

Finger Lakes Library System Statement of Financial Position

As of December 31, 2022

BMR 1

23 09

ASSETS		LIABILITIES AND EQUITY	
Current Assets		Liabilities	
Bank Accounts		Current Liabilities	
110000 TOTAL FUNDS		Accounts Payable	13,450.03
120000 TSB DEMAND DEPOSITS	0.00	210000 ACCOUNTS PAYABLE	13,450.03
120100 TTC DEMAND DEPOSITS	6,957.50	Total Accounts Payable	
122000 INVESTMENTS	0.00	Other Current Liabilities	
122100 TTC Money Market	1,931,502.24	212000 OTHER CURRENT LIABILITIES	0.00
123000 LPL RESTRICTED FUNDS	190,000.00	212050 ACCRUED & OTHER LIABILITIES	28,377.16
123100 LPL RESTRICTED MMF	91,665.81	213000 MORTGAGE PAYABLE, CURRENT	0.00
Total 122000 INVESTMENTS	\$ 2,213,168.05	214000 PAYROLL PAYABLES	23,834.17
124000 PETTY CASH	75.00	214010 Paid Family Leave Act W/Holding	1,417.25
124001 Cash on Hand	0.00	214050 Retirement W/Holding	0.00
Total 124000 PETTY CASH	\$ 75.00	214100 MAJOR MED FLEX	0.00
125000 CREDIT CARD PROCESSING ACCOUNT	975.70	214300 PARKING FLEX	0.00
Total 110000 TOTAL FUNDS	\$ 2,221,176.25	214400 AFLAC	-9,893.52
Total Bank Accounts	\$ 2,221,176.25	214405 AFLAC - Pre Tax	8,019.36
Accounts Receivable		214410 AFLAC - Post Tax	1,874.16
140000 ACCOUNTS RECEIVABLE	6,518.07	Total 214400 AFLAC	\$ 0.00
141000 ACCOUNTS RECEIVABLE	0.00	214500 TRANSAMERICA LIFE	0.00
Total 140000 ACCOUNTS RECEIVABLE	\$ 6,518.07	215000 SALES TAX PAYABLE	0.00
Total Accounts Receivable	\$ 6,518.07	215100 ACCRUED BENEFIT TIME	79,175.61
Other Current Assets		215200 ALLOCATED MEMB LIB PAYABLE (CC)	266.86
142100 TOTAL OTHER CURRENT ASSETS		215205 UN-ALLOCATED MBR LIB PAYABLE	210.12
142120 OTHER RECEIVABLES	326.76	215300 FORMER EMP SHARE OF HEALTH INS	314.04
142150 DEPOSITS IN TRANSIT	0.00	215350 Un-earned State Revenue	0.00
145000 PREPAID EXPENSE	42,385.87	215400 Un-earned Polaris Revenue	0.00
145500 SECURITY DEPOSITS	205.00	216000 MEMBER INVESTMENTS(201M)	0.00
146000 ACCRUED INT & MKT ADJ	-8,103.01	Total 212000 OTHER CURRENT LIABILITIES	\$ 133,595.21
146998 ACCRUED POLARIS REVENUE	0.00	Total Other Current Liabilities	\$ 133,595.21
146999 ACCRUED STATE AID	0.00	Total Current Liabilities	\$ 147,045.24
Total 142100 TOTAL OTHER CURRENT ASSETS	\$ 34,814.62		
Total Other Current Assets	\$ 34,814.62		
Total Current Assets	\$ 2,262,508.94		

