

Finger Lakes Library System
Statement of Financial Position
 As of November 30, 2023

	Total	
ASSETS		
Current Assets		
Bank Accounts		
110000 TOTAL FUNDS	0.00	
120000 TSB DEMAND DEPOSITS	-30,488.48	
120100 TTC DEMAND DEPOSITS	0.00	
120000 INVESTMENTS	2,005,038.38	
122100 TTC MONEY MARKET	720,306.19	
122150 BOARD DESIGNATED	125,000.00	
123000 LPL RESTRICTED FUNDS	158,261.09	
123100 LPL RESTRICTED MMF	<u>3,008,605.66</u>	
Total 122000 INVESTMENTS	75.00	
1240000 PETTY CASH	0.00	
124001 Cash on Hand	<u>75.00</u>	
Total 124000 PETTY CASH	902.66	
125000 CREDIT CARD PROCESSING ACCOUNT	<u>2,979,094.84</u>	
Total 110000 TOTAL FUNDS	<u>2,979,094.84</u>	
Total Bank Accounts	<u>2,979,094.84</u>	
Accounts Receivable		
140000 ACCOUNTS RECEIVABLE	39,327.36	
141000 ACCOUNTS RECEIVABLE	0.00	
Total 140000 ACCOUNTS RECEIVABLE	<u>39,327.36</u>	
Total Accounts Receivable	<u>39,327.36</u>	
Other Current Assets		
142100 TOTAL OTHER CURRENT ASSETS		
142120 OTHER RECEIVABLES	326.76	
142150 DEPOSITS IN TRANSIT	0.00	
145000 PREPAID EXPENSE	48,370.88	
145500 SECURITY DEPOSITS	205.00	
146000 ACCRUED INT & MKT ADJ	-4,089.48	
146998 ACCRUED POLARIS REVENUE	0.00	
146999 ACCRUED STATE AID	42,866.79	
Total 142100 TOTAL OTHER CURRENT ASSETS	<u>87,669.95</u>	
Total Other Current Assets	<u>87,669.95</u>	
Total Current Assets	<u>3,106,092.15</u>	
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		10,207.09
210000 ACCOUNTS PAYABLE		<u>10,207.09</u>
Total Accounts Payable		
Other Current Liabilities		
212000 OTHER CURRENT LIABILITIES		0.00
212050 ACCRUED & OTHER LIABILITIES		30,778.53
213000 MORTGAGE PAYABLE, CURRENT		0.00
214000 PAYROLL PAYABLES		19,672.88
214010 Paid Family Leave Act W/Holding		3,811.26
214050 Retirement W/Holding		908.47
214100 MAJOR MED FLEX		0.00
214300 PARKING FLEX		0.00
214400 AFLAC		-3,378.18
214405 AFLAC - Pre Tax		2,646.18
214410 AFLAC - Post Tax		732.00
Total 214400 AFLAC		<u>0.00</u>
214500 TRANSAMERICA LIFE		0.00
215000 SALES TAX PAYABLE		0.00
215100 ACCRUED BENEFIT TIME		75,979.45
215200 ALLOCATED MEMB LIB PAYABLE (CC)		133.64
215205 UN-ALLOCATED MBR LIB PAYABLE		-144.81
215300 FORMER EMP SHARE OF HEALTH INS		1,018.18
215350 Un-earned State Revenue		270,015.20
215400 Un-earned Polaris Revenue		16,453.58
216000 MEMBER INVESTMENTS(201M)		0.00
Total 212000 OTHER CURRENT LIABILITIES		<u>418,624.38</u>
Dept. Taxation Payable		0.00
NYS Payable		0.00
Total Other Current Liabilities		<u>418,624.38</u>
Total Current Liabilities		<u>428,831.47</u>

