

23.41

# Finger Lakes Library System Statement of Financial Position

As of May 31, 2023

## ASSETS

### Current Assets

#### Bank Accounts

#### 110000 TOTAL FUNDS

120100 TTC DEMAND DEPOSITS 24,613.23

#### 122000 INVESTMENTS

122100 TTC MONEY MARKET 1,219,484.13

122150 BOARD DESIGNATED 600,000.00

123000 LPL RESTRICTED FUNDS 125,000.00

123100 LPL RESTRICTED MMF 157,441.04

Total 122000 INVESTMENTS \$ 2,101,925.17

124000 PETTY CASH 75.00

Total 124000 PETTY CASH \$ 75.00

125000 CREDIT CARD PROCESSING ACCOUNT 660.14

Total 110000 TOTAL FUNDS \$ 2,127,273.54

Total Bank Accounts \$ 2,127,273.54

#### Accounts Receivable

140000 ACCOUNTS RECEIVABLE 4,433.90

Total 140000 ACCOUNTS RECEIVABLE \$ 4,433.90

Total Accounts Receivable \$ 4,433.90

#### 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 -6,604.01

146998 ACCRUED POLARIS REVENUE 0.00

146999 ACCRUED STATE AID 514,465.32

Total 142100 TOTAL OTHER CURRENT ASSETS \$ 536,482.90

Total Other Current Assets \$ 536,482.90

Total Current Assets \$ 2,668,190.34

## LIABILITIES AND EQUITY

### Liabilities

#### Current Liabilities

#### Accounts Payable

210000 ACCOUNTS PAYABLE 9,651.76

Total Accounts Payable \$ 9,651.76

#### Other Current Liabilities

#### 212000 OTHER CURRENT LIABILITIES

212050 ACCRUED & OTHER LIABILITIES 30,171.18

214000 PAYROLL PAYABLES 18,658.36

214010 Paid Family Leave Act W/Holding 2,522.39

214050 Retirement W/Holding 1,470.24

214400 AFLAC -1,842.06

214405 AFLAC - Pre Tax 1,446.06

214410 AFLAC - Post Tax 396.00

Total 214400 AFLAC \$ 0.00

214500 TRANSAMERICA LIFE 0.00

215100 ACCRUED BENEFIT TIME 91,119.34

215200 ALLOCATED MEMB LIB PAYABLE (CC) 618.44

215205 UN-ALLOCATED MBR LIB PAYABLE -506.05

215300 FORMER EMP SHARE OF HEALTH INS 104.68

215350 Un-earned State Revenue 0.00

215400 Un-earned Polaris Revenue 3,962.80

Total 212000 OTHER CURRENT LIABILITIES \$ 148,121.38

Total Other Current Liabilities \$ 148,121.38

Total Current Liabilities \$ 157,773.14

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**Finger Lakes Library System**  
**Statement of Financial Position**  
As of May 31, 2023

**Fixed Assets**

<b>147000 DRYDEN ROAD FIXED ASSETS</b>	
147100 DRYDEN RD - LAND	60,000.00
147150 DRYDEN RD - BLDG	1,776,099.12
147175 D. R. - BUILD - ACCUM DEP	-343,798.29
147200 LAND IMPROVEMENTS	6,500.00
147225 LAND IMP - ACCUM DEPR	-4,008.33
147500 EQUIPMENT	419,929.23
147525 EQUIP - ACCUM DEPR	-331,308.34
<b>Total 147000 DRYDEN ROAD FIXED ASSETS</b>	<b>\$ 1,583,413.39</b>
<b>Total Fixed Assets</b>	<b>\$ 1,583,413.39</b>

**Other Assets**

<b>Total Other Assets</b>	<b>\$ 0.00</b>
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<b>TOTAL ASSETS</b>	<b>\$ 4,251,603.73</b>
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**Long-Term Liabilities**

<b>220000 TOTAL LONG TERM LIABILITY</b>	0.00
<b>Total Long-Term Liabilities</b>	<b>\$ 0.00</b>
<b>Total Liabilities</b>	<b>\$ 157,773.14</b>
<b>Equity</b>	
234200 Reserve for ILS / Polaris Equip	144,623.60
<b>Total 234000 RESERVE FOR EQUIP</b>	<b>\$ 144,623.60</b>
<b>Total 230000 TOTAL RESERVES</b>	<b>\$ 144,623.60</b>
<b>260000 TOTAL FUND BALANCE</b>	
264000 APPROPRIATED FUNDS	600,000.00
266000 UNAPPROPRIATED FUNDS	695,918.70
<b>Total 260000 TOTAL FUND BALANCE</b>	<b>\$ 1,295,918.70</b>
<b>268000 NET CHANGE IN FUND BALANCE</b>	
3900 Retained Earnings	2,220,790.38
Net Revenue	432,497.91
<b>Total Equity</b>	<b>\$ 4,093,830.59</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 4,251,603.73</b>

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