

February 13, 2026

January 2026 Results Package

Page 1 Balance Sheet

- The current cash position is \$739,299, a increase of \$127,991 from December.

Pages 2 Profit & Loss Statement.

Page 3 Contractual Expenditures detail. See notes on specific line items.

Page 4 Deferred Revenue Calculation

Page 5 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 1/31/26.
- The Grand total on this report represents all non-payroll related expenses booked from month to month, 1/1/26-1/31/26.

Page 6 Unpaid Bills Detail Report - To be used for bill signors to reconcile invoices signed to total owed to vendors on the Vendor Balance Summary

- **This report provides the detail of all the bills (by vendor) that total up to the amounts owed on the Vendor Balance Summary** -

Page 7 Cash Flows Statement – this is presented for calendar year 2026 year to date

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

Sincerely,

Lisa F. Marou, CPA

**Seymour Library
Balance Sheet**

Jan 31, 26

ASSETS

Current Assets

Checking/Savings

OPERATING ACCOUNTS

201.020 · Five Star Savings - #1128	78,697.56
201.120 · Five Star checking - #7028	8,386.97
OPERATING ACCOUNTS - Other	44.19
Total OPERATING ACCOUNTS	87,128.72
201.272 · CNB CD- #1370	226,026.35
201.273 · CNB CD- #0966	100,000.00
201.258 · CNB CD- #2272	103,142.08
201.261 · CNB CD - #9980	106,039.09
201.262 · CNB Savings - #6943	1.79
201.269 · CNB CD - #6147	116,586.22
210.000 · Petty Cash	375.00

Total Checking/Savings

739,299.25

Accounts Receivable

11200 · Pledges Receivable (Promises (non-grant) to give contributions)	172,716.19
Total Accounts Receivable	172,716.19

Other Current Assets

201.255 · Shafer trust interest fund (Bequest funds held by Village of Brockport for Seymour)	15,556.34
	reconciled through 12/31/24

13000 · Prepaid Expenses (Expenses that are paid in advance)	142.61
2704 · Gift Cards Received	15.34
Total Other Current Assets	15,714.29
Total Current Assets	927,729.73
TOTAL ASSETS	927,729.73

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable	
600.000 · Accounts Payable	6,235.99 <i>Agrees to VBS w/o/e</i>
Total Accounts Payable	6,235.99
Other Current Liabilities	
24400 · Due to MCLS	300.00
24200 · Accrued Expenses (Expenses incurred in the current period to be paid in future periods)	accrued retirement at 12/31/25 34,372.55 and accrued MCLS cost share
24300 · Due to Foundation	356.50
25800 · Unearned or Deferred Revenue	417,552.66 <i>See deferred revenue calculation</i>
Total Other Current Liabilities	452,581.71
Total Current Liabilities	458,817.70

Total Liabilities

Equity

909.300 · Perm. Rest Assets (Endowment) (Other Income)	25,000.00
909.500 · Nonspendable	4,806.00 <i>ERS Prepaid bal from 2020 Audit</i>
909.700 · Restricted (by Donors)	28,716.34 <i>2025 o/s Donor Restricted Donations bal</i>
909.100 · Unrestricted Assets (Operating)	432,788.17
Net Income	(22,398.46) <i>agrees to YTD P&L w/o/e</i>
Total Equity	468,912.06