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As of November 30, 2023

Fixed Assets	
147000 DRYDEN ROAD FIXED ASSETS	0.00
147050 CONSTRUCTION IN PROGRESS	60,000.00
147100 DRYDEN RD - LAND	1,776,099.12
147150 DRYDEN RD - BLDG	-343,798.29
147175 D. R. - BUILD - ACCUM DEP	6,500.00
147200 LAND IMPROVEMENTS	-4,008.33
147225 LAND IMP - ACCUM DEPR	419,929.23
147500 EQUIPMENT	-331,308.34
147525 EQUIP - ACCUM DEPR	<u>1,583,413.39</u>
Total 147000 DRYDEN ROAD FIXED ASSETS	<u>\$ 1,583,413.39</u>
Total Fixed Assets	<u>\$ 1,583,413.39</u>
Other Assets	0.00
149000 UNAMORTIZED DEBT ISSUANCE COSTS	0.00
149100 DEBT ISSUANCE COSTS	600,000.00
149125 ACCUM AMORT	695,918.70
Total 149000 UNAMORTIZED DEBT ISSUANCE COSTS	<u>\$ 1,295,918.70</u>
Total Other Assets	<u>\$ 1,295,918.70</u>
TOTAL ASSETS	<u>\$ 4,689,505.54</u>
Liabilities and Equity	
Long-Term Liabilities	
220000 TOTAL LONG TERM LIABILITY	0.00
221000 MORTGAGE PAYABLE, LONG TERM	0.00
Total 220000 TOTAL LONG TERM LIABILITY	<u>\$ 0.00</u>
Total Long-Term Liabilities	<u>\$ 0.00</u>
Total Liabilities	<u>\$ 428,831.47</u>
Equity	0.00
230000 TOTAL RESERVES	0.00
234000 RESERVE FOR EQUIP	0.00
234100 Reserve for Vehicle Purchase	144,623.60
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	0.00
262000 INVST FIXED ASSETS	600,000.00
264000 APPROPRIATED FUNDS	695,918.70
266000 UNAPPROPRIATED FUNDS	0.00
Total 260000 TOTAL FUND BALANCE	<u>\$ 1,295,918.70</u>
268000 NET CHANGE IN FUND BALANCE	2,220,790.38
3900 Retained Earnings	595,341.39
Net Revenue	<u>\$ 4,260,674.07</u>
Total Equity	<u>\$ 4,260,674.07</u>
TOTAL LIABILITIES AND EQUITY	<u>\$ 4,689,505.54</u>

Finger Lakes Library System
Statement of Activity
November 2023

	Total	
	Nov 2023	Jan - Nov, 2023 (YTD)
Revenue		
310000 SERV TO MUNIC		24,327.00
320000 INTEREST		
320005 Interest Income -TTC MM	170.20	1,579.74
320010 Interest Income - LPL CD's		571.20
320015 Interest Income - LPL MM	150.18	1,024.08
320020 Interest Income - TFA	20,306.19	20,306.19
Total 320000 INTEREST	\$ 20,626.57	\$ 23,481.21
321000 UN-REALIZED GAIN / LOSS-INVSTMT	707.04	4,003.53
322009 TCPL AUTOMATION ACCRUED	5,817.53	64,768.52
323009 MBR LIB AUTOMATION ACCRUED	18,195.62	202,577.90
324000 Rental Income - Building	1,391.01	15,137.49
327100 E-RATE - ILS / POLARIS		18,970.64
332000 GIFTS	25,000.00	50,140.33
340000 STATE AID		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	95,506.93	-227,148.41
346300 JAILS & CORRECTIONAL FACILITIES		31,694.00
351040 MEM LIB E-CONTENT	72.07	35,898.07
360000 FEES, DAMAGED, LOST ITEM CHARGE		30.00
360050 BOOKS, MOVIE LICENSES & OTHER		5,446.00
360350 ILL CHARGES FOR LOST/DAMAGED BOOKS	36.42	1,301.19
Total 360000 FEES, DAMAGED, LOST ITEM CHARGE	\$ 36.42	\$ 6,777.19
390000 PR YR ADJMTS & MISC REVENUE		7.85
Total Revenue	\$ 167,353.19	\$ 1,857,640.32
Gross Profit	\$ 167,353.19	\$ 1,857,640.32
Expenditures		
400000 SALARIES & WAGES		
404101 SALARIES_PROF_LIBRARIANS	21,306.44	255,677.41
404102 SALARIES_PROF_OTHER	4,691.92	108,916.78
404105 ILS / POLARIS SALARY RECLASS	-4,229.78	-70,638.52
406100 SALARIES_SUPPORT	8,730.43	97,021.68
408100 SALARIES_ADMIN	6,404.96	76,275.99
409999 ACCRUED SALARIES & WAGES	3,916.74	-18,106.55
Total 400000 SALARIES & WAGES	\$ 40,820.71	\$ 449,146.79

Finger Lakes Library System Statement of Activity

November 2023

410000 TOTAL EMPLOYEE BENEFITS		
414110 NYS RETIREMENT PR YR PREPAID		14,303.00
416100 SOCIAL SECURITY	3,066.87	40,076.69
418100 WORKERS COMP INS	213.53	5,656.26
422200 NON-NYS DISABILITY INS	246.69	2,739.21
424100 MEDICAL INSURANCE	6,795.04	82,854.18
424150 FORMER EMP & RETIREE'S MED INS	1,988.98	16,269.36
424900 ILS FRINGE BENEFIT RECLASS	-1,146.69	-20,498.79
429999 ACCRUED EMPLOYEE BENEFITS	289.96	-1,372.41
Total 410000 TOTAL EMPLOYEE BENEFITS	\$ 11,454.38	\$ 140,027.50
430000 TOT BKS & LIB MATS		
432000 BOOKS & OTHER ITEMS	17.97	17.97
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	525.40	8,925.57
432042 Corr Fac - Other Items	3,290.80	3,843.61
432050 Jail Books		4,326.80
432052 Jails - Other Items		89.98
Total 432000 BOOKS & OTHER ITEMS	\$ 3,834.17	\$ 20,099.58
432200 CBA BOOKS		2,687.61
432600 CBA DATABASES	1,598.02	1,598.02
438100 SERIALS PROF	433.88	452.88
449500 ILL - LOST/DAMAGED BKS	181.78	1,647.00
450000 DATABASE & MOVIE LICENSES	6,300.00	15,754.00
451025 OVERDRIVE CONTENT	6,993.67	41,591.13
Total 430000 TOT BKS & LIB MATS	\$ 19,341.52	\$ 83,830.22
452000 TOTAL LIBRARY SERVICES		
456100 SUPPLIES	391.36	5,917.15
456200 ILL SUPPLIES	107.91	556.50
458100 TELEPHONE	339.56	3,738.76
459100 TELEPHONE 800#	82.81	874.98
461100 FAX & INTERNET SERVICE	430.94	5,008.63
462100 POSTAGE	2,132.00	17,716.15
464520 ANNUAL MEETING		
464525 ANNUAL MEETING REIMBURSEMENTS	-75.00	-1,300.00
464535 ANNUAL MEETING EXPENSES	2,799.13	4,887.73
Total 464520 ANNUAL MEETING	\$ 2,724.13	\$ 3,587.73

