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

<b>ASSETS</b>		<b>LIABILITIES AND EQUITY</b>	
<b>Current Assets</b>		<b>Liabilities</b>	
<b>Bank Accounts</b>		<b>Current Liabilities</b>	
110000 TOTAL FUNDS		Accounts Payable	
120100 TTC DEMAND DEPOSITS	23,887.33	210000 ACCOUNTS PAYABLE	5,045.60
122000 INVESTMENTS		Total Accounts Payable	<u>\$ 5,045.60</u>
122100 TTC MONEY MARKET	2,405,088.49	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	157,599.51	214000 PAYROLL PAYABLES	29,835.72
Total 122000 INVESTMENTS	<u>\$ 3,287,688.00</u>	214010 Paid Family Leave Act W/Holding	3,220.08
124000 PETTY CASH	75.00	214050 Retirement W/Holding	835.71
124001 Cash on Hand	0.00	214400 AFLAC	-2,613.78
Total 124000 PETTY CASH	<u>\$ 75.00</u>	214405 AFLAC - Pre Tax	2,049.78
125000 CREDIT CARD PROCESSING ACCOUNT	816.31	214410 AFLAC - Post Tax	564.00
Total 110000 TOTAL FUNDS	<u>\$ 3,312,466.64</u>	Total 214400 AFLAC	<u>\$ 0.00</u>
Total Bank Accounts	<u>\$ 3,312,466.64</u>	214500 TRANSAMERICA LIFE	0.00
<b>Accounts Receivable</b>		215100 ACCRUED BENEFIT TIME	75,979.45
140000 ACCOUNTS RECEIVABLE	18,341.93	215200 ALLOCATED MEMB LIB PAYABLE (CC)	2,193.72
141000 ACCOUNTS RECEIVABLE	0.00	215205 UN-ALLOCATED MBR LIB PAYABLE	-1,027.66
Total 140000 ACCOUNTS RECEIVABLE	<u>\$ 18,341.93</u>	215300 FORMER EMP SHARE OF HEALTH INS	104.68
Total Accounts Receivable	<u>\$ 18,341.93</u>	215350 Un-earned State Revenue	534,223.63
<b>Other Current Assets</b>		215400 Un-earned Polaris Revenue	55,143.47
142100 TOTAL OTHER CURRENT ASSETS		Total 212000 OTHER CURRENT LIABILITIES	<u>\$ 731,287.33</u>
142120 OTHER RECEIVABLES	326.76	Total Other Current Liabilities	<u>\$ 731,287.33</u>
145000 PREPAID EXPENSE	50,935.12	Total Current Liabilities	<u>\$ 736,332.93</u>
145500 SECURITY DEPOSITS	205.00	<b>Long-Term Liabilities</b>	
146000 ACCRUED INT & MKT ADJ	-5,477.12	220000 TOTAL LONG TERM LIABILITY	
146998 ACCRUED POLARIS REVENUE	0.00		
146999 ACCRUED STATE AID	17,370.86	Total 220000 TOTAL LONG TERM LIABILITY	<u>\$ 0.00</u>
Total 142100 TOTAL OTHER CURRENT ASSETS	<u>\$ 63,360.62</u>	Total Long-Term Liabilities	<u>\$ 0.00</u>
Total Other Current Assets	<u>\$ 63,360.62</u>	<b>Total Liabilities</b>	<u>\$ 736,332.93</u>
<b>Total Current Assets</b>	<u>\$ 3,394,169.19</u>		

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**Fixed Assets**

**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

**Total 147000 DRYDEN ROAD FIXED ASSETS** \$ 1,583,413.39

**Total Fixed Assets** \$ 1,583,413.39

**Other Assets**

**Total Other Assets** \$ 0.00

**TOTAL ASSETS** \$ 4,977,582.58

**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
<b>Total 234000 RESERVE FOR EQUIP</b>	<u>\$ 144,623.60</u>

**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** 579,916.97

**Total Equity** \$ 4,241,249.65

**TOTAL LIABILITIES AND EQUITY** \$ 4,977,582.58

Thursday, Sep 21, 2023 08:35:24 AM GMT-7 - Accrual Basis

Contains \$20,164 for Sept 1st Payroll