | <b>(272,529.15)</b> | agrees to YTD P&L w/o/e                                      |
| <b>Total Equity</b>                                                                             | <b>430,001.76</b>   | <b>288,537.60</b>   |                                                              |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>                                                           | <b>576,286.52</b>   | <b>455,053.05</b>   |                                                              |

# Seymour Library Profit & Loss Budget vs. Actual

January 1, 2024 - December 31, 2024

|                                                                   | YTD through<br>11/30/24 | 12/1/24-<br>12/31/24 | YTD through<br>12/31/24 | YTD Budget        | \$ Over (Under)<br>YTD Budget | % of YTD Budget  | Annual Budget     | \$ Over (Under)<br>Annual Budget | % of Annual Budget | Current Period Notes from Preparer                            |
|-------------------------------------------------------------------|-------------------------|----------------------|-------------------------|-------------------|-------------------------------|------------------|-------------------|----------------------------------|--------------------|---------------------------------------------------------------|
| <b>Income</b>                                                     |                         |                      |                         |                   |                               |                  |                   |                                  |                    |                                                               |
| 2082.00 · Fines                                                   | 10,432.91               | 427.66               | 10,860.57               | 13,000.00         | (2,139.43)                    | 83.54%           | 13,000.00         | (2,139.43)                       | 83.54%             |                                                               |
| 2083.00 · Membership fee                                          |                         |                      |                         | 500.00            | (500.00)                      | 0.00%            | 500.00            | (500.00)                         |                    |                                                               |
| 2084.00 · Holds/Reserves                                          | 26.00                   | 1.50                 | 27.50                   |                   | 27.50                         | 100.00%          |                   | 27.50                            | 100.0%             |                                                               |
| 2085.00 · Misc. income (copies, fax..)                            | 9,184.77                | 636.50               | 9,821.27                | 7,500.00          | 2,321.27                      | 130.95%          | 7,500.00          | 2,321.27                         | 130.95%            |                                                               |
| 2360.00 · Library Services - Other Gov't                          | 456,016.12              | 29,776.20            | 485,792.32              | 549,198.43        | (63,406.11)                   | 88.46%           | 549,198.43        | (63,406.11)                      | 88.46%             | revenue is recognized equally over 12 months and th           |
| 2401.00 · Interest & Earnings                                     | 22,810.00               | 4,111.27             | 26,921.27               | 11,000.00         | 15,921.27                     | 244.74%          | 11,000.00         | 15,921.27                        | 244.74%            |                                                               |
| 2705.00 · Gifts & Donations                                       | 17,531.38               | 1,321.12             | 18,852.50               | 16,000.00         | 2,852.50                      | 117.83%          | 16,000.00         | 2,852.50                         | 117.83%            |                                                               |
| 2705.75 · FFRPL Tummonds Fund Grant-restr                         | 12,074.39               |                      | 12,074.39               | 4,565.00          | 7,509.39                      | 264.50%          | 4,565.00          | 7,509.39                         | 264.5%             | offsets expenses below                                        |
| 2705.54 · Kiwanis Book Mark Contest                               | 7,716.49                |                      | 7,716.49                | 4,400.00          | 3,316.49                      | 175.38%          | 4,400.00          | 3,316.49                         | 175.38%            | offsets expenses below                                        |
| 2705.62 · Friends                                                 | 15,254.81               | 21.00                | 15,275.81               | 11,000.00         | 4,275.81                      | 138.87%          | 11,000.00         | 4,275.81                         | 138.87%            | offsets expenses below                                        |
| 2705.63 · Foundation Donations (Expenses paid by the Foundat      | 400.92                  |                      | 400.92                  |                   |                               |                  |                   |                                  |                    |                                                               |
| 2760.00 · Library System Grant                                    | 6,194.20                |                      | 6,194.20                | 6,000.00          | 194.20                        | 103.24%          | 6,000.00          | 194.20                           | 103.24%            |                                                               |
| 2770.00 · Miscellaneous Revenues                                  |                         |                      |                         | -                 | -                             | 0.00%            |                   |                                  |                    |                                                               |
| <b>Total Income</b>                                               | <b>557,641.99</b>       | <b>36,295.25</b>     | <b>593,937.24</b>       | <b>623,163.43</b> | <b>(29,627.11)</b>            | <b>95.31%</b>    | <b>623,163.43</b> | <b>(29,627.11)</b>               | <b>95.31%</b>      |                                                               |
| <b>Expense</b>                                                    |                         |                      |                         |                   |                               |                  |                   |                                  |                    |                                                               |
| 1325.4 · Treasurer                                                | 8,720.00                | 2,550.00             | 11,270.00               | 11,000.00         | 270.00                        | 102.46%          | 11,000.00         | 270.00                           |                    |                                                               |
| 1910.40 · Insurance                                               | 21,446.40               |                      | 21,446.40               | 21,374.00         | 72.40                         | 100.34%          | 21,374.00         | 72.40                            | 100.34%            |                                                               |
| 1950.40 · Taxes for Library                                       | 105.01                  |                      | 105.01                  | 100.00            | 5.01                          | 105.01%          | 100.00            | 5.01                             | 105.01%            |                                                               |
| 740.0 Transfer to Foundation                                      | 2,997.85                |                      | 2,997.85                |                   | 2,997.85                      | 100.00%          |                   | 2,997.85                         | 100.0%             | offset by revenue above                                       |
| 741.00 · FFRPL Tummonds Fund Grant                                | 8,139.99                | 1,080.66             | 9,220.65                | 4,565.00          | 4,655.65                      | 201.99%          | 4,565.00          | 4,655.65                         | 201.99%            | offset by revenue above                                       |
