

Finger Lakes Library System

Statement of Financial Position

As of July 31, 2024

24 63

| | TOTAL |
|--|-----------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 110000 TOTAL FUNDS | |
| 120000 TSB DEMAND DEPOSITS | 0.00 |
| 120100 TTC DEMAND DEPOSITS | 6,038.39 |
| 122000 INVESTMENTS | 0.00 |
| 122100 TTC MONEY MARKET | 2,510,633.73 |
| 122150 BOARD DESIGNATED | 740,291.30 |
| 123000 LPL RESTRICTED FUNDS | 125,000.00 |
| 123100 LPL RESTRICTED MMF | 158,261.09 |
| Total 122000 INVESTMENTS | 3,534,186.12 |
| 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 | 3,541,202.17 |
| Total Bank Accounts | \$3,541,202.17 |
| Accounts Receivable | |
| 140000 ACCOUNTS RECEIVABLE | 3,183.95 |
| 141000 ACCOUNTS RECEIVABLE | 0.00 |
| Total 140000 ACCOUNTS RECEIVABLE | 3,183.95 |
| Total Accounts Receivable | \$3,183.95 |
| Other Current Assets | |
| 142100 TOTAL OTHER CURRENT ASSETS | |
| 142120 OTHER RECEIVABLES | 326.76 |
| 142150 DEPOSITS IN TRANSIT | 0.00 |
| 145000 PREPAID EXPENSE | 106,653.21 |
| 145500 SECURITY DEPOSITS | 205.00 |
| 146000 ACCRUED INT & MKT ADJ | -4,099.48 |
| 146998 ACCRUED POLARIS REVENUE | 0.00 |
| 146999 ACCRUED STATE AID | 60,578.26 |
| Total 142100 TOTAL OTHER CURRENT ASSETS | 163,663.75 |
| Total Other Current Assets | \$163,663.75 |
| Total Current Assets | \$3,708,049.87 |

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| | TOTAL |
|---|-----------------------|
| 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 | 474,486.78 |
| 147525 EQUIP - ACCUM DEPR | -360,158.52 |
| Total 147000 DRYDEN ROAD FIXED ASSETS | 1,562,929.76 |
| Total Fixed Assets | \$1,562,929.76 |
| 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 | \$5,270,979.63 |
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 210000 ACCOUNTS PAYABLE | 29,114.60 |
| Total Accounts Payable | \$29,114.60 |
| Other Current Liabilities | |
| 212000 OTHER CURRENT LIABILITIES | 0.00 |
| 212050 ACCRUED & OTHER LIABILITIES | 131,164.20 |
| 213000 MORTGAGE PAYABLE, CURRENT | 0.00 |
| 214000 PAYROLL PAYABLES | 60.26 |
| 214010 Paid Family Leave Act W/Holding | 5,300.45 |
| 214050 Retirement W/Holding | 1,172.22 |
| 214100 MAJOR MED FLEX | 0.00 |
| 214300 PARKING FLEX | 0.00 |
| 214400 AFLAC | -5,182.74 |
| 214405 AFLAC - Pre Tax | 4,026.24 |
| 214410 AFLAC - Post Tax | 1,211.91 |

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| Total 214400 AFLAC | 55.41 |
| 214500 TRANSAMERICA LIFE | -44.63 |
| 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 | -156.21 |
| 215300 FORMER EMP SHARE OF HEALTH INS | 3,916.75 |
| 215350 Un-earned State Revenue | 461,640.22 |
| 215400 Un-earned Polaris Revenue | -25,992.32 |
| 216000 MEMBER INVESTMENTS(201M) | 0.00 |
| Total 212000 OTHER CURRENT LIABILITIES | 653,229.44 |
| Dept. Taxation Payable | 6.96 |
| NYS Payable | 0.00 |
| Total Other Current Liabilities | \$653,236.40 |
| Total Current Liabilities | \$682,351.00 |
| 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 | \$682,351.00 |
| Equity | |
| 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 |
| Total 234000 RESERVE FOR EQUIP | 144,373.60 |
| Total 230000 TOTAL RESERVES | 144,373.60 |
| 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 | -9.15 |
| 3900 Retained Earnings | 2,892,010.20 |
| Net Revenue | 256,335.28 |
| Total Equity | \$4,588,628.63 |
| TOTAL LIABILITIES AND EQUITY | \$5,270,979.63 |