TOTAL LIABILITIES & EQUITY

927,729.75

Seymour Library
Profit & Loss Budget vs. Actual

January 1, 2026 - January 31, 2026

	1/1/26-1/31/26	YTD through 1/31/26	YTD Budget	\$ Over (Under) YTD Budget	% of YTD Budget	Annual Budget	(Under) Annual Budget	% of Annual Budget	Current Period Notes from Preparer
Income									
2082.00 - Fines	3,970.60	3,970.60	1,166.66	2,803.94	340.34%	14,000.00	(10,029.40)	28.36%	
2083.00 - Membership fee			41.66	(41.66)	0.00%	500.00	(500.00)		
2084.00 - Holds/Reserves	1.00	1.00		1.00	100.00%		1.00	100.0%	
2085.00 - Misc. income (copies, fax..)	558.10	558.10	833.33	(275.23)	66.97%	10,000.00	(9,441.90)	5.58%	
2360.00 - Library Services - Other Gov't	46,855.79	46,855.79	47,181.91	(326.13)	99.31%	566,183.00	(519,327.22)	8.28%	revenue is recognized equally over 12 months and the offset is deferred revenue
2401.00 - Interest & Earnings	1,677.55	1,677.55	2,083.33	(405.78)	80.52%	25,000.00	(23,322.45)	6.71%	
2705.00 - Gifts & Donations	270.61	270.61	2,666.66	(2,396.05)	10.15%	32,000.00	(31,729.39)	0.85%	
2705.75 - FFRPL Tummonds Fund Grant-restr				1,166.66	0.00%	14,000.00	(14,000.00)		offsets expenses below
2705.62 - Friends	79.60	79.60	1,250.00	(1,170.40)	6.37%	15,000.00	(14,920.40)	0.53%	offsets expenses below
2760.00 - Library System Grant			741.66	(741.66)	0.00%	8,900.00	(8,900.00)		
5999 - Appropriated Fund Balance			2,131.00	(2,131.00)	0.00%	25,572.00	(25,572.00)		
Total Income	53,413.25	53,413.25	59,262.87	(5,849.63)	90.13%	711,155.00	(657,741.76)	7.51%	
Expense									
1325.4 - Treasurer			916.66	(916.66)	0.00%	11,000.00	(11,000.00)		
1910.40 - Insurance	9,949.25	9,949.25	2,000.00	7,949.25	497.46%	24,000.00	(14,050.75)	41.46%	
1950.40 - Taxes for Library	588.09	588.09	8.33	579.76	7059.90%	100.00	488.09	588.09%	
741.00 - FFRPL Tummonds Fund Grant			1,166.66	(1,166.66)	0.00%	14,000.00	(14,000.00)		offset by revenue above
P 741.100 - Payroll Expenses (Payroll expenses)	48,012.42	48,012.42	35,700.16	12,312.26	134.49%	428,402.00	(380,389.58)	11.21%	
741.320 - Friends Expense	25.00	25.00	1,250.00	(1,225.00)	2.00%	15,000.00	(14,975.00)	0.17%	offset by revenue above
741.400 - Contractual Expenditures - <i>Detail Sched Attached</i>	11,744.94	11,744.94	11,989.03	(244.09)	97.96%	143,870.00	(132,125.06)	8.16%	<i>Detail sched attached</i>
741.482 - Bank Fees (Credit Card Fees)	32.61	32.61	33.33	(0.72)	97.84%	400.00	(367.39)	8.15%	
741.484 - Accounting			250.00	(250.00)	0.00%	3,000.00	(3,000.00)		
741.507 - Donation Purchases	1,439.52	1,439.52		1,439.52	100.00%		1,439.52	100.0%	
741.53 - Legal Fees			125.00	(125.00)	0.00%	1,500.00	(1,500.00)		
P 9010.80 - NYS Retirement	(334.88)	(334.88)	2,258.25	(2,593.13)	-14.83%	27,099.00	(27,433.88)	-1.24%	
P 9030.80 - Social Security	3,650.33	3,650.33	2,688.25	962.08	135.79%	32,259.00	(28,608.67)	11.32%	
P 9045.80 - Life Insurance			25.83	(25.83)	0.00%	310.00	(310.00)		
P 9055.80 - Disability Insurance			26.25	(26.25)	0.00%	315.00	(315.00)		
P 9060.80 - Hospital & Medical Insurance	733.30	733.30	791.66	(58.36)	92.63%	9,500.00	(8,766.70)	7.72%	
P 9070.80 - Dental Insurance	(14.04)	(14.04)	33.33	(47.37)	-42.12%	400.00	(414.04)	-3.51%	
P 9070.81 - Vision	(14.84)	(14.84)		(14.84)	100.00%		(14.84)	100.0%	
Total Expense	75,811.70	75,811.70	59,262.74	16,548.96	127.93%	711,155.00	(635,343.30)	10.66%	
Net Income	(22,398.46)	(22,398.46)	0.13	(22,398.59)	-17229580.77%		(22,398.46)	100%	
Expenses by expense type:									
Payroll & Payroll Related Expenses (denoted by P above)	-	52,032.29	52,032.29	41,523.73	10,508.56		498,285.00	(446,252.71)	
Non-Payroll Expenses	-	23,779.41	23,779.41	17,739.01	6,040.40		212,870.00	(189,090.59)	
Total Expenses	-	75,811.70	75,811.70	59,262.74	16,548.96		711,155.00	(635,343.30)	

