

**Finger Lakes Library System**  
**Statement of Financial Position**  
As of February 29, 2024

	Total
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
110000 TOTAL FUNDS	
120000 TSB DEMAND DEPOSITS	0.00
120100 TTC DEMAND DEPOSITS	47,635.56
122000 INVESTMENTS	0.00
122100 TTC MONEY MARKET	1,821,270.67
122150 BOARD DESIGNATED	720,306.19
123000 LPL RESTRICTED FUNDS	125,000.00
123100 LPL RESTRICTED MMF	158,261.09
<b>Total 122000 INVESTMENTS</b>	<b>\$ 2,824,837.95</b>
124000 PETTY CASH	75.00
124001 Cash on Hand	0.00
<b>Total 124000 PETTY CASH</b>	<b>\$ 75.00</b>
125000 CREDIT CARD PROCESSING ACCOUNT	902.66
<b>Total 110000 TOTAL FUNDS</b>	<b>\$ 2,873,451.17</b>
<b>Total Bank Accounts</b>	<b>\$ 2,873,451.17</b>
<b>Accounts Receivable</b>	
140000 ACCOUNTS RECEIVABLE	6,066.32
141000 ACCOUNTS RECEIVABLE	0.00
<b>Total 140000 ACCOUNTS RECEIVABLE</b>	<b>\$ 6,066.32</b>
<b>Total Accounts Receivable</b>	<b>\$ 6,066.32</b>
<b>Other Current Assets</b>	
142100 TOTAL OTHER CURRENT ASSETS	
142120 OTHER RECEIVABLES	326.76
142150 DEPOSITS IN TRANSIT	0.00
145000 PREPAID EXPENSE	62,905.03
145500 SECURITY DEPOSITS	205.00
146000 ACCRUED INT & MKT ADJ	-4,099.48
146998 ACCRUED POLARIS REVENUE	0.00
146999 ACCRUED STATE AID	358,687.56
<b>Total 142100 TOTAL OTHER CURRENT ASSETS</b>	<b>\$ 418,024.87</b>
<b>Total Other Current Assets</b>	<b>\$ 418,024.87</b>
<b>Total Current Assets</b>	<b>\$ 3,297,542.36</b>
<b>Fixed Assets</b>	
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	\$	<u>4,803,827.78</u>
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
210000 ACCOUNTS PAYABLE		13,128.30
Total Accounts Payable	\$	<u>13,128.30</u>
Other Current Liabilities		
212000 OTHER CURRENT LIABILITIES		0.00
212050 ACCRUED & OTHER LIABILITIES		197,821.73
213000 MORTGAGE PAYABLE, CURRENT		0.00
214000 PAYROLL PAYABLES		33,459.89
214010 Paid Family Leave Act W/Holding		4,403.76
214050 Retirement W/Holding		-836.59
214100 MAJOR MED FLEX		0.00
214300 PARKING FLEX		0.00
214400 AFLAC		-4,033.38
214405 AFLAC - Pre Tax		3,157.38
214410 AFLAC - Post Tax		876.00
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		-147.61
215300 FORMER EMP SHARE OF HEALTH INS		3,241.57
215350 Un-earned State Revenue		270,015.20
215400 Un-earned Polaris Revenue		-78,509.57
216000 MEMBER INVESTMENTS(201M)		0.00
Total 212000 OTHER CURRENT LIABILITIES	\$	<u>505,561.47</u>
Dept. Taxation Payable		0.00
NYS Payable		0.00
Total Other Current Liabilities	\$	<u>505,561.47</u>
Total Current Liabilities	\$	<u>518,689.77</u>
Long-Term Liabilities		

220000 TOTAL LONG TERM LIABILITY		
221000 MORTGAGE PAYABLE, LONG TERM		0.00
<b>Total 220000 TOTAL LONG TERM LIABILITY</b>	<b>\$</b>	<b>0.00</b>
<b>Total Long-Term Liabilities</b>	<b>\$</b>	<b>0.00</b>
<b>Total Liabilities</b>	<b>\$</b>	<b>518,689.77</b>
<b>Equity</b>		
230000 TOTAL RESERVES		
234000 RESERVE FOR EQUIP		0.00
234100 Reserve for Vehicle Purchase		-250.00
234200 Reserve for ILS / Polaris Equip		144,623.60
<b>Total 234000 RESERVE FOR EQUIP</b>	<b>\$</b>	<b>144,373.60</b>
<b>Total 230000 TOTAL RESERVES</b>	<b>\$</b>	<b>144,373.60</b>
260000 TOTAL FUND BALANCE		
262000 INVST FIXED ASSETS		0.00
264000 APPROPRIATED FUNDS		600,000.00
266000 UNAPPROPRIATED FUNDS		695,918.70
<b>Total 260000 TOTAL FUND BALANCE</b>	<b>\$</b>	<b>1,295,918.70</b>
268000 NET CHANGE IN FUND BALANCE		0.00
3900 Retained Earnings		2,742,471.67
Net Revenue		102,374.04
<b>Total Equity</b>	<b>\$</b>	<b>4,285,138.01</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$</b>	<b>4,803,827.78</b>

