

FENTON FREE LIBRARY

FINANCIALS

March 31, 2026

FENTON FREE LIBRARY

Treasurer: Christine Reid



FENTON FREE LIBRARY

Treasurers Report March 2026

Overview

As of March 31, 2026, the following summarizes the financial position and key highlights for the Fenton Free Library.

Income

Total income for March 2026 was **\$8,760**, consisting of \$8,440 in operating income and \$320 in interest.

Notable revenue sources:

- Fundraising: **\$2,490**
- Program services: **\$490**

Expenses

Total expenses for March 2026 were **\$24,970**.

- Annual subscription to Aplos (accounting software) was paid in March but will not be renewed as it is being replaced with QuickBooks.
- Many computers and printers were replaced as they had aged out.
- New adult tables and chairs were paid by the new Community Foundation Grant.
- Program service expenses totaled \$2,640 including contractor costs and library circulation expenses.
- Compared to March 2025 expenses of \$28,170, this represents an approximate 11% decrease.

Net Income

- March 2026 net loss: \$16,210
- March 2025 net loss: \$20,400

The decreased net loss year-over-year reflects last year's ADA modifications that do not need to be repeated annually.

Budget to Actual (Year-to-Date)

- Contributions received: 27% of annual budget
- Fundraising income: 23% of annual budget
- Program service revenue: 76% of annual budget
- Expenses incurred: 24% of annual budget

Grant Activity

- Grant expenditures for March: **\$3,132**
- Total available grant funds as of 3/31/2026: **\$4,417**

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Accrual Basis

Fenton Free Library Association
Statement of Financial Position
As of March 31, 2026

	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · Operating Account-2142	13,468.60
10100 · Debit Card Account-2268	1,864.98
10200 · Donation & Square Account-1921	0.00
10800 · Savings Account-8931	218,539.21
10900 · Petty Cash	31.59
Total Checking/Savings	<u>233,904.38</u>
Total Current Assets	<u>233,904.38</u>
TOTAL ASSETS	<u>233,904.38</u>
LIABILITIES & EQUITY	
Equity	
31000 · Restricted Net Assets	4,416.53
32000 · Unrestricted Net Assets	275,922.15
Net Income	<u>(46,434.30)</u>
Total Equity	<u>233,904.38</u>
TOTAL LIABILITIES & EQUITY	<u>233,904.38</u>

Fenton Free Library Association
Grant Balance Summary
All Transactions

	<u>Act. Cost</u>	<u>Act. Revenue</u>	<u>(\$) Diff.</u>
100 - 4CLS			
101 - Special Legislative Fundi...	0.00	2,222.00	2,222.00
Total 100 - 4CLS	0.00	2,222.00	2,222.00
200 - Broome County			
201 - 2025 Beautification Grant	619.14	2,001.52	1,382.38
Total 200 - Broome County	619.14	2,001.52	1,382.38
300 - Community Foundation			
301 - 2026 Improvement Grant	2,909.25	3,213.61	304.36
Total 300 - Community Foundati...	2,909.25	3,213.61	304.36
401 - M&T Charitable Fund			
401 - 2025 Booked/Teen Grant	361.79	869.58	507.79
Total 401 - M&T Charitable Fund	361.79	869.58	507.79
TOTAL	<u>3,890.18</u>	<u>8,306.71</u>	<u>4,416.53</u>

Fenton Free Library Association
Statement of Financial Income and Expense
March 2026