Finger Lakes Library System

Statement of Activity

July 2024

| | TOTAL |
|---|---------------------|
| Revenue | |
| 320000 INTEREST | |
| 320005 Interest Income -TTC MM | 182.26 |
| 320020 Interest Income - TFA | 3,006.27 |
| Total 320000 INTEREST | 3,188.53 |
| 322009 TCPL AUTOMATION ACCRUED | 5,800.82 |
| 323009 MBR LIB AUTOMATION ACCRUED | 18,413.15 |
| 324000 Rental Income - Building | 1,418.83 |
| 334000 OTHER GRANTS | 3,960.00 |
| 340000 STATE AID | 1,471,887.00 |
| 340999 ACCRUED STATE AID | -1,051,438.06 |
| 346300 JAILS & CORRECTIONAL FACILITIES | 33,650.00 |
| 346700 NYS FAMILY LITERACY GRANT | -958.31 |
| 351040 MEM LIB E-CONTENT | 15,500.00 |
| 360000 FEES, DAMAGED, LOST ITEM CHARGE | |
| 360350 ILL CHARGES FOR LOST/DAMAGED BOOKS | 240.94 |
| Total 360000 FEES, DAMAGED, LOST ITEM CHARGE | 240.94 |
| Total Revenue | \$501,662.90 |
| GROSS PROFIT | \$501,662.90 |
| Expenditures | |
| 400000 SALARIES & WAGES | |
| 404101 SALARIES_PROF_LIBRARIANS | 21,904.12 |
| 404102 SALARIES_PROF_OTHER | 7,675.66 |
| 404105 ILS / POLARIS SALARY RECLASS | -4,229.78 |
| 406100 SALARIES_SUPPORT | 8,158.50 |
| 408100 SALARIES_ADMIN | 6,777.98 |
| 409999 ACCRUED SALARIES & WAGES | -22,251.65 |
| Total 400000 SALARIES & WAGES | 18,034.83 |
| 410000 TOTAL EMPLOYEE BENEFITS | |
| 416100 SOCIAL SECURITY | 3,320.52 |
| 418100 WORKERS COMP INS | 430.27 |
| 424100 MEDICAL INSURANCE | 6,940.52 |
| 424150 FORMER EMP & RETIREE'S MED INS | 3,375.78 |
| 424900 ILS FRINGE BENEFIT RECLASS | -1,146.69 |
| 429999 ACCRUED EMPLOYEE BENEFITS | -1,660.34 |
| Total 410000 TOTAL EMPLOYEE BENEFITS | 11,260.06 |
| 430000 TOT BKS & LIB MATS | |
| 432000 BOOKS & OTHER ITEMS | |
| 432015 Juvenile - Other Items | 1,237.00 |
| 432040 Correctional Facility Books | 1,008.69 |
| Total 432000 BOOKS & OTHER ITEMS | 2,245.69 |

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|---|------------------|
| 432600 CBA DATABASES | 1,600.00 |
| 449500 ILL - LOST/DAMAGED BKS | 198.94 |
| 450000 DATABASE & MOVIE LICENSES | 508.00 |
| 451025 OVERDRIVE CONTENT | 11,385.70 |
| Total 430000 TOT BKS & LIB MATS | 15,938.33 |
| 452000 TOTAL LIBRARY SERVICES | |
| 456100 SUPPLIES | 160.91 |
| 458100 TELEPHONE | 345.41 |
| 459100 TELEPHONE 800# | 89.50 |
| 461100 FAX & INTERNET SERVICE | 422.14 |
| 462100 POSTAGE | 2,069.99 |
| 465100 SPEAKERS / PROGRAMS | 1,199.20 |
| 466100 PROFESSIONAL DEVELOPMENT | 600.00 |
| 468100 OCLC | 19,511.92 |
| 468200 SOFTWARE | 330.98 |
| 471000 PROFESSIONAL & CONTRACTUAL FEES | 272.58 |
| 471200 BANK CHARGES & INV'MT FEES | 7.75 |
| 473000 MEMBERSHIPS/DUES_FLLS ONLY | 1,381.00 |
| 476500 HUMAN RESOURCE EXPENSES | 93.16 |
| Total 452000 TOTAL LIBRARY SERVICES | 26,484.54 |
| 477000 DRYDEN RD BLDG COSTS | |
| 477170 UTILITIES - DRYDEN RD | 1,761.09 |
| 477180 MAINT/FACILITIES EXPENSE | 2,040.10 |
| Total 477000 DRYDEN RD BLDG COSTS | 3,801.19 |
| 478000 TOTAL OPER/MAINT | |
| 478100 EQUIP RENT / REPAIR | 1,565.98 |
| Total 478000 TOTAL OPER/MAINT | 1,565.98 |
| 492000 TOTAL OPER/MAINT VEHICLES | |
| 492100 OPERATIONS CAR/VAN | 1,177.28 |
| 496100 MAINTENANCE CAR/VAN | 403.86 |
| Total 492000 TOTAL OPER/MAINT VEHICLES | 1,581.14 |
| 502000 TOTAL INSURANCE | |
| 502100 INSTITUTION INSURANCE | 513.88 |
| 504100 VEHICLE INSURANCE | 385.07 |
| Total 502000 TOTAL INSURANCE | 898.95 |
| 512000 TOTAL GRANTS MEMBER LIBS | |
| 516000 CASH GRANTS/ LLSA | 95,193.00 |
| Total 512000 TOTAL GRANTS MEMBER LIBS | 95,193.00 |

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| | TOTAL |
|--|---------------------|
| 876700 TOTAL ILS/POLARIS EXPENSES | |
| 876750 SALARIES | 4,229.78 |
| 876755 BENEFITS | 1,146.69 |
| 876800 SUPPLIES, INS & MISC MAINT | 720.00 |
| 876900 MBR LIB EQUIP & SUPPLIES REIMB | -3,108.54 |
| 876903 EQUIP & SUPPLIES for MBR LIB | 46.34 |
| 876910 TELECOMMUNICATIONS | 2,852.06 |
| Total 876700 TOTAL ILS/POLARIS EXPENSES | 5,886.33 |
| Total Expenditures | \$180,644.35 |
| NET OPERATING REVENUE | \$321,018.55 |
| NET REVENUE | \$321,018.55 |
