
FENTON FREE LIBRARY

FINANCIALS

January 31, 2025



FENTON FREE LIBRARY

Treasurer: Michael R. Mattick, CPA, EA

FENTON FREE LIBRARY

Treasurers Report January 2025

Through January 31, 2025, the following are financial highlights of what the Fenton Free Library has accomplished over the year and things to note:

INCOME

Overall income through January 31, 2025, is \$6,227.

- January 2024 was \$7,165 so we are in a similar position to last year.
- Barnes & Noble event generated \$1,610 that was collected in January.
- At least some of the Toy sale was deposited in January 2024 but we deposited that in December 2024 this year so that is not in January 2025 income.
- No free will donations in January 2025.
- Variance in Interest Income is attributable to interest rate changes. Balance is actually \$43,143 higher in the Money Market account as of 1/31/2025 as compared to 1/31/2024.

EXPENSES

Overall expenses through January 31, 2025, are \$16,959.

- There are 2 accounting methods that have been tweaked for 2025.
 - We are recording all checks based on when they are written instead of when they are cashed.
 - We have changed the allocation between Gross Wages and Withholding & Employer Liability. In the past the Gross Wages were actually the net wages. Then the withholding was added to the employer taxes. In total there is no difference, but now we can see the actual gross wages we are paying and how much cost we incur as an employer.
- The negative amount in Bank Fees is due to the refund of a charge the bank assessed in December 2024.
- We have already consumed 26.25% of our utilities budget due to increased rates.
- January 2024 expenses were \$15,577 so we are in a similar position to last year.

NET INCOME

Net loss as of January 31, 2025 is \$10,732.

FFL Debit Card Transactions for the period of 01/01/2025 to 01/31/2025

Transaction Date	Contact	Fund	Debits	Credits
01/02/2025	REFUND OVERDRAFT ITEM CHARGE	General Fund	20.00	
01/02/2025	REFUND OVERDRAFT ITEM CHARGE	General Fund	20.00	
01/02/2025	REFUND OVERDRAFT ITEM CHARGE	General Fund	20.00	
01/02/2025	POS MAC AMAZON.COM*ZP2	General Fund		10.98
01/03/2025	ACI*UTICA NATIONAL INS	General Fund		979.00
01/06/2025	BERT ADAMS DISPOSAL IN CHENANGO BRID	General Fund		110.91
01/06/2025	POS MAC AMAZON.COM*ZP1	Community Foundation Grant - SRP		61.76
01/06/2025	POS MAC ALDI 65049	General Fund		9.95
	POS MAC ALDI 65049	Childrens Programming		24.92
01/07/2025	POS MAC AMAZON.COM*ZD6	General Fund		12.99
01/07/2025	AMAZON.COMSEATTLEWA US	General Fund		172.89
01/08/2025	POS MAC AMAZON.COM*025	General Fund	10.98	
01/08/2025	CVS	General Programming		24.32
01/08/2025	POS MAC PRICE CHOPPER	General Fund		20.43
01/10/2025	Lowe's	General Fund		10.98
01/13/2025	POS MAC AMAZON.COM*ZD7	Adult Programming		25.52
01/14/2025	POS MAC WM SUPERCENTER JOHNSON CI	Adult Programming		13.04
01/14/2025	Wegmans	General Fund		6.49
01/14/2025	POS MAC MICHAELS STORE	General Fund		15.11
01/14/2025	POS MAC MICHAELS STORE	General Fund		85.35
01/16/2025	INTERNET TRF TO DDA 0000007900822268 3290	General Programming	500.00	
01/16/2025	INTERNET TRF FR DDA 0000329031001921 3290	General Fund	190.46	
01/16/2025	POS MAC AMAZON.COM*ZD4	Barn Yard Buddies-Visions FCU		7.98
01/16/2025	POS MAC SAVEAROUND	General Fund		125.00
01/17/2025	Wegmans	Adult Programming		86.02
01/22/2025	Weis Markets	Childrens Programming		6.77
	Weis Markets	Adult Programming		75.00
01/24/2025	TEACHERSPAYTEACHERS.CO 6465880910	Barn Yard Buddies-Visions FCU		5.50
01/24/2025	POS MAC AMAZON.COM*ZG1	Childrens Programming		7.99
01/27/2025	POS MAC AMAZON.COM*ZC8	Barn Yard Buddies-Visions FCU		27.99
01/27/2025	SAMSCLUB.COM	General Fund		42.90
01/27/2025	Walmart	General Fund		7.96
01/27/2025	Walmart	Barn Yard Buddies-Visions FCU		17.72
01/28/2025	SAMSCLUB.COM	General Fund		47.76
	SAMSCLUB.COM	General Programming		15.76
01/28/2025	HomeGoods	Barn Yard Buddies-Visions FCU		8.63
01/29/2025	INTERNET TRF TO DDA 0000007900822268 3290	General Programming	1,500.00	
01/29/2025	POS MAC AMAZON.COM*ZC6	General Fund		20.99
01/29/2025	POS MAC PRICE CHOPPER	General Fund		18.98
01/30/2025	POS MAC AMAZON.COM*Z74	General Fund		17.33
01/31/2025	POS MAC AMAZON.COM*Z79	General Fund		52.88