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November 2023

465100 SPEAKERS / PROGRAMS		1,600.00
466100 PROFESSIONAL DEVELOPMENT	30.00	2,365.57
466200 MILEAGE & TRAVEL CONF & MTG	12.84	1,767.70
466250 MILEAGE & TRAVEL - OTHER	213.53	322.26
468100 OCLC	15.26	18,992.87
468200 SOFTWARE	559.97	9,473.07
471000 PROFESSIONAL & CONTRACTUAL FEES	8,291.81	12,740.93
471200 BANK CHARGES & INV'MT FEES	4.25	67.95
471500 OVERDRIVE LICENSES		9,500.00
472000 LEGAL FEES		324.50
473000 MEMBERSHIPS/DUES_FLLS ONLY		2,361.00
475500 TRUSTEE TRNG & Other Expenses	2,940.00	2,940.00
476500 HUMAN RESOURCE EXPENSES	92.36	1,602.99
Total 452000 TOTAL LIBRARY SERVICES	\$ 18,368.73	\$ 101,458.74
477000 DRYDEN RD BLDG COSTS		
477140 SECURITY SYSTEM		1,290.00
477170 UTILITIES - DRYDEN RD		9,214.18
477180 MAINT/FACILITIES EXPENSE	2,292.23	17,943.32
477195 FURNISHINGS	148.64	148.64
Total 477000 DRYDEN RD BLDG COSTS	\$ 2,440.87	\$ 28,596.14
478000 TOTAL OPER/MAINT		
478100 EQUIP RENT / REPAIR	413.77	5,786.27
Total 478000 TOTAL OPER/MAINT	\$ 413.77	\$ 5,786.27
492000 TOTAL OPER/MAINT VEHICLES		
492100 OPERATIONS CAR/VAN	674.65	7,324.63
496100 MAINTENANCE CAR/VAN	3,690.51	9,845.25
Total 492000 TOTAL OPER/MAINT VEHICLES	\$ 4,365.16	\$ 17,169.88
502000 TOTAL INSURANCE		
502100 INSTITUTION INSURANCE	470.42	5,191.70
504100 VEHICLE INSURANCE	344.92	3,794.08
508100 TRUSTEE INSURANCE		1,909.00
Total 502000 TOTAL INSURANCE	\$ 815.34	\$ 10,894.78
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
519050 FLLS Special Purpose Grants	63,999.84	63,999.84
Total 512000 TOTAL GRANTS MEMBER LIBS	\$ 63,999.84	\$ 181,079.84

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November 2023

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
875000 PR YR ADJMTS & MISC EXPENSES			18.89
876700 TOTAL ILS/POLARIS EXPENSES			
876750 SALARIES	4,229.78		70,638.52
876755 BENEFITS	1,146.69		20,498.79
876760 LICENSE ACQ FEES	3,566.20		8,205.46
876765 MAINT ILS	1,326.00		83,855.14
876780 FIREWALL SUPPT & SERVICE			5,097.50
876790 CELL PHONE SUPPORT			517.12
876800 SUPPLIES, INS & MISC MAINT			6,473.90
876850 TRAVEL & TRAINING			2,104.05
876900 MBR LIB EQUIP & SUPPLIES REIMB			-63,587.19
876903 EQUIP & SUPPLIES for MBR LIB	23.17		68,017.21
876905 ILS EQUIPMENT			1,175.00
876910 TELECOMMUNICATIONS	2,682.23		28,850.53
Total 876700 TOTAL ILS/POLARIS EXPENSES	\$	12,974.07	\$ 231,846.03
Total Expenditures	\$	174,994.39	\$ 1,258,298.93
Net Operating Revenue	-\$	7,641.20	\$ 599,341.39
Net Revenue	-\$	7,641.20	\$ 599,341.39

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