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2317

Finger Lakes Library System Statement of Financial Position

As of January 31, 2023

ASSETS		LIABILITIES AND EQUITY	
Current Assets		Liabilities	
Bank Accounts		Current Liabilities	
110000 TOTAL FUNDS		Accounts Payable	1,224.18
120000 TSB DEMAND DEPOSITS	0.00	210000 ACCOUNTS PAYABLE	1,224.18
120100 TTC DEMAND DEPOSITS	27,511.61	Total Accounts Payable	\$ 1,224.18
122000 INVESTMENTS	0.00	Other Current Liabilities	
122100 TTC Money Market	1,829,404.49	212000 OTHER CURRENT LIABILITIES	0.00
123000 LPL RESTRICTED FUNDS	190,000.00	212050 ACCRUED & OTHER LIABILITIES	39,191.63
123100 LPL RESTRICTED MMF	91,728.88	213000 MORTGAGE PAYABLE, CURRENT	0.00
Total 122000 INVESTMENTS	\$ 2,111,133.37	214000 PAYROLL PAYABLES	28,228.06
124000 PETTY CASH	75.00	214010 Paid Family Leave Act W/Holding	1,619.33
124001 Cash on Hand	0.00	214050 Retirement W/Holding	1,424.86
Total 124000 PETTY CASH	\$ 75.00	214100 MAJOR MED FLEX	0.00
125000 CREDIT CARD PROCESSING ACCOUNT	478.73	214300 PARKING FLEX	0.00
Total 110000 TOTAL FUNDS	\$ 2,139,198.71	214400 AFLAC	-334.92
Total Bank Accounts	\$ 2,139,198.71	214405 AFLAC - Pre Tax	262.92
Accounts Receivable		214410 AFLAC - Post Tax	72.00
140000 ACCOUNTS RECEIVABLE	38,544.72	Total 214400 AFLAC	\$ 0.00
141000 ACCOUNTS RECEIVABLE	0.00	214500 TRANSAMERICA LIFE	0.00
Total 140000 ACCOUNTS RECEIVABLE	\$ 38,544.72	215000 SALES TAX PAYABLE	0.00
Total Accounts Receivable	\$ 38,544.72	215100 ACCRUED BENEFIT TIME	91,119.34
Other Current Assets		215200 ALLOCATED MEMB LIB PAYABLE (CC)	47.39
142100 TOTAL OTHER CURRENT ASSETS		215205 UN-ALLOCATED MBR LIB PAYABLE	122.64
142120 OTHER RECEIVABLES	326.76	215300 FORMER EMP SHARE OF HEALTH INS	209.36
142150 DEPOSITS IN TRANSIT	0.00	215350 Un-earned State Revenue	0.00
145000 PREPAID EXPENSE	42,406.75	215400 Un-earned Polaris Revenue	0.00
145500 SECURITY DEPOSITS	205.00	216000 MEMBER INVESTMENTS(201M)	0.00
146000 ACCRUED INT & MKT ADJ	-7,374.16	Total 212000 OTHER CURRENT LIABILITIES	\$ 161,962.61
146998 ACCRUED POLARIS REVENUE	24,813.59	Total Other Current Liabilities	\$ 161,962.61
146999 ACCRUED STATE AID	105,618.71	Total Current Liabilities	\$ 163,186.79
Total 142100 TOTAL OTHER CURRENT ASSETS	\$ 165,996.65		
Total Other Current Assets	\$ 165,996.65		
Total Current Assets	\$ 2,343,740.08		

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Finger Lakes Library System Statement of Financial Position

As of January 31, 2023

Fixed Assets		Long-Term Liabilities	
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	<u>\$ 0.00</u>
147150 DRYDEN RD - BLDG	1,776,099.12	Total Long-Term Liabilities	<u>\$ 0.00</u>
147175 D. R. - BUILD - ACCUM DEP	-343,798.29	Total Liabilities	<u>\$ 163,186.79</u>
147200 LAND IMPROVEMENTS	6,500.00	Equity	
147225 LAND IMP - ACCUM DEPR	-4,008.33	230000 TOTAL RESERVES	
147500 EQUIPMENT	410,929.23	234000 RESERVE FOR EQUIP	0.00
147525 EQUIP - ACCUM DEPR	-331,308.34	234100 Reserve for Vehicle Purchase	0.00
Total 147000 DRYDEN ROAD FIXED ASSETS	<u>\$ 1,574,413.39</u>	234200 Reserve for ILS / Polaris Equip	144,623.60
Total Fixed Assets	<u>\$ 1,574,413.39</u>	Total 234000 RESERVE FOR EQUIP	<u>\$ 144,623.60</u>
		Total 230000 TOTAL RESERVES	<u>\$ 144,623.60</u>
		260000 TOTAL FUND BALANCE	
Other Assets		262000 INVST FIXED ASSETS	0.00
149000 UNAMORTIZED DEBT ISSUANCE COSTS		264000 APPROPRIATED FUNDS	0.00
149100 DEBT ISSUANCE COSTS	0.00	266000 UNAPPROPRIATED FUNDS	1,295,918.70
149125 ACCUM AMORT	0.00	Total 260000 TOTAL FUND BALANCE	<u>\$ 1,295,918.70</u>
Total 149000 UNAMORTIZED DEBT ISSUANCE COSTS	<u>\$ 0.00</u>	268000 NET CHANGE IN FUND BALANCE	0.00
Total Other Assets	<u>\$ 0.00</u>	3900 Retained Earnings	2,220,646.80
TOTAL ASSETS	<u>\$ 3,918,153.47</u>	Net Revenue	93,777.58
		Total Equity	<u>\$ 3,754,966.68</u>
		TOTAL LIABILITIES AND EQUITY	<u>\$ 3,918,153.47</u>

