

**Finger Lakes Library System  
Statement of Financial Position  
As of October 31, 2022**

<b>ASSETS</b>		<b>LIABILITIES AND EQUITY</b>	
<b>Current Assets</b>		<b>Liabilities</b>	
<b>Bank Accounts</b>		<b>Current Liabilities</b>	
<b>110000 TOTAL FUNDS</b>		<b>Accounts Payable</b>	
120000 TSB DEMAND DEPOSITS	0.00	210000 ACCOUNTS PAYABLE	3,193.11
120100 TTC DEMAND DEPOSITS	26,346.56	<b>Total Accounts Payable</b>	<b>\$ 3,193.11</b>
122000 INVESTMENTS	0.00	<b>Other Current Liabilities</b>	
122100 TTC Money Market	2,162,287.26	212000 OTHER CURRENT LIABILITIES	0.00
123000 LPL RESTRICTED FUNDS	1 190,000.00	212050 ACCRUED & OTHER LIABILITIES	3,379.07
123100 LPL RESTRICTED MMF	1 91,452.95	213000 MORTGAGE PAYABLE, CURRENT	0.00
<b>Total 122000 INVESTMENTS</b>	<b>\$ 2,443,740.21</b>	214000 PAYROLL PAYABLES	11,680.20
124000 PETTY CASH	75.00	214010 Paid Family Leave Act W/Holding	3,697.18
124001 Cash on Hand	0.00	214050 Retirement W/Holding	1,419.88
<b>Total 124000 PETTY CASH</b>	<b>\$ 75.00</b>	214100 MAJOR MED FLEX	0.00
125000 CREDIT CARD PROCESSING ACCOUNT	1,618.00	214300 PARKING FLEX	0.00
<b>Total 110000 TOTAL FUNDS</b>	<b>\$ 2,471,779.77</b>	214400 AFLAC	-9,240.00
<b>Total Bank Accounts</b>	<b>\$ 2,471,779.77</b>	214405 AFLAC - Pre Tax	7,612.36
<b>Accounts Receivable</b>		214410 AFLAC - Post Tax	1,730.16
140000 ACCOUNTS RECEIVABLE	31,113.26	<b>Total 214400 AFLAC</b>	<b>\$ 102.52</b>
141000 ACCOUNTS RECEIVABLE	0.00	214500 TRANSAMERICA LIFE	0.00
<b>Total 140000 ACCOUNTS RECEIVABLE</b>	<b>\$ 31,113.26</b>	215000 SALES TAX PAYABLE	0.00
<b>Total Accounts Receivable</b>	<b>\$ 31,113.26</b>	215100 ACCRUED BENEFIT TIME	79,175.61
<b>Other Current Assets</b>		215200 ALLOCATED MEMB LIB PAYABLE (CC)	1,650.28
<b>142100 TOTAL OTHER CURRENT ASSETS</b>		215205 UN-ALLOCATED MBR LIB PAYABLE	331.27
142120 OTHER RECEIVABLES	240.37	215300 FORMER EMP SHARE OF HEALTH INS	192.78
142150 DEPOSITS IN TRANSIT	0.00	215350 Un-earned State Revenue	154,714.69
145000 PREPAID EXPENSE	29,384.85	215400 Un-earned Polaris Revenue	44,649.45
145500 SECURITY DEPOSITS	205.00	216000 MEMBER INVESTMENTS(201M)	0.00
146000 ACCRUED INT & MKT ADJ	-8,178.35	<b>Total 212000 OTHER CURRENT LIABILITIES</b>	<b>\$ 300,992.93</b>
146998 ACCRUED POLARIS REVENUE	0.00	<b>Total Other Current Liabilities</b>	<b>\$ 300,992.93</b>
146999 ACCRUED STATE AID	0.00	<b>Total Current Liabilities</b>	<b>\$ 304,186.04</b>
<b>Total 142100 TOTAL OTHER CURRENT ASSETS</b>	<b>\$ 21,651.87</b>		
<b>Total Other Current Assets</b>	<b>\$ 21,651.87</b>		
<b>Total Current Assets</b>	<b>\$ 2,524,544.90</b>		