	1000 General	Fundraising	Program	TOTAL
Ordinary Income/Expense				
Income				
41000 · Contributions Income	232.00	0.00	40.00	272.00
42000 · Fundraising Income	0.00	2,492.72	150.00	2,642.72
43000 · Grants & Library Aid	5,222.00	0.00	0.00	5,222.00
45000 · Program Service Revenues				
45020 · Replacement Books Fees	0.00	0.00	28.49	28.49
45000 · Program Service Revenues - Other	0.00	0.00	270.00	270.00
Total 45000 · Program Service Revenues	0.00	0.00	298.49	298.49
Total Income	5,454.00	2,492.72	488.49	8,435.21
Expense				
60000 · General & Admin Expenses				
61000 · Computer & Software Expenses	1,933.20	0.00	0.00	1,933.20
61200 · Dues & Subscriptions	25.95	0.00	0.00	25.95
61500 · Furnishings & Small Equipment	2,811.30	0.00	0.00	2,811.30
64750 · Office Expenses	2,445.46	0.00	0.00	2,445.46
65400 · Professional Fees				
65430 · Payroll Service	210.88	0.00	0.00	210.88
65400 · Professional Fees - Other	293.52	0.00	0.00	293.52
Total 65400 · Professional Fees	504.40	0.00	0.00	504.40
66000 · Repairs & Maintenance				
66030 · Custodial Supplies	117.42	0.00	0.00	117.42
66000 · Repairs & Maintenance - Other	350.00	0.00	0.00	350.00
Total 66000 · Repairs & Maintenance	467.42	0.00	0.00	467.42
66800 · Salaries & Wages	10,967.62	0.00	0.00	10,967.62
67000 · Supplies	5.98	0.00	0.00	5.98
68000 · Taxes Payroll	842.65	0.00	0.00	842.65
68800 · Utilities	1,171.51	0.00	0.00	1,171.51
69000 · Volunteer/Staff Appreciation	97.95	0.00	0.00	97.95
Total 60000 · General & Admin Expenses	21,273.44	0.00	0.00	21,273.44
70000 · Program Services Expenses				
71050 · Contract Labor	0.00	0.00	1,080.00	1,080.00
74000 · Library Circulation Expense				
74020 · Print Materials	0.00	0.00	615.85	615.85
74030 · Electronic Materials	728.00	0.00	0.00	728.00
74000 · Library Circulation Expense - Other	0.00	0.00	11.65	11.65
Total 74000 · Library Circulation Expense	728.00	0.00	627.50	1,355.50
77000 · Supplies	0.00	0.00	933.57	933.57
Total 70000 · Program Services Expenses	728.00	0.00	2,641.07	3,369.07
80000 · Fundraising Expenses				
81100 · Cost of Goods Sold	0.00	331.58	0.00	331.58
Total 80000 · Fundraising Expenses	0.00	331.58	0.00	331.58
Total Expense	22,001.44	331.58	2,641.07	24,974.09
Net Ordinary Income	(16,547.44)	2,161.14	(2,152.58)	(16,538.88)
Other Income/Expense				
Other Income				
91000 · Interest Income	324.96	0.00	0.00	324.96
Total Other Income	324.96	0.00	0.00	324.96
Net Other Income	324.96	0.00	0.00	324.96
Net Income	(16,222.48)	2,161.14	(2,152.58)	(16,213.92)

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Cash Basis

Fenton Free Library Association
Statement of Financial Income and Expense - Fundraising
March 2026

	<u>3010 FFL5K</u> <u>(Fundraising)</u>	<u>3030 Book Sale</u> <u>(Fundraising)</u>	<u>3040 Tote Bags</u> <u>(Fundraising)</u>	<u>3070 Memorial Angels</u> <u>(Fundraising)</u>	<u>3090 Save Around</u> <u>(Fundraising)</u>
Ordinary Income/Expense					
Income					
42000 · Fundraising Income	1,500.00	30.00	15.00	37.00	60.00
Total Income	1,500.00	30.00	15.00	37.00	60.00
Expense					
80000 · Fundraising Expenses					
81100 · Cost of Goods Sold	0.00	0.00	0.00	0.00	285.00
Total 80000 · Fundraising Expens...	0.00	0.00	0.00	0.00	285.00
Total Expense	0.00	0.00	0.00	0.00	285.00
Net Ordinary Income	1,500.00	30.00	15.00	37.00	(225.00)
Net Income	<u>1,500.00</u>	<u>30.00</u>	<u>15.00</u>	<u>37.00</u>	<u>(225.00)</u>