Fenton Free Library
Income Statement
for the period of 01/01/2025 to 01/31/2025

Account Number	Account Name	Amount
Income		
4010	Grants and Aid	\$0.00
4012	Broome County	\$2,500.00
Total for 4010 - Grants and Aid		\$2,500.00
4020	Contributions Income	\$0.00
4022	Patron Donations	\$228.87
4023	Bridge Club Donations	\$25.00
4025	Clay Gift Shop	\$52.51
4033	United Way Donation	\$750.00
4040	Barn Yard Buddies Donation	\$50.00
Total for 4020 - Contributions Income		\$1,106.38
4200	Fundraising Income	\$0.00
4203	Barnes & Noble	\$1,610.19
4205	Book Sale	\$15.00
4206	Bookbags	\$30.48
4215	BUNCO	\$225.00
4245	Save Around Books	\$75.00
4246	FFL Vendor Market	\$300.00
Total for 4200 - Fundraising Income		\$2,255.67
4300	Operating Receipts	\$0.00
4301	Copier Fees	\$24.00
4302	Replacement Book Fees	\$13.63
Total for 4300 - Operating Receipts		\$37.63
4400	Program Income	\$0.00
4402	Candy	\$27.00
4403	Coffee	\$1.00
Total for 4400 - Program Income		\$28.00
4599	Interest Income	\$0.00
4600	Interest Earned	\$99.53
Total for 4599 - Interest Income		\$99.53
4901	Community Room Rental	\$200.00
Total Income		\$6,227.21
Expense		
5500	Library Circulation Expenses	\$0.00
5501	Print Materials	\$262.95
5503	Cataloging Expense	\$72.50
5505	Unique Management	\$284.95
Total for 5500 - Library Circulation Expenses		\$620.40
5600	Program Expenses	\$0.00
5601	Story Time	\$214.04

Account Number	Account Name	Amount
5604	General Programming	\$15.76
5605	Decorations	\$24.32
5617	Yoga	\$75.00
5628	Barnyard Buddies	\$92.74
5632	Senior Wellness	\$550.00
Total for 5600 - Program Expenses		\$971.86
5000	Salaries	\$0.00
5001	Gross Wages	\$9,656.00
5002	Withholding and Employer Liability	\$738.71
Total for 5000 - Salaries		\$10,394.71
5010	Employee Benefits	\$0.00
5012	Workers Comp Insurance	\$979.00
Total for 5010 - Employee Benefits		\$979.00
5020	Professional Education	\$300.00
5400	Professional Fees	\$202.50
5401	Payroll Service Fees	\$437.15
5403	Membership Dues	\$42.90
5404	Bank Fees	\$-60.00
Total for 5400 - Professional Fees		\$622.55
5200	Building Expense	\$0.00
5201	Custodial Supplies	\$27.78
5202	Telecommunications	\$74.10
5203	Trash Service	\$110.91
5204	Utilities - Gas & Electric -Original	\$325.31
5204.1	Utilities-Gas & Electric - New	\$630.53
5210	Safety and Security	\$100.00
5210.1	ADA Lift	\$528.00
5902	Cleaning Services	\$300.00
5903	Kitchen Supplies	\$36.42
Total for 5200 - Building Expense		\$2,133.05
5300	Office Supplies	\$0.00
5301	Library Office Supplies	\$225.77
Total for 5300 - Office Supplies		\$225.77
5230	Fundraising Expenses	\$0.00
5232	BUNCO	\$199.58
5808	SaveAround	\$125.00
5810	Clay Gift Shop	\$66.82
Total for 5230 - Fundraising Expenses		\$391.40
8010	Building Fixtures and Furniture	\$0.00
8011	Building Fixtures	\$72.74
Total for 8010 - Building Fixtures and Furniture		\$72.74
8015	Grants	\$0.00
8016	Grant Writing Stipend	\$247.50

