

**OLEAN PUBLIC LIBRARY
APPROPRIATIONS
FOR THE YTD PERIOD ENDED
9/30/2022**

GENERAL FUND AND GRANT FUND
STATEMENT OF REVENUES, EXPENDITURES & CHANGES
IN FUND BALANCE

	2022 BUDGET 2022	2022 BUDGET 9 MONTHS	2022 ACTUAL 9 MONTHS	DIFFERENCE BUDGET VS ACTUAL	2021 ACTUAL 9 MONTHS	DIFFERENCE ACTUAL 2022 ACTUAL 2021	2022 VS 2021
REVENUES							
10000 REAL PROPERTY TAX	\$1,061,092.00	\$1,061,092.00	\$1,061,092.00	\$0.00	\$1,061,092.00	\$0.00	-
10001 EARNINGS FROM INVESTMENTS	\$3,000.00	\$2,250.00	\$6,626.31	\$4,376.31	\$1,679.42	\$4,946.89	H
10002 LOCAL SPONSOR INCENTIVE AID	\$7,096.00	\$5,322.00	\$7,333.60	\$2,011.60	\$8,373.57	-\$1,039.97	L
10003 LIBRARY SYSTEM GRANT	\$250.00	\$187.50	\$250.00	\$62.50	\$1,000.00	-\$750.00	L
10004 GIFTS AND DONATIONS	\$27,500.00	\$20,625.00	\$43,684.50	\$23,059.50	\$20,591.36	\$23,093.14	H
10005 SALE OF USED BOOKS	\$100.00	\$75.00	\$0.00	-\$75.00	\$100.00	-\$100.00	L
10006 COPY MACHINE RECEIPTS AND OTHER MISC.	\$10,000.00	\$7,500.00	\$4,179.63	-\$3,320.37	\$36,659.42	-\$32,479.79	L
10007 STATE AID CENTRAL LIBRARY DEVELOPMENT	\$32,249.00	\$24,186.75	\$36,891.63	\$12,704.88	\$51,602.33	-\$14,710.70	L
10008 LIBRARY CHARGES	\$10,000.00	\$7,500.00	\$6,762.26	-\$737.74	\$6,832.02	-\$69.76	L
10009 OTHER CCLS	\$12,664.00	\$9,498.00	\$6,412.34	-\$3,085.66	\$9,647.85	-\$3,235.51	L
10010 STATE AID OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$935.00	-\$935.00	L
10011 CENTRAL BOOK AID	\$14,793.00	\$11,094.75	\$15,325.17	\$4,230.42	\$0.00	\$15,325.17	H
10012 APPROPRIATED FUND BALANCE	\$64,468.00	\$48,351.00	\$0.00	-\$48,351.00	\$0.00	\$0.00	-
TOTAL REVENUE	\$1,243,212.00	\$1,197,682.00	\$1,188,557.44	-\$9,124.56	\$1,198,512.97	-\$9,955.53	L
Expenditures(Schedule I)	\$	1,243,208	\$757,139		1782836.16		
Excess (deficiency) of revenues over expenditures							
Fund balance beginning of period			\$1,508,747				
Temporarily restricted fund balance			-\$73,880				
Transfers to capital fund			\$0				
Capital reserve			-\$350,000.00				
Fund balance, end of period			\$1,516,285.56				