Wednesday, Feb 08, 2023 06:10:47 AM GMT-8 - Accrual Basis

1	E-Content from Member Libraries
2	Assembly Bullet Aid - \$25,000.00

**Finger Lakes Library System
Statement of Activity
January 2023**

Revenue

310000 SERV TO MUNIC	6,000.00	1
320000 INTEREST		
320005 Interest Income -TTC MM	159.14	
320010 Interest Income - LPL CD's	35.88	
320015 Interest Income - LPL MM	27.19	
Total 320000 INTEREST	<u>\$ 222.21</u>	
321000 UN-REALIZED GAIN / LOSS-INVSTMT	728.85	
322009 TCPL AUTOMATION ACCRUED	6,011.45	
323009 MBR LIB AUTOMATION ACCRUED	18,802.14	
324000 Rental Income - Building	1,363.74	
340999 ACCRUED STATE AID	105,618.71	
351040 MEM LIB E-CONTENT	35,826.00	
360000 FEES, DAMAGED, LOST ITEM CHARGE		
360050 BOOKS, MOVIE LICENSES & OTHER	196.00	
360350 ILL CHARGES FOR LOST/DAMAGED BOOKS	19.95	
Total 360000 FEES, DAMAGED, LOST ITEM CHARGE	<u>\$ 215.95</u>	
390000 PR YR ADJMTS & MISC REVENUE	6.00	
Total Revenue	<u>\$ 174,795.05</u>	

Expenditures

400000 SALARIES & WAGES		
404101 SALARIES_PROF_LIBRARIANS	20,685.88	
404102 SALARIES_PROF_OTHER	9,551.45	
404105 ILS / POLARIS SALARY RECLASS	-7,787.88	
406100 SALARIES_SUPPORT	7,994.48	
408100 SALARIES_ADMIN	6,178.61	
409999 ACCRUED SALARIES & WAGES	4,090.66	
Total 400000 SALARIES & WAGES	<u>\$ 40,713.20</u>	
410000 TOTAL EMPLOYEE BENEFITS		
416100 SOCIAL SECURITY	3,300.05	
418100 WORKERS COMP INS	505.27	
422200 NON-NYS DISABILITY INS	281.56	
424100 MEDICAL INSURANCE	7,609.97	
424150 FORMER EMP & RETIREE'S MED INS	1,030.95	
424900 ILS FRINGE BENEFIT RECLASS	-2,324.22	
429999 ACCRUED EMPLOYEE BENEFITS	303.23	
Total 410000 TOTAL EMPLOYEE BENEFITS	<u>\$ 10,706.81</u>	
430000 TOT BKS & LIB MATS		
432000 BOOKS & OTHER ITEMS		
432042 Corr Fac - Other Items	532.82	
Total 432000 BOOKS & OTHER ITEMS	<u>\$ 532.82</u>	
432200 CBA BOOKS	71.56	
449500 ILL - LOST/DAMAGED BKS	19.95	
450000 DATABASE & MOVIE LICENSES	3,500.00	2
451025 OVERDRIVE CONTENT	1,788.05	
Total 430000 TOT BKS & LIB MATS	<u>\$ 5,912.38</u>	

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Finger Lakes Library System Statement of Activity

January 2023

452000 TOTAL LIBRARY SERVICES	
456100 SUPPLIES	113.95
458100 TELEPHONE	339.92
459100 TELEPHONE 800#	80.08
461100 FAX & INTERNET SERVICE	427.29
462100 POSTAGE	1,231.85
466100 PROFESSIONAL DEVELOPMENT	149.00
468200 SOFTWARE	929.99
471000 PROFESSIONAL & CONTRACTUAL FEES	520.04
471200 BANK CHARGES & INV'MT FEES	1.00
472000 LEGAL FEES	324.50
473000 MEMBERSHIPS/DUES_FLLS ONLY	400.00
476500 HUMAN RESOURCE EXPENSES	88.72
Total 452000 TOTAL LIBRARY SERVICES	\$ 4,606.34
477000 DRYDEN RD BLDG COSTS	
477140 SECURITY SYSTEM	149.00
477170 UTILITIES - DRYDEN RD	4,223.36
477180 MAINT/FACILITIES EXPENSE	1,260.06
Total 477000 DRYDEN RD BLDG COSTS	\$ 5,632.42
478000 TOTAL OPER/MAINT	
478100 EQUIP RENT / REPAIR	413.77
Total 478000 TOTAL OPER/MAINT	\$ 413.77
492000 TOTAL OPER/MAINT VEHICLES	
492100 OPERATIONS CAR/VAN	659.57
Total 492000 TOTAL OPER/MAINT VEHICLES	\$ 659.57
502000 TOTAL INSURANCE	
502100 INSTITUTION INSURANCE	487.50
504100 VEHICLE INSURANCE	344.88
Total 502000 TOTAL INSURANCE	\$ 832.38
876700 TOTAL ILS/POLARIS EXPENSES	
876750 SALARIES	7,787.88
876755 BENEFITS	2,324.22
876760 LICENSE ACQ FEES	1,394.53
876790 CELL PHONE SUPPORT	65.44
876900 MBR LIB EQUIP & SUPPLIES REIMB	-2,391.52
876903 EQUIP & SUPPLIES for MBR LIB	105.85
876910 TELECOMMUNICATIONS	2,254.20
Total 876700 TOTAL ILS/POLARIS EXPENSES	\$ 11,540.60
Total Expenditures	\$ 81,017.47
Net Operating Revenue	\$ 93,777.58

County of Tioga - 2023 County Funding
Tumbleweed Press - Annual Fee

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