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

ASSETS		LIABILITIES AND EQUITY	
Current Assets		Liabilities	
Bank Accounts		Current Liabilities	
110000 TOTAL FUNDS		Accounts Payable	
120100 TTC DEMAND DEPOSITS	23,120.72	210000 ACCOUNTS PAYABLE	24,266.68
122000 INVESTMENTS		Total Accounts Payable	<u>\$ 24,266.68</u>
122100 TTC MONEY MARKET	2,116,644.29	Other Current Liabilities	
122150 BOARD DESIGNATED	600,000.00	212000 OTHER CURRENT LIABILITIES	
123000 LPL RESTRICTED FUNDS	125,000.00	212050 ACCRUED & OTHER LIABILITIES	30,778.53
123100 LPL RESTRICTED MMF	157,546.10	214000 PAYROLL PAYABLES	34,730.09
Total 122000 INVESTMENTS	<u>\$ 2,999,190.39</u>	214010 Paid Family Leave Act W/Holding	2,990.67
124000 PETTY CASH	75.00	214050 Retirement W/Holding	683.12
124001 Cash on Hand	0.00	214400 AFLAC	-2,395.38
Total 124000 PETTY CASH	<u>\$ 75.00</u>	214405 AFLAC - Pre Tax	1,879.38
125000 CREDIT CARD PROCESSING ACCOUNT	1,390.45	214410 AFLAC - Post Tax	516.00
Total 110000 TOTAL FUNDS	<u>\$ 3,023,776.56</u>	Total 214400 AFLAC	<u>\$ 0.00</u>
Total Bank Accounts	<u>\$ 3,023,776.56</u>	214500 TRANSAMERICA LIFE	0.00
Accounts Receivable		215000 SALES TAX PAYABLE	0.00
140000 ACCOUNTS RECEIVABLE	131,842.59	215100 ACCRUED BENEFIT TIME	75,979.45
141000 ACCOUNTS RECEIVABLE	0.00	215200 ALLOCATED MEMB LIB PAYABLE (CC)	1,199.24
Total 140000 ACCOUNTS RECEIVABLE	<u>\$ 131,842.59</u>	215205 UN-ALLOCATED MBR LIB PAYABLE	-357.34
Total Accounts Receivable	<u>\$ 131,842.59</u>	215300 FORMER EMP SHARE OF HEALTH INS	209.36
Other Current Assets		215350 Un-earned State Revenue	534,223.63
142100 TOTAL OTHER CURRENT ASSETS		215400 Un-earned Polaris Revenue	79,957.06
142120 OTHER RECEIVABLES	326.76	Total 212000 OTHER CURRENT LIABILITIES	<u>\$ 760,393.81</u>
145000 PREPAID EXPENSE	30,734.91	Total Other Current Liabilities	<u>\$ 760,393.81</u>
145500 SECURITY DEPOSITS	205.00	Total Current Liabilities	<u>\$ 784,660.49</u>
146000 ACCRUED INT & MKT ADJ	-5,937.58	Long-Term Liabilities	
146998 ACCRUED POLARIS REVENUE	0.00	220000 TOTAL LONG TERM LIABILITY	
146999 ACCRUED STATE AID	8,685.43		0.00
Total 142100 TOTAL OTHER CURRENT ASSETS	<u>\$ 34,014.52</u>	Total 220000 TOTAL LONG TERM LIABILITY	<u>\$ 0.00</u>
Total Other Current Assets	<u>\$ 34,014.52</u>	Total Long-Term Liabilities	<u>\$ 0.00</u>
Total Current Assets	<u>\$ 3,189,633.67</u>	Total Liabilities	<u>\$ 784,660.49</u>

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Finger Lakes Library System Statement of Financial Position

As of July 31, 2023

Fixed Assets

147000 DRYDEN ROAD FIXED ASSETS

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

Total 147000 DRYDEN ROAD FIXED ASSETS

\$ 1,583,413.39

Total Fixed Assets

\$ 1,583,413.39

Other Assets

0.00

\$ 0.00

Total Other Assets

\$ 0.00

TOTAL ASSETS

\$ 4,773,047.06

Equity

230000 TOTAL RESERVES

234000 RESERVE FOR EQUIP	0.00
234100 Reserve for Vehicle Purchase	0.00
234200 Reserve for ILS / Polaris Equip	144,623.60

Total 234000 RESERVE FOR EQUIP

\$ 144,623.60

Total 230000 TOTAL RESERVES

\$ 144,623.60

260000 TOTAL FUND BALANCE

262000 INVST FIXED ASSETS	0.00
264000 APPROPRIATED FUNDS	600,000.00
266000 UNAPPROPRIATED FUNDS	695,918.70

Total 260000 TOTAL FUND BALANCE

\$ 1,295,918.70

268000 NET CHANGE IN FUND BALANCE

0.00

3900 Retained Earnings

2,220,790.38

Net Revenue

327,053.89

Total Equity

\$ 3,988,386.57

TOTAL LIABILITIES AND EQUITY

\$ 4,773,047.06

Thursday, Sep 21, 2023 08:22:46 AM GMT-7 - Accrual Basis

Polaris Invoices to Member Libraries

125,345.18 1

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