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Cash Basis

Fenton Free Library Association
Statement of Financial Income and Expense - Fundraising
March 2026

	3100 Vendor Fairs (Fundraising)	3150 Clay Shop (Fundraising)	3170 Refreshment Sal... (Fundraising)	Total Fundraising	TOTAL
Ordinary Income/Expense					
Income					
42000 · Fundraising Income	795.00	24.00	31.72	2,492.72	2,492.72
Total Income	795.00	24.00	31.72	2,492.72	2,492.72
Expense					
80000 · Fundraising Expenses					
81100 · Cost of Goods Sold	0.00	17.72	28.86	331.58	331.58
Total 80000 · Fundraising Expens...	0.00	17.72	28.86	331.58	331.58
Total Expense	0.00	17.72	28.86	331.58	331.58
Net Ordinary Income	795.00	6.28	2.86	2,161.14	2,161.14
Net Income	795.00	6.28	2.86	2,161.14	2,161.14

Fenton Free Library Association
Statement of Financial Income and Expense - Program
March 2026

	2000 Library Services (Program)	2010 Barnyard Buddies (Program)	2020 Story Time (Program)	2030 BUNCO (Program)	2040 Booked (Program)	2060 Senior Wellness (Program)
Ordinary Income/Expense						
Income						
41000 · Contributions Income	0.00	0.00	40.00	0.00	0.00	0.00
42000 · Fundraising Income	0.00	0.00	0.00	0.00	0.00	0.00
45000 · Program Service Revenues						
45020 · Replacement Books Fees	28.49	0.00	0.00	0.00	0.00	0.00
45000 · Program Service Revenues - Other	0.00	0.00	0.00	230.00	0.00	0.00
Total 45000 · Program Service Revenues	28.49	0.00	0.00	230.00	0.00	0.00
Total Income	28.49	0.00	40.00	230.00	0.00	0.00
Expense						
70000 · Program Services Expenses						
71050 · Contract Labor	0.00	0.00	0.00	0.00	191.25	600.00
74000 · Library Circulation Expense						
74020 · Print Materials	615.85	0.00	0.00	0.00	0.00	0.00
74000 · Library Circulation Expense - Other	11.65	0.00	0.00	0.00	0.00	0.00
Total 74000 · Library Circulation Expense	627.50	0.00	0.00	0.00	0.00	0.00
77000 · Supplies	0.00	351.77	213.41	163.84	117.44	0.00
Total 70000 · Program Services Expenses	627.50	351.77	213.41	163.84	308.69	600.00
Total Expense	627.50	351.77	213.41	163.84	308.69	600.00
Net Ordinary Income	(599.01)	(351.77)	(173.41)	66.16	(308.69)	(600.00)
Net Income	(599.01)	(351.77)	(173.41)	66.16	(308.69)	(600.00)

Fenton Free Library Association
Statement of Financial Income and Expense - Program
March 2026

	2070 Yoga (Program)	2100 Comm. Room Ren... (Program)	2110 Teen Program (Program)	2120 Bridge Club (Program)	Total Program	TOTAL
Ordinary Income/Expense						
Income						
41000 · Contributions Income	0.00	0.00	0.00	0.00	40.00	40.00
42000 · Fundraising Income	0.00	150.00	0.00	0.00	150.00	150.00
45000 · Program Service Revenues						
45020 · Replacement Books Fees	0.00	0.00	0.00	0.00	28.49	28.49
45000 · Program Service Revenues - Other	0.00	0.00	0.00	40.00	270.00	270.00
Total 45000 · Program Service Revenues	0.00	0.00	0.00	40.00	298.49	298.49
Total Income	0.00	150.00	0.00	40.00	488.49	488.49
Expense						
70000 · Program Services Expenses						
71050 · Contract Labor	225.00	0.00	63.75	0.00	1,080.00	1,080.00
74000 · Library Circulation Expense						
74020 · Print Materials	0.00	0.00	0.00	0.00	615.85	615.85
74000 · Library Circulation Expense - Other	0.00	0.00	0.00	0.00	11.65	11.65
Total 74000 · Library Circulation Expense	0.00	0.00	0.00	0.00	627.50	627.50
77000 · Supplies	0.00	0.00	87.11	0.00	933.57	933.57
Total 70000 · Program Services Expenses	225.00	0.00	150.86	0.00	2,641.07	2,641.07
Total Expense	225.00	0.00	150.86	0.00	2,641.07	2,641.07
Net Ordinary Income	(225.00)	150.00	(150.86)	40.00	(2,152.58)	(2,152.58)
Net Income	(225.00)	150.00	(150.86)	40.00	(2,152.58)	(2,152.58)

