

Finger Lakes Library System Statement of Financial Position

As of April 30, 2023

23 33

ASSETS

Current Assets

Bank Accounts

110000 TOTAL FUNDS

120100 TTC DEMAND DEPOSITS 27,381.51

122000 INVESTMENTS

122100 TTC MONEY MARKET 1,296,471.45

122150 BOARD DESIGNATED 600,000.00

123000 LPL RESTRICTED FUNDS 125,000.00

123100 LPL RESTRICTED MMF 157,291.00

Total 122000 INVESTMENTS \$ 2,178,762.45

124000 PETTY CASH 75.00

124001 Cash on Hand 0.00

Total 124000 PETTY CASH \$ 75.00

125000 CREDIT CARD PROCESSING ACCOUNT 1,287.20

Total 110000 TOTAL FUNDS \$ 2,207,506.16

Total Bank Accounts \$ 2,207,506.16

Accounts Receivable

140000 ACCOUNTS RECEIVABLE 7,628.90

Total 140000 ACCOUNTS RECEIVABLE \$ 7,628.90

Total Accounts Receivable \$ 7,628.90

Other Current Assets

142120 OTHER RECEIVABLES 326.76

145000 PREPAID EXPENSE 28,089.83

145500 SECURITY DEPOSITS 205.00

146000 ACCRUED INT & MKT ADJ -6,635.96

146998 ACCRUED POLARIS REVENUE 0.00

146999 ACCRUED STATE AID 408,846.61

Total 142100 TOTAL OTHER CURRENT ASSETS \$ 430,832.24

Total Other Current Assets \$ 430,832.24

Total Current Assets \$ 2,645,967.30

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Accounts Payable

210000 ACCOUNTS PAYABLE 4,537.84

Total Accounts Payable \$ 4,537.84

Other Current Liabilities

212000 OTHER CURRENT LIABILITIES

212050 ACCRUED & OTHER LIABILITIES 30,160.49 1

213000 MORTGAGE PAYABLE, CURRENT 0.00

214000 PAYROLL PAYABLES 11,880.08

214010 Paid Family Leave Act W/Holding 2,322.21

214050 Retirement W/Holding -45.60

214100 MAJOR MED FLEX 0.00

214300 PARKING FLEX 0.00

214400 AFLAC -1,507.14

214405 AFLAC - Pre Tax 1,183.14

214410 AFLAC - Post Tax 324.00

Total 214400 AFLAC \$ 0.00

214500 TRANSAMERICA LIFE 0.00

215000 SALES TAX PAYABLE 0.00

215100 ACCRUED BENEFIT TIME 91,119.34

215200 ALLOCATED MEMB LIB PAYABLE (CC) -473.93

215205 UN-ALLOCATED MBR LIB PAYABLE -280.44

215300 FORMER EMP SHARE OF HEALTH INS 209.36

215350 Un-earned State Revenue 0.00

215400 Un-earned Polaris Revenue 28,776.39

216000 MEMBER INVESTMENTS 0.00

Total 212000 OTHER CURRENT LIABILITIES \$ 163,667.90

Total Other Current Liabilities \$ 163,667.90

Total Current Liabilities \$ 168,205.74

BMR 1

Finger Lakes Library System Statement of Activity

	Apr 2023	Y-T-D Total
Revenue		
310000 SERV TO MUNIC		6,000.00
320000 INTEREST		
320005 Interest Income -TTC MM	96.49	489.12
320010 Interest Income - LPL CD's	403.89	474.50
320015 Interest Income - LPL MM	51.15	150.69
Total 320000 INTEREST	\$ 551.53	\$ 1,114.31
321000 UN-REALIZED GAIN / LOSS-INVSTMT	848.70	1,467.05
322009 TCPL AUTOMATION ACCRUED	5,817.53	23,270.13
323009 MBR LIB AUTOMATION ACCRUED	18,195.62	72,782.48
324000 Rental Income - Building	1,363.74	5,454.96
332000 GIFTS	50.00	80.00
340000 STATE AID		8,867.00
340050 STATE AID - FLLS for CBA	68,339.00	68,339.00
340100 STATE AID for MBR LIBRARIES	100,357.00	110,464.00
340999 ACCRUED STATE AID	102,211.65	408,846.61
351040 MEM LIB E-CONTENT		35,826.00
360000 FEES, DAMAGED, LOST ITEM CHARGE	30.00	30.00
360050 BOOKS, MOVIE LICENSES & OTHER		5,446.00
360350 ILL CHARGES FOR LOST/DAMAGED BOOKS	53.90	411.90
Total 360000 FEES, DAMAGED, LOST ITEM CHARGE	\$ 83.90	\$ 5,887.90
390000 PR YR ADJMTS & MISC REVENUE	0.25	6.25
Total Revenue	\$ 297,818.92	\$ 748,405.69
Expenditures		
400000 SALARIES & WAGES		
404101 SALARIES_PROF_LIBRARIANS	20,685.88	93,086.46
404102 SALARIES_PROF_OTHER	9,551.44	42,981.50
404105 ILS / POLARIS SALARY RECLASS	-7,787.88	-35,045.46
406100 SALARIES_SUPPORT	7,986.97	35,064.26
408100 SALARIES_ADMIN	6,148.76	27,754.01
409999 ACCRUED SALARIES & WAGES	-1.08	-11,092.92
Total 400000 SALARIES & WAGES	\$ 36,584.09	\$ 152,747.85
410000 TOTAL EMPLOYEE BENEFITS		
414110 NYS RETIREMENT PR YR PREPAID		14,303.00
416100 SOCIAL SECURITY	3,297.19	14,776.74
418100 WORKERS COMP INS	506.56	2,242.92
422200 NON-NYS DISABILITY INS	281.56	1,126.24
424100 MEDICAL INSURANCE	7,609.97	31,288.11
424150 FORMER EMP & RETIREE'S MED INS	1,037.91	4,158.60
424900 ILS FRINGE BENEFIT RECLASS	-2,324.22	-10,458.99
429999 ACCRUED EMPLOYEE BENEFITS	-0.08	-824.27
Total 410000 TOTAL EMPLOYEE BENEFITS	\$ 10,408.89	\$ 56,612.35

