

# Finger Lakes Library System Statement of Financial Position

As of June 30, 2023

DOC 23-49

ASSETS	LIABILITIES AND EQUITY
Current Assets	Liabilities
Bank Accounts	Current Liabilities
110000 TOTAL FUNDS	Accounts Payable
	210000 ACCOUNTS PAYABLE
	Total Accounts Payable
120100 TTC DEMAND DEPOSITS	30,661.47
122000 INVESTMENTS	
122100 TTC MONEY MARKET	1,184,783.09
122150 BOARD DESIGNATED	600,000.00
123000 LPL RESTRICTED FUNDS	125,000.00
123100 LPL RESTRICTED MMF	157,492.70
Total 122000 INVESTMENTS	<u>\$ 2,067,275.79</u>
124000 PETTY CASH	75.00
Total 124000 PETTY CASH	<u>\$ 75.00</u>
125000 CREDIT CARD PROCESSING ACCOUNT	845.61
Total 110000 TOTAL FUNDS	<u>\$ 2,098,857.87</u>
Total Bank Accounts	<u>\$ 2,098,857.87</u>
Accounts Receivable	
140000 ACCOUNTS RECEIVABLE	16,509.54
Total 140000 ACCOUNTS RECEIVABLE	<u>\$ 16,509.54</u>
Total Accounts Receivable	<u>\$ 16,509.54</u>
Other Current Assets	
142100 TOTAL OTHER CURRENT ASSETS	
142120 OTHER RECEIVABLES	326.76
145000 PREPAID EXPENSE	30,809.05
145500 SECURITY DEPOSITS	205.00
146000 ACCRUED INT & MKT ADJ	-6,343.40
146998 ACCRUED POLARIS REVENUE	0.00
146999 ACCRUED STATE AID	576,225.15
Total 142100 TOTAL OTHER CURRENT ASSETS	<u>\$ 601,222.56</u>
Total Other Current Assets	<u>\$ 601,222.56</u>
Total Current Assets	<u>\$ 2,716,589.97</u>
	Other Current Liabilities
	212000 OTHER CURRENT LIABILITIES
	212050 ACCRUED & OTHER LIABILITIES
	214000 PAYROLL PAYABLES
	214010 Paid Family Leave Act W/Holding
	214050 Retirement W/Holding
	214400 AFLAC
	214405 AFLAC - Pre Tax
	214410 AFLAC - Post Tax
	Total 214400 AFLAC
	214500 TRANSAMERICA LIFE
	215100 ACCRUED BENEFIT TIME
	215200 ALLOCATED MEMB LIB PAYABLE (CC)
	215205 UN-ALLOCATED MBR LIB PAYABLE
	215300 FORMER EMP SHARE OF HEALTH INS
	215350 Un-earned State Revenue
	215400 Un-earned Polaris Revenue
	Total 212000 OTHER CURRENT LIABILITIES
	Total Other Current Liabilities
	Total Current Liabilities
	144,060.19
	<u>\$ 144,060.19</u>
	30,778.53
	24,062.03
	2,727.56
	579.11
	-2,176.98
	1,708.98
	468.00
	<u>\$ 0.00</u>
	0.00
	91,119.34
	618.44
	-320.98
	0.00
	0.00
	-20,050.35
	<u>\$ 129,513.68</u>
	<u>\$ 129,513.68</u>
	<u>\$ 273,573.87</u>

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<b>Fixed Assets</b>		
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	-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>	
<b>Other Assets</b>		
		600,000.00
		695,918.70
<b>Total Other Assets</b>		<b>\$ 1,295,918.70</b>
<b>TOTAL ASSETS</b>		<b>\$ 2,879,332.09</b>
		2,220,790.38
		365,096.81
<b>Total Equity</b>		<b>\$ 4,026,429.49</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>\$ 4,300,003.36</b>
<b>Long-Term Liabilities</b>		
220000 TOTAL LONG TERM LIABILITY		
<b>Total 220000 TOTAL LONG TERM LIABILITY</b>		<b>\$ 0.00</b>
<b>Total Long-Term Liabilities</b>		<b>\$ 0.00</b>
<b>Total Liabilities</b>		<b>\$ 273,573.87</b>
<b>Equity</b>		
230000 TOTAL RESERVES		
234000 RESERVE FOR EQUIP		
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>
3900 Retained Earnings		2,220,790.38
<b>Net Revenue</b>		<b>365,096.81</b>
<b>Total Equity</b>		<b>\$ 4,026,429.49</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>\$ 4,300,003.36</b>

