

# Finger Lakes Library System Statement of Financial Position

As of March 31, 2023

23 31

## ASSETS

### Current Assets

#### Bank Accounts

##### 110000 TOTAL FUNDS

120100 TTC DEMAND DEPOSITS 35,080.29

##### 122000 INVESTMENTS

122100 TTC MONEY MARKET 1,152,139.21

122150 BOARD DESIGNATED 600,000.00

123000 LPL RESTRICTED FUNDS 125,000.00

123100 LPL RESTRICTED MMF 156,835.96

Total 122000 INVESTMENTS \$ 2,033,975.17

124000 PETTY CASH 75.00

125000 CREDIT CARD PROCESSING ACCOUNT 1,097.04

Total 110000 TOTAL FUNDS \$ 2,070,227.50

#### Total Bank Accounts \$ 2,070,227.50

#### Accounts Receivable

140000 ACCOUNTS RECEIVABLE 63,585.04 1

Total 140000 ACCOUNTS RECEIVABLE \$ 63,585.04

#### Total Accounts Receivable \$ 63,585.04

#### Other Current Assets

##### 142100 TOTAL OTHER CURRENT ASSETS

142120 OTHER RECEIVABLES 326.76

145000 PREPAID EXPENSE 28,089.83

145500 SECURITY DEPOSITS 205.00

146000 ACCRUED INT & MKT ADJ -7,484.66

146998 ACCRUED POLARIS REVENUE 0.00

146999 ACCRUED STATE AID 306,634.96

Total 142100 TOTAL OTHER CURRENT ASSETS \$ 327,771.89

#### Total Other Current Assets \$ 327,771.89

Total Current Assets \$ 2,461,584.43

## LIABILITIES AND EQUITY

### Current Liabilities

#### Accounts Payable

210000 ACCOUNTS PAYABLE 12,358.40

Total Accounts Payable \$ 12,358.40

#### Other Current Liabilities

##### 212000 OTHER CURRENT LIABILITIES

212050 ACCRUED & OTHER LIABILITIES 30,179.05 2

213000 MORTGAGE PAYABLE, CURRENT 0.00

214000 PAYROLL PAYABLES 11,881.24

214010 Paid Family Leave Act W/Holding 2,120.32

214050 Retirement W/Holding 800.65

214100 MAJOR MED FLEX 0.00

214300 PARKING FLEX 0.00

214400 AFLAC -1,172.22

214405 AFLAC - Pre Tax 920.22

214410 AFLAC - Post Tax 252.00

Total 214400 AFLAC 0.00

214500 TRANSAMERICA LIFE 43.26

215000 SALES TAX PAYABLE 0.00

215100 ACCRUED BENEFIT TIME 91,119.34

215200 ALLOCATED MEMB LIB PAYABLE (CC) 1,255.84

215205 UN-ALLOCATED MBR LIB PAYABLE -469.90

215300 FORMER EMP SHARE OF HEALTH INS 314.04

215350 Un-earned State Revenue 0.00

215400 Un-earned Polaris Revenue 52,789.54

Total 212000 OTHER CURRENT LIABILITIES \$ 190,033.38