BMR 3

Finger Lakes Library System Statement of Activity

	Apr 2023	Y-T-D Total
430000 TOT BKS & LIB MATS		
432000 BOOKS & OTHER ITEMS		
432010 Juvenile Books		661.50
432025 Adult Book / Kit Items		365.78
432040 Correctional Facility Books	-105.15	867.31
432042 Corr Fac - Other Items		552.81
432050 Jail Books		1,165.25
Total 432000 BOOKS & OTHER ITEMS	-\$ 105.15	\$ 3,612.65
432200 CBA BOOKS	891.71	1,892.91
449500 ILL - LOST/DAMAGED BKS		453.85
450000 DATABASE & MOVIE LICENSES		8,946.00
451025 OVERDRIVE CONTENT	4,847.13	11,479.75 2
Total 430000 TOT BKS & LIB MATS	\$ 5,633.69	\$ 26,385.16
452000 TOTAL LIBRARY SERVICES		
456100 SUPPLIES	2,373.82	4,827.40
456200 ILL SUPPLIES		120.22
458100 TELEPHONE	339.92	1,359.68
459100 TELEPHONE 800#	75.76	315.33
461100 FAX & INTERNET SERVICE	419.61	2,046.80
462100 POSTAGE	2,015.25	5,903.30 3
465100 SPEAKERS / PROGRAMS	500.00	500.00
466100 PROFESSIONAL DEVELOPMENT	185.00	461.00
466200 MILEAGE & TRAVEL CONF & MTG	935.99	935.99
468200 SOFTWARE	154.49	5,853.32
471000 PROFESSIONAL & CONTRACTUAL FEES	292.80	2,195.87
471200 BANK CHARGES & INV'MT FEES	1.75	11.50
472000 LEGAL FEES		324.50
473000 MEMBERSHIPS/DUES_FLLS ONLY		400.00
476500 HUMAN RESOURCE EXPENSES	89.49	913.96
Total 452000 TOTAL LIBRARY SERVICES	\$ 7,383.88	\$ 26,168.87
477000 DRYDEN RD BLDG COSTS		
477140 SECURITY SYSTEM	142.00	1,083.00
477170 UTILITIES - DRYDEN RD		5,971.16 4
477180 MAINT/FACILITIES EXPENSE	919.92	5,667.18
Total 477000 DRYDEN RD BLDG COSTS	\$ 1,061.92	\$ 12,721.34
478000 TOTAL OPER/MAINT		
478100 EQUIP RENT / REPAIR	413.77	1,655.08
Total 478000 TOTAL OPER/MAINT	\$ 413.77	\$ 1,655.08
492000 TOTAL OPER/MAINT VEHICLES		
492100 OPERATIONS CAR/VAN	610.78	2,412.64
496100 MAINTENANCE CAR/VAN	313.88	1,121.88
Total 492000 TOTAL OPER/MAINT VEHICLES	\$ 924.66	\$ 3,534.52
502000 TOTAL INSURANCE		

BMR 4

Finger Lakes Library System Statement of Activity

	Apr 2023	Y-T-D Total
502100 INSTITUTION INSURANCE	470.42	1,898.76
504100 VEHICLE INSURANCE	344.92	1,379.64
Total 502000 TOTAL INSURANCE	\$ 815.34	\$ 3,278.40
510000 EXPENSED FIXTURES & EQUIPMENT		284.64
512000 TOTAL GRANTS MEMBER LIBS		
516000 CASH GRANTS/ LLSA		10,120.00
Total 512000 TOTAL GRANTS MEMBER LIBS	\$ 0.00	\$ 10,120.00
876700 TOTAL ILS/POLARIS EXPENSES		
876750 SALARIES	7,787.88	35,045.46
876755 BENEFITS	2,324.22	10,458.99
876760 LICENSE ACQ FEES		2,510.76
876765 MAINT ILS		555.00
876780 FIREWALL SUPPT & SERVICE	1,897.50	5,097.50
876790 CELL PHONE SUPPORT	65.40	261.72
876800 SUPPLIES, INS & MISC MAINT	14.62	436.62
876850 TRAVEL & TRAINING		400.00
876900 MBR LIB EQUIP & SUPPLIES REIMB	-4,252.00	-7,059.52
876903 EQUIP & SUPPLIES for MBR LIB	4,569.00	5,535.63
876905 ILS EQUIPMENT	1,175.00	1,175.00
876910 TELECOMMUNICATIONS	2,442.15	9,638.05
Total 876700 TOTAL ILS/POLARIS EXPENSES	\$ 16,023.77	\$ 64,055.21
Total Expenditures	\$ 79,250.01	\$ 357,563.42
Net Revenue	\$ 218,568.91	\$ 390,842.27

Thursday, May 11, 2023 09:22:34 AM GMT-7 - Accrual Basis

- 1 - Allocation is based upon last years percentage
- 2 - Additional purchases to eliminate holds
- 3 - Mostly ILL Postage
- 4 - NYSEG bills bi-monthly

BMR 5