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# Finger Lakes Library System Statement of Activity

**DOC 23-49**

	Jun 2023	Y-T-D
<b>Revenue</b>		
310000 SERV TO MUNIC		18,218.00
320000 INTEREST		
320005 Interest Income -TTC MM	99.07	694.26
320010 Interest Income - LPL CD's		571.20
320015 Interest Income - LPL MM	51.66	255.69
<b>Total 320000 INTEREST</b>	<b>\$ 150.73</b>	<b>\$ 1,521.15</b>
321000 UN-REALIZED GAIN / LOSS-INVSTMT	260.61	1,759.61
322009 TCPL AUTOMATION ACCRUED	1 -6,973.16	35,099.11
323009 MBR LIB AUTOMATION ACCRUED	1 30,986.31	109,780.24
324000 Rental Income - Building	1,363.74	8,182.44
327100 E-RATE - ILS / POLARIS		0.00
332000 GIFTS	2 25,000.00	25,112.71
340000 STATE AID		8,867.00
340050 STATE AID - FLLS for CBA		68,339.00
340100 STATE AID for MBR LIBRARIES		110,464.00
340999 ACCRUED STATE AID	3 61,759.83	576,225.15
346300 JAILS & CORRECTIONAL FACILITIES		0.00
350000 NYS CONSTR GRNT (OTHER)		0.00
351040 MEM LIB E-CONTENT		35,826.00
360000 FEES, DAMAGED, LOST ITEM CHARGE		30.00
360050 BOOKS, MOVIE LICENSES & OTHER		5,446.00
360350 ILL CHARGES FOR LOST/DAMAGED BOOKS	382.97	794.87
<b>Total 360000 FEES, DAMAGED, LOST ITEM CHARGE</b>	<b>\$ 382.97</b>	<b>\$ 6,270.87</b>
390000 PR YR ADJMTS & MISC REVENUE		7.85
<b>Total Revenue</b>	<b>\$ 112,931.03</b>	<b>\$ 1,005,673.13</b>

**Expenditures**

<b>400000 SALARIES &amp; WAGES</b>		
404101 SALARIES_PROF_LIBRARIANS	20,685.88	134,458.22
404102 SALARIES_PROF_OTHER	9,551.45	62,084.39
404105 ILS / POLARIS SALARY RECLASS	-7,787.88	-50,621.22
406100 SALARIES_SUPPORT	8,703.90	51,382.46
408100 SALARIES_ADMIN	6,148.78	40,046.59
409999 ACCRUED SALARIES & WAGES	5,056.76	237.82
<b>Total 400000 SALARIES &amp; WAGES</b>	<b>\$ 42,358.89</b>	<b>\$ 237,588.26</b>
<b>410000 TOTAL EMPLOYEE BENEFITS</b>		
414100 NYS RETIREMENT		0.00
414110 NYS RETIREMENT PR YR PREPAID		14,303.00
416100 SOCIAL SECURITY	3,352.05	21,397.09
418100 WORKERS COMP INS	695.17	3,429.01
422100 NYS DISABILITY		0.00
422200 NON-NYS DISABILITY INS	281.56	1,503.56
424100 MEDICAL INSURANCE	9,064.60	47,962.68
424150 FORMER EMP & RETIREE'S MED INS	942.15	6,324.46
424900 ILS FRINGE BENEFIT RECLASS	-2,324.22	-15,107.43
429999 ACCRUED EMPLOYEE BENEFITS	346.91	26.94
<b>Total 410000 TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 12,358.22</b>	<b>\$ 79,839.31</b>

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**Finger Lakes Library System  
Statement of Activity**

