

24 47

## Finger Lakes Library System

## Statement of Financial Position

As of May 31, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
110000 TOTAL FUNDS	
120000 TSB DEMAND DEPOSITS	0.00
120100 TTC DEMAND DEPOSITS	-32,295.09
122000 INVESTMENTS	0.00
122100 TTC MONEY MARKET	1,668,956.52
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>2,672,523.80</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>2,641,206.37</b>
<b>Total Bank Accounts</b>	<b>\$2,641,206.37</b>
Accounts Receivable	
140000 ACCOUNTS RECEIVABLE	14,637.46
141000 ACCOUNTS RECEIVABLE	0.00
<b>Total 140000 ACCOUNTS RECEIVABLE</b>	<b>14,637.46</b>
<b>Total Accounts Receivable</b>	<b>\$14,637.46</b>
Other Current Assets	
142100 TOTAL OTHER CURRENT ASSETS	
142120 OTHER RECEIVABLES	326.76
142150 DEPOSITS IN TRANSIT	0.00
145000 PREPAID EXPENSE	117,735.55
145500 SECURITY DEPOSITS	205.00
146000 ACCRUED INT & MKT ADJ	-4,099.48
146998 ACCRUED POLARIS REVENUE	0.00
146999 ACCRUED STATE AID	674,508.33
<b>Total 142100 TOTAL OTHER CURRENT ASSETS</b>	<b>788,676.16</b>
<b>Total Other Current Assets</b>	<b>\$788,676.16</b>
<b>Total Current Assets</b>	<b>\$3,444,519.99</b>

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	TOTAL
<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
<b>Total 147000 DRYDEN ROAD FIXED ASSETS</b>	<b>1,506,285.42</b>
<b>Total Fixed Assets</b>	<b>\$1,506,285.42</b>
<b>Other Assets</b>	
149000 UNAMORTIZED DEBT ISSUANCE COSTS	
149100 DEBT ISSUANCE COSTS	0.00
149125 ACCUM AMORT	0.00
<b>Total 149000 UNAMORTIZED DEBT ISSUANCE COSTS</b>	<b>0.00</b>
<b>Total Other Assets</b>	<b>\$0.00</b>
<b>TOTAL ASSETS</b>	<b>\$4,950,805.41</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
210000 ACCOUNTS PAYABLE	9,388.53
<b>Total Accounts Payable</b>	<b>\$9,388.53</b>
Other Current Liabilities	
212000 OTHER CURRENT LIABILITIES	0.00
212050 ACCRUED & OTHER LIABILITIES	130,921.73
213000 MORTGAGE PAYABLE, CURRENT	0.00
214000 PAYROLL PAYABLES	24,091.75
214010 Paid Family Leave Act W/Holding	4,975.70
214050 Retirement W/Holding	1,021.43
214100 MAJOR MED FLEX	0.00
214300 PARKING FLEX	0.00
214400 AFLAC	-4,712.94
214405 AFLAC - Pre Tax	3,693.18
214410 AFLAC - Post Tax	1,083.95

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	TOTAL
<b>Total 214400 AFLAC</b>	<b>64.19</b>
214500 TRANSAMERICA LIFE	19.29
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	-152.41
215300 FORMER EMP SHARE OF HEALTH INS	3,579.16
215350 Un-earned State Revenue	270,015.20
215400 Un-earned Polaris Revenue	-26,934.57
216000 MEMBER INVESTMENTS(201M)	0.00
<b>Total 212000 OTHER CURRENT LIABILITIES</b>	<b>483,714.56</b>
Dept. Taxation Payable	0.00
NYS Payable	0.00
<b>Total Other Current Liabilities</b>	<b>\$483,714.56</b>
<b>Total Current Liabilities</b>	<b>\$493,103.09</b>
Long-Term Liabilities	
220000 TOTAL LONG TERM LIABILITY	
221000 MORTGAGE PAYABLE, LONG TERM	0.00
<b>Total 220000 TOTAL LONG TERM LIABILITY</b>	<b>0.00</b>
<b>Total Long-Term Liabilities</b>	<b>\$0.00</b>
<b>Total Liabilities</b>	<b>\$493,103.09</b>
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
<b>Total 234000 RESERVE FOR EQUIP</b>	<b>144,373.60</b>
<b>Total 230000 TOTAL RESERVES</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>1,295,918.70</b>
268000 NET CHANGE IN FUND BALANCE	-9.15
3900 Retained Earnings	2,742,490.62
Net Revenue	274,928.55
<b>Total Equity</b>	<b>\$4,457,702.32</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$4,950,805.41</b>

