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# Finger Lakes Library System Statement of Financial Position

As of September 30, 2022

ASSETS		LIABILITIES AND EQUITY	
Current Assets		Liabilities	
Bank Accounts		Current Liabilities	
110000 TOTAL FUNDS		Accounts Payable	11,379.85
120000 TSB DEMAND DEPOSITS	0.00	210000 ACCOUNTS PAYABLE	11,379.85
120100 TTC DEMAND DEPOSITS	35,513.28	Total Accounts Payable	\$ 11,379.85
122000 INVESTMENTS	0.00	Other Current Liabilities	
122100 TTC Money Market	2,201,953.57	212000 OTHER CURRENT LIABILITIES	0.00
123000 LPL RESTRICTED FUNDS	250,000.00	212050 ACCRUED & OTHER LIABILITIES	3,379.07
123100 LPL RESTRICTED MMF	30,842.19	213000 MORTGAGE PAYABLE, CURRENT	0.00
Total 122000 INVESTMENTS	\$ 2,482,795.76	214000 PAYROLL PAYABLES	11,680.20
124000 PETTY CASH	75.00	214010 Paid Family Leave Act W/Holding	3,502.18
124001 Cash on Hand	0.00	214050 Retirement W/Holding	2,129.20
Total 124000 PETTY CASH	\$ 75.00	214100 MAJOR MED FLEX	0.00
125000 CREDIT CARD PROCESSING ACCOUNT	1,123.58	214300 PARKING FLEX	0.00
Total 110000 TOTAL FUNDS	\$ 2,519,507.62	214400 AFLAC	-8,913.24
Total Bank Accounts	\$ 2,519,507.62	214405 AFLAC - Pre Tax	7,348.28
Accounts Receivable		214410 AFLAC - Post Tax	1,658.16
140000 ACCOUNTS RECEIVABLE	23,779.85	Total 214400 AFLAC	\$ 93.20
141000 ACCOUNTS RECEIVABLE	0.00	214500 TRANSAMERICA LIFE	43.26
Total 140000 ACCOUNTS RECEIVABLE	\$ 23,779.85	215000 SALES TAX PAYABLE	0.00
Total Accounts Receivable	\$ 23,779.85	215100 ACCRUED BENEFIT TIME	79,175.61
Other Current Assets		215200 ALLOCATED MEMB LIB PAYABLE (CC)	1,650.28
142100 TOTAL OTHER CURRENT ASSETS		215205 UN-ALLOCATED MBR LIB PAYABLE	-161.35
142120 OTHER RECEIVABLES	326.76	215300 FORMER EMP SHARE OF HEALTH INS	385.56
142150 DEPOSITS IN TRANSIT	0.00	215350 Un-earned State Revenue	253,187.93
145000 PREPAID EXPENSE	29,370.93	215400 Un-earned Polaris Revenue	51,462.19
145500 SECURITY DEPOSITS	205.00	216000 MEMBER INVESTMENTS(201M)	0.00
146000 ACCRUED INT & MKT ADJ	-7,271.41	Total 212000 OTHER CURRENT LIABILITIES	\$ 406,527.33
146998 ACCRUED POLARIS REVENUE	0.00	Total Other Current Liabilities	\$ 406,527.33
146999 ACCRUED STATE AID	0.00	Total Current Liabilities	\$ 417,907.18
Total 142100 TOTAL OTHER CURRENT ASSETS	\$ 22,631.28		
Total Other Current Assets	\$ 22,631.28		
Total Current Assets	\$ 2,565,918.75		

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# Finger Lakes Library System Statement of Financial Position

As of September 30, 2022

Fixed Assets	Long-Term Liabilities		
147000 DRYDEN ROAD FIXED ASSETS	220000 TOTAL LONG TERM LIABILITY		
147050 CONSTRUCTION IN PROGRESS	221000 MORTGAGE PAYABLE, LONG TERM	0.00	0.00
147100 DRYDEN RD - LAND	Total 220000 TOTAL LONG TERM LIABILITY	\$ 0.00	\$ 0.00
147150 DRYDEN RD - BLDG	Total Long-Term Liabilities	\$ 0.00	\$ 0.00
147175 D. R. - BUILD - ACCUM DEP	Total Liabilities	\$ -298,257.29	\$ 417,907.18
147200 LAND IMPROVEMENTS	Equity	6,500.00	
147225 LAND IMP - ACCUM DEPR	230000 TOTAL RESERVES	-3,358.33	
147500 EQUIPMENT	234000 RESERVE FOR EQUIP	384,939.60	0.00
147525 EQUIP - ACCUM DEPR	234100 Reserve for Vehicle Purchase	-298,803.25	0.00
Total 147000 DRYDEN ROAD FIXED ASSETS	234200 Reserve for ILS / Polaris Equip	\$ 1,627,119.85	144,623.60
Total Fixed Assets	Total 234000 RESERVE FOR EQUIP	\$ 1,627,119.85	\$ 144,623.60
Other Assets	Total 230000 TOTAL RESERVES		\$ 144,623.60
149000 UNAMORTIZED DEBT ISSUANCE COSTS	260000 TOTAL FUND BALANCE		
149100 DEBT ISSUANCE COSTS	262000 INVST FIXED ASSETS	0.00	0.00
149125 ACCUM AMORT	264000 APPROPRIATED FUNDS	0.00	0.00
Total 149000 UNAMORTIZED DEBT ISSUANCE COSTS	266000 UNAPPROPRIATED FUNDS		1,295,918.70
Total Other Assets	Total 260000 TOTAL FUND BALANCE	\$ 0.00	\$ 1,295,918.70
TOTAL ASSETS	268000 NET CHANGE IN FUND BALANCE	\$ 4,193,038.60	0.00
	3900 Retained Earnings		1,942,072.51
	Net Revenue		392,516.61
	Total Equity		\$ 3,775,131.42
	TOTAL LIABILITIES AND EQUITY		\$ 4,193,038.60