Account Number	Account Name	Amount
Total for 8015 - Grants		\$247.50
Total Expense		\$16,958.98
Net Income (Loss)		\$-10,731.77

Fenton Free Library
 Balance Sheet
 as of 01/31/2025

Account Number	Account Name	Amount
Assets		
1000	Checking	\$13,130.78
1001	Debit Card	\$1,860.90
1004	Petty Cash	\$68.06
1010	Savings	\$223,082.96
1012	Online Donation Account	\$54.03
Total Assets		\$238,196.73
Liabilities		
Total Liabilities		\$0.00
Equity		
3000	Undesignated - General Fund	\$130,998.00
3104	Reserve Fund	\$33,206.40
3123	Karen Garrison Bequest - Fund Balance	\$37,637.01
3148	Broome County Community Fund - Fund Balance	\$4,066.00
3101	Memorial Fund	\$3,810.57
3107	Community Foundation Grant Fund	\$2,500.00
3108	Community Foundation Grant - SRP Fund	\$115.32
3112	Children's' Programming Fund	\$5.70
3126	Adult Programming - Fund Balance	\$1,086.15
3127	Barn Yard Buddies - Fund Balance	\$112.18
3136	Building Improvements - Fund Balance	\$74.06
3144	General Programming - Fund Balance	\$21,873.36
3146	Walmart-Booked - Fund Balance	\$11.98
3153	United Way Senior Wellness - Fund Balance	\$200.00
3154	Broome County - Fund Balance	\$2,500.00
Total Equity		\$238,196.73
Total Liabilities + Total Equity		\$238,196.73

Fenton Free Library Association 2025 Actual to Budget

Account Name	2025 Actual through January	2025 Budget	% of Budget Collected	2024 Budget	2024 Actual
CVCS D Tax Receipts	\$ -	\$ 199,880		\$ 195,961	\$ 195,961
Grants and Library Aid					
4CLS-LLSA	\$ -	\$ -		\$ -	\$ 2,481
Broome County	2,500				12,900
Community Foundation					4,750
Senate Special Library Aid					2,000
Visions Cares - Barnyard Buddies					130
4CLS Outreach Grant					900
Visions Cares - Senior Wellness					1,000
Assembly Special Library Aid					1,250
M&T Charitable Fund				-	1,250
Other Grants & Aid		6,633		12,000	
	\$ 2,500	\$ 6,633	37.69%	\$ 12,000	\$ 26,661
Contributions Income	\$ -	\$ -		\$ -	\$ 75.00
Free Will Donations/Box		4,000	0.00%	1,000	3,897
Patron Donation	229	-	-	1,800	3,201
Bridge Club Donations	25	250	10.00%	250	220
Storytime Donations			-	100	
Clay Gift Shop	53	350	15.00%		706
United Way Donation	750		-		1,500
Barhyard Buddies Donation	50	1,000	5.00%	1,000	1,480
	\$ 1,106	\$ 5,600	19.76%	\$ 4,150	\$ 11,079
Fundraising Income	\$ -	\$ -	-	\$ -	\$ 339
Bake Sale		400	0.00%	1,200	805
FFL5K Sponsorship		6,000	0.00%	6,000	7,138
FFL5k Registrations		3,250	0.00%	2,000	3,540
Barnes & Noble	1,610		-		30
Book Sale	15	1,000	1.50%	1,000	2,257
Bookbags	30	50	60.96%		570
Spring Krispy Creme Sales		2,000	0.00%	3,000	2,558
Fall Krispy Kreme Sales		500	0.00%		
BUNCO	225	1,000	22.50%	750	1,447
Memorial Angels		25	0.00%	100	50
Toy Sales		1,850	0.00%	1,750	4,854
Save Around Books	75	150	50.00%	-	650
Vendor Fair	300	3,500	8.57%	500	4,473
Corn Stalks			-	350	
Easter Egg Hunt			-	250	
Tree Lighting			-	-	1,387
Basket Raffle		1,000	0.00%	750	
Summer Reading		-	-	-	800
	\$ 2,256	\$ 20,725	10.88%	\$ 17,650	\$ 30,898
Operating Receipts					
Copier Fees	\$ 24	\$ 150	16.00%	\$ 120	\$ 241
Replacement Book Fees	14	200	6.82%	200	404
Collection Fees		50	0.00%	50	98
Refunds			-	-	
	\$ 38	\$ 400	9.41%	\$ 370	\$ 743