OLEAN PUBLIC LIBRARY
APPROPRIATIONS
GENERAL FUND AND GRANT FUND
FOR THE YTD PERIOD ENDED
9/30/2022

	2022 BUDGET	2022 BUDGET 9 MONTHS	2022 ACTUAL 9 MONTHS	DIFFERENCE BUDGET VS ACTUAL	2021 ACTUAL 9 MONTHS	DIFFERENCE ACTUAL 2021 VS ACTUAL 2022	2022 VS 2021
100 Certified Librarians	\$319,495.00	\$239,621.25	\$239,107.34	\$513.91	\$223,539.74	\$15,567.60	H
102 Clerical staff	\$310,878.00	\$233,158.50	\$210,247.56	\$22,910.94	\$167,682.39	\$42,565.17	H
103 Maintenance staff	\$40,257.00	\$30,192.75	\$26,969.35	\$3,223.40	\$28,504.29	-\$1,534.94	L
104 Art director	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
TOTAL PAYROLL	\$670,630.00	\$502,972.50	\$476,324.25	\$26,648.25	\$419,726.42	\$56,597.83	H
200 State retirement	\$65,000.00	\$48,750.00	\$0.00	\$48,750.00	\$0.00	\$0.00	-
201 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
202 Social Security	\$51,303.00	\$38,477.25	\$36,189.82	\$2,287.43	\$30,869.80	\$5,320.02	H
203 Workmen's Compensation	\$8,000.00	\$6,000.00	\$5,325.44	\$674.56	\$5,649.55	-\$324.11	L
204 DSB and PFL Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
205 Hospital and medical insurance	\$55,000.00	\$41,250.00	\$34,874.26	\$6,375.74	\$30,240.68	\$4,633.58	H
206 Cafeteria 125 Plan	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
207 Wellness Program Incentive	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
TOTAL FRINGE BENEFITS	\$179,303.00	\$134,477.25	\$76,389.52	\$58,087.73	\$66,760.03	\$9,629.49	H
TOTAL PAY AND FRINGE BENEFITS	\$849,933.00	\$637,449.75	\$552,713.77	\$84,735.98	\$486,486.45	\$66,227.32	H
300 Microfilm periodicals	\$3,000.00	\$2,250.00	\$2,375.00	-\$125.00	\$2,300.00	\$75.00	H
301 Books	\$75,000.00	\$56,250.00	\$35,977.08	\$20,272.92	\$51,746.60	-\$15,769.52	L
302 Films, filmstrips and slides	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
303 Audiotapes/audiobooks	\$4,000.00	\$3,000.00	\$2,009.45	\$990.55	\$566.85	\$1,442.60	H
304 Music CD's	\$500.00	\$375.00	\$489.02	-\$114.02	\$15.99	\$473.03	H
305 Periodicals	\$14,000.00	\$10,500.00	\$2,505.10	\$7,994.90	\$11,207.10	-\$8,702.00	L
306 Computer software & CD roms	\$1,500.00	\$1,125.00	\$464.56	\$660.44	\$0.00	\$464.56	H
307 Electronic Resources	\$38,650.00	\$28,987.50	\$16,762.91	\$12,224.59	\$21,241.94	-\$4,479.03	L
308 DVD's	\$11,000.00	\$8,250.00	\$5,245.23	\$3,004.77	\$5,508.74	-\$263.51	L
309 Other nonbook materials/ bindings	\$2,000.00	\$1,500.00	\$59.86	\$1,440.14	\$1,470.35	-\$1,410.49	L
310 Central Book Aid	\$14,793.00	\$11,094.75	\$296.10	\$10,798.65	\$310.50	-\$14.40	L
TOTAL LIBRARY MATERIALS	\$164,443.00	\$123,332.25	\$66,184.31	\$57,147.94	\$94,368.07	-\$28,183.76	L