Fenton Free Library Association
Statement of Financial Income and Expense-YTD Comparison
March 2026

	Mar 26	Jan - Mar 26
Ordinary Income/Expense		
Income		
41000 · Contributions Income	272.00	1,830.71
42000 · Fundraising Income	2,642.72	5,855.66
43000 · Grants & Library Aid	5,222.00	5,222.00
45000 · Program Service Revenues		
45010 · Copier Fees	0.00	61.39
45020 · Replacement Books Fees	28.49	115.94
45030 · Collection Fees	0.00	22.31
45000 · Program Service Revenues - Other	270.00	860.00
Total 45000 · Program Service Revenues	298.49	1,059.64
Total Income	8,435.21	13,968.01
Expense		
60000 · General & Admin Expenses		
60850 · Building Improvements	0.00	20.89
61000 · Computer & Software Expenses	1,933.20	1,933.20
61200 · Dues & Subscriptions	25.95	77.85
61500 · Furnishings & Small Equipment	2,811.30	2,827.44
62750 · Insurance Expense	0.00	80.53
64750 · Office Expenses	2,445.46	3,350.62
65400 · Professional Fees		
65410 · Accounting Fees	0.00	2,273.75
65430 · Payroll Service	210.88	917.98
65400 · Professional Fees - Other	293.52	363.42
Total 65400 · Professional Fees	504.40	3,555.15
66000 · Repairs & Maintenance		
66030 · Custodial Supplies	117.42	176.70
66000 · Repairs & Maintenance - Other	350.00	1,081.52
Total 66000 · Repairs & Maintenance	467.42	1,258.22
66800 · Salaries & Wages	10,967.62	32,163.86
67000 · Supplies		
67010 · Kitchen Supplies	0.00	73.44
67000 · Supplies - Other	5.98	70.42
Total 67000 · Supplies	5.98	143.86
68000 · Taxes Payroll	842.65	2,471.16
68800 · Utilities	1,171.51	3,505.92
69000 · Volunteer/Staff Appreciation	97.95	62.06
Total 60000 · General & Admin Expenses	21,273.44	51,450.76

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Cash Basis

Fenton Free Library Association
Statement of Financial Income and Expense-YTD Comparison
March 2026

	<u>Mar 26</u>	<u>Jan - Mar 26</u>
70000 · Program Services Expenses		
71050 · Contract Labor	1,080.00	3,107.50
74000 · Library Circulation Expense		
74010 · Cataloging Expense	0.00	322.00
74020 · Print Materials	615.85	1,321.86
74030 · Electronic Materials	728.00	728.00
74000 · Library Circulation Expense - Other	11.65	11.65
Total 74000 · Library Circulation Expense	<u>1,355.50</u>	<u>2,383.51</u>
77000 · Supplies	<u>933.57</u>	<u>2,754.54</u>
Total 70000 · Program Services Expenses	<u>3,369.07</u>	<u>8,245.55</u>
80000 · Fundraising Expenses		
81100 · Cost of Goods Sold	331.58	1,381.27
87000 · Supplies	0.00	40.01
Total 80000 · Fundraising Expenses	<u>331.58</u>	<u>1,421.28</u>
Total Expense	<u>24,974.09</u>	<u>61,117.59</u>
Net Ordinary Income	(16,538.88)	(47,149.58)
Other Income/Expense		
Other Income		
91000 · Interest Income	324.96	715.28
Total Other Income	<u>324.96</u>	<u>715.28</u>
Net Other Income	<u>324.96</u>	<u>715.28</u>
Net Income	<u><u>(16,213.92)</u></u>	<u><u>(46,434.30)</u></u>