| P 741.100 · Payroll Expenses (Payroll expenses)                   | 339,313.60              | 28,236.39            | 367,549.99              | 371,955.00        | (4,405.01)                    | 98.82%           | 371,955.00        | (4,405.01)                       | 98.82%             |                                                               |
| 741.200 · Capital Expenditures                                    | 103,322.75              | 131,411.06           | 234,733.81              |                   | 234,733.81                    | 100.00%          |                   | 234,733.81                       | 100.0%             | paid with balance sheet items and reserves                    |
| 741.300 · Kiwanis Bookmark Expense                                | 1,745.00                |                      | 1,745.00                | 4,400.00          | (2,655.00)                    | 39.66%           | 4,400.00          | (2,655.00)                       | 39.66%             | offset by revenue above                                       |
| 741.320 · Friends Expense                                         | 19,403.86               |                      | 19,403.86               | 4,500.00          | 14,903.86                     | 431.20%          | 4,500.00          | 14,903.86                        | 431.2%             | offset by revenue above                                       |
| 741.35 · Walmart/Target Grant (Early literacy)                    |                         |                      |                         |                   |                               | 0.00%            |                   |                                  |                    |                                                               |
| 741.400 · Contractual Expenditures - <i>Detail Sched Attached</i> | 123,796.68              | 7,609.22             | 131,405.90              | 139,970.00        | (8,564.10)                    | 93.88%           | 139,970.00        | (8,564.10)                       | 93.88%             | <i>Detail sched attached</i>                                  |
| 741.462 · Bank Fees (Credit Card Fees)                            | 416.69                  | 30.36                | 447.05                  | 400.00            | 47.05                         | 111.76%          | 400.00            | 47.05                            | 111.76%            |                                                               |
| 741.484 · Accounting                                              |                         |                      |                         | 3,000.00          | (3,000.00)                    | 0.00%            | 3,000.00          | (3,000.00)                       |                    |                                                               |
| 741.507 · Donation Purchases                                      | 8,944.53                | 3,298.49             | 12,243.02               |                   | 12,243.02                     | 100.00%          |                   | 12,243.02                        | 100.0%             | paid with balance sheet items and reserves                    |
| 741.53 · Legal Fees                                               |                         |                      |                         | 1,500.00          | (1,500.00)                    | 0.00%            | 1,500.00          | (1,500.00)                       |                    |                                                               |
| 741.60 · Bullet Aid (Tech Grant) 2018                             | 2,701.92                |                      | 2,701.92                |                   | 2,701.92                      | 100.00%          |                   | 2,701.92                         | 100.0%             | Amount used from prior year reserve included on balance sheet |
| P 9010.80 · NYS Retirement                                        | 18,334.86               | 1,523.43             | 19,858.29               | 21,250.00         | (1,391.71)                    | 93.45%           | 21,250.00         | (1,391.71)                       | 93.45%             |                                                               |
| P 9030.80 · Social Security                                       | 25,857.68               | 2,150.10             | 28,007.78               | 28,454.00         | (446.22)                      | 98.43%           | 28,454.00         | (446.22)                         | 98.43%             |                                                               |
| P 9045.80 · Life Insurance                                        | 168.72                  |                      | 168.72                  | 310.00            | (141.28)                      | 54.43%           | 310.00            | (141.28)                         | 54.43%             |                                                               |
| P 9055.80 · Disability Insurance                                  | 157.50                  |                      | 157.50                  | 315.00            | (157.50)                      | 50.00%           | 315.00            | (157.50)                         | 50.0%              |                                                               |
| P 9060.80 · Hospital & Medical Insurance                          | 3,045.80                | (116.06)             | 2,929.74                | 5,600.00          | (2,670.26)                    | 52.32%           | 5,600.00          | (2,670.26)                       | 52.32%             |                                                               |
| P 9070.80 · Dental Insurance                                      | 125.24                  | (6.82)               | 118.42                  | 400.00            | (281.58)                      | 29.61%           | 400.00            | (281.58)                         | 29.61%             |                                                               |
| P 9070.81 - Vision                                                | (37.10)                 | (7.42)               | (44.52)                 |                   | (44.52)                       | 100.00%          |                   |                                  | 100.0%             |                                                               |
| <b>Total Expense</b>                                              | <b>688,706.98</b>       | <b>177,759.41</b>    | <b>866,466.39</b>       | <b>619,093.00</b> | <b>247,373.39</b>             | <b>139.96%</b>   | <b>619,093.00</b> | <b>247,417.91</b>                | <b>139.96%</b>     |                                                               |
| <b>Net Income</b>                                                 | <b>(131,064.99)</b>     | <b>(141,464.16)</b>  | <b>(272,529.15)</b>     | <b>4,070.43</b>   | <b>(277,000.50)</b>           | <b>-6695.34%</b> | <b>4,070.43</b>   | <b>(277,045.02)</b>              |                    |                                                               |
| <b>Expenses by expense type:</b>                                  |                         |                      |                         |                   |                               |                  |                   |                                  |                    |                                                               |
| Payroll & Payroll Related Expenses (denoted by P above)           | 386,966.30              | 31,779.62            | 418,745.92              | 428,284.00        | (9,538.08)                    |                  | 428,284.00        | (9,493.56)                       |                    |                                                               |
| Non-Payroll Expenses                                              | 301,740.68              | 145,979.79           | 447,720.47              | 190,809.00        | 256,911.47                    |                  | 190,809.00        | 256,911.47                       |                    |                                                               |
| <b>Total Expenses</b>                                             | <b>688,706.98</b>       | <b>177,759.41</b>    | <b>866,466.39</b>       | <b>619,093.00</b> | <b>247,373.39</b>             |                  | <b>619,093.00</b> | <b>247,417.91</b>                |                    |                                                               |

