

24 18

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

	Total
ASSETS	
Current Assets	
Bank Accounts	
110000 TOTAL FUNDS	
120000 TSB DEMAND DEPOSITS	0.00
120100 TTC DEMAND DEPOSITS	16,059.85
122000 INVESTMENTS	0.00
122100 TTC MONEY MARKET	1,840,678.42
122150 BOARD DESIGNATED	720,306.19
123000 LPL RESTRICTED FUNDS	125,000.00
123100 LPL RESTRICTED MMF	158,261.09
Total 122000 INVESTMENTS	\$ 2,844,245.70
124000 PETTY CASH	75.00
124001 Cash on Hand	0.00
Total 124000 PETTY CASH	\$ 75.00
125000 CREDIT CARD PROCESSING ACCOUNT	902.66
Total 110000 TOTAL FUNDS	\$ 2,861,283.21
Total Bank Accounts	\$ 2,861,283.21
Accounts Receivable	
140000 ACCOUNTS RECEIVABLE	6,512.56
141000 ACCOUNTS RECEIVABLE	0.00
Total 140000 ACCOUNTS RECEIVABLE	\$ 6,512.56
Total Accounts Receivable	\$ 6,512.56
Other Current Assets	
142100 TOTAL OTHER CURRENT ASSETS	
142120 OTHER RECEIVABLES	326.76
142150 DEPOSITS IN TRANSIT	0.00
145000 PREPAID EXPENSE	75,361.37
145500 SECURITY DEPOSITS	205.00
146000 ACCRUED INT & MKT ADJ	-4,099.48
146998 ACCRUED POLARIS REVENUE	0.00
146999 ACCRUED STATE AID	148,140.38
Total 142100 TOTAL OTHER CURRENT ASSETS	\$ 219,934.03
Total Other Current Assets	\$ 219,934.03
Total Current Assets	\$ 3,087,729.80
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	-389,339.29

147200 LAND IMPROVEMENTS		6,500.00
147225 LAND IMP - ACCUM DEPR		-4,658.33
147500 EQUIPMENT		421,497.35
147525 EQUIP - ACCUM DEPR		-363,813.43
Total 147000 DRYDEN ROAD FIXED ASSETS	\$	<u>1,506,285.42</u>
Total Fixed Assets	\$	1,506,285.42
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	\$	0.00
TOTAL ASSETS	\$	4,594,015.22
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
210000 ACCOUNTS PAYABLE		13,564.28
Total Accounts Payable	\$	<u>13,564.28</u>
Other Current Liabilities		
212000 OTHER CURRENT LIABILITIES		0.00
212050 ACCRUED & OTHER LIABILITIES		42,203.53
213000 MORTGAGE PAYABLE, CURRENT		0.00
214000 PAYROLL PAYABLES		21,951.33
214010 Paid Family Leave Act W/Holding		4,078.97
214050 Retirement W/Holding		1,008.32
214100 MAJOR MED FLEX		0.00
214300 PARKING FLEX		0.00
214400 AFLAC		-3,596.58
214405 AFLAC - Pre Tax		2,816.58
214410 AFLAC - Post Tax		780.00
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		-145.91
215300 FORMER EMP SHARE OF HEALTH INS		3,241.57
215350 Un-earned State Revenue		270,015.20
215400 Un-earned Polaris Revenue		-7,196.42
216000 MEMBER INVESTMENTS(201M)		0.00
Total 212000 OTHER CURRENT LIABILITIES	\$	<u>411,269.68</u>
Dept. Taxation Payable		0.00
NYS Payable		0.00
Total Other Current Liabilities	\$	<u>411,269.68</u>
Total Current Liabilities	\$	<u>424,833.96</u>
Long-Term Liabilities		

220000 TOTAL LONG TERM LIABILITY		
221000 MORTGAGE PAYABLE, LONG TERM		0.00
Total 220000 TOTAL LONG TERM LIABILITY	\$	0.00
Total Long-Term Liabilities	\$	0.00
Total Liabilities	\$	424,833.96
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		507,848.58
Total Equity	\$	4,169,181.26
TOTAL LIABILITIES AND EQUITY	\$	4,594,015.22

