

**Finger Lakes Library System
Statement of Activity**

23 80

September 2023

	Total	
	Sep 2023	Jan - Sep, 2023 (YTD)
Revenue		
310000 SERV TO MUNIC		24,327.00
320000 INTEREST		
320005 Interest Income -TTC MM	191.56	1,219.51
320010 Interest Income - LPL CD's		571.20
320015 Interest Income - LPL MM	51.71	414.21
Total 320000 INTEREST	\$ 243.27	\$ 2,204.92
321000 UN-REALIZED GAIN / LOSS-INVSTMT	251.93	2,877.82
322009 TCPL AUTOMATION ACCRUED	5,817.53	52,939.54
323009 MBR LIB AUTOMATION ACCRUED	18,195.62	165,580.14
324000 Rental Income - Building	1,391.01	12,355.47
332000 GIFTS	27.62	25,140.33
340000 STATE AID	-91,153.00	1,499,745.00
340050 STATE AID - FLLS for CBA		0.00
340100 STATE AID for MBR LIBRARIES	91,153.00	101,260.00
340999 ACCRUED STATE AID	95,506.93	-421,345.84
346300 JAILS & CORRECTIONAL FACILITIES		31,694.00
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	80.00	874.87
Total 360000 FEES, DAMAGED, LOST ITEM CHARGE	\$ 80.00	\$ 6,350.87
390000 PR YR ADJMTS & MISC REVENUE		7.85
Total Revenue	\$ 121,513.91	\$ 1,538,963.10
Gross Profit	\$ 121,513.91	\$ 1,538,963.10
Expenditures		
400000 SALARIES & WAGES		
404101 SALARIES_PROF_LIBRARIANS	31,959.66	213,064.53
404102 SALARIES_PROF_OTHER	6,938.75	99,599.02
404105 ILS / POLARIS SALARY RECLASS	-3,852.58	-62,178.96
406100 SALARIES_SUPPORT	11,835.76	80,381.45
408100 SALARIES_ADMIN	9,494.76	63,404.62
409999 ACCRUED SALARIES & WAGES	-18,022.68	-26,470.60
Total 400000 SALARIES & WAGES	\$ 38,353.67	\$ 367,800.06
410000 TOTAL EMPLOYEE BENEFITS		
414110 NYS RETIREMENT PR YR PREPAID		14,303.00
416100 SOCIAL SECURITY	4,487.67	34,006.11
418100 WORKERS COMP INS	413.23	5,035.81
422200 NON-NYS DISABILITY INS	246.69	2,245.83
424100 MEDICAL INSURANCE	7,711.34	69,264.10
424150 FORMER EMP & RETIREE'S MED INS	1,988.98	12,291.40
424900 ILS FRINGE BENEFIT RECLASS	-1,032.66	-18,205.41

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478100 EQUIP RENT / REPAIR	413.77	4,958.73
Total 478000 TOTAL OPER/MAINT	\$ 413.77	\$ 4,958.73
492000 TOTAL OPER/MAINT VEHICLES		
492100 OPERATIONS CAR/VAN	808.94	5,898.73
496100 MAINTENANCE CAR/VAN	1,579.37	6,154.74
Total 492000 TOTAL OPER/MAINT VEHICLES	\$ 2,388.31	\$ 12,053.47
502000 TOTAL INSURANCE		
502100 INSTITUTION INSURANCE	470.42	4,250.86
504100 VEHICLE INSURANCE	344.92	3,104.24
508100 TRUSTEE INSURANCE		1,909.00
Total 502000 TOTAL INSURANCE	\$ 815.34	\$ 9,264.10
510000 EXPENSED FIXTURES & EQUIPMENT		437.93
512000 TOTAL GRANTS MEMBER LIBS		
515000 OUTREACH MINI-GRANTS		17,103.00
516000 CASH GRANTS/ LLSA	89,857.00	99,977.00
Total 512000 TOTAL GRANTS MEMBER LIBS	\$ 89,857.00	\$ 117,080.00
574000 FAMILY LITERACY GRANT		
574100 FAMILY LITERACY GT PURCH SERV		1,255.00
574200 FAMILY LITERACY GT PURCH SUPPL	300.00	6,750.92
Total 574000 FAMILY LITERACY GRANT	\$ 300.00	\$ 8,005.92
875000 PR YR ADJMTS & MISC EXPENSES	18.89	18.89
876700 TOTAL ILS/POLARIS EXPENSES		
876750 SALARIES	3,852.58	62,178.96
876755 BENEFITS	1,032.66	18,205.41
876760 LICENSE ACQ FEES	1,656.00	4,639.26
876765 MAINT ILS		82,529.14
876780 FIREWALL SUPPT & SERVICE		5,097.50
876790 CELL PHONE SUPPORT	32.70	484.38
876800 SUPPLIES, INS & MISC MAINT		587.90
876850 TRAVEL & TRAINING		2,104.05
876900 MBR LIB EQUIP & SUPPLIES REIMB	-900.82	-63,100.27
876903 EQUIP & SUPPLIES for MBR LIB	375.69	67,530.69
876905 ILS EQUIPMENT		1,175.00
876910 TELECOMMUNICATIONS	2,757.67	23,453.41
Total 876700 TOTAL ILS/POLARIS EXPENSES	\$ 8,806.48	\$ 204,885.43
Total Expenditures	\$ 166,847.94	\$ 1,004,380.16
Net Operating Revenue	-\$ 45,334.03	\$ 534,582.94
Net Revenue	-\$ 45,334.03	\$ 534,582.94