Finger Lakes Library System Statement of Financial Position

As of December 31, 2022

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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	-298,257.29		
147200 LAND IMPROVEMENTS	6,500.00		
147225 LAND IMP - ACCUM DEPR	-3,358.33		
147500 EQUIPMENT	388,638.87		
147525 EQUIP - ACCUM DEPR	-298,803.25		
Total 147000 DRYDEN ROAD FIXED ASSETS	<u>\$ 1,630,819.12</u>		
Total Fixed Assets	<u>\$ 1,630,819.12</u>		
Other Assets			
149000 UNAMORTIZED DEBT ISSUANCE COSTS			
149100 DEBT ISSUANCE COSTS	0.00		
149125 ACCUM AMORT	0.00		
Total 149000 UNAMORTIZED DEBT ISSUANCE COSTS	<u>\$ 0.00</u>		
Total Other Assets	<u>\$ 0.00</u>		
TOTAL ASSETS	<u>\$ 3,893,328.06</u>		
		Long-Term Liabilities	
		220000 TOTAL LONG TERM LIABILITY	0.00
		221000 MORTGAGE PAYABLE, LONG TERM	0.00
		Total 220000 TOTAL LONG TERM LIABILITY	<u>0.00</u>
		Total Long-Term Liabilities	<u>0.00</u>
		Total Liabilities	<u>\$ 147,045.24</u>
		Equity	
		230000 TOTAL RESERVES	0.00
		234000 RESERVE FOR EQUIP	0.00
		234100 Reserve for Vehicle Purchase	
		234200 Reserve for ILS / Polaris Equip	144,623.60
		Total 234000 RESERVE FOR EQUIP	<u>\$ 144,623.60</u>
		Total 230000 TOTAL RESERVES	<u>\$ 144,623.60</u>
		260000 TOTAL FUND BALANCE	
		262000 INVST FIXED ASSETS	0.00
		264000 APPROPRIATED FUNDS	0.00
		266000 UNAPPROPRIATED FUNDS	1,295,918.70
		Total 260000 TOTAL FUND BALANCE	<u>\$ 1,295,918.70</u>
		268000 NET CHANGE IN FUND BALANCE	0.00
		3900 Retained Earnings	1,942,072.51
		Net Revenue	363,668.01
		Total Equity	<u>\$ 3,746,282.82</u>
		TOTAL LIABILITIES AND EQUITY	<u>\$ 3,893,328.06</u>

Finger Lakes Library System Statement of Activity YTD Comparison

	<u>Dec 2022</u>		<u>Jan - Dec 2022</u>
Revenue			
310000 SERV TO MUNIC	19,259.82	1	44,179.76
320000 INTEREST			
320005 Interest Income -TTC MM	169.29		1,761.29
320010 Interest Income - LPL CD's	34.73		3,004.80
320015 Interest Income - LPL MM	24.68		61.08
Total 320000 INTEREST	\$ 228.70		\$ 4,827.17
321000 UN-REALIZED GAIN / LOSS-INVSTMT	536.74		-9,259.91
322009 TCPL AUTOMATION ACCRUED	5,588.49		65,799.98
323009 MBR LIB AUTOMATION ACCRUED	16,548.63		208,100.02
324000 Rental Income - Building	1,363.74		16,204.44
327100 E-RATE - ILS / POLARIS			22,761.75
332000 GIFTS			50,010.39
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	60,695.51		0.00
342000 STATE LEGIS GT for MBR LIB	-25,000.00	2	100,000.00
346300 JAILS & CORRECTIONAL FACILITIES			32,392.00
346500 NYS ADULT LITERACY GRANT			461.00
350000 NYS CONSTR GRNT (OTHER)	18,547.00		18,547.00
351000 CREDIT CARD ACCT RECTS - FLLS	130.44		130.44
351040 MEM LIB E-CONTENT	-4,000.00	3	31,634.00
360000 FEES, DAMAGED, LOST ITEM CHARGE			
360050 BOOKS, MOVIE LICENSES & OTHER			2,820.00
360350 ILL CHARGES FOR LOST/DAMAGED BOOKS	75.99		147.99
Total 360000 FEES, DAMAGED, LOST ITEM CHARGE	\$ 75.99		\$ 2,967.99
390000 PR YR ADJMTS & MISC REVENUE	3,107.57	4	4,073.40
Total Revenue	\$ 97,082.63		\$ 1,930,250.13
Expenditures			
400000 SALARIES & WAGES			
404101 SALARIES_PROF_LIBRARIANS	26,685.88		274,916.45
404102 SALARIES_PROF_OTHER	12,551.44		127,168.73
404105 ILS / POLARIS SALARY RECLASS	-7,787.88		-106,913.19
406100 SALARIES_SUPPORT	13,580.56		87,912.35
408100 SALARIES_ADMIN	9,153.74		82,958.09
409999 ACCRUED SALARIES & WAGES	11,314.61		1,205.50
Total 400000 SALARIES & WAGES	\$ 65,498.35		\$ 467,247.93

