

Finger Lakes Library System

22.07

Statement of Financial Position

As of December 31, 2021

BMR 1

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
110000 TOTAL FUNDS	
120000 TSB DEMAND DEPOSITS	0.00
120100 TTC DEMAND DEPOSITS	50,000.00
122000 INVESTMENTS	0.00
122100 TTC Money Market	1,566,923.78
123000 LPL RESTRICTED FUNDS	185,000.00
123100 LPL RESTRICTED MMF	93,604.93
Total 122000 INVESTMENTS	1,845,528.71
124000 PETTY CASH	75.00
124001 Cash on Hand	109.07
Total 124000 PETTY CASH	184.07
125000 CREDIT CARD PROCESSING ACCOUNT	356.60
Total 110000 TOTAL FUNDS	1,896,069.38
Total Bank Accounts	\$1,896,069.38
Accounts Receivable	
140000 ACCOUNTS RECEIVABLE	4,348.69
Total Accounts Receivable	\$4,348.69
Other Current Assets	
142100 TOTAL OTHER CURRENT ASSETS	
142120 OTHER RECEIVABLES	7,288.65
142150 DEPOSITS IN TRANSIT	0.00
145000 PREPAID EXPENSE	64,111.51
145500 SECURITY DEPOSITS	205.00
146000 ACCRUED INT & MKT ADJ	1,156.90
146998 ACCRUED POLARIS REVENUE	0.00
146999 ACCRUED STATE AID	7,628.00
Total 142100 TOTAL OTHER CURRENT ASSETS	80,390.06
Total Other Current Assets	\$80,390.06
Total Current Assets	\$1,980,808.13
Fixed Assets	
147000 DRYDEN ROAD FIXED ASSETS	
147050 CONSTRUCTION IN PROGRESS	0.00
147100 DRYDEN RD - LAND	60,000.00
147150 DRYDEN RD - BLDG	1,776,099.12
147175 D. R. - BUILD - ACCUM DEP	-252,716.29
147200 LAND IMPROVEMENTS	6,500.00
147225 LAND IMP - ACCUM DEPR	-2,708.33
147500 EQUIPMENT	349,999.07
147525 EQUIP - ACCUM DEPR	-273,812.67

BPMK 2

	TOTAL
Total 147000 DRYDEN ROAD FIXED ASSETS	1,663,360.90
Total Fixed Assets	\$1,663,360.90
Other Assets	
149000 UNAMORTIZED DEBT ISSUANCE COSTS	
149100 DEBT ISSUANCE COSTS	10,257.88
149125 ACCUM AMORT	-4,160.22
Total 149000 UNAMORTIZED DEBT ISSUANCE COSTS	6,097.66
Total Other Assets	\$6,097.66
TOTAL ASSETS	\$3,650,266.69

LIABILITIES AND EQUITY

Liabilities	
Current Liabilities	
Accounts Payable	
210000 ACCOUNTS PAYABLE	0.00
Total Accounts Payable	\$0.00
Other Current Liabilities	
212000 OTHER CURRENT LIABILITIES	0.00
212050 ACCRUED & OTHER LIABILITIES <i>< Assembly Bullet Aid \$50k ></i>	53,875.00
213000 MORTGAGE PAYABLE, CURRENT	0.00
214000 PAYROLL PAYABLES	24,131.85
214010 Paid Family Leave Act W/Holding	2,844.76
214050 Retirement W/Holding	-0.45
214100 MAJOR MED FLEX	0.00
214300 PARKING FLEX	0.00
214400 AFLAC	-5,343.12
214405 AFLAC - Pre Tax	4,707.48
214410 AFLAC - Post Tax	944.00
Total 214400 AFLAC	308.36
214500 TRANSAMERICA LIFE	-0.08
215000 SALES TAX PAYABLE	0.00
215100 ACCRUED BENEFIT TIME	58,589.78
215200 ALLOCATED MEMB LIB PAYABLE (CC)	2,238.84
215205 UN-ALLOCATED MBR LIB PAYABLE	301.23
215300 FORMER EMP SHARE OF HEALTH INS	1,010.58
215350 Un-earned State Revenue	0.00
215400 Un-earned Polaris Revenue	0.00
216000 MEMBER INVESTMENTS(201M)	0.00
Total 212000 OTHER CURRENT LIABILITIES	143,299.87
Total Other Current Liabilities	\$143,299.87
Total Current Liabilities	\$143,299.87
Long-Term Liabilities	
220000 TOTAL LONG TERM LIABILITY	
221000 MORTGAGE PAYABLE, LONG TERM	0.00
Total 220000 TOTAL LONG TERM LIABILITY	0.00
Total Long-Term Liabilities	\$0.00
Total Liabilities	\$143,299.87
Equity	