Finger Lakes Library System Statement of Financial Position

As of September 30, 2023

	Total	
ASSETS		LIABILITIES AND EQUITY
Current Assets		Liabilities
Bank Accounts		Current Liabilities
110000 TOTAL FUNDS		Accounts Payable
120000 TSB DEMAND DEPOSITS	0.00	210000 ACCOUNTS PAYABLE
120100 TTC DEMAND DEPOSITS	32,418.17	Total Accounts Payable
122000 INVESTMENTS	0.00	Other Current Liabilities
122100 TTC MONEY MARKET	2,242,409.32	212000 OTHER CURRENT LIABILITIES
122150 BOARD DESIGNATED	600,000.00	212050 ACCRUED & OTHER LIABILITIES
123000 LPL RESTRICTED FUNDS	125,000.00	213000 MORTGAGE PAYABLE, CURRENT
123100 LPL RESTRICTED MMF	157,651.22	214000 PAYROLL PAYABLES
Total 122000 INVESTMENTS	<u>\$ 3,125,060.54</u>	214010 Paid Family Leave Act W/Holding
124000 PETTY CASH	75.00	214050 Retirement W/Holding
124001 Cash on Hand	0.00	214100 MAJOR MED FLEX
Total 124000 PETTY CASH	<u>\$ 75.00</u>	214300 PARKING FLEX
125000 CREDIT CARD PROCESSING ACCOUNT	1,085.60	214400 AFLAC
Total 110000 TOTAL FUNDS	<u>\$ 3,158,639.31</u>	214405 AFLAC - Pre Tax
Total Bank Accounts	<u>\$ 3,158,639.31</u>	214410 AFLAC - Post Tax
Accounts Receivable		Total 214400 AFLAC
140000 ACCOUNTS RECEIVABLE	14,650.29	214500 TRANSAMERICA LIFE
141000 ACCOUNTS RECEIVABLE	0.00	215000 SALES TAX PAYABLE
Total 140000 ACCOUNTS RECEIVABLE	<u>\$ 14,650.29</u>	215100 ACCRUED BENEFIT TIME
Total Accounts Receivable	<u>\$ 14,650.29</u>	215200 ALLOCATED MEMB LIB PAYABLE (CC)
Other Current Assets		215205 UN-ALLOCATED MBR LIB PAYABLE
142100 TOTAL OTHER CURRENT ASSETS		215300 FORMER EMP SHARE OF HEALTH INS
142120 OTHER RECEIVABLES	326.76	215350 Un-earned State Revenue
142150 DEPOSITS IN TRANSIT	0.00	215400 Un-earned Polaris Revenue
145000 PREPAID EXPENSE	30,770.88	216000 MEMBER INVESTMENTS(201M)
145500 SECURITY DEPOSITS	205.00	Total 212000 OTHER CURRENT LIABILITIES
146000 ACCRUED INT & MKT ADJ	-5,225.19	Dept. Taxation Payable
146998 ACCRUED POLARIS REVENUE	0.00	Total Other Current Liabilities
146999 ACCRUED STATE AID	25,776.11	Total Current Liabilities
Total 142100 TOTAL OTHER CURRENT ASSETS	<u>\$ 51,853.56</u>	Long-Term Liabilities
Total Other Current Assets	<u>\$ 51,853.56</u>	220000 TOTAL LONG TERM LIABILITY
Total Current Assets	<u>\$ 3,225,143.16</u>	221000 MORTGAGE PAYABLE, LONG TERM
		9,504.11
		<u>\$ 9,504.11</u>
		0.00
		30,778.53
		0.00
		11,971.97
		3,494.14
		-0.33
		0.00
		0.00
		-2,941.38
		2,305.38
		636.00
		<u>\$ 0.00</u>
		0.00
		0.00
		75,979.45
		2,193.72
		-760.47
		1,227.54
		447,121.95
		31,130.32
		0.00
		<u>\$ 603,136.82</u>
		0.00
		<u>\$ 603,136.82</u>
		<u>\$ 612,640.93</u>

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	<u>\$ 1,583,413.39</u>		
Total Fixed Assets	<u>\$ 1,583,413.39</u>		
Other Assets			
149000 UNAMORTIZED DEBT ISSUANCE COSTS			
149100 DEBT ISSUANCE COSTS	0.00		
149125 ACCUM AMORT	0.00		
Total 149000 UNAMORTIZED DEBT ISSUANCE COSTS	<u>\$ 0.00</u>		
Total Other Assets	<u>\$ 0.00</u>		
TOTAL ASSETS	<u>\$ 4,808,556.55</u>		
Total 220000 TOTAL LONG TERM LIABILITY			0.00
Total Long-Term Liabilities			<u>0.00</u>
Total Liabilities			<u>\$ 612,640.93</u>
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			<u>\$ 144,623.60</u>
Total 230000 TOTAL RESERVES			<u>\$ 144,623.60</u>
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			<u>\$ 1,295,918.70</u>
268000 NET CHANGE IN FUND BALANCE			0.00
3900 Retained Earnings			2,220,790.38
Net Revenue			534,582.94
Total Equity			<u>\$ 4,195,915.62</u>
TOTAL LIABILITIES AND EQUITY			<u>\$ 4,808,556.55</u>