Account Name	2025 Actual through January	2025 Budget	% of Budget Collected	2024 Budget	2024 Actual
Program Income					
Gum Ball Machine	\$ -	\$ 50	0.00%	\$ 100	\$ 48
Candy	27	500	5.40%	250	589
Coffee	1		-		8
	\$ 28	\$ 550	5.09%	\$ 350	\$ 645
Community Room Rental	\$ 200	\$ 1,000	20.00%	\$ 150	\$ 575
	\$ 200	\$ 1,000	20.00%	\$ 150	\$ 575
Interest Earned					
Bank	\$ 100	\$ 700	14.29%	\$ 1,200	\$ 1,287
	\$ 100	\$ 700	14.29%	\$ 1,200	\$ 1,287
Memorial Fund	\$ -	\$ 1,500	0.00%	\$ -	\$ -
Memorial Gift			-	1,500	2,870
	\$ -	\$ 1,500	0.00%	\$ 1,500	\$ 2,870
Total Income	\$ 6,228	\$ 236,988	2.63%	\$ 233,331	\$ 270,719
Transfers from Funds					
Total	\$ 6,228	\$ 236,988	2.63%	\$ 233,331	\$ 270,719

EXPENSES

Account Name	2025 Actual through January	2025 Budget	% of Budget Spent	2024 Budget	2024 Actual
Library Collection Expenses					
4CLS Electronic Catalog	\$ -	\$ 10,250	0.00%	\$ 10,550	\$ 10,186
Print Materials	263	8,000	3.29%	8,000	7,943
Electronic Materials		200	0.00%	150	150
Cataloging Expense	73	600	12.08%	150	531
Unique Management	285	150	189.97%	100	186
Download Zone			-		
	\$ 620	\$ 19,200	3.23%	\$ 18,950	\$ 18,996
Program Expenses	\$ -	\$ -		\$ -	\$ 349
Story Time	214	2,500	8.56%	2,500	2,309
Summer Reading Programming		3,500	0.00%	3,500	4,589
Summer Reading Service Fee		2,750	0.00%		
General Programming	16	250	6.30%	750	921
Decorations	24	100	24.32%	350	220
Candy		250	0.00%	250	388
Coffee			-		4
Gumball Machine		25	0.00%	25	18
Yoga	75	1,800	4.17%		1,015
Pinterest		500	0.00%	500	
Barnyard Buddies	93	3,000	3.09%	3,000	3,035
Senior Wellness	550	7,200	7.64%	4,800	5,739
Booked		500	0.00%	500	312
Booked Service Fee		1,200	0.00%	1,200	962
Busy Boxes			-	250	
Egg Hunt			-	250	
CVCSD Community Night			-		
Website		750	0.00%	1,000	542
Tree Lighting		250	0.00%	500	328
	\$ 972	\$ 24,575	3.95%	\$ 19,375	\$ 20,731
Salaries					
Gross Wages	\$ 9,656	\$ 130,702	7.39%	\$ 113,000	\$ 100,342
Employer Taxes	739	10,456	7.06%	27,385	26,603
	\$ 10,395	\$ 141,158	7.36%	\$ 140,385	\$ 126,945
Employee Benefits					
Disability/PFL Insurance	\$ -	\$ 250	0.00%	\$ 250	\$ 479
Workers Comp Insurance	979	850	115.18%	850	463
Professional Education	300			100	
	\$ 1,279	\$ 1,100	116.27%	\$ 1,200	\$ 942
Professional Fees	\$ 203	\$ -		\$ -	\$ 304
D&O Insurance - BOND		1,450	0.00%	910	1,377
Payroll Service Fees	437	2,900	15.07%	2,900	2,546
Employee Background Check			-	350	
Membership Dues	43	200	21.45%	300	193
Aplos Accounting Fees		1,750	0.00%	1,500	1,609
Agreed Upon Procedures - Audit		2,000	0.00%		
Bookkeeping Fees		3,500	0.00%		
Bank Fees	(60)		-	100	163
	\$ 623	\$ 11,800	5.28%	\$ 6,060	\$ 6,192