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**Finger Lakes Library System
Statement of Activity YTD Comparison**

	Dec 2022	Jan - Dec 2022
410000 TOTAL EMPLOYEE BENEFITS		
414100 NYS RETIREMENT	0.27	42,920.88
414110 NYS RETIREMENT PR YR PREPAID		21,126.00
416100 SOCIAL SECURITY	4,650.93	42,681.94
418100 WORKERS COMP INS	721.16	6,740.82
422100 NYS DISABILITY	1,146.41	1,146.41
422200 NON-NYS DISABILITY INS	284.23	3,178.39
424100 MEDICAL INSURANCE	8,678.41	86,498.99
424150 FORMER EMP & RETIREE'S MED INS	771.07	13,039.74
424900 ILS FRINGE BENEFIT RECLASS	-2,062.85	-25,864.54
429999 ACCRUED EMPLOYEE BENEFITS	849.36	89.00
Total 410000 TOTAL EMPLOYEE BENEFITS	\$ 15,038.99	\$ 191,557.63
430000 TOT BKS & LIB MATS		
432000 BOOKS & OTHER ITEMS		
432015 Juvenile - Other Items		595.59
432030 Professional Books		1,050.82
432040 Correctional Facility Books	7,589.75	11,630.05
432042 Corr Fac - Other Items	16.98	1,076.66
432050 Jail Books	285.78	3,375.99
Total 432000 BOOKS & OTHER ITEMS	\$ 7,892.51	\$ 17,729.11
432200 CBA BOOKS	547.11	547.11
432600 CBA DATABASES		33,157.45
438100 SERIALS PROF		443.44
449500 ILL - LOST/DAMAGED BKS		143.99
450000 DATABASE & MOVIE LICENSES		13,722.00
451025 OVERDRIVE CONTENT	4,262.98	32,052.51
Total 430000 TOT BKS & LIB MATS	\$ 12,702.60	\$ 97,795.61
452000 TOTAL LIBRARY SERVICES		
456100 SUPPLIES	428.21	9,445.70
456200 ILL SUPPLIES		300.42
458100 TELEPHONE	347.19	4,153.11
459100 TELEPHONE 800#	52.82	886.54
461100 FAX & INTERNET SERVICE	1,990.89	5,638.51
462100 POSTAGE	1,600.00	3,821.06
463100 UPS		8.24
464515 MARKETING / PUBLIC RELATIONS		140.00
464550 NYALS CONFERENCE		
464560 NYALS CONFERENCE REVENUE		-6,268.56
464565 NYALS CONFERENC EXPENSES		3,199.28
Total 464550 NYALS CONFERENCE	\$ 0.00	-\$ 3,069.28
465100 SPEAKERS / PROGRAMS	250.00	1,250.00
466100 PROFESSIONAL DEVELOPMENT	190.00	3,817.32
466200 MILEAGE & TRAVEL CONF & MTG	783.96	1,606.10

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Finger Lakes Library System Statement of Activity YTD Comparison