Seymour Library
Contractual Expenditures Budget vs. Actual

January 1, 2026 - January 31, 2026

	YTD through		YTD Budget	\$ Over (Under) YTD Budget	% of YTD Budget	Annual Budget	\$ Over (Under) Annual Budget	% of Annual Budget	Current Period Notes from Preparer
	1/1/26-1/31/26	1/31/26							
Contractual Expenses (741.400)									
741.415 · Books- Middle Grade	375.60	375.60	191.66	183.94	195.97%	2,300.00	(1,924.40)	16.33%	
741.401 · Books Adult	2,357.56	2,357.56	778.16	1,579.40	302.97%	9,338.00	(6,980.44)	25.25%	
741.403 · Large Print	542.35	542.35	166.66	375.69	325.42%	2,000.00	(1,457.65)	27.12%	
741.406 · Books - Young Adults	814.10	814.10	270.83	543.27	122.12%	3,250.00	(2,435.90)	25.05%	
741.407 · Books Juvenile	1,550.86	1,550.86	666.66	884.20	620.34%	8,000.00	(6,449.14)	19.39%	
741.408 · Books - Processing			250.00	(250.00)	0.00%	3,000.00	(3,000.00)		
741.410 · Serials	350.00	350.00	208.33	141.67	161.54%	2,500.00	(2,150.00)	14.0%	
741.412 · E-books - Adult			216.66	(216.66)	0.00%	2,600.00	(2,600.00)		
741.413 · E-books - Young Adult			83.33	(83.33)	0.00%	1,000.00	(1,000.00)		
741.414 · E-books - Juveniles			83.33	(83.33)	0.00%	1,000.00	(1,000.00)		
741.420 · Audio Visual -Adults	106.46	106.46	375.00	(268.54)	255.55%	4,500.00	(4,393.54)	2.37%	
741.421 · Audio Visual - Young Adults			41.66	(41.66)	0.00%	500.00	(500.00)		
741.422 · Audio - Visual Juvenile			83.33	(83.33)	0.00%	1,000.00	(1,000.00)		
741.423 · Juvenile Manipulatives	501.47	501.47	20.83	480.64	150.44%	250.00	251.47	200.59%	
741.430 · Utilities - Gas	640.13	640.13	333.33	306.80	40.43%	4,000.00	(3,359.87)	16.0%	
741.431 · Utilities - Electric	1,941.46	1,941.46	1,583.33	358.13	1370.51%	19,000.00	(17,058.54)	10.22%	
741.432 · Utilities - Water	209.08	209.08	141.66	67.42	125.45%	1,700.00	(1,490.92)	12.3%	
741.440 · Custodial Supplies	91.78	91.78	166.66	(74.88)	36.71%	2,000.00	(1,908.22)	4.59%	
741.441 · Office Supplies	78.64	78.64	250.00	(171.36)	134.82%	3,000.00	(2,921.36)	2.62%	
741.442 · UMS			58.33	(58.33)	0.00%	700.00	(700.00)		
741.443 · Equipment Maintenance	83.50	83.50	333.33	(249.83)	8.35%	4,000.00	(3,916.50)	2.09%	
741.444 · Lawn Maintenance			1,000.00	(1,000.00)	0.00%	12,000.00	(12,000.00)		
741.446 · Trash Pick-up	176.56	176.56	166.66	9.90	52.97%	2,000.00	(1,823.44)	8.83%	
741.447 · Building Maintenance	657.82	657.82	333.33	324.49	789.42%	4,000.00	(3,342.18)	16.45%	
741.449 · Computer Maintenance			83.33	(83.33)	0.00%	1,000.00	(1,000.00)		
741.451 · Payroll Processing Fees	416.64	416.64	333.33	83.31	178.56%	4,000.00	(3,583.36)	10.42%	
741.460 · Phone	200.93	200.93	233.33	(32.40)	689.06%	2,800.00	(2,599.07)	7.18%	
741.461 · Postage			29.16	(29.16)	0.00%	350.00	(350.00)		
741.470 · Travel/Education			83.33	(83.33)	0.00%	1,000.00	(1,000.00)		
741.475 · MCCLS Cost Share			2,548.50	(2,548.50)	0.00%	30,582.00	(30,582.00)		
741.480 · Programs - Adults	375.00	375.00	291.66	83.34	150.00%	3,500.00	(3,125.00)	10.71%	
741.481 · Programs - Young Adults			250.00	(250.00)	0.00%	3,000.00	(3,000.00)		
741.482 · Programs - Juveniles	275.00	275.00	291.66	(16.66)	660.11%	3,500.00	(3,225.00)	7.86%	
741.499 · Miscellaneous Other Expenses			41.66	(41.66)	0.00%	500.00	(500.00)		
Total Expense	11,744.94	11,744.94	11,989.03	(244.09)	97.96%	143,870.00	(132,125.06)	8.16%	