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	<u>Jun 2023</u>	<u>Y-T-D</u>
<b>430000 TOT BKS &amp; LIB MATS</b>		
<b>432000 BOOKS &amp; OTHER ITEMS</b>		
432010 Juvenile Books		661.50
432015 Juvenile - Other Items	296.88	296.88
432025 Adult Book / Kit Items		365.78
432030 Professional Books		792.58
432040 Correctional Facility Books	979.79	4,472.80
432042 Corr Fac - Other Items		552.81
432050 Jail Books	1,325.34	3,888.50
432052 Jails - Other Items	89.98	89.98
<b>Total 432000 BOOKS &amp; OTHER ITEMS</b>	<b>\$ 2,691.99</b>	<b>\$ 11,120.83</b>
432200 CBA BOOKS	167.67	2,687.61
432500 CBA AUDIO BOOKS		0.00
432600 CBA DATABASES		0.00
432700 CBA DVDs		0.00
432900 CBA e-BOOKS		0.00
438100 SERIALS PROF		0.00
449500 ILL - LOST/DAMAGED BKS	10.10	501.90
450000 DATABASE & MOVIE LICENSES		8,946.00
451025 OVERDRIVE CONTENT	3,469.96	19,857.17
<b>Total 430000 TOT BKS &amp; LIB MATS</b>	<b>\$ 6,339.72</b>	<b>\$ 43,113.51</b>
<b>452000 TOTAL LIBRARY SERVICES</b>		
456100 SUPPLIES	118.41	5,084.50
456200 ILL SUPPLIES	114.53	234.75
458100 TELEPHONE	339.92	2,039.52
459100 TELEPHONE 800#	80.66	471.36
461100 FAX & INTERNET SERVICE	419.61	2,886.02
462100 POSTAGE	1,600.00	9,184.15
463100 UPS		0.00
464100 PRINTING		0.00
464515 MARKETING / PUBLIC RELATIONS		0.00
464520 ANNUAL MEETING		0.00
464535 ANNUAL MEETING EXPENSES	200.00	200.00
<b>Total 464520 ANNUAL MEETING</b>	<b>\$ 200.00</b>	<b>\$ 200.00</b>
465100 SPEAKERS / PROGRAMS		750.00
466100 PROFESSIONAL DEVELOPMENT		1,427.57
466200 MILEAGE & TRAVEL CONF & MTG	482.07	1,506.91
466250 MILEAGE & TRAVEL - OTHER		0.00
468100 OCLC		0.00
468200 SOFTWARE	1,333.97	7,217.28
471000 PROFESSIONAL & CONTRACTUAL FEES	475.09	3,083.73
471200 BANK CHARGES & INV'MT FEES		14.25
471500 OVERDRIVE LICENSES		0.00
471700 TECHNOLOGY - NEW & EXISTING		0.00
472000 LEGAL FEES		324.50
473000 MEMBERSHIPS/DUES_FLLS ONLY		400.00
476500 HUMAN RESOURCE EXPENSES	136.15	1,139.60
<b>Total 452000 TOTAL LIBRARY SERVICES</b>	<b>\$ 5,300.41</b>	<b>\$ 35,964.14</b>

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**Finger Lakes Library System  
Statement of Activity**