OLEAN PUBLIC LIBRARY
APPROPRIATIONS
GENERAL FUND AND GRANT FUND
FOR THE YTD PERIOD ENDED
9/30/2022

	2022 BUDGET 2022	2022 BUDGET 9 MONTHS	2022 ACTUAL 9 MONTHS	DIFFERENCE BUDGET VS ACTUAL	2021 ACTUAL 9 MONTHS	DIFFERENCE ACTUAL 2021 VS ACTUAL 2021	2022 VS 2021
400 Fuel and utilities	\$33,000.00	\$24,750.00	\$23,547.57	\$1,202.43	\$17,190.81	\$6,356.76	H
401 Custodial supplies	\$2,000.00	\$1,500.00	\$1,815.48	-\$315.48	\$1,153.22	\$662.26	H
402 Insurance	\$20,000.00	\$15,000.00	\$8,467.95	\$6,532.05	\$9,121.09	-\$653.14	L
403 Capital Improvements	\$18,834.00	\$14,125.50	\$0.00	\$14,125.50	\$0.00	\$0.00	-
404 Other operations and mainten	\$25,000.00	\$18,750.00	\$9,244.76	\$9,505.24	\$13,777.83	-\$4,533.07	L
TOTAL OPERATION/MAINTENANCE	\$98,834.00	\$74,125.50	\$43,075.76	\$31,049.74	\$41,242.95	\$1,832.81	H
500 Office & library supplies	\$25,998.00	\$19,498.50	\$18,753.77	\$744.73	\$11,475.11	\$7,278.66	H
501 Computer supplies	\$13,000.00	\$9,750.00	\$9,276.53	\$473.47	\$10,457.73	-\$1,181.20	L
502 Telephone	\$3,000.00	\$2,250.00	\$1,636.64	\$613.36	\$1,107.06	\$529.58	H
503 Postage and freight	\$5,500.00	\$4,125.00	\$3,773.25	\$351.75	\$2,977.44	\$795.81	H
504 Art gallery and exhibit expns	\$500.00	\$375.00	\$80.23	\$294.77	\$0.00	\$80.23	H
505 Publicity and printing	\$7,000.00	\$5,250.00	\$4,557.43	\$692.57	\$4,933.81	-\$376.38	L
506 Outreach program and supplies	\$5,500.00	\$4,125.00	\$1,001.66	\$3,123.34	\$3,887.36	-\$2,885.70	L
507 Travel	\$7,000.00	\$5,250.00	\$1,495.90	\$3,754.10	\$1,755.76	-\$259.86	L
508 Rental, repair...equipment	\$10,000.00	\$7,500.00	\$4,376.15	\$3,123.85	\$3,048.68	\$1,327.47	H
509 Professional Fees	\$33,000.00	\$24,750.00	\$32,949.49	-\$8,199.49	\$20,292.79	\$12,656.70	H
510 Other admin expenses	\$4,000.00	\$3,000.00	\$3,309.05	-\$309.05	\$829.40	\$2,479.65	H
511 Technology and Equip Purchases	\$15,500.00	\$11,625.00	\$9,006.15	\$2,618.85	\$9,873.68	-\$867.53	L
TOTAL ADMINISTRATIVE EXP.	\$129,998.00	\$97,498.50	\$90,216.25	\$7,282.25	\$70,638.82	\$19,577.43	H
TOTAL ADMINISTRATIVE EXPENSES	\$1,243,208.00	\$932,406.00	\$752,190.09	\$180,215.91	\$692,736.29	\$59,453.80	H
600 Supplies-Friends	\$0.00	\$0.00	\$0.00	\$0.00	\$10.00	-\$10.00	L
601 First Presbyterian Grant	\$2,094.00	\$1,570.50	\$990.56	\$579.94	\$47.39	\$943.17	H
602 O'Connell	\$11,984.00	\$8,988.00	\$3,197.60	\$5,790.40	\$1,320.66	\$1,876.94	H
607 Manley grant-18	\$1,942.00	\$1,456.50	\$0.00	\$1,456.50	\$0.00	\$0.00	-
608 Manley Grant 19	\$5,532.00	\$4,149.00	\$0.00	\$4,149.00	\$0.00	\$0.00	-
609 Manley Grant 20	\$3,596.00	\$2,697.00	\$0.00	\$2,697.00	\$0.00	\$0.00	-
611 Manley grant	\$0.00	\$0.00	\$0.00	\$0.00	\$6,155.20	-\$6,155.20	L
612 Manley Grant-Carol	\$0.00	\$0.00	\$0.00	\$0.00	\$1,067.37	-\$1,067.37	L
604 WNY Foundation Grant	\$4,166.00	\$3,124.50	\$455.53	\$2,668.97	\$233.96	\$221.57	H
605 Outreach grant	\$735.00	\$551.25	\$305.10	\$246.15	\$2,028.70	-\$1,723.60	L

OLEAN PUBLIC LIBRARY

APPROPRIATIONS

GENERAL FUND AND GRANT FUND

FOR THE YTD PERIOD ENDED

9/30/2022

2022	2022	2022	DIFFERENCE	2021	DIFFERENCE	2022
BUDGET	BUDGET	ACTUAL	BUDGET VS	ACTUAL	ACTUAL 2021	VS
2022	9 MONTHS	9 MONTHS	ACTUAL	9 MONTHS	ACTUAL 2021	2021
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-