Monday, Mar 18, 2024 07:01:04 AM GMT-7 - Accrual Basis

**Finger Lakes Library System**  
**Statement of Activity**  
February 2024

	<b>Total</b>
<b>Revenue</b>	
310000 SERV TO MUNIC	15,000.00
322009 TCPL AUTOMATION ACCRUED	5,691.67
323009 MBR LIB AUTOMATION ACCRUED	17,958.33
324000 Rental Income - Building	1,391.01
332000 GIFTS	27.62
340999 ACCRUED STATE AID	105,273.59
360000 FEES, DAMAGED, LOST ITEM CHARGE	
360350 ILL CHARGES FOR LOST/DAMAGED BOOKS	518.00
<b>Total 360000 FEES, DAMAGED, LOST ITEM CHARGE</b>	<b>\$ 518.00</b>
<b>Total Revenue</b>	<b>\$ 145,860.22</b>
<b>Gross Profit</b>	<b>\$ 145,860.22</b>
<b>Expenditures</b>	
400000 SALARIES & WAGES	
404101 SALARIES_PROF_LIBRARIANS	21,306.44
404102 SALARIES_PROF_OTHER	4,815.83
404105 ILS / POLARIS SALARY RECLASS	-4,229.78
406100 SALARIES_SUPPORT	9,374.24
408100 SALARIES_ADMIN	7,918.76
409999 ACCRUED SALARIES & WAGES	2,819.71
<b>Total 400000 SALARIES &amp; WAGES</b>	<b>\$ 42,005.20</b>
410000 TOTAL EMPLOYEE BENEFITS	
416100 SOCIAL SECURITY	3,237.48
418100 WORKERS COMP INS	466.03
424100 MEDICAL INSURANCE	6,940.52
424150 FORMER EMP & RETIREE'S MED INS	2,250.52
424900 ILS FRINGE BENEFIT RECLASS	-1,146.69
429999 ACCRUED EMPLOYEE BENEFITS	211.51
<b>Total 410000 TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 11,959.37</b>
430000 TOT BKS & LIB MATS	
432000 BOOKS & OTHER ITEMS	
432015 Juvenile - Other Items	187.84
432040 Correctional Facility Books	633.91
<b>Total 432000 BOOKS &amp; OTHER ITEMS</b>	<b>\$ 821.75</b>
432600 CBA DATABASES	6,540.62
449500 ILL - LOST/DAMAGED BKS	432.96
450000 DATABASE & MOVIE LICENSES	3,500.00
451025 OVERDRIVE CONTENT	59.99
<b>Total 430000 TOT BKS &amp; LIB MATS</b>	<b>\$ 11,355.32</b>
452000 TOTAL LIBRARY SERVICES	
456100 SUPPLIES	150.10
456200 ILL SUPPLIES	88.89

458100 TELEPHONE		347.74
459100 TELEPHONE 800#		90.16
461100 FAX & INTERNET SERVICE		425.02
462100 POSTAGE		1,675.90
468200 SOFTWARE		30.00
471000 PROFESSIONAL & CONTRACTUAL FEES		293.88
471200 BANK CHARGES & INV'MT FEES		1.51
476500 HUMAN RESOURCE EXPENSES		285.86
<b>Total 452000 TOTAL LIBRARY SERVICES</b>	<b>\$</b>	<b>3,389.06</b>
477000 DRYDEN RD BLDG COSTS		
477140 SECURITY SYSTEM		847.44
477170 UTILITIES - DRYDEN RD		1,706.30
477180 MAINT/FACILITIES EXPENSE		2,795.07
477195 FURNISHINGS		362.95
<b>Total 477000 DRYDEN RD BLDG COSTS</b>	<b>\$</b>	<b>5,711.76</b>
478000 TOTAL OPER/MAINT		
478100 EQUIP RENT / REPAIR		413.77
<b>Total 478000 TOTAL OPER/MAINT</b>	<b>\$</b>	<b>413.77</b>
492000 TOTAL OPER/MAINT VEHICLES		
492100 OPERATIONS CAR/VAN		580.54
496100 MAINTENANCE CAR/VAN		1,635.00
<b>Total 492000 TOTAL OPER/MAINT VEHICLES</b>	<b>\$</b>	<b>2,215.54</b>
502000 TOTAL INSURANCE		
502100 INSTITUTION INSURANCE		517.00
504100 VEHICLE INSURANCE		340.17
<b>Total 502000 TOTAL INSURANCE</b>	<b>\$</b>	<b>857.17</b>
512000 TOTAL GRANTS MEMBER LIBS		
516000 CASH GRANTS/ LLSA		9,985.00
<b>Total 512000 TOTAL GRANTS MEMBER LIBS</b>	<b>\$</b>	<b>9,985.00</b>
876700 TOTAL ILS/POLARIS EXPENSES		
876750 SALARIES		4,229.78
876755 BENEFITS		1,146.69
876900 MBR LIB EQUIP & SUPPLIES REIMB		-1,309.72
876903 EQUIP & SUPPLIES for MBR LIB		408.88
876910 TELECOMMUNICATIONS		2,741.31
<b>Total 876700 TOTAL ILS/POLARIS EXPENSES</b>	<b>\$</b>	<b>7,216.94</b>
<b>Total Expenditures</b>	<b>\$</b>	<b>95,109.13</b>
<b>Net Operating Revenue</b>	<b>\$</b>	<b>50,751.09</b>
<b>Net Revenue</b>	<b>\$</b>	<b>50,751.09</b>