Account Name	2025 Actual through January	2025 Budget	% of Budget Spent	2024 Budget	2024 Actual
Building Expense					
Custodial Supplies	\$ 28	\$ 450	6.17%	\$ 600	\$ 714
Telecommunications	74	550	13.47%	450	449
Trash Service	111	750	14.79%	700	662
Utilities - Gas & Electric	325	4,750	6.85%	3,000	4,070
Utilities - Gas & Electric - New	631	3,250	19.40%	5,500	3,111
Occupancy Insurance		3,250	0.00%	3,000	2,156
Safety & Security	100	500	20.00%	10,990	2,297
ADA Lift	528	3,000	17.60%	1,000	2,770
ADA Ramp			-	-	-
Equipment & Furnishings		250	0.00%	250	270
Children's Library			-	-	277
COVID-19 Supplies			-	-	
Water Cooler		125	0.00%	30	92
Landscaping		1,500	0.00%	1,000	475
Cleaning Services	300	5,400	5.56%	4,000	5,030
Kitchen Supplies	36	200	18.00%	100	167
AED Purchase		1,100	0.00%	400	
UW Day of Caring			-	250	
Sign Servicing		2,500	0.00%	3,500	
Fencing			-	500	188
Advertising		25	0.00%	25	
	\$ 2,133	\$ 27,600	7.73%	\$ 35,295	\$ 22,728
Office Supplies	\$ -	\$ -		\$ -	\$ 184
Library Office Supplies	226	1,200	18.81%	1,200	1,690
Postage		100	0.00%	200	
	\$ 226	\$ 1,300	17.37%	\$ 1,400	\$ 1,874
Other Expenses					
Roberson Tree Lighting	\$ -	\$ 150	0.00%	\$ 200	\$ 249
Scholarships Awards		500	0.00%	1,000	1,000
Staff and Volunteer Appreciation			-		36
Volunteer Appreciation		250	0.00%	250	256
Patron Appreciation			-	75	7
Staff Appreciation		200	0.00%	150	103
Entertainment and Meals		50	0.00%	81	7
Hillcrest Civic			-		
	\$ -	\$ 1,150	0.00%	\$ 1,756	\$ 1,658
Fundraising Expenses	\$ -	\$ -		\$ -	\$ 143
BUNCO	200	750	26.61%	750	1,061
FFL5K		3,250	0.00%	2,500	3,097
Krispy Kreme Spring Drive		1,000	0.00%	1,560	1,095
Krispy Kreme Fall Drive			-		
Bake Sale		150	0.00%	150	25
Basket Raffle		50	0.00%	75	
Memorial Angels			-	75	

SaveAround Books	125	75	166.67%		340
FFL Vendor Market		250	0.00%		398
Clay Gifts	67	280	23.86%		509
	\$ 391	\$ 5,805	6.74%	\$ 5,110	\$ 6,668
Account Name	2025 Actual through January	2025 Budget	% of Budget Spent	2024 Budget	2024 Actual
Construction	\$ -	\$ -	-	\$ -	\$ 4,934
Building Maintenance		300	0.00%	300	9,024
Tangible Surface			-	-	3,739
Building Fixtures & Furniture			-	-	-
Building Fixtures	73	250	29.10%	250	240
Building Furniture		250	0.00%	250	326
	\$ 73	\$ 800	9.09%	\$ 800	\$ 18,263
Grant Writing					
Grant Writing Stipend	\$ 248	\$ 2,500	9.90%	\$ 3,000	\$ 2,739
Grants Applications		-	-		
	\$ 248	\$ 2,500	9.90%	\$ 3,000	\$ 2,739
Total Expenses	\$ 16,959	\$ 236,988	7.16%	\$ 233,331	\$ 227,736
NET INCOME	\$ (10,731)	\$ -		\$ -	\$ 42,983