	TOTAL
230000 TOTAL RESERVES	
234000 RESERVE FOR EQUIP	0.00
234100 Reserve for Vehicle Purchase	0.00
234200 Reserve for ILS / Polaris Equip	165,068.81
Total 234000 RESERVE FOR EQUIP	165,068.81
Total 230000 TOTAL RESERVES	165,068.81
260000 TOTAL FUND BALANCE	
262000 INVST FIXED ASSETS	0.00
264000 APPROPRIATED FUNDS	0.00
266000 UNAPPROPRIATED FUNDS	1,029,049.49
Total 260000 TOTAL FUND BALANCE	1,029,049.49
268000 NET CHANGE IN FUND BALANCE	0.00
3900 Retained Earnings	1,712,842.52
Net Revenue	600,006.00
Total Equity	\$3,506,966.82
TOTAL LIABILITIES AND EQUITY	\$3,650,266.69

Finger Lakes Library System

Statement of Activity YTD Comparison

December 2021

BMR 4

	TOTAL	
	DEC 2021	JAN - DEC 2021 (YTD)
Revenue		
302000 LIBRARY SUPPLIES & OTHER CHGS		208.00
310000 SERV TO MUNIC	5,255.50	36,422.00
320000 INTEREST		64.04
320005 Interest Income -TTC MM	145.20	1,749.04
320010 Interest Income - LPL CD's	162.74	4,067.71
320015 Interest Income - LPL MM	0.79	4.00
Total 320000 INTEREST	308.73	5,884.79
321000 UN-REALIZED GAIN / LOSS-INVSTMT	-375.96	-4,988.30
322009 TCPL AUTOMATION ACCRUED	5,588.51	65,800.00
323009 MBR LIB AUTOMATION ACCRUED	17,780.41	209,350.00
324000 Rental Income - Building	1,337.00	5,348.00
327100 E-RATE - ILS / POLARIS		15,438.99
332000 GIFTS		14,593.14
334000 OTHER GRANTS <i>(10% CARES Act)</i>	3,836.00	38,356.00
340000 STATE AID		937,612.80
340050 STATE AID - FLLS for CBA		79,059.00
340100 STATE AID for MBR LIBRARIES		229,918.00
340999 ACCRUED STATE AID	102,282.11	406,799.00
342000 STATE LEGIS GT for MBR LIB	75,000.00	75,000.00
346300 JAILS & CORRECTIONAL FACILITIES		39,123.00
346500 NYS ADULT LITERACY GRANT		5,532.00
346700 NYS FAMILY LITERACY GRANT		9,956.00
350000 NYS CONSTR GRNT (OTHER)		759.00
351000 CREDIT CARD ACCT RECTS - FLLS		91.11
351040 MEM LIB E-CONTENT	1,000.00	29,590.15
360000 FEES, DAMAGED, LOST ITEM CHARGE		
360050 BOOKS, MOVIE LICENSES & OTHER	541.00	541.00
360100 CBA Books (Reimbursement For)		49.50
360150 CBA DVDs (Reimbursement For)		20.00
360350 ILL FEES - LOST/DAMAGED BOOKS		859.96
Total 360000 FEES, DAMAGED, LOST ITEM CHARGE	541.00	1,470.46
390000 PR YR ADJMTS & MISC REVENUE		4,837.18
Total Revenue	\$212,553.30	\$2,206,160.32
GROSS PROFIT	\$212,553.30	\$2,206,160.32
Expenditures		
400000 SALARIES & WAGES		
404101 SALARIES_PROF_LIBRARIANS	20,083.38	258,936.81
404102 SALARIES_PROF_OTHER	9,273.24	167,059.11
404105 ILS / POLARIS SALARY RECLASS	-7,561.04	-97,322.62
406100 SALARIES_SUPPORT	5,443.19	77,088.15
408100 SALARIES_ADMIN	5,969.70	79,563.15