**DOC 23-49**

	Jun 2023	Y-T-D
<b>477000 DRYDEN RD BLDG COSTS</b>		
<b>477140 SECURITY SYSTEM</b>		1,083.00
<b>477170 UTILITIES - DRYDEN RD</b>	2,468.41	9,140.33
<b>477180 MAINT/FACILITIES EXPENSE</b>	1,530.31	8,139.38
<b>Total 477000 DRYDEN RD BLDG COSTS</b>	<b>\$ 3,998.72</b>	<b>\$ 18,362.71</b>
<b>478000 TOTAL OPER/MAINT</b>		
<b>478100 EQUIP RENT / REPAIR</b>	413.77	2,482.62
<b>Total 478000 TOTAL OPER/MAINT</b>	<b>\$ 413.77</b>	<b>\$ 2,482.62</b>
<b>492000 TOTAL OPER/MAINT VEHICLES</b>		
<b>492100 OPERATIONS CAR/VAN</b>	751.95	3,738.52
<b>496100 MAINTENANCE CAR/VAN</b>	1,760.32	3,700.73
<b>Total 492000 TOTAL OPER/MAINT VEHICLES</b>	<b>\$ 2,512.27</b>	<b>\$ 7,439.25</b>
<b>502000 TOTAL INSURANCE</b>		
<b>502100 INSTITUTION INSURANCE</b>	470.42	2,839.60
<b>504100 VEHICLE INSURANCE</b>	344.92	2,069.48
<b>508100 TRUSTEE INSURANCE</b>		1,909.00
<b>Total 502000 TOTAL INSURANCE</b>	<b>\$ 815.34</b>	<b>\$ 6,818.08</b>
<b>510000 EXPENSED FIXTURES &amp; EQUIPMENT</b>	153.29	437.93
<b>511000 DEPRECIATION EXPENSE</b>		0.00
<b>512000 TOTAL GRANTS MEMBER LIBS</b>		
<b>515000 OUTREACH MINI-GRANTS</b>		17,103.00
<b>516000 CASH GRANTS/ LLSA</b>		10,120.00
<b>518000 CENTRAL LIB DEVELOPMENT</b>		0.00
<b>519050 FLLS Special Purpose Grants</b>		0.00
<b>Total 512000 TOTAL GRANTS MEMBER LIBS</b>	<b>\$ 0.00</b>	<b>\$ 27,223.00</b>
<b>574000 FAMILY LITERACY GRANT</b>		
<b>574100 FAMILY LITERACY GT PURCH SERV</b>	450.00	450.00
<b>574200 FAMILY LITERACY GT PURCH SUPPL</b>	1,190.68	1,190.68
<b>Total 574000 FAMILY LITERACY GRANT</b>	<b>\$ 1,640.68</b>	<b>\$ 1,640.68</b>
<b>875000 PR YR ADJMTS &amp; MISC EXPENSES</b>	0.00	0.00
<b>876700 TOTAL ILS/POLARIS EXPENSES</b>		
<b>876750 SALARIES</b>	7,787.88	50,621.22
<b>876755 BENEFITS</b>	2,324.22	15,107.43
<b>876760 LICENSE ACQ FEES</b>	472.50	2,983.26
<b>876765 MAINT ILS</b>	5 80,974.14	82,529.14
<b>876770 A/C &amp; GENERATOR MTCE</b>		0.00
<b>876780 FIREWALL SUPPT &amp; SERVICE</b>		5,097.50
<b>876790 CELL PHONE SUPPORT</b>	65.40	392.52
<b>876800 SUPPLIES, INS &amp; MISC MAINT</b>		436.62
<b>876850 TRAVEL &amp; TRAINING</b>		2,104.05
<b>876900 MBR LIB EQUIP &amp; SUPPLIES REIMB</b>	6 -46,625.61	-57,839.63
<b>876903 EQUIP &amp; SUPPLIES for MBR LIB</b>	6 56,900.76	62,436.39
<b>876905 ILS EQUIPMENT</b>		1,175.00
<b>876910 TELECOMMUNICATIONS</b>	2,543.13	14,623.33
<b>876920 HARDWARE RESERVE</b>		0.00
<b>876930 SOFTWARE RESERVE</b>		0.00
<b>Total 876700 TOTAL ILS/POLARIS EXPENSES</b>	<b>\$ 104,442.42</b>	<b>\$ 179,666.83</b>
<b>Total Expenditures</b>	<b>\$ 180,333.73</b>	<b>\$ 640,576.32</b>

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# Finger Lakes Library System Statement of Activity

**DOC 23-49**

	Jun 2023	Y-T-D
<b>Net Operating Revenue (Loss)</b>	<b>-\$ 67,402.70</b>	<b>\$ 365,096.81</b>
<b>2023</b>		168,696.00
<b>Actual 2023 Operating Revenue</b>		196,400.81

**May was posted backward. June TCPL \$5,817.53, Member Libraries \$18,195.62**

**Friends of the Tompkins County Library - 1st Half Year Gift Adjusted to agree with State Funding Reports Jan - June 2023**

**Deposit to Hold Venue**

**Polaris License and Maintenance Fees - Annual**

**Predominate increase in both accounts are from the Computer Bulk Buy**

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Thursday, Jul 13, 2023 12:21:50 PM GMT-7 - Accrual Basis

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