Fenton Free Library 2025 Fundraising

1/31/2025

Spring Krispy Krème								
	2025	2024	2023	2022	2021	2020	2019	2018
Sales	\$ -	\$ 2,558.00	\$ 2,957.00	\$ 2,377.00	\$ 2,081.00	\$ 1,335.00	\$ 1,131.50	\$ 1,249.00
Expenses		1,095.00	1,260.00	972.00	734.00	536.00	488.50	535.00
Profit	\$ -	\$ 1,463.00	\$ 1,697.00	\$ 1,405.00	\$ 1,347.00	\$ 799.00	\$ 643.00	\$ 714.00

\$ 9,336.50

FFL5K								
	2025	2024	2023	2022	2021	2020	2019	2018
Income								
Sponsorships	\$ -	\$7,137.94	\$6,968.00	\$7,150.00			\$ 3,630.00	\$ 4,750.00
Registrations		3,540.00	2,000.00	1,371.00			2,465.00	1,922.00
T-shirts								
Total		10677.94	8968.00	8521.00			6095.00	6672.00
Expenses		3096.75	2224.38	3623.34		29.78	2631.74	2683.71
Profit	\$ -	\$7,581.19	\$6,743.62	\$4,897.66		\$ (29.78)	\$ 3,463.26	\$ 3,988.29

\$30,681.98

Fall Krispy Krème								
	2025	2024	2023	2022	2021	2020	2019	2018
Sales	\$ -		\$2,181.00	\$2,391.50	\$ 2,523.50	\$ 1,722.00	\$ 1,344.00	\$ 1,107.00
Donations								
Expenses			948.00	986.25	1009.25	611.00	594.75	495.00
Profit	\$ -	\$ -	\$ 1,233.00	\$ 1,405.25	\$ 1,514.25	\$ 1,111.00	\$ 749.25	\$ 612.00

\$ 8,130.50

Book Sales								
	2025	2024	2023	2022	2021	2020	2019	2018
1st Quarter	\$ 15.00	\$115.00	\$413.00					
2nd Quarter		419.00	170.00	352.00	0.00	213.00	329.55	415.00
3rd Quarter		972.00	1302.00	1247.25	1196.00	85.00	943.40	658.75
4th Quarter		751.00	561.40	266.50	244.75	0.00	178.00	162.00
SaveAround	-50.00	310.00						
Total	\$ (35.00)	\$2,567.00	\$2,446.40	\$1,865.75	\$ 244.75	\$ 298.00	\$ 1,450.95	\$ 1,235.75

\$12,577.27

BUNCO								
	2025	2024	2023	2022	2021	2020	2019	2018
Income	\$ 225.00	\$ 1,447.00	\$ 1,225.31	\$ 901.56	\$ 250.00	\$ 195.00	\$ 485.00	\$ 380.00
Expenses	199.58	1,061.00	883.12	576.37	322.05	80.23	232.75	133.84
Profit	\$ 25.42	\$ 386.00	\$ 342.19	\$ 325.19	\$ (72.05)	\$ 114.77	\$ 252.25	\$ 246.16

\$ 1,619.93

Bake Sale								
	2025	2024	2023	2022	2021	2020	2019	2018
Income	\$ -	\$ 805.00	\$ 1,657.00	\$ 3,020.00	\$ 242.00	\$ 670.75	\$ 466.35	\$ 973.00
Expenses		25.00	178.43	141.26	97.16	43.56	93.91	66.04
Profit	\$ -	\$ 780.00	\$ 1,478.57	\$ 2,878.74	\$ 144.84	\$ 627.19	\$ 372.44	\$ 906.96

\$ 7,188.74

Toy Sale				
	2025	2024	2023	2022
Income	\$ -	\$ 4,854.00	\$ 2,088.45	\$ 665.00
Expenses				22.00
Profit	\$ -	\$ 4,854.00	\$ 2,088.45	\$ 643.00

\$ 7,585.45

FFL Vendor Fair		
	2025	2024
Income	\$ 300.00	\$ 4,473.00
Expenses		398.45
Profit	\$ 300.00	\$ 4,074.55

\$ 4,374.55

Barnes & Noble	
	2025
Income	\$ 1,610.19
Expenses	
Profit	\$ 1,610.19

\$ 1,610.19