

23 82

Finger Lakes Library System
Statement of Activity
October 2023

	Oct 2023	YTD
Revenue		
310000 SERV TO MUNIC		24,327.00
320000 INTEREST		
320005 Interest Income -TTC MM	190.03	1,409.54
320010 Interest Income - LPL CD's		571.20
320015 Interest Income - LPL MM	459.69	873.90
Total 320000 INTEREST	\$ 649.72	\$ 2,854.64
321000 UN-REALIZED GAIN / LOSS-INVSTMT	418.67	3,296.49
322009 TCPL AUTOMATION ACCRUED	6,011.45	58,950.99
323009 MBR LIB AUTOMATION ACCRUED	18,802.14	184,382.28
324000 Rental Income - Building	1,391.01	13,746.48
327100 E-RATE - ILS / POLARIS	18,970.64	18,970.64
332000 GIFTS		25,140.33
340000 STATE AID	6,000.00	1,505,745.00
340050 STATE AID - FLLS for CBA		0.00
340100 STATE AID for MBR LIBRARIES		101,260.00
340999 ACCRUED STATE AID	98,690.50	-322,655.34
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	389.90	1,264.77
Total 360000 FEES, DAMAGED, LOST ITEM CHARGE	\$ 389.90	\$ 6,740.77
390000 PR YR ADJMTS & MISC REVENUE		7.85
Total Revenue	\$ 151,324.03	\$ 1,690,287.13
Gross Profit	\$ 151,324.03	\$ 1,690,287.13
Expenditures		
400000 SALARIES & WAGES		
404101 SALARIES_PROF_LIBRARIANS	21,306.44	234,370.97
404102 SALARIES_PROF_OTHER	4,625.84	104,224.86
404105 ILS / POLARIS SALARY RECLASS	-4,229.78	-66,408.74
406100 SALARIES_SUPPORT	7,909.80	88,291.25
408100 SALARIES_ADMIN	6,466.41	69,871.03
409999 ACCRUED SALARIES & WAGES	4,447.31	-22,023.29
Total 400000 SALARIES & WAGES	\$ 40,526.02	\$ 408,326.08

Finger Lakes Library System
Statement of Activity
October 2023

410000 TOTAL EMPLOYEE BENEFITS

414110 NYS RETIREMENT PR YR PREPAID		14,303.00
416100 SOCIAL SECURITY	3,003.71	37,009.82
418100 WORKERS COMP INS	406.92	5,442.73
422200 NON-NYS DISABILITY INS	246.69	2,492.52
424100 MEDICAL INSURANCE	6,795.04	76,059.14
424150 FORMER EMP & RETIREE'S MED INS	1,988.98	14,280.38
424900 ILS FRINGE BENEFIT RECLASS	-1,146.69	-19,352.10
429999 ACCRUED EMPLOYEE BENEFITS	-1,167.78	-1,662.37
Total 410000 TOTAL EMPLOYEE BENEFITS	\$ 10,126.87	\$ 128,573.12

430000 TOT BKS & LIB MATS

432000 BOOKS & OTHER ITEMS

432010 Juvenile Books		938.90
432015 Juvenile - Other Items		402.42
432025 Adult Book / Kit Items		365.78
432030 Professional Books		1,188.55
432040 Correctional Facility Books	281.76	8,400.17
432042 Corr Fac - Other Items		552.81
432050 Jail Books		4,326.80
432052 Jails - Other Items		89.98

Total 432000 BOOKS & OTHER ITEMS	\$ 281.76	\$ 16,265.41
---	------------------	---------------------

432200 CBA BOOKS		2,687.61
438100 SERIALS PROF	19.00	19.00
449500 ILL - LOST/DAMAGED BKS	195.42	1,200.22
450000 DATABASE & MOVIE LICENSES		9,454.00
451025 OVERDRIVE CONTENT	6,192.69	34,597.46

Total 430000 TOT BKS & LIB MATS	\$ 6,688.87	\$ 64,223.70
--	--------------------	---------------------