# Seymour Library Profit & Loss Budget vs. Actual

January 1, 2024 - December 31, 2024

|                                                               | YTD through<br>12/31/24 | YTD Budget        | \$ Over (Under)<br>YTD Budget | % of YTD Budget | Annual Budget     | \$ Over (Under)<br>Annual<br>Budget | % of Annual<br>Budget | Current Period Notes from Preparer                            |
|---------------------------------------------------------------|-------------------------|-------------------|-------------------------------|-----------------|-------------------|-------------------------------------|-----------------------|---------------------------------------------------------------|
| <b>Income</b>                                                 |                         |                   |                               |                 |                   |                                     |                       |                                                               |
| 2082.00 · Fines                                               | 10,860.57               | 13,000.00         | (2,139.43)                    | 83.54%          | 13,000.00         | (2,139.43)                          | 83.54%                |                                                               |
| 2083.00 · Membership fee                                      |                         | 500.00            | (500.00)                      | 0.00%           | 500.00            | (500.00)                            |                       |                                                               |
| 2084.00 · Holds/Reserves                                      | 27.50                   |                   | 27.50                         | 100.00%         |                   | 27.50                               | 100.0%                |                                                               |
| 2085.00 · Misc. income (copies, fax..)                        | 9,821.27                | 7,500.00          | 2,321.27                      | 130.95%         | 7,500.00          | 2,321.27                            | 130.95%               |                                                               |
| 2360.00 · Library Services - Other Gov't                      | 485,792.32              | 549,198.43        | (63,406.11)                   | 88.46%          | 549,198.43        | (63,406.11)                         | 88.46%                | revenue is recognized equally over 12 months and th           |
| 2401.00 · Interest & Earnings                                 | 26,921.27               | 11,000.00         | 15,921.27                     | 244.74%         | 11,000.00         | 15,921.27                           | 244.74%               |                                                               |
| 2705.00 · Gifts & Donations                                   | 18,852.50               | 16,000.00         | 2,852.50                      | 117.83%         | 16,000.00         | 2,852.50                            | 117.83%               |                                                               |
| 2705.75 · FFRPL Tummonds Fund Grant-restr                     | 12,074.39               | 4,565.00          | 7,509.39                      | 264.50%         | 4,565.00          | 7,509.39                            | 264.5%                | offsets expenses below                                        |
| 2705.54 · Kiwanis Book Mark Contest                           | 7,716.49                | 4,400.00          | 3,316.49                      | 175.38%         | 4,400.00          | 3,316.49                            | 175.38%               | offsets expenses below                                        |
| 2705.62 · Friends                                             | 15,275.81               | 11,000.00         | 4,275.81                      | 138.87%         | 11,000.00         | 4,275.81                            | 138.87%               | offsets expenses below                                        |
| 2705.63 · Foundation Donations (Expenses paid by the Foundati | 400.92                  |                   |                               |                 |                   |                                     |                       |                                                               |
| 2760.00 · Library System Grant                                | 6,194.20                | 6,000.00          | 194.20                        | 103.24%         | 6,000.00          | 194.20                              | 103.24%               |                                                               |
| 2770.00 · Miscellaneous Revenues                              |                         | -                 | -                             | 0.00%           |                   |                                     |                       |                                                               |
| <b>Total Income</b>                                           | <b>593,937.24</b>       | <b>623,163.43</b> | <b>(29,627.11)</b>            | <b>95.31%</b>   | <b>623,163.43</b> | <b>(29,627.11)</b>                  | <b>95.31%</b>         |                                                               |
| <b>Expense</b>                                                |                         |                   |                               |                 |                   |                                     |                       |                                                               |
| 1325.4 · Treasurer                                            | 11,270.00               | 11,000.00         | 270.00                        | 102.46%         | 11,000.00         | 270.00                              |                       |                                                               |
| 1910.40 · Insurance                                           | 21,446.40               | 21,374.00         | 72.40                         | 100.34%         | 21,374.00         | 72.40                               | 100.34%               |                                                               |
| 1950.40 · Taxes for Library                                   | 105.01                  | 100.00            | 5.01                          | 105.01%         | 100.00            | 5.01                                | 105.01%               |                                                               |
| 740.0 Transfer to Foundation                                  | 2,997.85                |                   | 2,997.85                      | 100.00%         |                   | 2,997.85                            | 100.0%                | offset by revenue above                                       |
| 741.00 · FFRPL Tummonds Fund Grant                            | 9,220.65                | 4,565.00          | 4,655.65                      | 201.99%         | 4,565.00          | 4,655.65                            | 201.99%               | offset by revenue above                                       |
| P 741.100 · Payroll Expenses (Payroll expenses)               | 367,549.99              | 371,955.00        | (4,405.01)                    | 98.82%          | 371,955.00        | (4,405.01)                          | 98.82%                |                                                               |
| 741.200 · Capital Expenditures                                |                         |                   | -                             | 0.00%           |                   |                                     |                       | paid with balance sheet items and reserves                    |
| 741.300 · Kiwanis Bookmark Expense                            | 1,745.00                | 4,400.00          | (2,655.00)                    | 39.66%          | 4,400.00          | (2,655.00)                          | 39.66%                | offset by revenue above                                       |
| 741.320 · Friends Expense                                     | 19,403.86               | 4,500.00          | 14,903.86                     | 431.20%         | 4,500.00          | 14,903.86                           | 431.2%                | offset by revenue above                                       |
| 741.35 · Walmart/Target Grant (Early literacy)                |                         |                   | -                             | 0.00%           |                   |                                     |                       |                                                               |
| 741.400 · Contractual Expenditures - Detail Sched Attached    | 131,405.90              | 139,970.00        | (8,564.10)                    | 93.88%          | 139,970.00        | (8,564.10)                          | 93.88%                | Detail sched attached                                         |
| 741.462 · Bank Fees (Credit Card Fees)                        | 447.05                  | 400.00            | 47.05                         | 111.76%         | 400.00            | 47.05                               | 111.76%               |                                                               |
| 741.484 · Accounting                                          |                         | 3,000.00          | (3,000.00)                    | 0.00%           | 3,000.00          | (3,000.00)                          |                       |                                                               |
| 741.507 · Donation Purchases                                  |                         |                   | -                             | 0.00%           |                   |                                     |                       | paid with balance sheet items and reserves                    |
| 741.53 · Legal Fees                                           |                         | 1,500.00          | (1,500.00)                    | 0.00%           | 1,500.00          | (1,500.00)                          |                       |                                                               |
| 741.60 · Bullet Aid (Tech Grant) 2018                         |                         |                   | -                             | 0.00%           |                   |                                     |                       | Amount used from prior year reserve included on balance sheet |
| P 9010.80 · NYS Retirement                                    | 19,858.29               | 21,250.00         | (1,391.71)                    | 93.45%          | 21,250.00         | (1,391.71)                          | 93.45%                |                                                               |
| P 9030.80 · Social Security                                   | 28,007.78               | 28,454.00         | (446.22)                      | 98.43%          | 28,454.00         | (446.22)                            | 98.43%                |                                                               |
| P 9045.80 · Life Insurance                                    | 168.72                  | 310.00            | (141.28)                      | 54.43%          | 310.00            | (141.28)                            | 54.43%                |                                                               |
| P 9055.80 · Disability Insurance                              | 157.50                  | 315.00            | (157.50)                      | 50.00%          | 315.00            | (157.50)                            | 50.0%                 |                                                               |
| P 9060.80 · Hospital & Medical Insurance                      | 2,929.74                | 5,600.00          | (2,670.26)                    | 52.32%          | 5,600.00          | (2,670.26)                          | 52.32%                |                                                               |
| P 9070.80 · Dental Insurance                                  | 118.42                  | 400.00            | (281.58)                      | 29.61%          | 400.00            | (281.58)                            | 29.61%                |                                                               |
| P 9070.81 - Vision                                            | (44.52)                 |                   | (44.52)                       | 100.00%         |                   |                                     | 100.0%                |                                                               |
| <b>Total Expense</b>                                          | <b>616,787.64</b>       | <b>619,093.00</b> | <b>(2,305.36)</b>             | <b>99.63%</b>   | <b>619,093.00</b> | <b>(2,260.84)</b>                   | <b>99.63%</b>         |                                                               |
| <b>Net Income</b>                                             | <b>(22,850.40)</b>      | <b>4,070.43</b>   | <b>(27,321.75)</b>            | <b>-561.38%</b> | <b>4,070.43</b>   | <b>(27,366.27)</b>                  |                       |                                                               |
| 2023 Operating Surplus                                        | 28,207.00               |                   |                               |                 |                   |                                     |                       |                                                               |
| Net Operating Surplus at 12/31/24                             | 5,356.60                |                   |                               |                 |                   |                                     |                       |                                                               |

