

Part 11 - OPERATING FUND RECEIPTS

Annual Report Examples – 2024

Notes Required for: Lines 11.9, 11.14, 11.15, 11.17, 11.18

Please list each type of receipt with the related \$\$ amount.

(For example: Line 11.14 Gifts & Endowments \$3,800 (total reported)

Note – Grant A \$1,000; Grant B \$1,500; Memorials \$700; Donations \$600)

Line 11.1 Local Public Funds

- Local Public Funds from Municipalities or School Districts – List each source SEPARATELY!
 - Towns, Villages, Cities, School Districts
 - Remember to answer Questions for Public Vote and Written Contractual Agreement for EACH one.

Line 11.3 Local Library Services Aid (LLSA)

CCLS provides figure

Line 11.4 Central Library Services Aid

CCLS provides figure to Central Libraries

Line 11.5 Additional State Aid received from the System

CCLS provides figure (“Bullet Aid”: Grant-in-aid from NYS Assembly)

Line 11.7 Other Cash Grants

CCLS provides figure

- Annual Cash Grant
- Materials Plan/Book Plan
- SRP Grant (Summer Reading)
- Adult Literacy Grant
- NYLA Travel Grant
- Outreach Mini Grant
- Marketing Grant

Line 11.9 State Aid other than LLSA, Central Library Aid (CLDA and/or CBA) or other State aid reported as system cash grants

- NYS Public Library Construction Grant
 - NYSCA (Council on the Arts) Grant
- (ONLY IF there is NOT a separate capital fund.)**

Line 11.14 Gifts & Endowments (*Private persons or foundations*)

- Arts Pool of Chautauqua County grant
- Bequests
- Cattaraugus County Arts Council Grant
- Chautauqua Region Community Foundation Grant
- Coffee donations
- Donations
- Endowment
- Friends of the Library (Only report \$ given to library)
- Gifts
- Grants
- Local community foundation grants
- Memorials

Line 11.15 Fund Raising

- Bake Sale
- Bazaar
- Book Bags Sale
- Book Fair
- Calendar Sale
- Chicken barbeque
- Chocolate Sales
- Coffee mug Sales
- Cookbook Sales
- Election Day dinner
- Food/Wine fund raising events
- General fund raising
- Golf Tournament
- Library bags- donations
- Memorial bricks- donations
- Raffle proceeds
- Sale of author's books at readings
- Sale of donated NEW CDs
- Sale of food at town events
- Spaghetti Dinner
- Water bottles Sale

Line 11.16 – Income from Investments

- Interest on Bank Account(s) – Operating Fund
- Earnings on Investments and Endowments – Deposited into Operating Fund

Line 11.17 Library Charges

- Copier Fees/Photocopies
- Fax Fees
- Fines
- Genealogy/Obituaries Search Fee
- Hold/Reserve Fees
- Lost/damaged book payments
- Overdue fines
- PayPal collections - KOHA
- Printer fees
- Research Fee

Line 11.18 Other

- Book sale proceeds/receipts
- Café sales at library
- Commissions from payphones, photocopiers
- E- Rate Rebate Checks
- Federal Refund for Health Care Costs
- “Hot Spot” Rentals
- Insurance recovery
- Miscellaneous (under \$100)
- Other Compensation for Loss from an individual (not from insurance company)
- Refunds from prior year payments to vendors
- Refund on subscriptions
- Reimbursements
- Rental receipts from lease of land/buildings
- Rental receipts from leasing out equipment
- Sale of land/buildings
- Sale of scrap/excess materials
- Sale of unneeded books
- Sale of used equipment/vehicles
- Used book sales/materials sales

Part 12 - OPERATING FUND Disbursements Annual Report Examples - 2024

Notes Required: Lines 12.4, 12.11, 12.14, 12.16, 12.21, 12.22, 12.23

Please list each type of disbursement with the related \$\$ amount.

(For example: Line 12.4 Employee Benefits \$6,350 (total reported)

Note – FICA taxes \$4,750; Workers Comp \$1,250; Disability \$350)

Lines 12.1 and 12.2 – Salaries & Wages Paid to Certified Librarians and Other Staff

- Report GROSS wages (Wages before deductions)
- Do NOT include independent contractors

Line 12.4 Employee Benefits Expenditures

- FICA: Only Library/Employer's share of Social Security & Medicare taxes
- NYS Disability and Employer Paid - NYS Paid Family Leave
- Worker's Compensation
- Unemployment Insurance
- Health insurance, Life insurance
- NYS Retirement system
- Private Pension/Retirement benefits
- Flex plan fees

12.6 Print Materials

- Books
- Newspapers, Magazines

12.7 Electronic Materials Expenditures

- OverDrive: eBooks, downloadable audiobooks
- eSerials
- Kanopy
- Online Learning Platforms: Craftsy, Mango
- Research Databases
- Downloadable titles
- Local digitized materials

12.8 Other Materials Expenditures

- Audio books (physical units)
- DVDs (physical units)
- Puzzles, Games
- Playaways and Launchpads
- Kits and other "things" that can be checked out
- VOX and Wonderbooks
- Microfilm

Line 12.10 From Local Public Funds - ONLY IF \$ GIVEN FOR SPECIFIC ITEM. OTHERWISE, USE LINE 12.11