Tuesday, Feb 20, 2024 11:35:54 AM GMT-8 - Accrual Basis

Finger Lakes Library System Statement of Activity

December 2023

	Total	
	Dec 2023	Jan - Dec 2023 (YTD)
Revenue		
310000 SERV TO MUNIC		24,327.00
320000 INTEREST		
320005 Interest Income -TTC MM	161.44	1,741.18
320010 Interest Income - LPL CD's		571.20
320015 Interest Income - LPL MM		1,024.08
320020 Interest Income - TFA		20,306.19
Total 320000 INTEREST	\$ 161.44	\$ 23,642.65
321000 UN-REALIZED GAIN / LOSS-INVSTMT		4,003.53
322009 TCPL AUTOMATION ACCRUED	5,691.67	70,460.19
323009 MBR LIB AUTOMATION ACCRUED	17,958.33	220,536.23
324000 Rental Income - Building	1,391.01	16,528.50
327100 E-RATE - ILS / POLARIS		18,970.64
332000 GIFTS	45,027.63	95,167.96
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	105,273.59	-121,874.82
346300 JAILS & CORRECTIONAL FACILITIES		31,694.00
351040 MEM LIB E-CONTENT		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	455.94	1,756.14
Total 360000 FEES, DAMAGED, LOST ITEM CHARGE	\$ 455.94	\$ 7,232.14
390000 PR YR ADJMTS & MISC REVENUE		7.85
Total Revenue	\$ 175,959.61	\$ 2,033,598.94
Gross Profit	\$ 175,959.61	\$ 2,033,598.94
Expenditures		
400000 SALARIES & WAGES		
404100 SALARIES_PROF	33,306.44	33,306.44
404101 SALARIES_PROF_LIBRARIANS		255,677.41
404102 SALARIES_PROF_OTHER	7,683.65	116,600.43
404105 ILS / POLARIS SALARY RECLASS	-4,229.78	-74,868.30
406100 SALARIES_SUPPORT	19,722.62	116,744.30
408100 SALARIES_ADMIN	9,418.68	85,694.67
409999 ACCRUED SALARIES & WAGES	2,015.90	-16,090.65
Total 400000 SALARIES & WAGES	\$ 67,917.51	\$ 517,064.30
410000 TOTAL EMPLOYEE BENEFITS		
414100 NYS RETIREMENT	53,580.75	53,580.75
414110 NYS RETIREMENT PR YR PREPAID		14,303.00
416100 SOCIAL SECURITY	5,285.20	45,361.89
418100 WORKERS COMP INS	217.59	5,873.85

422200 NON-NYS DISABILITY INS		2,739.21
424100 MEDICAL INSURANCE	473.73	83,327.91
424150 FORMER EMP & RETIREE'S MED INS		16,269.36
424900 ILS FRINGE BENEFIT RECLASS	-1,146.69	-21,645.48
429999 ACCRUED EMPLOYEE BENEFITS	165.21	-1,207.20
Total 410000 TOTAL EMPLOYEE BENEFITS	\$ 58,575.79	\$ 198,603.29
430000 TOT BKS & LIB MATS		
432000 BOOKS & OTHER ITEMS		17.97
432010 Juvenile Books		938.90
432015 Juvenile - Other Items	214.25	616.67
432025 Adult Book / Kit Items		365.78
432030 Professional Books		1,188.55
432040 Correctional Facility Books	1,319.62	10,245.19
432042 Corr Fac - Other Items	424.96	4,268.57
432050 Jail Books	28.97	4,355.77
432052 Jails - Other Items		89.98
Total 432000 BOOKS & OTHER ITEMS	\$ 1,987.80	\$ 22,087.38
432200 CBA BOOKS		2,687.61
432600 CBA DATABASES	1,600.00	3,198.02
438100 SERIALS PROF		452.88
449500 ILL - LOST/DAMAGED BKS	52.95	1,699.95
450000 DATABASE & MOVIE LICENSES	118.00	15,872.00
451025 OVERDRIVE CONTENT	21,506.13	63,097.26
Total 430000 TOT BKS & LIB MATS	\$ 25,264.88	\$ 109,095.10
452000 TOTAL LIBRARY SERVICES		
456100 SUPPLIES	220.06	6,137.21
456200 ILL SUPPLIES	25.10	581.60
458100 TELEPHONE	351.69	4,090.45
459100 TELEPHONE 800#	83.11	958.09
461100 FAX & INTERNET SERVICE	434.79	5,443.42
462100 POSTAGE	1,673.74	19,389.89
464520 ANNUAL MEETING		1,138.60
464525 ANNUAL MEETING REIMBURSEMENTS	-75.00	-1,375.00
464535 ANNUAL MEETING EXPENSES		3,749.13
Total 464520 ANNUAL MEETING	-\$ 75.00	\$ 3,512.73
465100 SPEAKERS / PROGRAMS		1,600.00
466100 PROFESSIONAL DEVELOPMENT		2,365.57
466200 MILEAGE & TRAVEL CONF & MTG	311.37	2,079.07
466250 MILEAGE & TRAVEL - OTHER		322.26
468100 OCLC	35.52	19,028.39
468200 SOFTWARE	2,747.40	12,220.47
471000 PROFESSIONAL & CONTRACTUAL FEES	2,804.59	15,545.52
471200 BANK CHARGES & INV'MT FEES	4.25	72.20
471500 OVERDRIVE LICENSES		9,500.00
472000 LEGAL FEES		324.50
473000 MEMBERSHIPS/DUES_FLLS ONLY	1,903.00	4,264.00
475500 TRUSTEE TRNG & Other Expenses		2,940.00
476500 HUMAN RESOURCE EXPENSES	46.58	1,649.57
Total 452000 TOTAL LIBRARY SERVICES	\$ 10,566.20	\$ 112,024.94