Total Current Liabilities \$ 202,391.78

BMR 1



## Finger Lakes Library System Statement of Activity

	Mar 2023	Total
<b>Revenue</b>		
310000 SERV TO MUNIC		6,000.00
320000 INTEREST		
320005 Interest Income -TTC MM	95.44	392.63
320010 Interest Income - LPL CD's	0.00	70.61
320015 Interest Income - LPL MM	46.52	99.54
<b>Total 320000 INTEREST</b>	<b>\$ 141.96</b>	<b>\$ 562.78</b>
321000 UN-REALIZED GAIN / LOSS-INVSTMT	-226.81	618.35
322009 TCPL AUTOMATION ACCRUED	6,011.45	17,452.60
323009 MBR LIB AUTOMATION ACCRUED	18,802.14	54,586.86
324000 Rental Income - Building	1,363.74	4,091.22
332000 GIFTS		30.00
340000 STATE AID		8,867.00
340100 STATE AID for MBR LIBRARIES		10,107.00
340999 ACCRUED STATE AID	105,618.71	306,634.96
351040 MEM LIB E-CONTENT		35,826.00
360000 FEES, DAMAGED, LOST ITEM CHARGE		
360050 BOOKS, MOVIE LICENSES & OTHER	380.00	5,446.00
360350 ILL CHARGES FOR LOST/DAMAGED BOOKS	116.00	358.00
<b>Total 360000 FEES, DAMAGED, LOST ITEM CHARGE</b>	<b>\$ 496.00</b>	<b>\$ 5,804.00</b>
390000 PR YR ADJMTS & MISC REVENUE		6.00
<b>Total Revenue</b>	<b>\$ 132,207.19</b>	<b>\$ 450,586.77</b>
<b>Expenditures</b>		
400000 SALARIES & WAGES		
404101 SALARIES_PROF_LIBRARIANS	31,028.82	72,400.58
404102 SALARIES_PROF_OTHER	14,327.17	33,430.06
404105 ILS / POLARIS SALARY RECLASS	-11,681.82	-27,257.58
406100 SALARIES_SUPPORT	11,400.21	27,077.29
408100 SALARIES_ADMIN	9,218.19	21,605.25
409999 ACCRUED SALARIES & WAGES	-15,380.70	-11,091.84
<b>Total 400000 SALARIES &amp; WAGES</b>	<b>\$ 38,911.87</b>	<b>\$ 116,163.76</b>
410000 TOTAL EMPLOYEE BENEFITS		
414110 NYS RETIREMENT PR YR PREPAID	14,303.00	14,303.00
416100 SOCIAL SECURITY	4,901.02	11,479.55
418100 WORKERS COMP INS	736.15	1,736.36
422200 NON-NYS DISABILITY INS	281.56	844.68
424100 MEDICAL INSURANCE	8,458.20	23,678.14
424150 FORMER EMP & RETIREE'S MED INS	1,037.91	3,120.69
424900 ILS FRINGE BENEFIT RECLASS	-3,486.33	-8,134.77
429999 ACCRUED EMPLOYEE BENEFITS	-1,140.26	-824.19
<b>Total 410000 TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 25,091.25</b>	<b>\$ 46,203.46</b>
430000 TOT BKS & LIB MATS		