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	01/06/2026	01062026	Town of Clarkson	Annual Funding for 2026	11200 · Pledges Receivable (Promises (non-grant) to give contributio	194,031.27		194,031.27
Invoice	01/13/2026	01132026	Town of Sweden	Annual Funding for 2026	11200 · Pledges Receivable (Promises (non-grant) to give contributio	172,516.19		366,547.46
Total 2360.00 · Library Services - Other Gov't						0.00	366,547.46	366,547.46
TOTAL						0.00	366,547.46	366,547.46
				Monthly	Revenue through 1/31/26			
			Town of Clarkson	16,169.27	16,169.27			
			Town of Sweden	14,376.35	14,376.35			
				30,545.62				
Invoice	06/10/2025	06102025	Village of Brockport	2025 Annual Funding	11200 · Pledges Receivable (Promises (non-grant) to give contributio	195,721.96		
			Village of Brockport	16,310.16	114,171.14			
				46,855.79	144,716.77			
						Deferred rev at 1/31/26	417,552.66	

Seymour Library
Vendor Balance Summary
All Transactions

Jan 31, 26	
Vouchers To Be Paid	
Brodart	465.56
Ingram Library Services	2,958.05
Lift Bridge Book Shop	149.60
Staples Credit Plan	170.42
The Friends of the Seymour Library	25.00
Village of Brockport Reimbursement	1,941.46
West Fire Systems, Inc.	525.90
SUB-TOTAL	6,235.99

*Agrees to Accounts Payable per BS w/o/e
Agrees to Unpaid Bills Detail report w/o/e*

