

March 14, 2026

February 2026 Results Package

Page 1 Balance Sheet

- The current cash position is \$847,106, an increase of \$107,807 from January.

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

- Nothing outstanding this month

Page 6 Unpaid Bills Detail Report -

- Nothing outstanding this month

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

	Jan 31, 26	Feb 28, 26	
ASSETS			
Current Assets			
Checking/Savings			
OPERATING ACCOUNTS			
201.020 · Five Star Savings - #1128	78,697.56	77,378.44	
201.120 · Five Star checking - #7028	8,386.97	16,255.83	
OPERATING ACCOUNTS - Other	44.19	44.19	
Total OPERATING ACCOUNTS	87,128.72	93,678.46	
201.275 · CNB CD- #1955	0.00	100,000.00	
201.272 · CNB CD- #1370	226,026.35	226,026.35	
201.273 · CNB CD- #0966	100,000.00	100,308.28	
201.258 · CNB CD- #2272	103,142.08	0.00	
201.261 · CNB CD - #9980	106,039.09	106,355.44	
201.262 · CNB Savings - #6943	1.79	1.79	
201.269 · CNB CD - #6147	116,586.22	220,360.64	
210.000 · Petty Cash	375.00	375.00	
Total Checking/Savings	739,299.25	847,105.96	
Accounts Receivable			
11200 · Pledges Receivable (Promises (non-grant) to give contributions)	172,716.19	200.00	
Total Accounts Receivable	172,716.19	200.00	
Other Current Assets			
201.255 · Shafer trust interest fund (Bequest funds held by Village of Brockport for Seymour)	15,556.34	15,556.34	reconciled through 12/31/24
13000 · Prepaid Expenses (Expenses that are paid in advance)	142.61	142.61	
2704 · Gift Cards Received	15.34	15.34	
Total Other Current Assets	15,714.29	15,714.29	
Total Current Assets	927,729.73	863,020.25	
TOTAL ASSETS	927,729.73	863,020.25	
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
600.000 · Accounts Payable	6,235.99	0.00	<i>Agrees to VBS w/o/e</i>
Total Accounts Payable	6,235.99	0.00	
Other Current Liabilities			
24400 · Due to MCLS	300.00	(225.00)	
24200 · Accrued Expenses (Expenses incurred in the current period to be paid in future periods)	34,372.55	34,372.55	<i>accrued retirement at 12/31/25 and accrued MCLS cost share</i>
24300 · Due to Foundation	356.50	356.50	
25800 · Unearned or Deferred Revenue	417,552.66	370,696.87	<i>See deferred revenue calculation</i>
Total Other Current Liabilities	452,581.71	405,200.92	
Total Current Liabilities	458,817.70	405,200.92	
Total Liabilities	458,817.70	405,200.92	
Equity			
909.300 · Perm. Rest Assets (Endowment) (Other Incor	25,000.00	25,000.00	
909.500 · Nonspendable	4,806.00	4,806.00	<i>ERS Prepaid bal from 2020 Audit</i>
909.700 · Restricted (by Donors)	28,716.34	28,716.34	<i>2025 o/s Donor Restriced Donations bal</i>
909.100 · Unrestricted Assets (Operating)	432,788.17	432,788.17	
Net Income	(22,398.46)	(33,491.16)	<i>agrees to YTD P&L w/o/e</i>
Total Equity	468,912.06	457,819.35	
TOTAL LIABILITIES & EQUITY	927,729.76	863,020.27	