	Dec 2022	Jan - Dec 2022
468100 OCLC		18,191.39
468200 SOFTWARE	161.69	5,696.96
471000 PROFESSIONAL & CONTRACTUAL FEES	10,651.43	15,316.69
471200 BANK CHARGES & INV'MT FEES	8.75	286.03
471500 OVERDRIVE LICENSES		9,500.00
471700 TECHNOLOGY - NEW & EXISTING		36,868.80
472000 LEGAL FEES		532.50
473000 MEMBERSHIPS/DUES_FLLS ONLY	1,631.00	5,792.00
476500 HUMAN RESOURCE EXPENSES	142.28	1,128.83
Total 452000 TOTAL LIBRARY SERVICES	\$ 18,238.22	\$ 121,310.92
477000 DRYDEN RD BLDG COSTS		
477170 UTILITIES - DRYDEN RD	1,776.03	14,231.62
477180 MAINT/FACILITIES EXPENSE	1,458.36	17,027.07
Total 477000 DRYDEN RD BLDG COSTS	\$ 3,234.39	\$ 31,258.69
478000 TOTAL OPER/MAINT		
478100 EQUIP RENT / REPAIR	827.54	6,163.32
Total 478000 TOTAL OPER/MAINT	\$ 827.54	\$ 6,163.32
492000 TOTAL OPER/MAINT VEHICLES		
492100 OPERATIONS CAR/VAN	597.29	9,112.68
496100 MAINTENANCE CAR/VAN	498.90	8,107.73
Total 492000 TOTAL OPER/MAINT VEHICLES	\$ 1,096.19	\$ 17,220.41
502000 TOTAL INSURANCE		
502100 INSTITUTION INSURANCE	413.92	4,981.43
504100 VEHICLE INSURANCE	344.58	4,135.00
508100 TRUSTEE INSURANCE		1,802.00
Total 502000 TOTAL INSURANCE	\$ 758.50	\$ 10,918.43
510000 EXPENSED FIXTURES & EQUIPMENT	650.95	58,232.31
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	100,000.00
519050 FLLS Special Purpose Grants	-2,000.00	64,000.00
Total 512000 TOTAL GRANTS MEMBER LIBS	\$ 48,000.00	\$ 278,382.00
875000 PR YR ADJMTS & MISC EXPENSES	140.95	335.56
876700 TOTAL ILS/POLARIS EXPENSES		
876750 SALARIES	7,787.88	106,913.19
876755 BENEFITS	2,062.85	25,864.54
876760 LICENSE ACQ FEES	1,645.12	4,876.04
876765 MAINT ILS		79,235.91
876770 A/C & GENERATOR MTCE		1,765.67
876790 CELL PHONE SUPPORT	65.50	786.16
876800 SUPPLIES, INS & MISC MAINT	890.40	6,621.97
876850 TRAVEL & TRAINING		150.00

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Finger Lakes Library System Statement of Activity YTD Comparison

	<u>Dec 2022</u>	<u>Jan - Dec 2022</u>
876900 MBR LIB EQUIP & SUPPLIES REIMB	-6,318.01	-44,660.45
876903 EQUIP & SUPPLIES for MBR LIB	1,766.04	52,152.16
876905 ILS EQUIPMENT		24,891.36
876910 TELECOMMUNICATIONS	1,127.45	27,562.76
Total 876700 TOTAL ILS/POLARIS EXPENSES	\$ 9,027.23	\$ 286,159.31
Total Expenditures	\$ 175,213.91	\$ 1,566,582.12
Net Operating Revenue	-\$ 175,213.91	-\$ 1,566,582.12
Net Revenue	-\$ 175,213.91	-\$ 1,566,582.12
Tompkins County 2nd - 4th Qtr Payment		1
Reclass Revenue to Liability - Awaiting Allocation		2
Accounting Adjustment		3
NYSIF Prior Year Cumulative Adjustment	3,103.79	4
Record Returned Check		5
Corrected Y-T-D Allcocation between Accounts		6

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