**Seymour Library**  
**Contractual Expenditures Budget vs. Actual**

**January 1, 2024 - December 31, 2024**

|                                         | YTD through<br>11/30/24 | 12/1/24-<br>12/31/24 | YTD through<br>12/31/24 | YTD Budget        | \$ Over (Under)<br>YTD Budget | % of YTD<br>Budget | Annual Budget     | \$ Over (Under)<br>Annual Budget | % of Annual<br>Budget | Current Period Notes from Preparer |
|-----------------------------------------|-------------------------|----------------------|-------------------------|-------------------|-------------------------------|--------------------|-------------------|----------------------------------|-----------------------|------------------------------------|
| <b>Contractual Expenses (741.400)</b>   |                         |                      |                         |                   |                               |                    |                   |                                  |                       |                                    |
| 741.401 · Books Adult                   | 11,846.74               | 208.07               | 12,054.81               | 10,000.00         | 2,054.81                      | 120.55%            | 10,000.00         | 2,054.81                         | 120.55%               |                                    |
| 741.403 · Large Print                   | 1,750.20                |                      | 1,750.20                | 1,800.00          | (49.80)                       | 700.08%            | 1,800.00          | (49.80)                          | 97.23%                |                                    |
| 741.404 · Continuations/Standing Orders | 306.36                  |                      | 306.36                  | 250.00            | 56.36                         | 122.54%            | 250.00            | 56.36                            | 122.54%               |                                    |
| 741.405 · Materials - Special           |                         |                      |                         | 250.00            | (250.00)                      | 0.00%              | 250.00            | (250.00)                         |                       |                                    |
| 741.406 · Books - Young Adults          | 3,646.28                | 593.72               | 4,240.00                | 4,000.00          | 240.00                        | 51.39%             | 4,000.00          | 240.00                           | 106.0%                |                                    |
| 741.407 · Books Juvenile                | 5,735.97                | 2,693.94             | 8,429.91                | 8,250.00          | 179.91                        | 221.84%            | 8,250.00          | 179.91                           | 102.18%               |                                    |
| 741.408 · Books - Processing            | 2,593.18                | 334.96               | 2,928.14                | 3,800.00          | (871.86)                      | 73.20%             | 3,800.00          | (871.86)                         | 77.06%                |                                    |
| 741.410 · Serials                       | 1,463.30                |                      | 1,463.30                | 4,000.00          | (2,536.70)                    | 56.28%             | 4,000.00          | (2,536.70)                       | 36.58%                |                                    |
| 741.412 · E-books - Adult               | 2,600.00                |                      | 2,600.00                | 2,600.00          | -                             | 260.00%            | 2,600.00          |                                  | 100.0%                |                                    |
| 741.413 · E-books - Young Adult         | 1,000.00                |                      | 1,000.00                | 1,000.00          | -                             | 100.00%            | 1,000.00          |                                  | 100.0%                |                                    |
| 741.414 · E-books - Juveniles           | 1,000.00                |                      | 1,000.00                | 1,000.00          | -                             | 20.00%             | 1,000.00          |                                  | 100.0%                |                                    |
| 741.420 · Audio Visual -Adults          | 3,279.83                | 201.17               | 3,481.00                | 5,000.00          | (1,519.00)                    | 696.20%            | 5,000.00          | (1,519.00)                       | 69.62%                |                                    |
| 741.421 · Audio Visual - Young Adults   | 566.11                  |                      | 566.11                  | 500.00            | 66.11                         | 56.61%             | 500.00            | 66.11                            | 113.22%               |                                    |
| 741.422 · Audio - Visual Juvenile       | 1,044.36                | 26.24                | 1,070.60                | 1,000.00          | 70.60                         | 428.24%            | 1,000.00          | 70.60                            | 107.06%               |                                    |
| 741.423 · Juvenile Manipulatives        | 277.16                  |                      | 277.16                  | 250.00            | 27.16                         | 6.03%              | 250.00            | 27.16                            | 110.86%               |                                    |
| 741.430 · Utilities - Gas               | 3,279.99                | 549.78               | 3,829.77                | 4,600.00          | (770.23)                      | 25.53%             | 4,600.00          | (770.23)                         | 83.26%                |                                    |
| 741.431 · Utilities - Electric          | 16,644.39               | (544.11)             | 16,100.28               | 15,000.00         | 1,100.28                      | 2012.54%           | 15,000.00         | 1,100.28                         | 107.34%               |                                    |
| 741.432 · Utilities - Water             | 1,881.26                | 216.06               | 2,097.32                | 800.00            | 1,297.32                      | 104.87%            | 800.00            | 1,297.32                         | 262.17%               |                                    |
| 741.440 · Custodial Supplies            | 1,205.53                | 207.63               | 1,413.16                | 2,000.00          | (586.84)                      | 47.11%             | 2,000.00          | (586.84)                         | 70.66%                |                                    |
| 741.441 · Office Supplies               | 2,475.99                | 195.21               | 2,671.20                | 3,000.00          | (328.80)                      | 242.84%            | 3,000.00          | (328.80)                         | 89.04%                |                                    |
| 741.442 · UMS                           | 655.65                  |                      | 655.65                  | 1,100.00          | (444.35)                      | 13.11%             | 1,100.00          | (444.35)                         | 59.61%                |                                    |
| 741.443 · Equipment Maintenance         | 2,724.99                | 291.51               | 3,016.50                | 5,000.00          | (1,983.50)                    | 50.28%             | 5,000.00          | (1,983.50)                       | 60.33%                |                                    |
| 741.444 · Lawn Maintenance              | 5,360.00                |                      | 5,360.00                | 6,000.00          | (640.00)                      | 315.29%            | 6,000.00          | (640.00)                         | 89.33%                |                                    |
| 741.445 · Rug Cleaning                  |                         |                      |                         | 1,700.00          | (1,700.00)                    | 0.00%              | 1,700.00          | (1,700.00)                       |                       |                                    |
| 741.446 · Trash Pick-up                 | 1,680.69                | 152.79               | 1,833.48                | 1,700.00          | 133.48                        | 25.75%             | 1,700.00          | 133.48                           | 107.85%               |                                    |
| 741.447 · Building Maintenance          | 3,453.39                | (285.21)             | 3,168.18                | 7,120.00          | (3,951.82)                    | 316.82%            | 7,120.00          | (3,951.82)                       | 44.5%                 |                                    |
| 741.449 · Computer Maintenance          | 644.51                  |                      | 644.51                  | 1,000.00          | (355.49)                      | 16.11%             | 1,000.00          | (355.49)                         | 64.45%                |                                    |
| 741.451 · Payroll Processing Fees       | 4,137.68                | 269.65               | 4,407.33                | 4,000.00          | 407.33                        | 157.41%            | 4,000.00          | 407.33                           | 110.18%               |                                    |
| 741.460 · Phone                         | 2,195.10                | 200.81               | 2,395.91                | 2,800.00          | (404.09)                      | 684.55%            | 2,800.00          | (404.09)                         | 85.57%                |                                    |
| 741.461 · Postage                       | 202.00                  | 93.45                | 295.45                  | 350.00            | (54.55)                       | 29.55%             | 350.00            | (54.55)                          | 84.41%                |                                    |
| 741.470 · Travel/Education              | 868.46                  | 37.79                | 906.25                  | 1,000.00          | (93.75)                       | 3.05%              | 1,000.00          | (93.75)                          | 90.63%                |                                    |
| 741.475 · MCLS Cost Share               | 29,684.98               |                      | 29,684.98               | 29,700.00         | (15.02)                       | 989.50%            | 29,700.00         | (15.02)                          | 99.95%                |                                    |
| 741.480 · Programs - Adults             | 4,303.93                |                      | 4,303.93                | 3,000.00          | 1,303.93                      | 148.41%            | 3,000.00          | 1,303.93                         | 143.46%               |                                    |
| 741.481 · Programs - Young Adults       | 1,557.94                | 1,611.41             | 3,169.35                | 2,900.00          | 269.35                        | 105.65%            | 2,900.00          | 269.35                           | 109.29%               |                                    |
| 741.482 · Programs - Juveniles          | 3,344.94                | 256.07               | 3,601.01                | 3,000.00          | 601.01                        | 720.20%            | 3,000.00          | 601.01                           | 120.03%               |                                    |
| 741.499 · Miscellaneous Other Expenses  | 385.77                  | 298.28               | 684.05                  | 500.00            | 184.05                        | 0.49%              | 500.00            | 184.05                           | 136.81%               |                                    |
| <b>Total Expense</b>                    | <b>123,796.68</b>       | <b>7,609.22</b>      | <b>131,405.90</b>       | <b>139,970.00</b> | <b>(8,564.10)</b>             | <b>93.88%</b>      | <b>139,970.00</b> | <b>(8,564.10)</b>                | <b>93.88%</b>         |                                    |

*These totals all agree to the P&L line for 741.400 Contractual Expenditures W/O/E*

Deferred Revenue Calculation

| Type                                           | Date       | Num      | Name                 | Memo                                    | Split                                                    | Debit                    | Credit     | Balance    |
|------------------------------------------------|------------|----------|----------------------|-----------------------------------------|----------------------------------------------------------|--------------------------|------------|------------|
| 2360.00 · Library Services - Other Gov't       |            |          |                      |                                         |                                                          |                          |            |            |
| Invoice                                        | 01/03/2024 | 10324    | Town of Clarkson     | Annual Funding for 2024                 | 11200 · Pledges Receivable (Promises (non-grant) to give | 191,497.00               |            | 191,497.00 |
| Invoice                                        | 01/03/2024 | 01032024 | Town of Sweden       | Annual Funding for 2024                 | 11200 · Pledges Receivable (Promises (non-grant) to give | 165,817.17               |            | 357,314.17 |
| Total 2360.00 · Library Services - Other Gov't |            |          |                      |                                         |                                                          | 0.00                     | 357,314.17 | 357,314.17 |
| TOTAL                                          |            |          |                      |                                         |                                                          | 0.00                     | 357,314.17 | 357,314.17 |
|                                                |            |          |                      |                                         | Monthly                                                  | Revenue through 12/31/24 |            |            |
| Town of Clarkson                               |            |          |                      | 15,958.08                               |                                                          | 191,497.00               |            |            |
| Town of Sweden                                 |            |          |                      | 13,818.10                               |                                                          | 165,817.17               |            |            |
|                                                |            |          |                      | 29,776.18                               |                                                          |                          |            |            |
| Invoice                                        | 06/03/2024 | 06032024 | Village of Brockport | 2024 Annual Funding for Seymour Library | 11200 · Pledges Receivable (Promises (non-grant) to give | 191,884.27               |            |            |
| Village of Brockport                           |            |          |                      | 15,990.36                               |                                                          | 95,942.14                |            |            |
|                                                |            |          |                      | 45,766.54                               |                                                          | 453,256.31               |            |            |
| Deferred rev at 12/31/24                       |            |          |                      |                                         |                                                          | 95,942.14                |            |            |