477000 DRYDEN RD BLDG COSTS		
477140 SECURITY SYSTEM		1,290.00
477170 UTILITIES - DRYDEN RD	73.85	9,288.03
477180 MAINT/FACILITIES EXPENSE	1,974.10	19,917.42
477195 FURNISHINGS		148.64
Total 477000 DRYDEN RD BLDG COSTS	\$ 2,047.95	\$ 30,644.09
478000 TOTAL OPER/MAINT		
478100 EQUIP RENT / REPAIR	413.77	6,200.04
Total 478000 TOTAL OPER/MAINT	\$ 413.77	\$ 6,200.04
492000 TOTAL OPER/MAINT VEHICLES		
492100 OPERATIONS CAR/VAN	608.75	7,933.38
496100 MAINTENANCE CAR/VAN	100.00	9,945.25
Total 492000 TOTAL OPER/MAINT VEHICLES	\$ 708.75	\$ 17,878.63
502000 TOTAL INSURANCE		
502100 INSTITUTION INSURANCE	470.42	5,662.12
504100 VEHICLE INSURANCE	344.92	4,139.00
508100 TRUSTEE INSURANCE		1,909.00
Total 502000 TOTAL INSURANCE	\$ 815.34	\$ 11,710.12
510000 EXPENSED FIXTURES & EQUIPMENT	164.00	601.93
511000 DEPRECIATION EXPENSE	78,696.09	78,696.09
512000 TOTAL GRANTS MEMBER LIBS		
515000 OUTREACH MINI-GRANTS		17,103.00
516000 CASH GRANTS/ LLSA	11,425.00	111,402.00
519050 FLLS Special Purpose Grants		63,999.84
Total 512000 TOTAL GRANTS MEMBER LIBS	\$ 11,425.00	\$ 192,504.84
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	74,868.30
876755 BENEFITS	1,146.69	21,645.48
876760 LICENSE ACQ FEES		8,205.46
876765 MAINT ILS		83,855.14
876780 FIREWALL SUPPT & SERVICE		5,097.50
876790 CELL PHONE SUPPORT		517.12
876800 SUPPLIES, INS & MISC MAINT	51.00	6,524.90
876850 TRAVEL & TRAINING		2,104.05
876900 MBR LIB EQUIP & SUPPLIES REIMB	-793.85	-64,381.04
876903 EQUIP & SUPPLIES for MBR LIB	3,406.45	71,423.66
876905 ILS EQUIPMENT		1,175.00
876910 TELECOMMUNICATIONS	2,663.08	31,666.61
Total 876700 TOTAL ILS/POLARIS EXPENSES	\$ 10,703.15	\$ 242,702.18
Total Expenditures	\$ 267,298.43	\$ 1,525,750.36
Net Operating Revenue	-\$ 91,338.82	\$ 507,848.58
Net Revenue	-\$ 91,338.82	\$ 507,848.58