Line 12.11 From Other Funds (Capital Expenditures: Vehicles and New items for the Building)

- Blinds, Curtains, Rods
- Bookshelves
- Book return - New
- Building Addition
- Built-in Cabinets
- Carpet & tile, Rugs
- Cart
- Chairs - New
- Diaper changing table
- Easel
- Electric panel
- Exit lights - New
- Filing cabinet
- Fire alarm system
- Furnace - New
- Furniture
- Hot water heater - New
- Patio construction & drainage
- Planter box
- Plumbing - New
- Roof - New
- Security system
- Siding
- Tables - New
- Thermostat
- Well - New
- Windows

Line 12.14 From Other Funds (Repairs to Building and Building Equipment)

- Air conditioning repair
- Bathroom faucet replacement
- Crash bar replacement
- Door frame repair
- Electrical repairs
- Exit lights repairs
- Fire alarm system repairs
- Flag pole repair
- Furnace repair
- Gas shut-off repair
- Glass replacement
- Heating system repair
- HVAC – Heater fan repair
- Lawn mower repair
- Lighting repairs
- Lock repair
- Paint/Painting
- Parking lot seal coating
- Parking lot restriping
- Plumbing repairs
- Re-wiring Ethernet
- Roof repair
- Sidewalk repair
- Snow blower repair
- Storm/screen door repair
- Storm window repair
- Tree removal
- Vacuum repair
- Wall repair
- Window repair

Line 12.16 Other Disbursements for Operation & Maintenance of Buildings

- Batteries (Building/Building Equipment related)
- Boiler inspection
- Building & cleaning supplies
- Building & grounds maintenance
- Carpet/Rug cleaning
- Cleaning/housekeeping supplies
- Cleaning service
- Custodial/Janitor supplies
- Energy audit
- Fire alarm inspection
- Fire extinguisher inspection
- Furnace filters
- Furnace service agreement
- Garbage removal/Trash service
- Heat/air maintenance contract
- Insurance (Property & Liability)
- Landscape/Lawn care & mowing
- Light bulbs (Building/Building Equipment related)
- Maintenance service contracts
- Maintenance supplies
- Rent
- Rock Salt
- Security monitoring fee
- Security system maintenance
- Septic maintenance/service
- Snow removal/plowing
- Utilities: electric, gas, water, sewer
- Window cleaning

Line 12.18 – Office and Library Supplies

- Bank Checks Costs
- Bindery Supplies
- Book Bar Codes
- Book Binding Tape
- Book Jackets
- Copy/Printer Paper
- J-Lar Tape
- Library Cards
- Receipt Printer Tape
- Stationery
- Toner/Ink
- Other Office Supplies: Pens, Pencils, Markers, Staples, Paper Clips, Rubber Bands, Scotch Tape, etc.

Line 12.19 Telecommunications

- Telephone costs, including Fax line
 - Broadband/Internet costs (Most member libraries billed from CCLS)
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Line 12.21 Professional & Consultant Fees

- Accountant/Bookkeeping
- Architectural fee for study for building addition
- Attorney
- Auditor
- Educators
- Financial advisor
- IRS 990 preparation
- Payroll service
- Performers
- Program presenters

If the cost for any one consultant fee is over \$10,000 please describe in the Note.

Line 12.22 Equipment

- Barcode scanners
- Batteries (Equipment related)
- Camera/Digital Camera
- CD players
- Computer
- Computer installation
- Computer maintenance/repairs/upgrades
- Copier (Public and/or Staff)
- Copier lease/rental
- Copier maintenance/repair
- Fax machine
- Fax maintenance agreements
- Flat Screen TV
- Laptop
- Light bulbs (Equipment related)
- Office equipment
- Office equipment lease/rental
- Office equipment maintenance/repairs
- Printer
- Projector
- Receipt printer
- Scanners
- Television
- Video game consoles

If any expense exceeds \$10,000 or 5% of the library's budget, whichever is higher, describe in a Note.

Line 12.23 Other Miscellaneous

- Advertising/Promotional costs
- Antivirus/virus protection
- Art Gallery & Exhibit
- Bank charges/bank fees
- Book fair
- Collection agency fees
- Conferences
- Continuing education
- Data Wiring Project
- Director & Officer insurance
- Directors' Bonding & Insurance
- Donations
- Dues
- Fundraising expenses
- Indian lease
- Interlibrary Loan Fees
- Investment expense
- Lost materials
- Marketing/fundraising
- Membership Line
- Mileage
- Movie licenses
- NYLA Travel Expenses
- PO Box Rental
- Postage/Stamps
- Printing services
- Professional fees (ALA, NYLA)
- Programming/programs (supplies & food)
- Refunds to patrons
- Returned check fee charges
- Safety deposit box rental
- Sam's Club
- Software licenses & installation
- Summer Reading Program
- Travel (workshops, conferences, meetings)
- Unique Management Services "Robo-Calls"
- UPS, and other freight and delivery costs
- Video licenses
- Volunteer expenses
- Volunteer recognition/gifts
- Voting machine moving
- Web hosting
- Workshop fees

If any expense exceeds \$10,000 or 5% of the library's budget, whichever is higher, describe in a Note.