

NOT FINAL

**SPU - Library of Aurora Town Public Library  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025**

SPU - Library of Aurora Town Public Library  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**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, \*\*\* No certify event recorded \*\*\*, hereby certify that I am the Chief Financial Officer of the SPU - Library of Aurora Town Public Library, and that the information provided in the Annual Financial Report of the SPU - Library of Aurora Town Public Library for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

NOT FINAL

# Table of contents

Financial Statements	.....	1
A - General	.....	2
H - Capital Projects	.....	9
K - Schedule of Non-Current Government Assets	.....	14
Supplemental Schedules	.....	15
Statement of Indebtedness	.....	16
Bond Repayment	.....	17
Bank Reconciliation	.....	18
Employee and Retiree Benefits	.....	20

SPU - Library of Aurora Town Public Library  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**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 2025 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2025:

List of funds being used

- A - General
- H - Capital Projects
- K - Schedule of Non-Current Government Assets

All amounts included in this Annual Financial Report for 2025 represent data filed by your government with OSC as reviewed and adjusted where necessary.

NOT FINAL

SPU - Library of Aurora Town Public Library  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$107,369.00	\$91,601.00	\$88,595.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$107,369.00</b>	<b>\$91,601.00</b>	<b>\$88,595.00</b>
<b>Total for Assets</b>	<b>\$107,369.00</b>	<b>\$91,601.00</b>	<b>\$88,595.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$107,369.00</b>	<b>\$91,601.00</b>	<b>\$88,595.00</b>

SPU - Library of Aurora Town Public Library  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$107,369.00	\$91,601.00	\$88,595.00
<b>Total for Unassigned Fund Balance</b>	<b>\$107,369.00</b>	<b>\$91,601.00</b>	<b>\$88,595.00</b>
<b>Total for Fund Balance</b>	<b>\$107,369.00</b>	<b>\$91,601.00</b>	<b>\$88,595.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$107,369.00</b>	<b>\$91,601.00</b>	<b>\$88,595.00</b>

SPU - Library of Aurora Town Public Library  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2082 - Library Charges	\$3,803.00	\$3,087.00	\$3,601.00
2089 - Other Culture and Recreation Income	\$4,711.00	\$2,946.00	\$2,625.00
<b>Total for Departmental Income</b>	<b>\$8,514.00</b>	<b>\$6,033.00</b>	<b>\$6,226.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	-	-	\$9.00
<b>Total for Use of Money and Property</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9.00</b>
<b>Other Revenues</b>			
2705 - Gifts and Donations	\$21,891.00	\$11,137.00	\$6,270.00
2760 - Library System Grant	\$640,268.00	\$543,666.00	\$487,348.00
<b>Total for Other Revenues</b>	<b>\$662,159.00</b>	<b>\$554,803.00</b>	<b>\$493,618.00</b>
<b>State Aid</b>			
3840 - State Aid for Libraries	-	-	\$4,140.00
3889 - State Aid Other Culture and Recreation	\$4,405.00	\$4,303.00	-
<b>Total for State Aid</b>	<b>\$4,405.00</b>	<b>\$4,303.00</b>	<b>\$4,140.00</b>
<b>Total for Revenues</b>	<b>\$675,078.00</b>	<b>\$565,139.00</b>	<b>\$503,993.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$675,078.00</b>	<b>\$565,139.00</b>	<b>\$503,993.00</b>

SPU - Library of Aurora Town Public Library  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Culture and Recreation</b>			
<b>Culture</b>			
74101 - Library - Personal Services	-	\$327,430.00	\$311,949.00
74102 - Library - Equipment and Capital Outlay	\$136,891.00	\$155,852.00	\$115,295.00
74104 - Library - Contractual	\$522,419.00	-	-
74108 - Library - Employee Benefits	-	\$78,851.00	\$75,838.00
<b>Total for Culture</b>	<b>\$659,310.00</b>	<b>\$562,133.00</b>	<b>\$503,082.00</b>
<b>Total for Culture and Recreation</b>	<b>\$659,310.00</b>	<b>\$562,133.00</b>	<b>\$503,082.00</b>
<b>Total for Expenditures</b>	<b>\$659,310.00</b>	<b>\$562,133.00</b>	<b>\$503,082.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$659,310.00</b>	<b>\$562,133.00</b>	<b>\$503,082.00</b>