Fenton Free Library Association
Statement of Financial Income and Expense Budget vs. Actual
January through March 2026

	Jan - Mar 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · CVCS D Tax Receipts	0.00	203,878.00	(203,878.00)	0.0%
41000 · Contributions Income	1,830.71	6,850.00	(5,019.29)	26.7%
42000 · Fundraising Income	5,855.66	25,215.00	(19,359.34)	23.2%
43000 · Grants & Library Aid	5,222.00	6,500.00	(1,278.00)	80.3%
45000 · Program Service Revenues				
45010 · Copier Fees	61.39	150.00	(88.61)	40.9%
45020 · Replacement Books Fees	115.94	200.00	(84.06)	58.0%
45030 · Collection Fees	22.31	50.00	(27.69)	44.6%
45000 · Program Service Revenues - Other	860.00	1,000.00	(140.00)	86.0%
Total 45000 · Program Service Revenues	1,059.64	1,400.00	(340.36)	75.7%
Total Income	13,968.01	243,843.00	(229,874.99)	5.7%
Expense				
60000 · General & Admin Expenses				
60850 · Building Improvements	20.89			
60950 · Charitable Contributions	0.00	250.00	(250.00)	0.0%
61000 · Computer & Software Expenses	1,933.20			
61200 · Dues & Subscriptions	77.85	1,909.00	(1,831.15)	4.1%
61500 · Furnishings & Small Equipment	2,827.44	1,500.00	1,327.44	188.5%
62750 · Insurance Expense	80.53	3,700.00	(3,619.47)	2.2%
64750 · Office Expenses	3,350.62	2,325.00	1,025.62	144.1%
65400 · Professional Fees				
65410 · Accounting Fees	2,273.75	3,600.00	(1,326.25)	63.2%
65430 · Payroll Service	917.98	3,000.00	(2,082.02)	30.6%
65400 · Professional Fees - Other	363.42	1,450.00	(1,086.58)	25.1%
Total 65400 · Professional Fees	3,555.15	8,050.00	(4,494.85)	44.2%
66000 · Repairs & Maintenance				
66010 · Landscaping	0.00	1,000.00	(1,000.00)	0.0%
66020 · ADA Lift	0.00	2,000.00	(2,000.00)	0.0%
66030 · Custodial Supplies	176.70	600.00	(423.30)	29.5%
66000 · Repairs & Maintenance - Other	1,081.52	7,750.00	(6,668.48)	14.0%
Total 66000 · Repairs & Maintenance	1,258.22	11,350.00	(10,091.78)	11.1%
66700 · Safety & Security	0.00	500.00	(500.00)	0.0%
66800 · Salaries & Wages	32,163.86			
67000 · Supplies				
67010 · Kitchen Supplies	73.44	300.00	(226.56)	24.5%
67000 · Supplies - Other	70.42			
Total 67000 · Supplies	143.86	300.00	(156.14)	48.0%

Fenton Free Library Association
Statement of Financial Income and Expense Budget vs. Actual
January through March 2026