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*BMR 2*

<b>Fixed Assets</b>		<b>Long-Term Liabilities</b>	
147000 DRYDEN ROAD FIXED ASSETS		220000 TOTAL LONG TERM LIABILITY	
147050 CONSTRUCTION IN PROGRESS	0.00	221000 MORTGAGE PAYABLE, LONG TERM	0.00
147100 DRYDEN RD - LAND	60,000.00	Total 220000 TOTAL LONG TERM LIABILITY	\$ 0.00
147150 DRYDEN RD - BLDG	1,776,099.12	<b>Total Long-Term Liabilities</b>	<b>\$ 0.00</b>
147175 D. R. - BUILD - ACCUM DEP	-298,257.29	<b>Total Liabilities</b>	<b>\$ 304,186.04</b>
147200 LAND IMPROVEMENTS	6,500.00	<b>Equity</b>	
147225 LAND IMP - ACCUM DEPR	-3,358.33	230000 TOTAL RESERVES	
147500 EQUIPMENT	384,939.60	234000 RESERVE FOR EQUIP	0.00
147525 EQUIP - ACCUM DEPR	-298,803.25	234100 Reserve for Vehicle Purchase	0.00
<b>Total 147000 DRYDEN ROAD FIXED ASSETS</b>	<b>\$ 1,627,119.85</b>	234200 Reserve for ILS / Polaris Equip	2 144,623.60
<b>Total Fixed Assets</b>	<b>\$ 1,627,119.85</b>	<b>Total 234000 RESERVE FOR EQUIP</b>	<b>\$ 144,623.60</b>
<b>Other Assets</b>		<b>Total 230000 TOTAL RESERVES</b>	<b>\$ 144,623.60</b>
149000 UNAMORTIZED DEBT ISSUANCE COSTS		260000 TOTAL FUND BALANCE	
149100 DEBT ISSUANCE COSTS	0.00	262000 INVST FIXED ASSETS	0.00
149125 ACCUM AMORT	0.00	264000 APPROPRIATED FUNDS	0.00
<b>Total 149000 UNAMORTIZED DEBT ISSUANCE COSTS</b>	<b>\$ 0.00</b>	266000 UNAPPROPRIATED FUNDS	2 1,295,918.70
<b>Total Other Assets</b>	<b>\$ 0.00</b>	<b>Total 260000 TOTAL FUND BALANCE</b>	<b>\$ 1,295,918.70</b>
<b>TOTAL ASSETS</b>	<b>\$ 4,151,664.75</b>	268000 NET CHANGE IN FUND BALANCE	0.00
		3900 Retained Earnings	1,942,072.51
CD Matured, Has not been replaced	1	Net Revenue	464,863.90
Reclass to reflect 2021 ILS Reserve Adjustment	2	<b>Total Equity</b>	<b>\$ 3,847,478.71</b>
		<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 4,151,664.75</b>

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# Finger Lakes Library System Statement of Activity

October 2022

BMR 3

	Oct 2022	Jan - Oct, 2022 (YTD)
<b>Revenue</b>		
310000 SERV TO MUNIC	24,919.94	
320000 INTEREST		
320005 Interest Income -TTC MM	184.77	1,415.92
320010 Interest Income - LPL CD's	603.58	2,835.89
320015 Interest Income - LPL MM	7.18	17.13
<b>Total 320000 INTEREST</b>	<b>\$ 795.53</b>	<b>\$ 4,268.94</b>
321000 UN-REALIZED GAIN / LOSS-INVSTMT	-906.94	-9,335.25
322009 TCPL AUTOMATION ACCRUED	17,674.25	78,584.92
323009 MBR LIB AUTOMATION ACCRUED	5,588.49	150,665.63
324000 Rental Income - Building	1,363.74	13,476.96
327100 E-RATE - ILS / POLARIS	16,850.82	22,621.75
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	98,473.24	-154,714.69
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	3,200.00	33,334.00
360000 FEES, DAMAGED, LOST ITEM CHARGE		2,820.00
360050 BOOKS, MOVIE LICENSES & OTHER		0.00
360350 ILL CHARGES FOR LOST/DAMAGED BOOKS		0.00
<b>Total 360000 FEES, DAMAGED, LOST ITEM CHARGE</b>	<b>\$ 0.00</b>	<b>\$ 2,820.00</b>
390000 PR YR ADJMTS & MISC REVENUE		965.83
<b>Total Revenue</b>	<b>\$ 143,039.13</b>	<b>\$ 1,612,886.78</b>
<b>Expenditures</b>		
400000 SALARIES & WAGES		
404101 SALARIES_PROF_LIBRARIANS	20,685.88	227,544.69
404102 SALARIES_PROF_OTHER	9,551.44	105,065.85
404105 ILS / POLARIS SALARY RECLASS	-7,787.88	-91,337.43
406100 SALARIES_SUPPORT	7,385.67	66,654.92
408100 SALARIES_ADMIN	6,178.60	67,665.53
409999 ACCRUED SALARIES & WAGES	0.00	-10,109.11
<b>Total 400000 SALARIES &amp; WAGES</b>	<b>\$ 36,013.71</b>	<b>\$ 365,484.45</b>
410000 TOTAL EMPLOYEE BENEFITS		
414110 NYS RETIREMENT PR YR PREPAID		21,126.00
416100 SOCIAL SECURITY	3,260.91	34,750.86
418100 WORKERS COMP INS	734.79	5,514.93
422200 NON-NYS DISABILITY INS	284.23	2,609.93
424100 MEDICAL INSURANCE	7,114.06	70,692.60
424150 FORMER EMP & RETIREE'S MED INS	867.46	11,401.21