## Finger Lakes Library System Statement of Activity

	Mar 2023	Total
<b>432000 BOOKS &amp; OTHER ITEMS</b>		
432010 Juvenile Books	661.50	661.50
432025 Adult Book / Kit Items	245.88	365.78
432040 Correctional Facility Books	918.61	972.46
432042 Corr Fac - Other Items	19.99	552.81
432050 Jail Books		1,165.25
<b>Total 432000 BOOKS &amp; OTHER ITEMS</b>	<b>\$ 1,845.98</b>	<b>\$ 3,717.80</b>
<b>432200 CBA BOOKS</b>	771.78	1,001.20
<b>449500 ILL - LOST/DAMAGED BKS</b>	146.95	453.85
<b>450000 DATABASE &amp; MOVIE LICENSES</b>	5,446.00	8,946.00
<b>451025 OVERDRIVE CONTENT</b>	4,286.46	6,632.62
<b>Total 430000 TOT BKS &amp; LIB MATS</b>	<b>\$ 12,497.17</b>	<b>\$ 20,751.47</b>
<b>452000 TOTAL LIBRARY SERVICES</b>		
456100 SUPPLIES	814.37	2,453.58
456200 ILL SUPPLIES	81.14	120.22
458100 TELEPHONE	339.92	1,019.76
459100 TELEPHONE 800#	75.76	239.57
461100 FAX & INTERNET SERVICE	772.61	1,627.19
462100 POSTAGE	1,609.00	3,888.05
466100 PROFESSIONAL DEVELOPMENT	127.00	276.00
468200 SOFTWARE	4,738.85	5,698.83
471000 PROFESSIONAL & CONTRACTUAL FEES	359.67	1,903.07
471200 BANK CHARGES & INV'MT FEES	4.75	9.75
472000 LEGAL FEES		324.50
473000 MEMBERSHIPS/DUES_FLLS ONLY		400.00
476500 HUMAN RESOURCE EXPENSES	87.96	824.47
<b>Total 452000 TOTAL LIBRARY SERVICES</b>	<b>\$ 9,011.03</b>	<b>\$ 18,784.99</b>
<b>477000 DRYDEN RD BLDG COSTS</b>		
477140 SECURITY SYSTEM		941.00
477170 UTILITIES - DRYDEN RD	1,747.80	5,971.16
477180 MAINT/FACILITIES EXPENSE	2,778.25	4,747.26
<b>Total 477000 DRYDEN RD BLDG COSTS</b>	<b>\$ 4,526.05</b>	<b>\$ 11,659.42</b>
<b>478000 TOTAL OPER/MAINT</b>		
478100 EQUIP RENT / REPAIR	827.54	1,241.31
<b>Total 478000 TOTAL OPER/MAINT</b>	<b>\$ 827.54</b>	<b>\$ 1,241.31</b>
<b>492000 TOTAL OPER/MAINT VEHICLES</b>		
492100 OPERATIONS CAR/VAN	556.95	1,801.86
496100 MAINTENANCE CAR/VAN	375.99	808.00
<b>Total 492000 TOTAL OPER/MAINT VEHICLES</b>	<b>\$ 932.94</b>	<b>\$ 2,609.86</b>
<b>502000 TOTAL INSURANCE</b>		
502100 INSTITUTION INSURANCE	470.42	1,428.34
504100 VEHICLE INSURANCE	344.92	1,034.72
<b>Total 502000 TOTAL INSURANCE</b>	<b>\$ 815.34</b>	<b>\$ 2,463.06</b>

BMR 4

## Finger Lakes Library System Statement of Activity

	Mar 2023	Total
510000 EXPENSED FIXTURES & EQUIPMENT	284.64	284.64
512000 TOTAL GRANTS MEMBER LIBS		0.00
516000 CASH GRANTS/ LLSA		10,120.00
<b>Total 512000 TOTAL GRANTS MEMBER LIBS</b>	<b>\$ 0.00</b>	<b>\$ 10,120.00</b>
876700 TOTAL ILS/POLARIS EXPENSES		
876750 SALARIES	11,681.82	27,257.58
876755 BENEFITS	3,486.33	8,134.77
876760 LICENSE ACQ FEES	1,116.23	2,510.76
876765 MAINT ILS		555.00
876780 FIREWALL SUPPT & SERVICE	1,137.50	3,200.00
876790 CELL PHONE SUPPORT	65.44	196.32
876800 SUPPLIES, INS & MISC MAINT	312.00	422.00
876850 TRAVEL & TRAINING	400.00	400.00
876900 MBR LIB EQUIP & SUPPLIES REIMB	-112.00	-2,807.52
876903 EQUIP & SUPPLIES for MBR LIB	348.71	966.63
876910 TELECOMMUNICATIONS	2,821.81	7,195.90
<b>Total 876700 TOTAL ILS/POLARIS EXPENSES</b>	<b>\$ 21,257.84</b>	<b>\$ 48,031.44</b>
<b>Total Expenditures</b>	<b>\$ 114,155.67</b>	<b>\$ 278,313.41</b>
<b>Net Operating Revenue</b>	<b>\$ 18,051.52</b>	<b>\$ 172,273.36</b>
<b>Net Revenue</b>	<b>\$ 18,051.52</b>	<b>\$ 172,273.36</b>

- 1 - Movie Licenses (March)
- 2 - Extra Purchases to Relieve Holds (March)
- 3 - Mostly ILL Postage Purchases
- 4 - Advanced Gateway Security Package (March)

Thursday, May 11, 2023 05:46:49 AM GMT-7 - Accrual Basis

*BMR 5*