# Finger Lakes Library System

## Statement of Activity

May 2024

	TOTAL
<b>Revenue</b>	
322009 TCPL AUTOMATION ACCRUED	5,691.67
323009 MBR LIB AUTOMATION ACCRUED	17,958.33
324000 Rental Income - Building	1,391.01
340999 ACCRUED STATE AID	105,273.59
360000 FEES, DAMAGED, LOST ITEM CHARGE	
360350 ILL CHARGES FOR LOST/DAMAGED BOOKS	59.99
<b>Total 360000 FEES, DAMAGED, LOST ITEM CHARGE</b>	<b>59.99</b>
<b>Total Revenue</b>	<b>\$130,374.59</b>
<b>GROSS PROFIT</b>	<b>\$130,374.59</b>
<b>Expenditures</b>	
400000 SALARIES & WAGES	
404101 SALARIES_PROF_LIBRARIANS	21,904.12
404102 SALARIES_PROF_OTHER	4,782.78
404105 ILS / POLARIS SALARY RECLASS	-4,229.78
406100 SALARIES_SUPPORT	8,773.51
408100 SALARIES_ADMIN	6,869.56
409999 ACCRUED SALARIES & WAGES	6,675.49
<b>Total 400000 SALARIES &amp; WAGES</b>	<b>44,775.68</b>
410000 TOTAL EMPLOYEE BENEFITS	
416100 SOCIAL SECURITY	3,156.33
418100 WORKERS COMP INS	456.43
424100 MEDICAL INSURANCE	-936.30
424900 ILS FRINGE BENEFIT RECLASS	-1,146.69
429999 ACCRUED EMPLOYEE BENEFITS	498.10
<b>Total 410000 TOTAL EMPLOYEE BENEFITS</b>	<b>2,027.87</b>
430000 TOT BKS & LIB MATS	
432000 BOOKS & OTHER ITEMS	
432015 Juvenile - Other Items	847.55
432030 Professional Books	519.97
432040 Correctional Facility Books	1,340.65
432050 Jail Books	1,541.71
<b>Total 432000 BOOKS &amp; OTHER ITEMS</b>	<b>4,249.88</b>
432600 CBA DATABASES	1,600.00
451025 OVERDRIVE CONTENT	1,634.13
<b>Total 430000 TOT BKS &amp; LIB MATS</b>	<b>7,484.01</b>
452000 TOTAL LIBRARY SERVICES	
456100 SUPPLIES	47.87
456200 ILL SUPPLIES	237.45
458100 TELEPHONE	345.41
459100 TELEPHONE 800#	89.50

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## Statement of Activity

May 2024

	TOTAL
461100 FAX & INTERNET SERVICE	422.14
462100 POSTAGE	2,243.39
463100 UPS	21.37
466100 PROFESSIONAL DEVELOPMENT	40.00
468200 SOFTWARE	127.84
471000 PROFESSIONAL & CONTRACTUAL FEES	410.79
471200 BANK CHARGES & INV'MT FEES	4.50
473000 MEMBERSHIPS/DUES_FLLS ONLY	225.00
476500 HUMAN RESOURCE EXPENSES	139.74
<b>Total 452000 TOTAL LIBRARY SERVICES</b>	<b>4,355.00</b>
477000 DRYDEN RD BLDG COSTS	
477170 UTILITIES - DRYDEN RD	1,141.89
477180 MAINT/FACILITIES EXPENSE	4,329.20
<b>Total 477000 DRYDEN RD BLDG COSTS</b>	<b>5,471.09</b>
492000 TOTAL OPER/MAINT VEHICLES	
492100 OPERATIONS CAR/VAN	574.98
496100 MAINTENANCE CAR/VAN	585.48
<b>Total 492000 TOTAL OPER/MAINT VEHICLES</b>	<b>1,160.46</b>
502000 TOTAL INSURANCE	
502100 INSTITUTION INSURANCE	513.84
504100 VEHICLE INSURANCE	340.17
508100 TRUSTEE INSURANCE	2,061.00
<b>Total 502000 TOTAL INSURANCE</b>	<b>2,915.01</b>
512000 TOTAL GRANTS MEMBER LIBS	
515000 OUTREACH MINI-GRANTS	15,035.00
519050 FLLS Special Purpose Grants	299.30
<b>Total 512000 TOTAL GRANTS MEMBER LIBS</b>	<b>15,334.30</b>
574000 FAMILY LITERACY GRANT	
574100 FAMILY LITERACY GT PURCH SERV	795.27
<b>Total 574000 FAMILY LITERACY GRANT</b>	<b>795.27</b>
876700 TOTAL ILS/POLARIS EXPENSES	
876750 SALARIES	4,229.78
876755 BENEFITS	1,146.69
876900 MBR LIB EQUIP & SUPPLIES REIMB	-5,508.68
876903 EQUIP & SUPPLIES for MBR LIB	86.52
876910 TELECOMMUNICATIONS	1,223.89
<b>Total 876700 TOTAL ILS/POLARIS EXPENSES</b>	<b>1,178.20</b>
<b>Total Expenditures</b>	<b>\$85,496.89</b>
NET OPERATING REVENUE	<b>\$44,877.70</b>
NET REVENUE	<b>\$44,877.70</b>