# Finger Lakes Library System Statement of Activity

October 2022

BMA 4

	Oct 2022	Jan - Oct, 2022 (YTD)
424900 ILS FRINGE BENEFIT RECLASS	-2,062.85	-21,738.84
429999 ACCRUED EMPLOYEE BENEFITS	-10.00	-760.36
<b>Total 410000 TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 10,188.60</b>	<b>\$ 123,596.33</b>
430000 TOT BKS & LIB MATS		
432000 BOOKS & OTHER ITEMS		
432015 Juvenile - Other Items	493.73	595.59
432030 Professional Books	106.26	1,050.82
432040 Correctional Facility Books		3,536.80
432042 Corr Fac - Other Items		40.53
432050 Jail Books	1,841.89	2,372.57
<b>Total 432000 BOOKS &amp; OTHER ITEMS</b>	<b>\$ 2,441.88</b>	<b>\$ 7,596.31</b>
432600 CBA DATABASES		14,856.19
438100 SERIALS PROF		19.00
449500 ILL - LOST/DAMAGED BKS	72.00	97.00
450000 DATABASE & MOVIE LICENSES		7,422.00
451025 OVERDRIVE CONTENT	1,343.59	27,789.53
<b>Total 430000 TOT BKS &amp; LIB MATS</b>	<b>\$ 3,857.47</b>	<b>\$ 57,780.03</b>
452000 TOTAL LIBRARY SERVICES		
456100 SUPPLIES	126.89	8,877.31
456200 ILL SUPPLIES	136.82	300.42
458100 TELEPHONE	339.92	3,466.00
459100 TELEPHONE 800#	60.19	767.03
461100 FAX & INTERNET SERVICE	419.39	3,228.23
462100 POSTAGE	800.00	1,337.06
463100 UPS		8.24
464515 MARKETING / PUBLIC RELATIONS		140.00
464550 NYALS CONFERENCE		
464560 NYALS CONFERENCE REVENUE		-6,268.56
464565 NYALS CONFERENCE EXPENSES		3,199.28
<b>Total 464550 NYALS CONFERENCE</b>	<b>\$ 0.00</b>	<b>\$ 3,069.28</b>
465100 SPEAKERS / PROGRAMS	500.00	1,000.00
466100 PROFESSIONAL DEVELOPMENT	280.00	3,627.32
466200 MILEAGE & TRAVEL CONF & MTG	155.04	822.14
468100 OCLC	10.26	18,191.39
468200 SOFTWARE	29.00	5,506.27
471000 PROFESSIONAL & CONTRACTUAL FEES	494.71	4,145.54
471200 BANK CHARGES & INV'MT FEES	41.00	273.78
471500 OVERDRIVE LICENSES		9,500.00
472000 LEGAL FEES		532.50
473000 MEMBERSHIPS/DUES_FLLS ONLY	600.00	4,161.00
476500 HUMAN RESOURCE EXPENSES	88.72	897.83
<b>Total 452000 TOTAL LIBRARY SERVICES</b>	<b>\$ 4,081.94</b>	<b>\$ 63,712.78</b>
477000 DRYDEN RD BLDG COSTS		
477170 UTILITIES - DRYDEN RD		12,455.59

BR5

Finger Lakes Library System  
 Statement of Activity  
 October 2022

	Oct 2022	Jan - Oct, 2022 (YTD)
477180 MAINT/FACILITIES EXPENSE	1,724.98	13,941.50
Total 477000 DRYDEN RD BLDG COSTS	\$ 1,724.98	\$ 26,397.09
478000 TOTAL OPER/MAINT		
478100 EQUIP RENT / REPAIR	413.77	5,335.78
Total 478000 TOTAL OPER/MAINT	\$ 413.77	\$ 5,335.78
492000 TOTAL OPER/MAINT VEHICLES		
492100 OPERATIONS CAR/VAN	731.37	7,862.42
496100 MAINTENANCE CAR/VAN		3,598.09
Total 492000 TOTAL OPER/MAINT VEHICLES	\$ 731.37	\$ 11,460.51
502000 TOTAL INSURANCE		
502100 INSTITUTION INSURANCE	413.92	4,153.59
504100 VEHICLE INSURANCE	344.58	3,445.84
508100 TRUSTEE INSURANCE		1,802.00
Total 502000 TOTAL INSURANCE	\$ 758.50	\$ 9,401.43
510000 EXPENSED FIXTURES & EQUIPMENT	23.15	57,399.73
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	7,787.88	91,337.43
876755 BENEFITS	2,062.85	21,738.84
876760 LICENSE ACQ FEES	1,781.98	3,230.92
876765 MAINT ILS		79,235.91
876770 A/C & GENERATOR MTCE		1,765.67
876790 CELL PHONE SUPPORT	65.50	655.16
876800 SUPPLIES, INS & MISC MAINT	51.00	5,625.57
876850 TRAVEL & TRAINING		150.00
876900 MBR LIB EQUIP & SUPPLIES REIMB	-2,256.58	-38,083.44
876903 EQUIP & SUPPLIES for MBR LIB	707.75	48,594.36
876905 ILS EQUIPMENT		24,891.36
876910 TELECOMMUNICATIONS	2,697.97	23,736.36
Total 876700 TOTAL ILS/POLARIS EXPENSES	\$ 12,898.35	\$ 262,878.14
Total Expenditures	\$ 70,691.84	\$ 1,148,022.88
Net Operating Revenue	\$ 72,347.29	\$ 464,863.90
Net Revenue	\$ 72,347.29	\$ 464,863.90

NYSEG has not issued an October bill