**Seymour Library
Profit & Loss Budget vs. Actual**

February 1, 2026 - February 28, 2026

	YTD through 1/31/26	2/1/26 - 2/28/26	YTD through 2/28/26	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	361.05	4,331.65	2,333.32	1,998.33	185.64%	14,000.00	(9,668.35)	30.94%	
2083.00 · Membership fee				83.32	(63.32)	0.00%	500.00	(500.00)		
2084.00 · Holds/Reserves	1.00	8.50	9.50		9.50	100.00%		9.50	100.0%	
2085.00 · Misc. income (copies, fax..)	558.10	425.35	983.45	1,666.66	(683.21)	59.01%	10,000.00	(9,016.55)	9.84%	
2360.00 · Library Services - Other Gov't	46,855.79	46,855.79	93,711.57	94,363.82	(652.25)	99.31%	566,183.00	(472,471.43)	16.55%	revenue is recognized equally over 12 months and the offset is deferred revenue
2401.00 · Interest & Earnings	1,677.55	1,260.24	2,937.79	4,166.66	(1,228.87)	70.51%	25,000.00	(22,062.21)	11.75%	
2705.00 · Gifts & Donations	270.61	149.17	419.78	5,333.32	(4,913.54)	7.87%	32,000.00	(31,580.22)	1.31%	
2705.75 · FFRPL Tummonds Fund Grant-restr				2,333.32	(2,333.32)	0.00%	14,000.00	(14,000.00)		offsets expenses below
2705.62 · Friends	79.60	34.50	114.10	2,500.00	(2,385.90)	4.56%	15,000.00	(14,885.90)	0.76%	offsets expenses below
2705.63 · Foundation Donations (Expenses paid by the Foundation and/or mon		75.00	75.00		75.00	100.00%		75.00	100.0%	
2760.00 · Library System Grant				1,483.32	(1,483.32)	0.00%	8,900.00	(8,900.00)		
5999 · Appropriated Fund Balance				4,262.00	(4,262.00)	0.00%	25,572.00	(25,572.00)		
Total Income	53,413.25	49,169.60	102,582.84	118,525.74	(15,942.90)	86.55%	711,155.00	(608,572.16)	14.43%	
Expense										
1325.4 · Treasurer		875.00	875.00	1,833.32	(958.32)	47.73%	11,000.00	(10,125.00)	7.96%	
1910.40 · Insurance	9,949.25		9,949.25	4,000.00	5,949.25	248.73%	24,000.00	(14,050.75)	41.48%	timing
1950.40 · Taxes for Library	588.09		588.09	16.66	571.43	3529.95%	100.00	488.09	588.09%	
741.00 · FFRPL Tummonds Fund Grant				2,333.32	(2,333.32)	0.00%	14,000.00	(14,000.00)		offset by revenue above
P 741.100 · Payroll Expenses (Payroll expenses)	48,012.42	33,525.22	81,537.64	71,400.32	10,137.32	114.20%	428,402.00	(346,864.36)	19.03%	
741.320 · Friends Expense	25.00		25.00	2,500.00	(2,475.00)	1.00%	15,000.00	(14,975.00)	0.17%	offset by revenue above
741.400 · Contractual Expenditures - Detail Sched Attached	11,744.94	20,072.72	31,817.66	23,978.06	7,839.60	132.70%	143,870.00	(112,052.34)	22.12%	Detail sched attached
741.462 · Bank Fees (Credit Card Fees)	32.61	36.31	68.92	66.66	2.26	103.39%	400.00	(331.08)	17.23%	
741.484 · Accounting		12.08	12.08	500.00	(487.92)	2.42%	3,000.00	(2,987.92)	0.4%	
741.507 · Donation Purchases	1,439.52	2,313.04	3,752.56		3,752.56	100.00%		3,752.56	100.0%	
741.53 · Legal Fees				250.00	(250.00)	0.00%	1,500.00	(1,500.00)		
P 9010.80 · NYS Retirement	(334.88)	1,022.37	687.49	4,516.50	(3,829.01)	15.22%	27,099.00	(26,411.51)	2.54%	
P 9030.80 · Social Security	3,650.33	2,553.35	6,203.68	5,376.50	827.18	115.39%	32,259.00	(26,055.32)	19.23%	
P 9045.80 · Life Insurance				51.66	(51.66)	0.00%	310.00	(310.00)		
P 9055.80 · Disability Insurance				52.50	(52.50)	0.00%	315.00	(315.00)		
P 9060.80 · Hospital & Medical Insurance	733.30	(133.35)	599.95	1,583.32	(983.37)	37.89%	9,500.00	(8,900.05)	6.32%	
P 9070.80 · Dental Insurance	(14.04)	(7.02)	(21.06)	66.66	(87.72)	-31.59%	400.00	(421.06)	-5.27%	
P 9070.81 · Vision	(14.84)	(7.42)	(22.26)		(22.26)	100.00%		(22.26)	100.0%	
Total Expense	75,811.70	60,262.30	136,074.00	118,525.48	17,548.52	114.81%	711,155.00	(575,081.00)	19.13%	
Net Income	(22,398.46)	(11,092.71)	(33,491.16)	0.26	(33,491.42)	-12881215.39%		(33,491.16)	100%	
Expenses by expense type:										
Payroll & Payroll Related Expenses (denoted by P above)	52,032.29	36,953.15	88,985.44	83,047.46	5,937.98		498,285.00	(409,299.56)		
Non-Payroll Expenses	23,779.41	23,309.15	47,088.56	35,478.02	11,610.54		212,870.00	(165,781.44)		
Total Expenses	75,811.70	60,262.30	136,074.00	118,525.48	17,548.52		711,155.00	(575,081.00)		