## Finger Lakes Library System

## Statement of Activity

September, January - September, 2022

	<u>Sep 2022</u>	<u>Y-T-D 2022</u>
Revenue		
310000 SERV TO MUNIC		24,919.94
320000 INTEREST		0.00
320005 Interest Income -TTC MM	180.40	1,231.15
320010 Interest Income - LPL CD's	204.04	2,232.31
320015 Interest Income - LPL MM	3.01	9.95
Total 320000 INTEREST	<u>\$ 387.45</u>	<u>\$ 3,473.41</u>
321000 UN-REALIZED GAIN / LOSS-INVSTMT	-1,201.70	-8,428.31
322009 TCPL AUTOMATION ACCRUED	17,104.11	60,910.67
323009 MBR LIB AUTOMATION ACCRUED	5,408.22	145,077.14
324000 Rental Income - Building	1,363.74	12,113.22
327100 E-RATE - ILS / POLARIS		5,770.93
332000 GIFTS		25,005.05
334000 OTHER GRANTS		72,873.70
340000 STATE AID		1,163,948.00
340100 STATE AID for MBR LIBRARIES		100,599.00
340999 ACCRUED STATE AID	95,296.68	-253,187.93
342000 STATE LEGIS GT for MBR LIB		50,000.00
346300 JAILS & CORRECTIONAL FACILITIES		32,392.00
346500 NYS ADULT LITERACY GRANT		461.00
351040 MEM LIB E-CONTENT	2,320.00	30,134.00
360000 FEES, DAMAGED, LOST ITEM CHARGE		0.00
360050 BOOKS, MOVIE LICENSES & OTHER		2,820.00
360350 ILL CHARGES FOR LOST/DAMAGED BOOKS		0.00
Total 360000 FEES, DAMAGED, LOST ITEM CHARGE	<u>\$ 0.00</u>	<u>\$ 2,820.00</u>
390000 PR YR ADJMNTS & MISC REVENUE		965.83
Total Revenue	<u>\$ 120,678.50</u>	<u>\$ 1,469,847.65</u>
Expenditures		
400000 SALARIES & WAGES		
404101 SALARIES_PROF_LIBRARIANS	31,028.82	206,858.81
404102 SALARIES_PROF_OTHER	14,327.17	95,514.41
404105 ILS / POLARIS SALARY RECLASS	-11,681.82	-83,549.55
406100 SALARIES_SUPPORT	10,903.73	59,269.25
408100 SALARIES_ADMIN	9,213.21	61,486.93
409999 ACCRUED SALARIES & WAGES	-17,339.37	-10,109.11
Total 400000 SALARIES & WAGES	<u>\$ 36,451.74</u>	<u>\$ 329,470.74</u>
410000 TOTAL EMPLOYEE BENEFITS		
414110 NYS RETIREMENT PR YR PREPAID		21,126.00
416100 SOCIAL SECURITY	4,873.88	31,489.95
418100 WORKERS COMP INS	509.29	4,780.14
422200 NON-NYS DISABILITY INS	302.74	2,325.70
424100 MEDICAL INSURANCE	8,998.53	63,578.54
424150 FORMER EMP & RETIREE'S MED INS	867.46	10,533.75
424900 ILS FRINGE BENEFIT RECLASS	-2,378.62	-19,675.99