BTRK 2

	TOTAL	
	DEC 2021	JAN - DEC 2021 (YTD)
409999 ACCRUED SALARIES & WAGES	6,657.80	3,174.63
Total 400000 SALARIES & WAGES	39,866.27	488,499.23
410000 TOTAL EMPLOYEE BENEFITS		
414100 NYS RETIREMENT	63,377.00	63,377.00
414110 NYS RETIREMENT PR YR PREPAID		20,277.50
416100 SOCIAL SECURITY	3,033.72	43,183.88
418100 WORKERS COMP INS	459.05	6,273.25
422200 NON-NYS DISABILITY INS	215.84	3,061.13
424100 MEDICAL INSURANCE	5,671.24	90,479.42
424150 FORMER EMP & RETIREE'S MED INS	2,051.84	23,105.30
424900 ILS FRINGE BENEFIT RECLASS	-1,938.42	-27,708.06
429999 ACCRUED EMPLOYEE BENEFITS	493.68	243.00
Total 410000 TOTAL EMPLOYEE BENEFITS	73,363.95	222,292.42
430000 TOT BKS & LIB MATS		
432000 BOOKS & OTHER ITEMS		
432030 Professional Books		124.98
432040 Correctional Facility Books	250.82	10,603.47
432042 Corr Fac - Other Items		368.06
432050 Jail Books		1,535.38
Total 432000 BOOKS & OTHER ITEMS	250.82	12,631.89
432600 CBA DATABASES	17,463.03	32,319.22
432700 CBA DVDs		29.99
438100 SERIALS PROF		478.62
449500 LOST/DAMAGED BKS, ILL- NET	-101.42	840.73
450000 DATABASE & MOVIE LICENSES	2,960.00	7,021.00
451025 OVERDRIVE CONTENT	3,201.11	30,920.35
Total 430000 TOT BKS & LIB MATS	23,773.54	84,241.80
452000 TOTAL LIBRARY SERVICES		
456100 SUPPLIES	123.30	2,474.39
456200 ILL SUPPLIES		3,159.18
458100 TELEPHONE	363.15	4,304.69
459100 TELEPHONE 800#	79.08	1,260.51
461100 FAX & INTERNET SERVICE		1,645.30
462100 POSTAGE	77.77	597.87
463100 UPS		3.75
465100 SPEAKERS / PROGRAMS		234.00
466100 PROFESSIONAL DEVELOPMENT	71.10	3,949.80
466200 MILEAGE & TRAVEL CONF & MTG	209.15	209.15
466250 MILEAGE & TRAVEL - OTHER		38.08
468100 OCLC		16,499.06
468200 SOFTWARE	2,011.00	6,231.71
471000 PROFESSIONAL & CONTRACTUAL FEES	467.47	16,295.90
471200 BANK CHARGES & INV'MT FEES	2.75	128.55
471500 OVERDRIVE LICENSES		9,500.00
472000 LEGAL FEES		888.00
473000 MEMBERSHIPS/DUES_FLLS ONLY		3,825.00
476500 HUMAN RESOURCE EXPENSES	127.73	15,155.90
Total 452000 TOTAL LIBRARY SERVICES	3,532.50	86,400.84