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

February 1, 2026 - February 28, 2026

	YTD through 1/31/26	2/1/26 - 2/28/26	YTD through 2/28/26	YTD Budget	\$ Over (Under) YTD Budget	% of YTD Budget	Annual Budget	\$ Over (Under) Annual Budget	% of Annual Budget	Current Period Notes from Preparer
Contractual Expenses (741.400)										
741.415 · Books - Middle Grade	375.60	219.64	595.24	383.32	211.92	155.29%	2,300.00	(1,704.76)	25.88%	
741.401 · Books Adult	2,357.56	772.08	3,129.64	1,556.32	1,573.32	201.09%	9,338.00	(6,208.36)	33.52%	
741.403 · Large Print	542.35	252.91	795.26	333.32	461.94	238.59%	2,000.00	(1,204.74)	39.76%	
741.406 · Books - Young Adults	814.10	128.60	942.70	541.66	401.04	70.70%	3,250.00	(2,307.30)	29.01%	
741.407 · Books Juvenile	1,550.86	739.59	2,290.45	1,333.32	957.13	458.09%	8,000.00	(5,709.55)	28.63%	
741.408 · Books - Processing		21.00	21.00	500.00	(479.00)	5.04%	3,000.00	(2,979.00)	0.7%	
741.410 · Serials	350.00		350.00	416.66	(66.66)	80.77%	2,500.00	(2,150.00)	14.0%	
741.412 · E-books - Adult				433.32	(433.32)	0.00%	2,600.00	(2,600.00)		
741.413 · E-books - Young Adult				166.66	(166.66)	0.00%	1,000.00	(1,000.00)		
741.414 · E-books - Juveniles				166.66	(166.66)	0.00%	1,000.00	(1,000.00)		
741.420 · Audio Visual -Adults	106.46	19.49	125.95	750.00	(624.05)	151.16%	4,500.00	(4,374.05)	2.8%	
741.421 · Audio Visual - Young Adults				83.32	(83.32)	0.00%	500.00	(500.00)		
741.422 · Audio - Visual Juvenile		24.99	24.99	166.66	(141.67)	59.99%	1,000.00	(975.01)	2.5%	
741.423 · Juvenile Manipulatives	501.47	91.20	592.67	41.66	551.01	88.90%	250.00	342.67	237.07%	
741.430 · Utilities - Gas	640.13		640.13	666.66	(26.53)	20.22%	4,000.00	(3,359.87)	16.0%	
741.431 · Utilities - Electric	1,941.46		1,941.46	3,166.66	(1,225.20)	685.25%	19,000.00	(17,058.54)	10.22%	
741.432 · Utilities - Water	209.08	391.75	600.83	283.32	317.51	180.26%	1,700.00	(1,099.17)	35.34%	
741.440 · Custodial Supplies	91.78	36.54	128.32	333.32	(205.00)	25.66%	2,000.00	(1,871.68)	6.42%	
741.441 · Office Supplies	78.64	50.19	128.83	500.00	(371.17)	110.43%	3,000.00	(2,871.17)	4.29%	
741.442 · UMS		348.75	348.75	116.66	232.09	52.31%	700.00	(351.25)	49.82%	
741.443 · Equipment Maintenance	83.50	255.88	339.38	666.66	(327.28)	16.97%	4,000.00	(3,660.62)	8.49%	
741.444 · Lawn Maintenance				2,000.00	(2,000.00)	0.00%	12,000.00	(12,000.00)		
741.446 · Trash Pick-up	176.56	176.56	353.12	333.32	19.80	52.97%	2,000.00	(1,646.88)	17.66%	
741.447 · Building Maintenance	657.82	447.18	1,105.00	666.66	438.34	663.03%	4,000.00	(2,895.00)	27.63%	
741.449 · Computer Maintenance				166.66	(166.66)	0.00%	1,000.00	(1,000.00)		
741.451 · Payroll Processing Fees	416.64	50.00	466.64	666.66	(200.02)	100.00%	4,000.00	(3,533.36)	11.67%	
741.460 · Phone	200.93	200.93	401.86	466.66	(64.80)	689.06%	2,800.00	(2,398.14)	14.35%	
741.461 · Postage		39.27	39.27	58.32	(19.05)	23.56%	350.00	(310.73)	11.22%	
741.470 · Travel/Education				166.66	(166.66)	0.00%	1,000.00	(1,000.00)		
741.475 · MCLS Cost Share		15,065.13	15,065.13	5,097.00	9,968.13	2582.65%	30,582.00	(15,516.87)	49.26%	timing
741.480 · Programs - Adults	375.00	415.20	790.20	583.32	206.88	158.04%	3,500.00	(2,709.80)	22.58%	
741.481 · Programs - Young Adults		83.36	83.36	500.00	(416.64)	14.29%	3,000.00	(2,916.64)	2.78%	
741.482 · Programs - Juveniles	275.00	225.49	500.49	583.32	(82.83)	600.68%	3,500.00	(2,999.51)	14.3%	
741.499 · Miscellaneous Other Expenses		16.99	16.99	83.32	(66.33)	0.07%	500.00	(483.01)	3.4%	
Total Expense	11,744.94	20,072.72	31,817.66	23,978.06	7,839.60	132.70%	143,870.00	(112,052.34)	22.12%	