# Finger Lakes Library System

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## Statement of Activity

September, January - September, 2022

	Sep 2022	Y-T-D 2022
429999 ACCRUED EMPLOYEE BENEFITS	-1,290.51	-750.36
Total 410000 TOTAL EMPLOYEE BENEFITS	\$ 11,882.77	\$ 113,407.73
430000 TOT BKS & LIB MATS		
432000 BOOKS & OTHER ITEMS		
432015 Juvenile - Other Items		595.59
432030 Professional Books		557.09
432040 Correctional Facility Books	1,304.46	3,430.54
432042 Corr Fac - Other Items		40.53
432050 Jail Books		530.68
Total 432000 BOOKS & OTHER ITEMS	\$ 1,304.46	\$ 5,154.43
432600 CBA DATABASES	1	14,856.19
438100 SERIALS PROF		19.00
449500 ILL - LOST/DAMAGED BKS		25.00
450000 DATABASE & MOVIE LICENSES		7,422.00
451025 OVERDRIVE CONTENT	3,015.49	26,445.94
Total 430000 TOT BKS & LIB MATS	\$ 19,176.14	\$ 53,922.56
452000 TOTAL LIBRARY SERVICES		0.00
456100 SUPPLIES	8.66	8,750.42
456200 ILL SUPPLIES	163.60	163.60
458100 TELEPHONE	340.20	3,126.08
459100 TELEPHONE 800#	76.26	706.84
461100 FAX & INTERNET SERVICE	428.00	2,808.84
462100 POSTAGE	400.00	537.06
463100 UPS		8.24
464515 MARKETING / PUBLIC RELATIONS		140.00
464550 NYALS CONFERENCE		0.00
464560 NYALS CONFERENCE REVENUE	-1,440.00	-6,268.56
464565 NYALS CONFERENC EXPENSES	2,099.28	3,199.28
Total 464550 NYALS CONFERENCE	\$ 659.28	-\$ 3,069.28
465100 SPEAKERS / PROGRAMS		500.00
466100 PROFESSIONAL DEVELOPMENT	209.94	3,347.32
466200 MILEAGE & TRAVEL CONF & MTG		667.10
468100 OCLC	11.26	18,181.13
468200 SOFTWARE	29.00	5,477.27
471000 PROFESSIONAL & CONTRACTUAL FEES	466.75	3,650.83
471200 BANK CHARGES & INV'MT FEES	59.70	232.78
471500 OVERDRIVE LICENSES		9,500.00
472000 LEGAL FEES		532.50
473000 MEMBERSHIPS/DUES_FLLS ONLY		3,561.00
476500 HUMAN RESOURCE EXPENSES	87.96	809.11
Total 452000 TOTAL LIBRARY SERVICES	\$ 2,940.61	\$ 59,630.84
477000 DRYDEN RD BLDG COSTS		
477170 UTILITIES - DRYDEN RD	802.37	12,455.59
477180 MAINT/FACILITIES EXPENSE	1,007.98	12,216.52
Total 477000 DRYDEN RD BLDG COSTS	\$ 1,810.35	\$ 24,672.11

# Finger Lakes Library System

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## Statement of Activity

September, January - September, 2022

	Sep 2022	Y-T-D 2022
478000 TOTAL OPER/MAINT		
478100 EQUIP RENT / REPAIR	413.77	4,922.01
Total 478000 TOTAL OPER/MAINT	\$ 413.77	\$ 4,922.01
492000 TOTAL OPER/MAINT VEHICLES		
492100 OPERATIONS CAR/VAN	960.83	7,131.05
496100 MAINTENANCE CAR/VAN		3,598.09
Total 492000 TOTAL OPER/MAINT VEHICLES	\$ 960.83	\$ 10,729.14
502000 TOTAL INSURANCE		
502100 INSTITUTION INSURANCE	413.92	3,739.67
504100 VEHICLE INSURANCE	344.58	3,101.26
508100 TRUSTEE INSURANCE		1,802.00
Total 502000 TOTAL INSURANCE	\$ 758.50	\$ 8,642.93
510000 EXPENSED FIXTURES & EQUIPMENT		57,376.58
512000 TOTAL GRANTS MEMBER LIBS		
515000 OUTREACH MINI-GRANTS		15,223.00
516000 CASH GRANTS/ LLSA		99,159.00
519000 SPEC LEGIS GTS		50,000.00
Total 512000 TOTAL GRANTS MEMBER LIBS	\$ 0.00	\$ 164,382.00
875000 PR YR ADJMTS & MISC EXPENSES		194.61
876700 TOTAL ILS/POLARIS EXPENSES		
876750 SALARIES	11,681.82	83,549.55
876755 BENEFITS	2,378.62	19,675.99
876760 LICENSE ACQ FEES		1,448.94
876765 MAINT ILS		79,235.91
876770 A/C & GENERATOR MTCE		1,765.67
876790 CELL PHONE SUPPORT	65.56	589.66
876800 SUPPLIES, INS & MISC MAINT		5,574.57
876850 TRAVEL & TRAINING		150.00
876900 MBR LIB EQUIP & SUPPLIES REIMB	-2,062.16	-35,826.86
876903 EQUIP & SUPPLIES for MBR LIB	2 6,903.32	47,886.61
876905 ILS EQUIPMENT		24,891.36
876910 TELECOMMUNICATIONS	2,595.58	21,038.39
Total 876700 TOTAL ILS/POLARIS EXPENSES	\$ 21,562.74	\$ 249,979.79
Total Expenditures	\$ 95,957.45	\$ 1,077,331.04
Net Revenue	\$ 24,721.05	\$ 392,516.61
<b>Mango Languages paid 2021, reclassified from Prepaid Expense</b>	1	
<b>18 Computers, 1 Printer, &amp; Misc Supplies</b>	2	