606 Other

SUBTOTAL OTHER ADMINISTRATIVE EXP.	\$30,049.00	\$22,536.75	\$4,948.79	\$17,587.96	\$10,863.28	-\$5,914.49	L
TOTAL APPROPRIATIONS	\$1,273,257.00	\$954,942.75	\$757,138.88	\$197,803.87	\$703,599.57	\$53,539.31	H

OLEAN PUBLIC LIBRARY GENERAL FUND

Balance Sheet
September 30, 2022

ASSETS

Current Assets		
Checking account-Community Ban	\$	228,486.58
Petty Cash		75.00
Cash Drawer Account		100.00
Cafeteria 125 Benefit		233.45
Exchange Fund-Temp.Investment		894,080.06
Temporary Investments-Wachovia		(0.35)
Temp.Investments-Community Bk		761,977.23
Temp. Investments-Cert. of Dep		0.00
Broadband Checking-grant		19,731.10
ERS - Change in proportion		3,312.00
Capital Checking-Community Bk		21,265.25
Due to General Fund		0.00
Due to General Fund		0.00
Revenues		(50.00)
		<hr/>
Total Current Assets		1,929,210.32
Property and Equipment		
Deferred inflow-ERS		0.00
Land		50,773.00
Bldg and Bldg improvement		2,268,297.93
Furniture and fixtures		575,321.30
CIP		0.00
Accumulated depreciation		(1,694,218.01)
		<hr/>
Total Property and Equipment		1,200,174.22
Other Assets		
Temporary Investments-GNMA		0.00
Temp. Invest.-Municipal Bonds		0.00
Treasury Notes Premium		0.00
Temp. Investments-Treasury Not		0.00
Temporary Investments-Treasury		0.00
Accounts receivable		50.00
Accounts receivable-CCLS		0.00
Interest receivable		0.00
Prepaid expense		12,999.99
Deferred Outflows-ERS Differen		64,773.00
ERS - Diff expected/actual exp		17,802.00
ERS- Change in assumption		268,017.00
ERS-Net diff projected/actual		0.00
Capital accounts receivable		0.00
Temporarily Restricted Net Ass		(60,880.00)
		<hr/>
Total Other Assets		302,761.99
Total Assets	\$	<hr/> <hr/> 3,432,146.53

LIABILITIES AND CAPITAL

Current Liabilities		
N.Y.S. Retirement	\$	1,215.29
Federal withholding		(542.94)
N.Y.S. withholding		(552.84)
FICA withheld		(0.07)
Hospital Insurance Payable		(3,244.06)
		<hr/>
Unaudited - For Management Purposes Only		

OLEAN PUBLIC LIBRARY GENERAL FUND

Balance Sheet
September 30, 2022

OPL Benefit 125 plan	0.00	
NY Disability	387.65	
HEALTH SAVINGS	0.00	
NY Paid Family Leave	(453.39)	
Vision	7.39	
Wellness Program	0.00	
Annuity withheld	(250.00)	
Wage attachment	0.00	
Garnishment	0.00	
Other accrued liabilities	29,013.00	
Accounts payable	0.00	
Unearned discount	0.00	
Due to Capital Fund	(0.45)	
Deferred income	0.00	
Loss on sale of investments	0.00	
Market valuation	0.00	
Reimbursable advances	2,025.00	
Unearned Rev-Cap Const Aid	0.00	
Unearned Rev- WNY Foundation	4,166.00	
ERS-Diff expected/actual exp	0.00	
ERS-Net Diff projected/actual	418,727.00	
Changes in proportion and diff	40,598.00	
Changes in assumption	5,055.00	
Accounts Payable	1,073.18	
Suspense Holding Account	0.00	
Refundable Advances	11,181.00	
Transfers to Capital Fund	0.35	
Capital Reserve	350,000.00	
Total Current Liabilities		858,405.11
Long-Term Liabilities		
Net Pension Liability-ERS	1,458.00	
Total Long-Term Liabilities		1,458.00
Total Liabilities		859,863.11
Capital		
Beginning Balance Equity	0.08	
Retained Earnings	975,662.83	
Capital Repair Fund Balance	1,175,702.95	
Regular fund balance	(23,501.00)	
Nonspendable Fund Balance	13,000.00	
Net Income	431,418.56	
Total Capital		2,572,283.42
Total Liabilities & Capital		\$ 3,432,146.53

Unaudited - For Management Purposes Only