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 contributi	194,031.27	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 contributi	172,516.19	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 2/28/26			
				Town of Clarkson	16,169.27	32,338.55		
				Town of Sweden	14,376.35	28,752.70		
					30,545.62			
Invoice	06/10/2025	06102025	Village of Brockport	2025 Annual Funding	11200 · Pledges Receivable (Promises (non-grant) to give contributi	195,721.96	195,721.96	
				Village of Brockport	16,310.16	130,481.31		
					46,855.79	191,572.55		
				Deferred rev at 2/28/26	370,696.87			

Seymour Library
Vendor Balance Summary
All Transactions

Feb 28, 26

Vouchers To Be Paid		
SUB-TOTAL	0.00	<i>Agrees to Accounts Payable per B5 w/o/e</i> <i>Agrees to Unpaid Bills Detail report w/o/e</i>

	<u>Jan - Feb 26</u>	
OPERATING ACTIVITIES		
Net Income	(33,491.16)	<i>Agrees to YTD P&L w/o/e</i>
Adjustments to reconcile Net Income		
to net cash provided by operations:		
11200 · Pledges Receivable	991.50	
600.000 · Accounts Payable	(4,138.67)	
24400 Due to MCLS	(400.00)	
25800 · Unearned or Deferred Revenue	272,835.88	
Net cash provided by Operating Activities	<u>235,797.55</u>	
Net cash increase for period	235,797.55	
Cash at beginning of period	611,308.40	
Cash at end of period	<u><u>847,105.95</u></u>	<i>Agrees to cash per BS w/o/e (Includes Undeposited funds)</i>