452000 TOTAL LIBRARY SERVICES

456100 SUPPLIES	3.44	5,525.79
456200 ILL SUPPLIES	69.80	448.59
458100 TELEPHONE	339.92	3,399.20
459100 TELEPHONE 800#	83.01	792.17
461100 FAX & INTERNET SERVICE	431.34	4,577.69
462100 POSTAGE	1,600.00	15,584.15
464520 ANNUAL MEETING		
464525 ANNUAL MEETING REIMBURSEMENTS	-1,225.00	-1,225.00
464535 ANNUAL MEETING EXPENSES	1,888.60	2,088.60

Total 464520 ANNUAL MEETING	\$ 663.60	\$ 863.60
------------------------------------	------------------	------------------

Finger Lakes Library System
Statement of Activity
October 2023

465100 SPEAKERS / PROGRAMS	350.00		1,600.00
466100 PROFESSIONAL DEVELOPMENT	-210.00		2,335.57
466200 MILEAGE & TRAVEL CONF & MTG			1,754.86
466250 MILEAGE & TRAVEL - OTHER	108.73		108.73
468100 OCLC			18,977.61
468200 SOFTWARE	119.99		8,913.10
471000 PROFESSIONAL & CONTRACTUAL FEES	291.81		4,449.12
471200 BANK CHARGES & INV'MT FEES	1.75		63.70
471500 OVERDRIVE LICENSES			9,500.00
472000 LEGAL FEES			324.50
473000 MEMBERSHIPS/DUES_FLLS ONLY			2,361.00
476500 HUMAN RESOURCE EXPENSES	92.36		1,510.63
Total 452000 TOTAL LIBRARY SERVICES	\$ 3,945.75	\$	83,090.01
477000 DRYDEN RD BLDG COSTS			
477140 SECURITY SYSTEM			1,290.00
477170 UTILITIES - DRYDEN RD			9,214.18
477180 MAINT/FACILITIES EXPENSE	1,404.98		15,651.09
Total 477000 DRYDEN RD BLDG COSTS	\$ 1,404.98	\$	26,155.27
478000 TOTAL OPER/MAINT			
478100 EQUIP RENT / REPAIR	413.77		5,372.50
Total 478000 TOTAL OPER/MAINT	\$ 413.77	\$	5,372.50
492000 TOTAL OPER/MAINT VEHICLES			
492100 OPERATIONS CAR/VAN	751.25		6,649.98
496100 MAINTENANCE CAR/VAN			6,154.74
Total 492000 TOTAL OPER/MAINT VEHICLES	\$ 751.25	\$	12,804.72
502000 TOTAL INSURANCE			
502100 INSTITUTION INSURANCE	470.42		4,721.28
504100 VEHICLE INSURANCE	344.92		3,449.16
508100 TRUSTEE INSURANCE			1,909.00
Total 502000 TOTAL INSURANCE	\$ 815.34	\$	10,079.44
510000 EXPENSED FIXTURES & EQUIPMENT			437.93
512000 TOTAL GRANTS MEMBER LIBS			
515000 OUTREACH MINI-GRANTS			17,103.00
516000 CASH GRANTS/ LLSA			99,977.00
Total 512000 TOTAL GRANTS MEMBER LIBS	\$ 0.00	\$	117,080.00
574000 FAMILY LITERACY GRANT			
574100 FAMILY LITERACY GT PURCH SERV			1,255.00
574200 FAMILY LITERACY GT PURCH SUPPL			6,750.92
Total 574000 FAMILY LITERACY GRANT	\$ 0.00	\$	8,005.92

Finger Lakes Library System
Statement of Activity
October 2023

875000 PR YR ADJMTS & MISC EXPENSES		18.89
876700 TOTAL ILS/POLARIS EXPENSES		
876750 SALARIES	4,229.78	66,408.74
876755 BENEFITS	1,146.69	19,352.10
876760 LICENSE ACQ FEES		4,639.26
876765 MAINT ILS		82,529.14
876780 FIREWALL SUPPT & SERVICE		5,097.50
876790 CELL PHONE SUPPORT	32.74	517.12
876800 SUPPLIES, INS & MISC MAINT	5,886.00	6,473.90
876850 TRAVEL & TRAINING		2,104.05
876900 MBR LIB EQUIP & SUPPLIES REIMB	-486.92	-63,587.19
876903 EQUIP & SUPPLIES for MBR LIB	463.35	67,994.04
876905 ILS EQUIPMENT		1,175.00
876910 TELECOMMUNICATIONS	2,714.89	26,168.30
Total 876700 TOTAL ILS/POLARIS EXPENSES	\$ 13,986.53	\$ 218,871.96
Total Expenditures	\$ 78,659.38	\$ 1,083,039.54
Net Operating Revenue	\$ 72,664.65	\$ 607,247.59
Net Revenue	\$ 72,664.65	\$ 607,247.59

