

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
SPU - LIBRARY of Clarence Public Library
County of Erie
For the Fiscal Year Ended 12/31/2021

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

SPU - LIBRARY OF Clarence Public Library

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (A) GENERAL
- (K) GENERAL FIXED ASSETS

All amounts included in this update document for 2020 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

Clarence Public Library
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	94,362	A200	196,045
TOTAL Cash	94,362		196,045
TOTAL Assets and Deferred Outflows of Resources	94,362		196,045

Clarence Public Library
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Unassigned Fund Balance	94,362	A917	196,045
TOTAL Unassigned Fund Balance	94,362		196,045
TOTAL Fund Balance	94,362		196,045
TOTAL Liabilities, Deferred Inflows And Fund Balance	94,362		196,045

Clarence Public Library
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Library Charges	10,208	A2082	10,492
Other Culture & Recreation Income	1,900	A2089	1,222
TOTAL Departmental Income	12,108		11,714
Interest And Earnings	167	A2401	164
TOTAL Use of Money And Property	167		164
Gifts And Donations	2,613	A2705	4,771
Library System Grant	560,047	A2760	682,668
TOTAL Miscellaneous Local Sources	562,660		687,439
St Aid For Libraries	6,348	A3840	11,176
St Aid-Other Cul & Rec St Aid		A3889	750
TOTAL State Aid	6,348		11,926
TOTAL Revenues	581,283		711,243
TOTAL Detail Revenues And Other Sources	581,283		711,243

Clarence Public Library
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Library, Pers Serv	291,677	A74101	319,843
Library, Equip & Cap Outlay	171,921	A74102	152,882
Library, Empl Bnfts	139,427	A74108	136,834
TOTAL Library	603,025		609,559
TOTAL Culture And Recreation	603,025		609,559
TOTAL Expenditures	603,025		609,559
TOTAL Detail Expenditures And Other Uses	603,025		609,559

Clarence Public Library
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	116,106	A8021	94,364
Restated Fund Balance - Beg of Year	116,106	A8022	94,364
ADD - REVENUES AND OTHER SOURCES	581,283		711,243
DEDUCT - EXPENDITURES AND OTHER USES	603,025		609,559
Fund Balance - End of Year	94,364	A8029	196,048

Clarence Public Library
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Departmental Income	15,893	A1299N	8,761
Est Rev - Miscellaneous Local Sources	636,686	A2799N	659,113
Est Rev - State Aid	7,887	A3099N	7,800
TOTAL Estimated Revenues	660,466		675,674
TOTAL Estimated Revenues And Other Sources	660,466		675,674

Clarence Public Library
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Culture And Recreation	517,097	A7999N	538,212
App - Employee Benefits	143,369	A9199N	137,462
TOTAL Appropriations	660,466		675,674
TOTAL Appropriations And Other Uses	660,466		675,674

Clarence Public Library
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Improvements Other Than Buildings	15,480	K103	11,980
Machinery And Equipment	21,383	K104	21,383
Accum Depr, Imp Other Than Bld	-3,248	K113	-3,323
Accum Depr, Machinery & Equip	-4,672	K114	-5,741
TOTAL Fixed Assets (net)	28,943		24,299
TOTAL Assets and Deferred Outflows of Resources	28,943		24,299

Clarence Public Library
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	28,943	K159	24,299
TOTAL Investments in Non-Current Government Assets	28,943		24,299
TOTAL Fund Balance	28,943		24,299
TOTAL	28,943		24,299

Clarence Public Library
Statement of Indebtedness
For the Fiscal Year Ending 2021

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
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Clarence Public Library
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$196,044.53
Time Deposits	9Z2021	
Total		\$196,044.53
 COLLATERAL:		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$0.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

Clarence Public Library
Bank Reconciliation
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1025	\$8,843	\$0	\$4,345	\$4,498
****-1033	\$9,383	\$0	\$874	\$8,509
****-2626	\$183,038	\$0	\$0	\$183,038
Total Adjusted Bank Balance				<u>\$196,045</u>
Petty Cash				<u>\$0.00</u>
Adjustments				<u>\$0.00</u>
Total Cash			9ZCASH *	<u>\$196,045</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$196,045</u>

* Must be equal

Clarence Public Library
Local Government Questionnaire
For the Fiscal Year Ending 2021

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	No
3) Does your local government participate in an insurance pool with other local governments?	No
4) Does your local government participate in an investment pool with other local governments?	Yes
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	No
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	No
8) Have you had a change in chief executive or chief fiscal officer during the last year?	No
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

Clarence Public Library
Employee and Retiree Benefits
For the Fiscal Year Ending 2021

Total Full Time Employees:		5			
Total Part Time Employees:		18			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$36,828.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$23,628.00			
90408	Worker's Compensation Insurance	\$2,182.00			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$74,196.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$136,834.00			
Computed Total From Financial Section (comparative purposes only)		\$136,834.00			

Clarence Public Library
Energy Costs and Consumption
For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
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DEMOGRAPHICS

Postal or Mailing Address:

3 Town Place	Clarence	NY	14031
Street Address or PO Box	City	State	Zip
(716) 741-2650	(716) 741-1243		
Official Telephone Number	Official Fax Number		
CLA@buffalolib.org	www.buffalolib.org		
Official Email Address	Website		

Physical Address: (If Different From Postal Address)

Street Address	City	State	Zip

CHIEF FISCAL OFFICER

Marjorie Ebersole	Treasurer		
Name	Title		
3 Town Place	Clarence	NY	14031
Street Address or PO Box	City	State	Zip
(716) 741-2652	(716) 741-1243		
Telephone Number	Fax Number		
CLA@buffalolib.org			
Email Address			

I, Marjorie Ebersole hereby certify that I am the Chief Fiscal Officer of the Clarence Public Library, and that the information provided in the annual financial report of the Clarence Public Library, for the fiscal year ended 12/31/2021, is true and correct to the best of my knowledge and belief. By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Clarence Public Library, and adopted by me as my signature for use in conjunction with the filing of the Clarence Public Library's annual financial report, I am evidencing my express intent to authenticate my certification of the Clarence Public Library's annual financial report report for the fiscal year ended 12/31/2021 and filed by means of electronic data transmission.

Monica Mooney	*****	00/00/0000
Name of Report Preparer if different than Chief Fiscal Officer	Personal Identification Number of Chief Fiscal Officer	Date

Clarence Public Library
Financial Comments
For the Fiscal Year Ending 2021