Seymour Library
Profit & Loss
January 1 through February 28, 2026

	Jan 26	Feb 26	TOTAL
Ordinary Income/Expense			
Income			
2082.00 · Fines	3,970.60	361.05	4,331.65
2084.00 · Holds/Reserves	1.00	8.50	9.50
2085.00 · Misc. income (copies, fax..)	558.10	425.35	983.45
2360.00 · Library Services - Other Gov't	46,855.79	46,855.79	93,711.58
2401.00 · Interest & Earnings			
2401.01 · Interest & Earnings - Operating	1,677.55	1,260.24	2,937.79
Total 2401.00 · Interest & Earnings	1,677.55	1,260.24	2,937.79
2705.00 · Gifts & Donations			
2705.10 · Gifts & Donations - Unrestricte	121.44	0.00	121.44
2705.20 · Gifts & Donations - Temporarily	0.00	0.00	0.00
2705.40 · Bequests	149.17	149.17	298.34
2705.50 · Gifts & Donations - Annual Fund	0.00	0.00	0.00
Total 2705.00 · Gifts & Donations	270.61	149.17	419.78
2705.62 · Friends	79.60	34.50	114.10
2705.63 · Foundation Donations (Expenses paid by the Foundation and/or money	0.00	75.00	75.00
2760.00 · Library System Grant	0.00	0.00	0.00
Total Income	53,413.25	49,169.60	102,582.85
Gross Profit	53,413.25	49,169.60	102,582.85
Expense			
1325.4 · Treasurer	0.00	875.00	875.00
1910.40 · Insurance	9,949.25	0.00	9,949.25
1950.40 · Taxes for Library	588.09	0.00	588.09
741.100 · Payroll Expenses (Payroll expenses)			
741.12 · Payroll Dept. 705 (Director)	8,692.80	5,923.20	14,616.00
741.13 · Payroll Dept. 710 (Full Time Librarians)	12,723.20	8,563.20	21,286.40
741.14 · Payroll Dept. 715 (Part Time/Sub Librarians)	2,852.21	1,901.55	4,753.76
741.15 · Payroll Dept. 725 (Clerks, Desk Aides, and Pages)	23,744.21	17,137.27	40,881.48
741.16 · Payroll Dept. 730	0.00	0.00	0.00
741.17 · Payroll Dept. 735	0.00	0.00	0.00
Total 741.100 · Payroll Expenses (Payroll expenses)	48,012.42	33,525.22	81,537.64
741.320 · Friends Expense	25.00	0.00	25.00
741.400 · Contractual Expenditures	11,744.94	20,072.72	31,817.66
741.462 · Bank Fees (Credit Card Fees)	32.61	36.31	68.92
741.484 · Accounting	0.00	12.08	12.08
741.507 · Donation Purchases	1,439.52	2,313.04	3,752.56
9010.80 · NYS Retirement	(334.88)	1,022.37	687.49
9030.80 · Social Security	3,650.33	2,553.35	6,203.68
9060.80 · Hospital & Medical Insurance	733.30	(133.35)	599.95
9070.80 · Dental Insurance	(14.04)	(7.02)	(21.06)
9070.81 · Vision Insurance	(14.84)	(7.42)	(22.26)
Total Expense	75,811.70	60,262.30	136,074.00
Net Ordinary Income	(22,398.45)	(11,092.71)	(33,491.16)
Net Income	(22,398.45)	(11,092.71)	(33,491.16)

Seymour Library Profit & Loss

January 1 through February 28, 2026

	<u>Jan 26</u>	<u>Feb 26</u>	<u>TOTAL</u>
Ordinary Income/Expense			
Expense			
741.400 · Contractual Expenditures			
741.415 · Books- Middle Grade	375.60	219.64	595.24
741.401 · Books - Adult	2,357.56	772.08	3,129.64
741.403 · Large Print	542.35	252.91	795.26
741.406 · Books - Young Adults	814.10	128.60	942.70
741.407 · Books - Juvenile	1,550.86	739.59	2,290.45
741.408 · Books - Processing	0.00	21.00	21.00
741.410 · Serials	350.00	0.00	350.00
741.420 · Audio Visual - Adults	106.46	19.49	125.95
741.422 · Audio Visual - Juvenile	0.00	24.99	24.99
741.423 · Juvenile Manipulatives	501.47	91.20	592.67
741.430 · Utilities - Gas	640.13	0.00	640.13
741.431 · Utilities - Electric	1,941.46	0.00	1,941.46
741.432 · Utilities - Water	209.08	391.75	600.83
741.440 · Custodial Supplies	91.78	36.54	128.32
741.441 · Office Supplies	78.64	50.19	128.83
741.442 · UMS	0.00	348.75	348.75
741.443 · Equipment Maintenance	83.50	255.88	339.38
741.446 · Trash Pick-up	176.56	176.56	353.12
741.447 · Building Maintenance	657.82	447.18	1,105.00
741.451 · Payroll Processing Fees	416.64	50.00	466.64
741.460 · Phone	200.93	200.93	401.86
741.461 · Postage	0.00	39.27	39.27
741.475 · MCLS Cost Share	0.00	15,065.13	15,065.13
741.480 · Programs - Adults	375.00	415.20	790.20
741.481 · Programs - Young Adults	0.00	83.36	83.36
741.482 · Programs - Juveniles	275.00	225.49	500.49
741.499 · Miscellaneous Other Expenses	0.00	16.99	16.99
Total 741.400 · Contractual Expenditures	<u>11,744.94</u>	<u>20,072.72</u>	<u>31,817.66</u>
Total Expense	<u>11,744.94</u>	<u>20,072.72</u>	<u>31,817.66</u>
Net Ordinary Income	<u>(11,744.94)</u>	<u>(20,072.72)</u>	<u>(31,817.66)</u>
Net Income	<u><u>(11,744.94)</u></u>	<u><u>(20,072.72)</u></u>	<u><u>(31,817.66)</u></u>