Seymour Library  
**Vendor Balance Summary**  
 All Transactions

| Dec 31, 2024                                                                                        |           |
|-----------------------------------------------------------------------------------------------------|-----------|
| Vouchers To Be Paid                                                                                 |           |
| ADP, Inc.                                                                                           | 137.73    |
| Cardmember Service                                                                                  | 2,183.19  |
| DEMCO                                                                                               | 103.00    |
| GP Flooring Solutions                                                                               | 14,795.36 |
| Ingram Library Services                                                                             | 3,447.45  |
| Konica Minolta                                                                                      | 154.00    |
| Midwest Tape                                                                                        | 127.45    |
| Monroe County Library System                                                                        | 800.00    |
| Monroe County Water Authority                                                                       | 216.06    |
| Playaway                                                                                            | 354.88    |
| RG&E                                                                                                | 396.88    |
| Seneca Park Zoo Society                                                                             | 100.00    |
| Seymour Library Petty Cash                                                                          | 123.00    |
| The Seymour Library Foundation                                                                      | 335.00    |
| Village of Brockport Reimbursement                                                                  | 26,822.15 |
| Yaeger Treviso & Associates                                                                         | 1,700.00  |
| SUB-TOTAL                                                                                           | 51,796.15 |
| <i>Agrees to Accounts Payable per BS w/o/e</i><br><i>Agrees to Unpaid Bills Detail report w/o/e</i> |           |

Seymour Library  
Statement of Cash Flows

|                                           | <u>Jan - Dec 24</u>      |                                                                 |
|-------------------------------------------|--------------------------|-----------------------------------------------------------------|
| <b>OPERATING ACTIVITIES</b>               |                          |                                                                 |
| Net Income                                | (272,529.15)             | <i>Agrees to YTD P&amp;L w/o/e</i>                              |
| Adjustments to reconcile Net Income       |                          |                                                                 |
| to net cash provided by operations:       |                          |                                                                 |
| 11200 · Pledges Receivable                |                          |                                                                 |
| 201.255 · Shafer trust interest fund      | (1,949.79)               |                                                                 |
| 13000 · Prepaid Expenses                  | (20,610.90)              |                                                                 |
| 600.000 · Accounts Payable                | 41,266.83                |                                                                 |
| 24400 Due to MCLS                         | (150.00)                 |                                                                 |
| 24300 · Due to Foundation                 | 160.00                   |                                                                 |
| 24200 · Accrued Expenses                  | 1,529.58                 |                                                                 |
| 25800 · Unearned or Deferred Revenue      | 95,942.12                |                                                                 |
| Net cash provided by Operating Activities | <u>(156,341.31)</u>      |                                                                 |
| Net cash increase for period              | (156,341.31)             |                                                                 |
| Cash at beginning of period               | 565,518.78               |                                                                 |
| Cash at end of period                     | <u><u>409,177.47</u></u> | <i>Agrees to cash per BS w/o/e (Includes Undeposited funds)</i> |