SPU - Library of Aurora Town Public Library  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$91,601.00	\$88,595.00	\$87,684.00
8022 - Restated Fund Balance - Beginning of Year	\$91,601.00	\$88,595.00	\$87,684.00
Add Revenues and Other Sources	\$675,078.00	\$565,139.00	\$503,993.00
Deduct Expenditures and Other Uses	\$659,310.00	\$562,133.00	\$503,082.00
8029 - Fund Balance - End of Year	\$107,369.00	\$91,601.00	\$88,595.00

NOT FIT

SPU - Library of Aurora Town Public Library  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
2199 - Est Rev - Departmental Income	\$2,600.00	\$2,450.00	\$2,100.00
2799 - Est Rev - Other Revenues	\$677,431.00	\$633,975.00	\$607,090.00
3099 - Est Rev - State Aid	\$4,405.00	\$4,303.00	\$4,140.00
<b>Total for Estimated Revenue</b>	<b>\$684,436.00</b>	<b>\$640,728.00</b>	<b>\$613,330.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$684,436.00</b>	<b>\$640,728.00</b>	<b>\$613,330.00</b>

NOT FINAL

SPU - Library of Aurora Town Public Library  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
7999 - App - Culture and Recreation	\$684,436.00	\$544,440.00	\$499,898.00
9199 - App - Employee Benefits	-	\$96,288.00	\$113,432.00
<b>Total for Estimated Appropriations</b>	<b>\$684,436.00</b>	<b>\$640,728.00</b>	<b>\$613,330.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$684,436.00</b>	<b>\$640,728.00</b>	<b>\$613,330.00</b>

NOT FINAL

SPU - Library of Aurora Town Public Library  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**H - Capital Projects  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Total for Assets and Deferred Outflows</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

NOT FINAL

SPU - Library of Aurora Town Public Library  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**H - Capital Projects  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

NOT FINAL

SPU - Library of Aurora Town Public Library  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**H - Capital Projects  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Total for Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

NOT FINAL

SPU - Library of Aurora Town Public Library  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**H - Capital Projects  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

NOT FINAL

SPU - Library of Aurora Town Public Library  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**H - Capital Projects  
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

NOT FIN

SPU - Library of Aurora Town Public Library  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

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

	12/31/2025	12/31/2024	12/31/2023
<b>Non-Current Assets</b>			
<b>Depreciable Capital Assets</b>			
104 - Machinery and Equipment	\$8,477.00	\$8,477.00	\$8,477.00
107 - Other Capital Assets	\$25,000.00	\$25,000.00	\$25,000.00
<b>Total for Depreciable Capital Assets</b>	<b>\$33,477.00</b>	<b>\$33,477.00</b>	<b>\$33,477.00</b>
<b>Accumulated Depreciation</b>			
114 - Accumulated Depreciation Machinery and Equipment	(\$8,477.00)	(\$7,266.00)	(\$6,055.00)
<b>Total for Accumulated Depreciation</b>	<b>(\$8,477.00)</b>	<b>(\$7,266.00)</b>	<b>(\$6,055.00)</b>
<b>Total for Non-Current Assets</b>	<b>\$25,000.00</b>	<b>\$26,211.00</b>	<b>\$27,422.00</b>

SPU - Library of Aurora Town Public Library  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

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

NOT FINAL

SPU - Library of Aurora Town Public Library  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**Statement of Indebtedness**

You have indicated you have no debt data to report.

NOT FINAL

SPU - Library of Aurora Town Public Library  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**Bond Repayment**

No Bonds Reported in the Statement of Indebtedness.

NOT FINAL

SPU - Library of Aurora Town Public Library  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**Bank Reconciliation**

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
5657	Certificate of Deposit (CD)	A	\$23,441.00	\$1,350.00	\$0.00	\$0.00	\$24,791.00
502	Checking	A	\$7,449.00	\$80.00	(\$350.00)	\$0.00	\$7,179.00
5665	Certificate of Deposit (CD)	A	\$74,899.00	\$0.00	\$0.00	\$0.00	\$74,899.00
442	Savings	A	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
<b>Total</b>			\$106,289.00	\$1,430.00	(\$350.00)	\$0.00	\$107,369.00
<b>Total Cash From Financials</b>							\$107,369.00

SPU - Library of Aurora Town Public Library  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$106,289.00
FDIC Insurance	\$106,289.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	\$106,289.00

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	\$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

NOT FINAL

SPU - Library of Aurora Town Public Library  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**Employee and Retiree Benefits**

NOT FINAL

You have indicated you have no employee benefits data to report.