Seymour Library
Unpaid Bills Detail
As of January 31, 2026

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Due Date</u>	<u>Split</u>	<u>Open Balance</u>
Brodart						
	Bill	01/27/2026	B7140801	02/06/2026	741.403 · Large Print	<u>465.56</u>
Total Brodart						<u>465.56</u>
Ingram Library Services						
	Bill	01/21/2026	93779533	01/31/2026	741.407 · Books - Juvenile	7.27
	Bill	01/21/2026	93779534	01/31/2026	741.407 · Books - Juvenile	10.63
	Bill	01/21/2026	93779532	01/31/2026	741.401 · Books - Adult	17.92
	Bill	01/22/2026	93830385	02/01/2026	741.407 · Books - Juvenile	8.95
	Bill	01/22/2026	93830384	02/01/2026	741.406 · Books - Young Adults	56.11
	Bill	01/22/2026	93830383	02/01/2026	741.401 · Books - Adult	127.10
	Bill	01/22/2026	93830382	02/01/2026	741.401 · Books - Adult	16.80
	Bill	01/27/2026	93830387	02/06/2026	741.401 · Books - Adult	290.51
	Bill	01/27/2026	93830386	02/06/2026	741.401 · Books - Adult	670.33
	Bill	01/29/2026	93910536	02/08/2026	741.401 · Books - Adult	31.78
	Bill	01/29/2026	93920161	02/08/2026	741.401 · Books - Adult	17.36
	Bill	01/29/2026	93920160	02/08/2026	741.401 · Books - Adult	57.21
	Bill	01/29/2026	93910535	02/08/2026	741.401 · Books - Adult	11.39
	Bill	01/29/2026	93910537	02/08/2026	741.407 · Books - Juvenile	330.78
	Bill	01/29/2026	93910539	02/08/2026	741.407 · Books - Juvenile	224.50
	Bill	01/29/2026	93920164	02/08/2026	741.407 · Books - Juvenile	4.19
	Bill	01/29/2026	93920162	02/08/2026	741.407 · Books - Juvenile	16.78
	Bill	01/29/2026	93920165	02/08/2026	741.407 · Books - Juvenile	5.39
	Bill	01/29/2026	93873988	02/08/2026	741.407 · Books - Juvenile	25.73
	Bill	01/29/2026	93910538	02/08/2026	741.406 · Books - Young Adults	368.70
	Bill	01/29/2026	93920163	02/08/2026	741.406 · Books - Young Adults	54.59
	Bill	01/29/2026	93873989	02/08/2026	741.406 · Books - Young Adults	12.95
	Bill	01/29/2026	93873990	02/08/2026	741.415 · Books- Middle Grade	178.77
	Bill	01/29/2026	93963324	02/08/2026	741.406 · Books - Young Adults	11.19
	Bill	01/29/2026	93963323	02/08/2026	741.407 · Books - Juvenile	21.25
	Bill	01/29/2026	93963322	02/08/2026	741.401 · Books - Adult	18.47
	Bill	01/29/2026	93963321	02/08/2026	741.401 · Books - Adult	11.40
	Bill	01/29/2026	93898024	02/08/2026	741.410 · Serials	<u>350.00</u>
Total Ingram Library Services						<u>2,958.05</u>
Lift Bridge Book Shop						
	Bill	01/29/2026	1302	02/08/2026	741.507 · Donation Purchases	73.60
	Bill	01/29/2026	1301	02/08/2026	741.507 · Donation Purchases	49.60
	Bill	01/29/2026	1303	02/08/2026	741.507 · Donation Purchases	<u>26.40</u>
Total Lift Bridge Book Shop						<u>149.60</u>
Staples Credit Plan						
	Bill	01/22/2026	6052550532	02/01/2026	-SPLIT-	13.67
	Bill	01/22/2026	6052550530	02/01/2026	741.440 · Custodial Supplies	19.78
	Bill	01/29/2026	6053026995	02/08/2026	-SPLIT-	84.57
	Bill	01/29/2026	6053214164	02/08/2026	741.441 · Office Supplies	<u>52.40</u>
Total Staples Credit Plan						<u>170.42</u>
The Friends of the Seymour Library						
	Bill	01/26/2026	01262026	02/05/2026	741.320 · Friends Expense	<u>25.00</u>
Total The Friends of the Seymour Library						<u>25.00</u>
Village of Brockport Reimbursement						
	Bill	01/21/2026	2025029	01/31/2026	741.431 · Utilities - Electric	<u>1,941.46</u>
Total Village of Brockport Reimbursement						<u>1,941.46</u>
West Fire Systems, Inc.						
	Bill	01/27/2026	87820	02/06/2026	741.447 · Building Maintenance	<u>525.90</u>
Total West Fire Systems, Inc.						<u>525.90</u>
TOTAL						<u>6,235.99</u>

Seymour Library
Statement of Cash Flows

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Jan 26

OPERATING ACTIVITIES	
Net Income	(22,398.46) <i>Agrees to YTD P&L w/o/e</i>
Adjustments to reconcile Net Income to net cash provided by operations:	
11200 · Pledges Receivable	(171,524.69)
201.255 · Shafer trust interest fund	
13000 · Prepaid Expenses	
600.000 · Accounts Payable	2,097.32
24400 Due to MCLS	125.00
24200 Accrued Expenses	
24300 · Due to Foundation	
25800 · Unearned or Deferred Revenue	319,691.67
Net cash provided by Operating Activities	<u>127,990.84</u>
Net cash increase for period	127,990.84
Cash at beginning of period	611,308.40
Cash at end of period	<u>739,299.24</u> <i>Agrees to cash per BS w/o/e (includes Undeposited funds)</i>