Seymour Library  
Profit & Loss  
January 1 through December 31, 2024

|                                                                | Jan 24 | Feb 24    | Mar 24    | Apr 24    | May 24    | Jun 24    | Jul 24    | Aug 24    | Sep 24    | Oct 24    | Nov 24    | Dec 24    | TOTAL      |            |            |
|----------------------------------------------------------------|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|
| Ordinary Income/Expense                                        |        |           |           |           |           |           |           |           |           |           |           |           |            |            |            |
| Income                                                         |        |           |           |           |           |           |           |           |           |           |           |           |            |            |            |
| 2082.00 - Fines                                                |        | 2,348.80  | 566.91    | 617.22    | 1,077.94  | 704.65    | 680.61    | 2,849.31  | 503.12    | 355.15    | 269.67    | 451.53    | 427.66     | 10,860.57  |            |
| 2083.00 - Membership fee                                       |        | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00       |            |
| 2084.00 - Holds/Reserves                                       |        | 2.00      | 1.00      | 1.50      | 5.00      | 5.00      | 3.50      | 0.50      | 2.00      | 0.50      | 1.50      | 3.00      | 1.50       | 27.50      |            |
| 2085.00 - Misc. Income (copies, fax..)                         |        | 744.45    | 504.91    | 841.52    | 1,964.27  | 640.65    | 1,111.48  | 788.51    | 844.30    | 969.08    | 488.75    | 586.85    | 636.50     | 9,821.27   |            |
| 2086.00 - Library Services - Other Gov't                       |        | 29,776.18 | 29,776.18 | 29,776.18 | 29,776.18 | 29,776.18 | 45,766.54 | 45,766.54 | 45,766.54 | 45,766.54 | 53,302.54 | 45,766.54 | 485,792.32 |            |            |
| 2401.00 - Interest & Earnings                                  |        |           |           |           |           |           |           |           |           |           |           |           |            |            |            |
| 2401.01 - Interest & Earnings - Operating                      |        | 2.97      | 21.61     | 21.91     | 4.01      | 2.60      | 0.87      | 4.20      | 3.97      | 2.72      | 3.33      | 3.72      | 3.16       | 75.07      |            |
| 2401.00 - Interest & Earnings - Other                          |        | 0.00      | 0.00      | 5,270.00  | 434.17    | 0.00      | 0.00      | 464.23    | 7,087.27  | 424.48    | 453.91    | 7,151.30  | 1,452.73   | 26,846.20  |            |
| Total 2401.00 - Interest & Earnings                            |        | 2.97      | 21.61     | 5,291.91  | 438.17    | 2.60      | 0.87      | 7,091.47  | 428.45    | 456.63    | 7,154.63  | 1,456.45  | 4,111.27   | 26,921.27  |            |
| 2706.00 - Gifts & Donations                                    |        |           |           |           |           |           |           |           |           |           |           |           |            |            |            |
| 2706.10 - Gifts & Donations - Unrestricted                     |        | 100.00    | 100.00    | 0.00      | 80.00     | 0.00      | 2,500.00  | 0.00      | 130.00    | 200.00    | 25.00     | 0.00      | 750.00     | 3,905.00   |            |
| 2706.20 - Gifts & Donations - Temporarily                      |        | 0.00      | 0.00      | 0.00      | 635.00    | 0.00      | 2,100.00  | 0.00      | 0.00      | 1,199.75  | 7,000.00  | 0.00      | 500.00     | 0.00       | 11,434.75  |
| 2706.40 - Bequests                                             |        |           |           |           |           |           |           |           |           |           |           |           |            |            |            |
| 2706.41 - Bequest Trust                                        |        | 0.00      | 0.00      | 0.00      | 425.00    | 0.00      | 0.00      | 0.00      | 0.00      | 1,099.79  | 0.00      | 0.00      | 425.00     | 1,949.79   |            |
| 2706.40 - Bequests - Other                                     |        | 135.03    | 135.03    | 135.03    | 0.00      | 135.03    | 146.12    | 146.12    | 146.12    | 146.12    | 146.12    | 146.12    | 146.12     | 1,562.86   |            |
| Total 2706.40 - Bequests                                       |        | 135.03    | 135.03    | 135.03    | 425.00    | 135.03    | 146.12    | 146.12    | 146.12    | 1,245.91  | 146.12    | 146.12    | 571.12     | 3,512.75   |            |
| 2706.50 - Gifts & Donations - Annual Fund                      |        |           |           |           |           |           |           |           |           |           |           |           |            |            |            |
| 2706.50 - Gifts & Donations - Annual Fund                      |        | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00       |            |
| Total 2706.00 - Gifts & Donations                              |        | 235.03    | 235.03    | 770.03    | 475.00    | 2,236.03  | 2,646.12  | 146.12    | 1,475.87  | 8,445.91  | 171.12    | 646.12    | 1,321.12   | 18,852.50  |            |
| 2706.75 - FFRPL, Tumblands Fund Grant-eastr                    |        | 0.00      | 0.00      | 0.00      | 12,182.36 | 0.00      | 0.00      | 0.00      | 0.00      | (107.37)  | 0.00      | 0.00      | 0.00       | 12,074.99  |            |
| 2706.54 - Kheavis Book Mark Contest                            |        | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 2,666.49  | 5,050.00  | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 7,716.49   |            |
| 2706.62 - Friends                                              |        | 620.55    | 176.84    | 1,212.50  | 1,352.52  | 1,162.00  | 1,035.92  | 4,129.93  | 4,142.70  | 960.32    | 36.60     | 424.93    | 21.00      | 15,275.81  |            |
| 2706.63 - Foundation Donations (Expenses paid by the Foundatio |        | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 400.92    | 0.00       | 400.92     |            |
| 2706.00 - Library System Grant                                 |        | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 5,596.20  | 0.00      | 0.00      | 0.00      | 0.00       | 5,596.20   |            |
| Total Income                                                   |        | 33,777.58 | 31,860.48 | 38,510.86 | 47,271.45 | 34,526.61 | 38,385.40 | 65,822.38 | 58,759.18 | 51,546.16 | 53,886.81 | 67,282.34 | 52,259.59  | 593,937.24 |            |
| Gross Profit                                                   |        | 33,777.58 | 31,860.48 | 38,510.86 | 47,271.45 | 34,526.61 | 38,385.40 | 65,822.38 | 58,759.18 | 51,546.16 | 53,886.81 | 67,282.34 | 52,259.59  | 593,937.24 |            |
| Expense                                                        |        |           |           |           |           |           |           |           |           |           |           |           |            |            |            |
| Bullet Aid (Tech Grant) 2024                                   |        | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 634.00    | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 634.00     |            |
| 1126.4 - Treasurer                                             |        | 0.00      | 840.00    | 0.00      | 840.00    | 0.00      | 1,340.00  | 860.00    | 860.00    | 0.00      | 4,080.00  | 0.00      | 2,560.00   | 11,270.00  |            |
| 1916.40 - Insurance                                            |        | 6,185.00  | 1,809.00  | 1,809.00  | 1,809.00  | 1,809.00  | 1,919.00  | 1,809.00  | 1,809.00  | 1,808.40  | 0.00      | 0.00      | 0.00       | 21,446.40  |            |
| 1950.40 - Taxes for Library                                    |        | 105.01    | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 105.01     |            |
| 740.0 - Transfer to Foundation                                 |        | 0.00      | 1,225.45  | 0.00      | 100.00    | 1,050.00  | 221.47    | 0.00      | 0.00      | 0.00      | 0.00      | 400.93    | 0.00       | 2,997.85   |            |
| 741.00 - FFRPL, Tumblands Fund Grant                           |        | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 557.35    | 800.38    | 1,876.08  | 1,856.35  | 2,047.32  | 1,002.51  | 1,080.66   | 9,220.65   |            |
| 741.100 - Payroll Expenses (Payroll expenses)                  |        |           |           |           |           |           |           |           |           |           |           |           |            |            |            |