BMR6

	TOTAL	
	DEC 2021	JAN - DEC 2021 (YTD)
477000 DRYDEN RD BLDG COSTS		
477170 UTILITIES - DRYDEN RD	1,347.91	11,034.16
477180 MAINT/FACILITIES EXPENSE	2,286.41	20,953.97
477400 INTEREST EXP - MORTGAGE		19,089.01
Total 477000 DRYDEN RD BLDG COSTS	3,634.32	51,077.14
477500 CREDIT CARD PROC ACCOUNT		
477510 CREDIT CARD PROCESSING FEES		98.50
Total 477500 CREDIT CARD PROC ACCOUNT		98.50
478000 TOTAL OPER/MAINT		
478100 EQUIP RENT / REPAIR		5,381.20
Total 478000 TOTAL OPER/MAINT		5,381.20
492000 TOTAL OPER/MAINT VEHICLES		
492100 OPERATIONS CAR/VAN	573.23	5,872.25
496100 MAINTENANCE CAR/VAN	1,640.41	4,339.75
Total 492000 TOTAL OPER/MAINT VEHICLES	2,213.64	10,212.00
502000 TOTAL INSURANCE		
502100 INSTITUTION INSURANCE	409.50	5,848.39
504100 VEHICLE INSURANCE	321.25	3,855.00
508100 TRUSTEE INSURANCE		1,667.00
Total 502000 TOTAL INSURANCE	730.75	11,370.39
510000 EXPENSED FIXTURES & EQUIPMENT		75.55
512000 TOTAL GRANTS MEMBER LIBS		
515000 OUTREACH MINI-GRANTS		9,708.26
516000 CASH GRANTS/ LLSA		112,178.00
518000 CENTRAL LIB DEVELOPMENT		116,101.00
519000 SPEC LEGIS GTS	75,000.00	75,000.00
519100 CARES ACT Grants		32,699.00
Total 512000 TOTAL GRANTS MEMBER LIBS	75,000.00	345,686.26
573000 ADULT LITERACY GRANT		
573100 ADULT LITERACY GT PURCH SERV	3,340.00	3,340.00
Total 573000 ADULT LITERACY GRANT	3,340.00	3,340.00
574000 FAMILY LITERACY GRANT		
574100 FAMILY LITERACY GT PURCH SERV		3,159.45
574200 FAMILY LITERACY GT PURCH SUPPL		5,134.55
Total 574000 FAMILY LITERACY GRANT		8,294.00
875000 PR YR ADJMTS & MISC EXPENSES	6.65	326.09
876700 TOTAL ILS/POLARIS EXPENSES		
876750 SALARIES	7,561.04	97,322.62
876755 BENEFITS	1,938.43	27,708.07
876760 LICENSE ACQ FEES		38,149.90
876765 MAINT ILS		76,590.22
876770 A/C MAINT & ELEC		119.00
876800 SUPPLIES, INS & MISC MAINT		7,420.66
876850 TRAVEL & TRAINING		400.00
876900 MBR LIB EQUIP & SUPPLIES REIMB	-592.18	-51,718.51
876903 EQUIP & SUPPLIES for MBR LIB	416.53	63,392.39
876905 ILS EQUIPMENT		2,752.27

Assembly Bullet Aid

	TOTAL	
	DEC 2021	JAN - DEC 2021 (YTD)
876910 TELECOMMUNICATIONS	2,155.07	26,722.28
Total 876700 TOTAL ILS/POLARIS EXPENSES	11,478.89	288,858.90
Total Expenditures	\$236,940.51	\$1,606,154.32
NET OPERATING REVENUE	\$ -24,387.21	\$600,006.00
NET REVENUE	\$ -24,387.21	\$600,006.00

20% Holdback From 2020

< \$ 246,424 >

\$ 353,582

2021 Mortgage Payoff
Principal

< \$ 429,856 >