	Jan - Mar 26	Budget	\$ Over Budget	% of Budget
68000 · Taxes Payroll	2,471.16			
68800 · Utilities	3,505.92	13,350.00	(9,844.08)	26.3%
69000 · Volunteer/Staff Appreciation	62.06	575.00	(512.94)	10.8%
Total 60000 · General & Admin Expenses	51,450.76	43,809.00	7,641.76	117.4%
70000 · Program Services Expenses				
71050 · Contract Labor	3,107.50	12,350.00	(9,242.50)	25.2%
74000 · Library Circulation Expense				
74010 · Cataloging Expense	322.00	11,144.00	(10,822.00)	2.9%
74020 · Print Materials	1,321.86	8,000.00	(6,678.14)	16.5%
74030 · Electronic Materials	728.00	150.00	578.00	485.3%
74000 · Library Circulation Expense - Other	11.65			
Total 74000 · Library Circulation Expense	2,383.51	19,294.00	(16,910.49)	12.4%
76800 · Salaries & Wages	0.00	148,338.00	(148,338.00)	0.0%
76900 · Scholarships Paid	0.00	500.00	(500.00)	0.0%
77000 · Supplies	2,754.54	19,800.00	(17,045.46)	13.9%
Total 70000 · Program Services Expenses	8,245.55	200,282.00	(192,036.45)	4.1%
80000 · Fundraising Expenses				
81100 · Cost of Goods Sold	1,381.27	3,435.00	(2,053.73)	40.2%
87000 · Supplies	40.01	4,800.00	(4,759.99)	0.8%
80000 · Fundraising Expenses - Other	0.00	350.00	(350.00)	0.0%
Total 80000 · Fundraising Expenses	1,421.28	8,585.00	(7,163.72)	16.6%
Total Expense	61,117.59	252,676.00	(191,558.41)	24.2%
Net Ordinary Income	(47,149.58)	(8,833.00)	(38,316.58)	533.8%
Other Income/Expense				
Other Income				
91000 · Interest Income	715.28	1,200.00	(484.72)	59.6%
Total Other Income	715.28	1,200.00	(484.72)	59.6%
Net Other Income	715.28	1,200.00	(484.72)	59.6%
Net Income	(46,434.30)	(7,633.00)	(38,801.30)	608.3%

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Cash Basis

Fenton Free Library Association
Transaction Detail by Account
March 2026

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>
10100 · Debit Card Account-2268			
03/02/2026		Funds Transfer	1,500.00
03/02/2026	Sam's Club		(70.72)
03/03/2026	Etsy	sales tax refu...	(97.95)
03/04/2026	Bert Adams Disposal		(64.30)
03/04/2026	Price Chopper		(54.98)
03/04/2026	Walmart		(60.09)
03/08/2026	Tik Tok Shop		(71.25)
03/09/2026	Lowe's		(75.56)
03/09/2026	Wegmans		(26.47)
03/10/2026	Microsoft		(12.96)
03/11/2026	Price Chopper		(48.56)
03/11/2026	Save Around		(285.00)
03/11/2026	NYS Unified Court System		(97.84)
03/12/2026	Ridwell		(18.00)
03/15/2026	Walmart		(57.35)
03/16/2026	Wegmans		(9.99)
03/17/2026	Dollar Tree		(45.25)
03/18/2026	Price Chopper		(76.15)
03/18/2026	NYS Unified Court System		(97.84)
03/19/2026	Weis		(52.21)
03/24/2026	Adobe		(12.99)
03/24/2026	Weis		(20.29)
03/24/2026	Walmart		(87.11)
03/24/2026	Best Buy		(209.99)
03/24/2026	Best Buy		(344.98)
03/24/2026	Best Buy		(455.99)
03/24/2026	Best Buy		(349.99)
03/24/2026	Best Buy		(599.98)
03/25/2026		Funds Transfer	750.00
03/25/2026	Price Chopper		(8.62)
03/25/2026	The Discovery Center		(18.36)
03/25/2026	Staples		(0.59)
03/26/2026		Funds Transfer	3,000.00
03/26/2026	Unfinished Furniture of Wilmington		(2,811.30)
03/27/2026	Lowe's		(9.96)
03/27/2026	NYS Unified Court System		(97.84)
03/28/2026	Price Chopper		(75.00)
03/30/2026		Funds Transfer	1,500.00
03/31/2026	Price Chopper		(34.76)
Total 10100 · Debit Card Account-2268			289.78
TOTAL			289.78