| 741.12 - Payroll Dept. 705 (Full Time Librarians)              |        | 5,177.62  | 7,617.60  | 5,078.40  | 5,078.40  | 5,078.40  | 5,078.40  | 5,078.40  | 5,078.40  | 5,078.40  | 5,078.40  | 5,078.40  | 5,078.40   | 66,118.42  |            |
| 741.13 - Payroll Dept. 710 (Full Time Librarians)              |        | 9,205.24  | 14,888.35 | 8,978.59  | 7,923.20  | 7,923.20  | 7,923.20  | 11,814.80 | 7,923.20  | 7,923.20  | 7,923.20  | 7,923.20  | 7,923.20   | 108,642.58 |            |
| 741.14 - Payroll Dept. 716 (Part Time/Sub Librarians)          |        | 1,646.84  | 3,274.00  | 2,015.20  | 2,190.80  | 1,818.00  | 1,833.00  | 3,240.60  | 3,240.60  | 1,841.00  | 1,689.40  | 1,855.20  | 1,956.40   | 25,347.04  |            |
| 741.15 - Payroll Dept. 725 (Clerks, Desk Aides, and Pages)     |        | 10,125.35 | 19,340.89 | 13,425.64 | 15,497.44 | 12,947.86 | 12,537.05 | 12,577.06 | 17,709.62 | 17,709.62 | 14,142.36 | 19,688.59 | 13,278.29  | 167,441.95 |            |
| 741.16 - Payroll Dept. 730                                     |        | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00       |            |
| 741.17 - Payroll Dept. 735                                     |        | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00       |            |
| Total 741.100 - Payroll Expenses (Payroll expenses)            |        | 26,465.05 | 45,020.63 | 29,508.63 | 30,689.84 | 27,767.46 | 27,371.65 | 27,085.26 | 40,452.62 | 27,803.79 | 28,813.88 | 28,545.39 | 28,236.29  | 367,549.99 |            |
| 741.200 - Capital Expenditures                                 |        |           |           |           |           |           |           |           |           |           |           |           |            |            |            |
| 741.200 - Dorcas Michaels Fund                                 |        | 0.00      | 0.00      | 0.00      | 4,100.50  | 0.00      | 0.00      | 228.45    | 6,719.50  | 2,320.00  | 2,320.00  | 7,055.00  | 1,650.00   | 31,943.45  |            |
| 741.209 - Restroom Renovations                                 |        | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 78,929.30  | 106,363.70 | 188,293.00 |
| 741.210 - Flooring                                             |        | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 14,795.36  | 14,795.36  |            |
| Total 741.200 - Capital Expenditures                           |        | 0.00      | 0.00      | 0.00      | 4,100.50  | 0.00      | 0.00      | 228.45    | 6,719.50  | 2,320.00  | 2,320.00  | 7,055.00  | 80,679.30  | 131,411.06 | 234,733.81 |
| 741.300 - Kheavis Bookmark Expense                             |        | 0.00      | 0.00      | 0.00      | 0.00      | 1,798.62  | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 1,745.00   |            |
| 741.320 - Friends Expense                                      |        | 0.00      | 0.00      | 0.00      | 3,883.93  | 4,402.04  | 1,512.92  | 4,160.63  | 3,444.14  | 938.22    | 50.00     | 550.92    | 0.00       | 19,430.89  |            |
| 741.400 - Contractual Expenditures                             |        |           |           |           |           |           |           |           |           |           |           |           |            |            |            |
| 741.401 - Books - Adult                                        |        | 1,201.24  | 771.05    | 811.14    | 1,365.98  | 1,026.49  | 1,263.41  | 989.21    | 819.39    | 1,005.24  | 2,385.61  | 199.08    | 206.07     | 12,054.81  |            |
| 741.403 - Large Print                                          |        | 420.05    | 273.57    | 517.54    | 0.00      | 539.04    | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 1,750.20   |            |
| 741.404 - Contributions/Granting Orders                        |        | 44.82     | 137.82    | 74.25     | 32.38     | 0.00      | 16.79     | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 346.86     |            |
| 741.406 - Books - Young Adults                                 |        | 271.29    | 214.16    | 132.29    | 606.72    | 394.27    | 198.70    | 404.50    | 122.56    | 290.22    | 696.62    | 404.95    | 593.72     | 4,240.00   |            |
| 741.407 - Books - Juvenile                                     |        | 262.18    | 754.37    | 54.27     | 726.23    | 616.24    | 902.20    | 508.54    | 395.48    | 448.85    | 292.28    | 773.33    | 2,693.94   | 8,429.91   |            |
| 741.408 - Books - Processing                                   |        | 133.51    | 601.00    | 362.73    | 367.61    | 198.03    | 34.38     | 125.21    | 178.03    | 147.74    | (19.74)   | 434.68    | 334.96     | 2,928.14   |            |
| 741.410 - Serials                                              |        | 479.36    | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 983.94    | 0.00      | 0.00      | 0.00       | 1,463.30   |            |
| 741.412 - E-books - Adult                                      |        | 2,600.00  | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 2,600.00   |            |
| 741.413 - E-books - Young Adult                                |        | 1,000.00  | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 1,000.00   |            |
| 741.414 - E-books - Juveniles                                  |        | 1,000.00  | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 1,000.00   |            |
| 741.420 - Audio Visual - Adults                                |        | 14.99     | 514.55    | 172.48    | 402.55    | 147.21    | 271.63    | 327.45    | 676.64    | 166.92    | 421.85    | 273.58    | 201.17     | 3,481.00   |            |
| 741.421 - Audio Visual - Young Adults                          |        | 364.14    | 49.84     | 68.78     | 199.73    | 0.00      | 0.00      | 16.99     | 0.00      | 0.00      | 81.76     | 86.23     | 0.00       | 946.11     |            |
| 741.422 - Audio Visual - Juvenile                              |        | 0.00      | 165.76    | 362.17    | 0.00      | 229.33    | 53.97     | 0.00      | 48.73     | 100.93    | 0.00      | 0.00      | 26.24      | 1,070.60   |            |
| 741.423 - Juvenile Manipulatives                               |        | 0.00      | 46.99     | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 230.17    | 0.00      | 0.00      | 0.00       | 277.16     |            |
| 741.430 - Utilities - Gas                                      |        | 0.00      | 672.00    | 516.66    | 276.69    | 271.16    | 135.09    | 137.09    | 621.75    | 284.18    | 187.56    | 177.81    | 549.78     | 3,820.77   |            |
| 741.431 - Utilities - Electric                                 |        | 0.00      | 0.00      | 95.09     | 0.00      | 1,127.80  | 1,603.90  | 2,147.46  | 2,682.43  | 2,315.29  | 1,889.91  | 1,087.76  | 2,150.64   | 16,100.28  |            |
| 741.432 - Utilities - Water                                    |        | 0.00      | 15.00     | 0.00      | 267.76    | 16.50     | 0.00      | 207.73    | 69.25     | 916.52    | 326.50    | 210.96    | 2,097.32   | 3,097.32   |            |
| 741.440 - Custodial Supplies                                   |        | 70.30     | 212.61    | 51.33     | 135.42    | 0.00      | 0.00      | 194.28    | 66.51     | 114.87    | 138.76    | 221.45    | 207.63     | 1,413.16   |            |
| 741.441 - Office Supplies                                      |        | 85.24     | 209.86    | 143.00    | 193.57    | 61.08     | 186.53    | 258.01    | 219.37    | 231.66    | 258.50    | 620.17    | 195.21     | 2,671.20   |            |
| 741.442 - UMS                                                  |        | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 278.00    | 0.00      | 0.00      | 0.00      | 0.00      | 376.65    | 0.00       | 655.65     |            |
| 741.443 - Equipment Maintenance                                |        | 69.01     | 209.01    | 489.51    | 236.99    | 208.01    | 345.91    | 215.91    | 215.91    | 215.91    | 296.91    | 291.51    | 2,016.50   | 5,360.00   |            |
| 741.444 - Lawn Maintenance                                     |        | 0.00      | 0.00      | 890.00    | 0.00      | 2,400.00  | 0.00      | 1,200.00  | 480.00    | 0.00      | 0.00      | 0.00      | 0.00       | 5,360.00   |            |
| 741.446 - Trash Pick-up                                        |        | 152.79    | 152.79    | 152.79    | 152.79    | 152.79    | 152.79    | 152.79    | 152.79    | 152.79    | 152.79    | 152.79    | 152.79     | 1,833.48   |            |
| 741.447 - Building Maintenance                                 |        | 836.00    | 349.49    | 0.00      | 1,580.00  | 0.00      | 0.00      | 0.00      | 0.00      | 0.0       |           |           |            |            |            |

