

Finger Lakes Library System

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Statement of Financial Position

As of June 30, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
110000 TOTAL FUNDS	
120000 TSB DEMAND DEPOSITS	0.00
120100 TTC DEMAND DEPOSITS	1,751.80
122000 INVESTMENTS	0.00
122100 TTC MONEY MARKET	1,245,903.83
122150 BOARD DESIGNATED	720,306.19
123000 LPL RESTRICTED FUNDS	125,000.00
123100 LPL RESTRICTED MMF	158,261.09
Total 122000 INVESTMENTS	2,249,471.11
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	2,252,200.57
Total Bank Accounts	\$2,252,200.57
Accounts Receivable	
140000 ACCOUNTS RECEIVABLE	17,840.95
141000 ACCOUNTS RECEIVABLE	0.00
Total 140000 ACCOUNTS RECEIVABLE	17,840.95
Total Accounts Receivable	\$17,840.95
Other Current Assets	
142100 TOTAL OTHER CURRENT ASSETS	
142120 OTHER RECEIVABLES	326.76
142150 DEPOSITS IN TRANSIT	0.00
145000 PREPAID EXPENSE	119,068.86
145500 SECURITY DEPOSITS	205.00
146000 ACCRUED INT & MKT ADJ	-4,099.48
146998 ACCRUED POLARIS REVENUE	0.00
146999 ACCRUED STATE AID	779,781.92
Total 142100 TOTAL OTHER CURRENT ASSETS	895,283.06
Total Other Current Assets	\$895,283.06
Total Current Assets	\$3,165,324.58

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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	-359,007.39
Total 147000 DRYDEN ROAD FIXED ASSETS	1,564,080.89
Total Fixed Assets	\$1,564,080.89
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	\$4,729,405.47
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
210000 ACCOUNTS PAYABLE	45,633.63
Total Accounts Payable	\$45,633.63
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	-26.90
214010 Paid Family Leave Act W/Holding	5,134.38
214050 Retirement W/Holding	1,017.99
214100 MAJOR MED FLEX	0.00
214300 PARKING FLEX	0.00
214400 AFLAC	-4,907.10
214405 AFLAC - Pre Tax	3,839.34
214410 AFLAC - Post Tax	1,147.93

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	TOTAL
Total 214400 AFLAC	80.17
214500 TRANSAMERICA LIFE	-28.65
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	-154.41
215300 FORMER EMP SHARE OF HEALTH INS	3,579.16
215350 Un-earned State Revenue	270,015.20
215400 Un-earned Polaris Revenue	-33,509.57
216000 MEMBER INVESTMENTS(201M)	0.00
Total 212000 OTHER CURRENT LIABILITIES	453,384.66
Dept. Taxation Payable	0.00
NYS Payable	0.00
Total Other Current Liabilities	\$453,384.66
Total Current Liabilities	\$499,018.29
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	\$499,018.29
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	2,747,296.66
Net Revenue	42,807.37
Total Equity	\$4,230,387.18
TOTAL LIABILITIES AND EQUITY	\$4,729,405.47

Finger Lakes Library System

Statement of Activity

June 2024

	TOTAL
Revenue	
302000 LIBRARY SUPPLIES & OTHER CHGS	1.00
310000 SERV TO MUNIC	26,000.50
320000 INTEREST	
320005 Interest Income -TTC MM	125.08
Total 320000 INTEREST	125.08
322009 TCPL AUTOMATION ACCRUED	5,691.67
323009 MBR LIB AUTOMATION ACCRUED	17,958.33
324000 Rental Income - Building	1,391.01
332000 GIFTS	25,000.00
340999 ACCRUED STATE AID	105,273.59
Total Revenue	\$181,441.18
GROSS PROFIT	\$181,441.18
Expenditures	
400000 SALARIES & WAGES	
404101 SALARIES_PROF_LIBRARIANS	21,904.12
404102 SALARIES_PROF_OTHER	4,906.69
404105 ILS / POLARIS SALARY RECLASS	-4,229.78
406100 SALARIES_SUPPORT	8,909.90
408100 SALARIES_ADMIN	6,818.34
409999 ACCRUED SALARIES & WAGES	-22,251.65
Total 400000 SALARIES & WAGES	16,057.62
410000 TOTAL EMPLOYEE BENEFITS	
416100 SOCIAL SECURITY	3,172.33
418100 WORKERS COMP INS	690.41
424100 MEDICAL INSURANCE	-936.30
424900 ILS FRINGE BENEFIT RECLASS	-1,146.69
429999 ACCRUED EMPLOYEE BENEFITS	-1,660.34
Total 410000 TOTAL EMPLOYEE BENEFITS	119.41
430000 TOT BKS & LIB MATS	
432000 BOOKS & OTHER ITEMS	
432015 Juvenile - Other Items	27.00
Total 432000 BOOKS & OTHER ITEMS	27.00
432600 CBA DATABASES	1,600.00
438100 SERIALS PROF	58.50
451025 OVERDRIVE CONTENT	19,510.17
Total 430000 TOT BKS & LIB MATS	21,195.67
452000 TOTAL LIBRARY SERVICES	
456100 SUPPLIES	88.30
462100 POSTAGE	2,469.99
465100 SPEAKERS / PROGRAMS	480.00

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June 2024

	TOTAL
466100 PROFESSIONAL DEVELOPMENT	255.63
466200 MILEAGE & TRAVEL CONF & MTG	235.84
468200 SOFTWARE	30.00
471000 PROFESSIONAL & CONTRACTUAL FEES	288.14
471200 BANK CHARGES & INV'MT FEES	1.50
476500 HUMAN RESOURCE EXPENSES	93.16
Total 452000 TOTAL LIBRARY SERVICES	3,942.56
477000 DRYDEN RD BLDG COSTS	
477180 MAINT/FACILITIES EXPENSE	1,248.83
Total 477000 DRYDEN RD BLDG COSTS	1,248.83
478000 TOTAL OPER/MAINT	
478100 EQUIP RENT / REPAIR	621.18
Total 478000 TOTAL OPER/MAINT	621.18
492000 TOTAL OPER/MAINT VEHICLES	
492100 OPERATIONS CAR/VAN	740.72
Total 492000 TOTAL OPER/MAINT VEHICLES	740.72
502000 TOTAL INSURANCE	
502100 INSTITUTION INSURANCE	513.84
504100 VEHICLE INSURANCE	340.21
Total 502000 TOTAL INSURANCE	854.05
512000 TOTAL GRANTS MEMBER LIBS	
518000 CENTRAL LIB DEVELOPMENT	337,764.00
519050 FLLS Special Purpose Grants	2,816.00
Total 512000 TOTAL GRANTS MEMBER LIBS	340,580.00
876700 TOTAL ILS/POLARIS EXPENSES	
876750 SALARIES	4,229.78
876755 BENEFITS	1,146.69
876900 MBR LIB EQUIP & SUPPLIES REIMB	-24,915.48
876903 EQUIP & SUPPLIES for MBR LIB	28,487.20
876910 TELECOMMUNICATIONS	2,337.09
Total 876700 TOTAL ILS/POLARIS EXPENSES	11,285.28
Total Expenditures	\$396,645.32
NET OPERATING REVENUE	\$ -215,204.14
NET REVENUE	\$ -215,204.14