Wednesday, Dec 06, 2023 10:58:07 AM GMT-8 - Accrual Basis

Finger Lakes Library System Statement of Financial Position

As of October 31, 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	33,267.15	Total Accounts Payable
122000 INVESTMENTS	0.00	Other Current Liabilities
122100 TTC MONEY MARKET	2,185,123.81	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	158,110.91	214000 PAYROLL PAYABLES
Total 122000 INVESTMENTS	<u>\$ 3,078,234.72</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	1,272.38	214400 AFLAC
Total 110000 TOTAL FUNDS	<u>\$ 3,112,849.25</u>	214405 AFLAC - Pre Tax
Total Bank Accounts	<u>\$ 3,112,849.25</u>	214410 AFLAC - Post Tax
Accounts Receivable		Total 214400 AFLAC
140000 ACCOUNTS RECEIVABLE	9,788.26	214500 TRANSAMERICA LIFE
141000 ACCOUNTS RECEIVABLE	0.00	215000 SALES TAX PAYABLE
Total 140000 ACCOUNTS RECEIVABLE	<u>\$ 9,788.26</u>	215100 ACCRUED BENEFIT TIME
Total Accounts Receivable	<u>\$ 9,788.26</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	-4,806.52	Dept. Taxation Payable
146998 ACCRUED POLARIS REVENUE	0.00	NYS Payable
146999 ACCRUED STATE AID	34,461.54	Total Other Current Liabilities
Total 142100 TOTAL OTHER CURRENT ASSETS	<u>\$ 60,957.66</u>	Total Current Liabilities
Total Other Current Assets	<u>\$ 60,957.66</u>	
Total Current Assets	<u>\$ 3,183,595.17</u>	
		210000 ACCOUNTS PAYABLE
		Total Accounts Payable
		Other Current Liabilities
		212000 OTHER CURRENT LIABILITIES
		212050 ACCRUED & OTHER LIABILITIES
		213000 MORTGAGE PAYABLE, CURRENT
		214000 PAYROLL PAYABLES
		214010 Paid Family Leave Act W/Holding
		214050 Retirement W/Holding
		214100 MAJOR MED FLEX
		214300 PARKING FLEX
		214400 AFLAC
		214405 AFLAC - Pre Tax
		214410 AFLAC - Post Tax
		Total 214400 AFLAC
		214500 TRANSAMERICA LIFE
		215000 SALES TAX PAYABLE
		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
		216000 MEMBER INVESTMENTS(201M)
		Total 212000 OTHER CURRENT LIABILITIES
		Dept. Taxation Payable
		NYS Payable
		Total Other Current Liabilities
		Total Current Liabilities

Finger Lakes Library System Statement of Financial Position

As of October 31, 2023

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			
149000 UNAMORTIZED DEBT ISSUANCE COSTS			
149100 DEBT ISSUANCE COSTS	0.00		
149125 ACCUM AMORT	0.00		
Total 149000 UNAMORTIZED DEBT ISSUANCE COSTS	\$ 0.00		
Total Other Assets	\$ 0.00		
TOTAL ASSETS	\$ 4,767,008.56		
		Long-Term Liabilities	
		220000 TOTAL LONG TERM LIABILITY	0.00
		221000 MORTGAGE PAYABLE, LONG TERM	0.00
		Total 220000 TOTAL LONG TERM LIABILITY	\$ 0.00
		Total Long-Term Liabilities	\$ 0.00
		Total Liabilities	\$ 498,428.29
		Equity	
		230000 TOTAL RESERVES	0.00
		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	607,247.59
		Total Equity	\$ 4,268,580.27
		TOTAL LIABILITIES AND EQUITY	\$ 4,767,008.56