**Seymour Library**  
**Profit & Loss**  
January 1 through December 31, 2024

|                                          | Jan 24             | Feb 24            | Mar 24            | Apr 24            | May 24            | Jun 24             | Jul 24            | Aug 24            | Sep 24            | Oct 24            | Nov 24             | Dec 24             | TOTAL               |
|------------------------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|---------------------|
| Ordinary Income/Expense                  |                    |                   |                   |                   |                   |                    |                   |                   |                   |                   |                    |                    |                     |
| Expense                                  |                    |                   |                   |                   |                   |                    |                   |                   |                   |                   |                    |                    |                     |
| 741.400 · Contractual Expenditures       |                    |                   |                   |                   |                   |                    |                   |                   |                   |                   |                    |                    |                     |
| 741.401 · Books - Adult                  | 1,201.24           | 771.05            | 811.14            | 1,365.98          | 1,025.49          | 1,263.41           | 989.21            | 819.39            | 1,005.24          | 2,395.51          | 199.08             | 208.07             | 12,054.81           |
| 741.403 · Large Print                    | 420.05             | 273.57            | 517.54            | 0.00              | 539.04            | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00               | 1,750.20            |
| 741.404 · Continuations/Standing Orders  | 44.92              | 137.92            | 74.35             | 32.38             | 0.00              | 0.00               | 16.79             | 0.00              | 0.00              | 0.00              | 0.00               | 0.00               | 306.36              |
| 741.406 · Books - Young Adults           | 271.29             | 214.16            | 132.29            | 606.72            | 394.27            | 198.70             | 404.50            | 122.56            | 290.22            | 606.62            | 404.95             | 593.72             | 4,240.00            |
| 741.407 · Books - Juvenile               | 262.18             | 754.37            | 54.27             | 726.23            | 618.24            | 902.20             | 508.54            | 395.48            | 448.85            | 292.28            | 773.33             | 2,693.94           | 8,429.91            |
| 741.408 · Books - Processing             | 133.51             | 601.00            | 392.73            | 367.61            | 198.03            | 34.38              | 125.21            | 178.03            | 147.74            | (19.74)           | 434.68             | 334.96             | 2,928.14            |
| 741.410 · Serials                        | 479.36             | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00              | 0.00              | 983.94            | 0.00              | 0.00               | 0.00               | 1,463.30            |
| 741.412 · E-books - Adult                | 2,600.00           | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00               | 2,600.00            |
| 741.413 · E-books - Young Adult          | 1,000.00           | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00               | 1,000.00            |
| 741.414 · E-books - Juveniles            | 1,000.00           | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00               | 1,000.00            |
| 741.420 · Audio Visual - Adults          | 14.99              | 514.55            | 172.46            | 402.55            | 147.21            | 271.63             | 327.45            | 576.64            | 156.92            | 421.85            | 273.58             | 201.17             | 3,481.00            |
| 741.421 · Audio Visual - Young Adults    | 36.74              | 49.94             | 55.78             | 199.73            | 0.00              | 0.00               | 55.99             | 0.00              | 0.00              | 81.70             | 86.23              | 0.00               | 566.11              |
| 741.422 · Audio Visual - Juvenile        | 0.00               | 185.76            | 352.17            | 0.00              | 229.33            | 53.97              | 0.00              | 48.73             | 100.93            | 73.47             | 0.00               | 26.24              | 1,070.60            |
| 741.423 · Juvenile Manipulatives         | 0.00               | 46.99             | 0.00              | 0.00              | 0.00              | 0.00               | 0.00              | 0.00              | 230.17            | 0.00              | 0.00               | 0.00               | 277.16              |
| 741.430 · Utilities - Gas                | 0.00               | 672.00            | 516.66            | 276.69            | 271.16            | 135.09             | 137.09            | 621.75            | 284.18            | 187.56            | 177.81             | 549.78             | 3,829.77            |
| 741.431 · Utilities - Electric           | 0.00               | 0.00              | 95.09             | 0.00              | 2,127.80          | 1,603.90           | 2,147.46          | 2,682.43          | 2,315.29          | 1,889.91          | 1,087.76           | 2,150.64           | 16,100.28           |
| 741.432 · Utilities - Water              | 0.00               | 15.00             | 0.00              | 207.76            | 18.50             | 0.00               | 327.73            | 69.25             | 0.00              | 916.52            | 326.50             | 216.06             | 2,097.32            |
| 741.440 · Custodial Supplies             | 70.30              | 212.61            | 51.33             | 135.42            | 0.00              | 0.00               | 194.28            | 66.51             | 114.87            | 138.76            | 221.45             | 207.63             | 1,413.16            |
| 741.441 · Office Supplies                | 85.24              | 209.86            | 143.00            | 193.57            | 61.08             | 186.53             | 258.01            | 219.37            | 231.66            | 258.50            | 629.17             | 195.21             | 2,671.20            |
| 741.442 · UMS                            | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 279.00             | 0.00              | 0.00              | 0.00              | 0.00              | 376.65             | 0.00               | 655.65              |
| 741.443 · Equipment Maintenance          | 69.01              | 209.01            | 489.51            | 238.99            | 209.01            | 345.91             | 215.91            | 215.91            | 215.91            | 215.91            | 299.91             | 291.51             | 3,016.50            |
| 741.444 · Lawn Maintenance               | 0.00               | 0.00              | 800.00            | 0.00              | 2,400.00          | 0.00               | 1,200.00          | 480.00            | 0.00              | 480.00            | 0.00               | 0.00               | 5,360.00            |
| 741.446 · Trash Pick-up                  | 152.79             | 152.79            | 152.79            | 152.79            | 152.79            | 152.79             | 152.79            | 152.79            | 152.79            | 152.79            | 152.79             | 152.79             | 1,833.48            |
| 741.447 · Building Maintenance           | 836.00             | 349.49            | 0.00              | 1,580.00          | 0.00              | 0.00               | 0.00              | 0.00              | 65.80             | 0.00              | 546.10             | (209.21)           | 3,168.18            |
| 741.449 · Computer Maintenance           | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00              | 69.51             | 575.00            | 0.00              | 0.00               | 0.00               | 644.51              |
| 741.451 · Payroll Processing Fees        | 669.87             | 542.61            | 237.32            | 559.08            | 275.46            | 319.65             | 319.65            | 308.03            | 240.60            | 401.57            | 263.84             | 269.65             | 4,407.33            |
| 741.460 · Phone                          | 198.69             | 198.69            | 198.69            | 198.79            | 199.93            | 199.93             | 199.92            | 200.05            | 200.05            | 200.18            | 200.18             | 200.81             | 2,395.91            |
| 741.461 · Postage                        | 0.00               | 66.00             | 0.00              | 0.00              | 0.00              | 0.00               | 136.00            | 0.00              | 0.00              | 0.00              | 0.00               | 93.45              | 295.45              |
| 741.470 · Travel/Education               | 30.82              | 0.00              | 32.80             | 515.90            | 34.17             | 60.00              | 75.00             | 0.00              | 99.00             | 0.00              | 20.77              | 37.79              | 906.25              |
| 741.475 · MCLS Cost Share                | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 14,842.49          | 0.00              | 0.00              | 0.00              | 0.00              | 14,842.49          | 0.00               | 29,684.98           |
| 741.480 · Programs - Adults              | 530.00             | 320.11            | 1,029.26          | 675.78            | 396.97            | 215.00             | 61.96             | 175.00            | 163.35            | 228.85            | 507.65             | 0.00               | 4,303.93            |
| 741.481 · Programs - Young Adults        | 0.00               | 9.12              | 190.67            | 170.66            | 43.98             | 125.01             | 171.65            | 0.00              | 246.92            | 183.92            | 427.81             | 1,599.61           | 3,169.35            |
| 741.482 · Programs - Juveniles           | 0.00               | 254.14            | 472.68            | 645.35            | 279.91            | 293.11             | 213.07            | 0.00              | 175.00            | 560.88            | 450.80             | 256.07             | 3,601.01            |
| 741.499 · Miscellaneous Other Expenses   | 0.00               | 64.95             | 15.99             | 15.99             | 0.01              | 45.97              | 91.73             | 29.71             | 62.47             | 16.48             | 42.47              | 298.28             | 684.05              |
| Total 741.400 · Contractual Expenditures | 10,107.00          | 6,825.69          | 6,988.52          | 9,267.97          | 9,622.38          | 21,528.67          | 8,329.94          | 7,431.14          | 8,506.90          | 9,683.52          | 22,746.00          | 10,368.17          | 131,405.90          |
| Total Expense                            | 10,107.00          | 6,825.69          | 6,988.52          | 9,267.97          | 9,622.38          | 21,528.67          | 8,329.94          | 7,431.14          | 8,506.90          | 9,683.52          | 22,746.00          | 10,368.17          | 131,405.90          |
| Net Ordinary Income                      | (10,107.00)        | (6,825.69)        | (6,988.52)        | (9,267.97)        | (9,622.38)        | (21,528.67)        | (8,329.94)        | (7,431.14)        | (8,506.90)        | (9,683.52)        | (22,746.00)        | (10,368.17)        | (131,405.90)        |
| Net Income                               | <u>(10,107.00)</u> | <u>(6,825.69)</u> | <u>(6,988.52)</u> | <u>(9,267.97)</u> | <u>(9,622.38)</u> | <u>(21,528.67)</u> | <u>(8,329.94)</u> | <u>(7,431.14)</u> | <u>(8,506.90)</u> | <u>(9,683.52)</u> | <u>(22,746.00)</u> | <u>(10,368.17)</u> | <u>(131,405.90)</u> |