

**SPU - Library of Clarence Public Library
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023**

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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*****

Certification Statement

I, Marjorie Ebersole (clatreasurer), hereby certify that I am the Chief Financial Officer of the SPU - Library of Clarence Public Library, and that the information provided in the Annual Financial Report of the SPU - Library of Clarence Public Library for the fiscal year ended 12/31/2023, is true and correct to the best of my knowledge and belief.

Table of contents

Financial Statements	.....	1
A - General	.....	2
K - Schedule of Non-Current Government Assets	.....	9
Supplemental Schedules	.....	10
Statement of Indebtedness	.....	11
Bond Repayment	.....	12
Bank Reconciliation	.....	13
Employee and Retiree Benefits	.....	15

SPU - Library of Clarence Public Library
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- K - Schedule of Non-Current Government Assets

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

SPU - Library of Clarence Public Library
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$95,299.00	\$200,132.00	\$196,045.00
Total for Cash and Cash Equivalents	\$95,299.00	\$200,132.00	\$196,045.00
Total for Assets	\$95,299.00	\$200,132.00	\$196,045.00
Total for Assets and Deferred Outflows	\$95,299.00	\$200,132.00	\$196,045.00

SPU - Library of Clarence Public Library
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$95,299.00	\$200,132.00	\$196,045.00
Total for Unassigned Fund Balance	\$95,299.00	\$200,132.00	\$196,045.00
Total for Fund Balance	\$95,299.00	\$200,132.00	\$196,045.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$95,299.00	\$200,132.00	\$196,045.00

SPU - Library of Clarence Public Library
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2082 - Library Charges	\$3,232.00	\$5,855.00	\$10,492.00
2089 - Other Culture and Recreation Income	\$2,384.00	\$2,713.00	\$1,222.00
Total for Departmental Income	\$5,616.00	\$8,568.00	\$11,714.00
Use of Money and Property			
2401 - Interest and Earnings	\$1,769.00	\$370.00	\$164.00
Total for Use of Money and Property	\$1,769.00	\$370.00	\$164.00
Other Revenues			
2705 - Gifts and Donations	\$6,493.00	\$7,605.00	\$4,771.00
2760 - Library System Grant	\$661,898.00	\$599,335.00	\$682,668.00
Total for Other Revenues	\$668,391.00	\$606,940.00	\$687,439.00
State Aid			
3840 - State Aid for Libraries	\$9,784.00	\$9,763.00	\$11,176.00
3889 - State Aid Other Culture and Recreation	-	\$2,272.00	\$750.00
Total for State Aid	\$9,784.00	\$12,035.00	\$11,926.00
Total for Revenues	\$685,560.00	\$627,913.00	\$711,243.00
Total for Revenues and Other Sources	\$685,560.00	\$627,913.00	\$711,243.00

SPU - Library of Clarence Public Library
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Culture and Recreation			
Culture			
74101 - Library - Personal Services	\$365,342.00	\$323,746.00	\$319,843.00
74102 - Library - Equipment and Capital Outlay	\$296,234.00	\$179,266.00	\$152,882.00
74108 - Library - Employee Benefits	\$128,818.00	\$120,816.00	\$136,834.00
Total for Culture	\$790,394.00	\$623,828.00	\$609,559.00
Total for Culture and Recreation	\$790,394.00	\$623,828.00	\$609,559.00
Total for Expenditures	\$790,394.00	\$623,828.00	\$609,559.00
Total for Expenditures and Other Uses	\$790,394.00	\$623,828.00	\$609,559.00

SPU - Library of Clarence Public Library
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

A - General
Changes in Fund Balance

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$200,133.00	\$196,048.00	\$94,364.00
8022 - Restated Fund Balance - Beginning of Year	\$200,133.00	\$196,048.00	\$94,364.00
Add Revenues and Other Sources	\$685,560.00	\$627,913.00	\$711,243.00
Deduct Expenditures and Other Uses	\$790,394.00	\$623,828.00	\$609,559.00
8029 - Fund Balance - End of Year	\$95,299.00	\$200,133.00	\$196,048.00

SPU - Library of Clarence Public Library
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	\$3,200.00	\$8,761.00
2199 - Est Rev - Departmental Income	\$3,400.00	-	-
2799 - Est Rev - Other Revenues	\$734,521.00	\$725,995.00	\$659,113.00
3099 - Est Rev - State Aid	\$9,784.00	\$9,763.00	\$7,800.00
Total for Estimated Revenue	\$747,705.00	\$738,958.00	\$675,674.00
Total for Estimated Revenues and Other Sources	\$747,705.00	\$738,958.00	\$675,674.00

SPU - Library of Clarence Public Library
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
7999 - App - Culture and Recreation	\$610,728.00	\$606,316.00	\$538,212.00
9199 - App - Employee Benefits	\$136,977.00	\$132,642.00	\$137,462.00
Total for Estimated Appropriations	\$747,705.00	\$738,958.00	\$675,674.00
Total for Estimated Appropriations and Other Uses	\$747,705.00	\$738,958.00	\$675,674.00

SPU - Library of Clarence Public Library
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	12/31/2023	12/31/2022	12/31/2021
Non-Current Assets			
Depreciable Capital Assets			
103 - Improvements Other Than Buildings	\$11,980.00	\$11,980.00	\$11,980.00
104 - Machinery and Equipment	\$22,214.00	\$21,814.00	\$21,383.00
Total for Depreciable Capital Assets	\$34,194.00	\$33,794.00	\$33,363.00
Accumulated Depreciation			
113 - Accumulated Depreciation Improvements Other than Buildings	(\$4,523.00)	(\$3,923.00)	(\$3,323.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$7,963.00)	(\$6,832.00)	(\$5,741.00)
Total for Accumulated Depreciation	(\$12,486.00)	(\$10,755.00)	(\$9,064.00)
Total for Non-Current Assets	\$21,708.00	\$23,039.00	\$24,299.00

**SPU - Library of Clarence Public Library
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023**

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- **Statement of Indebtedness**
- **Bond Repayment**
- **Bank Reconciliation**
- **Employee and Retiree Benefits**

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Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023**

Statement of Indebtedness

You have indicated you have no debt data to report.

SPU - Library of Clarence Public Library
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Bond Repayment

No Bonds Reported in the Statement of Indebtedness.

SPU - Library of Clarence Public Library
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
2626	Savings	A	\$71,929.91	\$0.00	\$0.00	\$0.00	\$71,929.91
1033	Checking	A	\$20,323.78	\$0.00	(\$939.66)	\$0.00	\$19,384.12
1025	Checking	A	\$10,245.02	\$0.00	(\$6,259.95)	\$0.00	\$3,985.07
Total			\$102,498.71	\$0.00	(\$7,199.61)	\$0.00	\$95,299.10
Total Cash From Financials							\$95,299.00

SPU - Library of Clarence Public Library
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$102,498.71
FDIC Insurance	\$102,498.71
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$102,498.71

Investments and Collateralization of Investments

Investments From Financials	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

SPU - Library of Clarence Public Library
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
4	21	0	0

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$33,759.00	4	14		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$27,211.00	4	21		
Worker's Compensation	\$2,086.00	4	21		
Life Insurance					
Unemployment Insurance	\$610.00	4	21		
Disability Insurance	\$0.00	0			
Hospital, Medical and Dental Insurance	\$65,152.00	4	0		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$128,818.00				