

# Finger Lakes Library System

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## Statement of Financial Position

As of December 31, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
110000 TOTAL FUNDS	
120000 TSB DEMAND DEPOSITS	0.00
120100 TTC DEMAND DEPOSITS	15,965.30
122000 INVESTMENTS	0.00
122100 TTC MONEY MARKET	1,846,632.17
122150 BOARD DESIGNATED	753,679.86
123000 LPL RESTRICTED FUNDS	125,000.00
123100 LPL RESTRICTED MMF	159,018.01
<b>Total 122000 INVESTMENTS</b>	<b>2,884,330.04</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>2,901,273.00</b>
<b>Total Bank Accounts</b>	<b>\$2,901,273.00</b>
Accounts Receivable	
140000 ACCOUNTS RECEIVABLE	867.21
141000 ACCOUNTS RECEIVABLE	0.00
<b>Total 140000 ACCOUNTS RECEIVABLE</b>	<b>867.21</b>
<b>Total Accounts Receivable</b>	<b>\$867.21</b>
Other Current Assets	
142100 TOTAL OTHER CURRENT ASSETS	
142120 OTHER RECEIVABLES	326.76
142150 DEPOSITS IN TRANSIT	0.00
145000 PREPAID EXPENSE	151,723.38
145500 SECURITY DEPOSITS	205.00
146000 ACCRUED INT & MKT ADJ	1,402.65
146998 ACCRUED POLARIS REVENUE	0.00
146999 ACCRUED STATE AID	105,126.14
<b>Total 142100 TOTAL OTHER CURRENT ASSETS</b>	<b>258,783.93</b>
<b>Total Other Current Assets</b>	<b>\$258,783.93</b>
<b>Total Current Assets</b>	<b>\$3,160,924.14</b>

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As of December 31, 2024

	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	477,635.78
147525 EQUIP - ACCUM DEPR	-370,087.35
<b>Total 147000 DRYDEN ROAD FIXED ASSETS</b>	<b>1,556,149.93</b>
<b>Total Fixed Assets</b>	<b>\$1,556,149.93</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>\$4,717,074.07</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
210000 ACCOUNTS PAYABLE	69,430.30
<b>Total Accounts Payable</b>	<b>\$69,430.30</b>
<b>Other Current Liabilities</b>	
212000 OTHER CURRENT LIABILITIES	0.00
212050 ACCRUED & OTHER LIABILITIES	193,164.20
213000 MORTGAGE PAYABLE, CURRENT	0.00
214000 PAYROLL PAYABLES	33,462.39
214010 Paid Family Leave Act W/Holding	6,358.92
214050 Retirement W/Holding	1,902.87
214100 MAJOR MED FLEX	0.00
214300 PARKING FLEX	0.00
214400 AFLAC	-6,698.76
214405 AFLAC - Pre Tax	5,278.26
214410 AFLAC - Post Tax	1,563.80

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	TOTAL
<b>Total 214400 AFLAC</b>	<b>143.30</b>
214500 TRANSAMERICA LIFE	-132.52
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	-165.01
215300 FORMER EMP SHARE OF HEALTH INS	9,189.19
215350 Un-earned State Revenue	-0.01
215400 Un-earned Polaris Revenue	19,899.57
216000 MEMBER INVESTMENTS(201M)	0.00
<b>Total 212000 OTHER CURRENT LIABILITIES</b>	<b>339,935.99</b>
Dept. Taxation Payable	4.00
NYS Payable	0.00
<b>Total Other Current Liabilities</b>	<b>\$339,939.99</b>
<b>Total Current Liabilities</b>	<b>\$409,370.29</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>\$409,370.29</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	2,861,583.79
Net Revenue	5,836.84
<b>Total Equity</b>	<b>\$4,307,703.78</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$4,717,074.07</b>

# Finger Lakes Library System

## Statement of Activity

December 2024

	TOTAL
Revenue	
302000 LIBRARY SUPPLIES & OTHER CHGS	70.00
320000 INTEREST	
320005 Interest Income -TTC MM	168.18
320015 Interest Income - LPL MM	38.18
<b>Total 320000 INTEREST</b>	<b>206.36</b>
321000 UN-REALIZED GAIN / LOSS-INVSTMT	0.00
322009 TCPL AUTOMATION ACCRUED	5,800.82
323009 MBR LIB AUTOMATION ACCRUED	18,413.15
324000 Rental Income - Building	1,418.83
340999 ACCRUED STATE AID	102,560.99
360000 FEES, DAMAGED, LOST ITEM CHARGE	
360350 ILL CHARGES FOR LOST/DAMAGED BOOKS	42.95
<b>Total 360000 FEES, DAMAGED, LOST ITEM CHARGE</b>	<b>42.95</b>
<b>Total Revenue</b>	<b>\$128,513.10</b>
GROSS PROFIT	<b>\$128,513.10</b>
Expenditures	
400000 SALARIES & WAGES	
404101 SALARIES_PROF_LIBRARIANS	32,235.82
404102 SALARIES_PROF_OTHER	14,484.26
404105 ILS / POLARIS SALARY RECLASS	-4,229.78
406100 SALARIES_SUPPORT	17,053.58
408100 SALARIES_ADMIN	12,172.61
409999 ACCRUED SALARIES & WAGES	4,887.72
<b>Total 400000 SALARIES &amp; WAGES</b>	<b>76,604.21</b>
410000 TOTAL EMPLOYEE BENEFITS	
414100 NYS RETIREMENT	61,141.50
416100 SOCIAL SECURITY	5,635.70
418100 WORKERS COMP INS	263.40
424100 MEDICAL INSURANCE	11,334.52
424150 FORMER EMP & RETIREE'S MED INS	1,125.26
424900 ILS FRINGE BENEFIT RECLASS	-1,146.69
429999 ACCRUED EMPLOYEE BENEFITS	332.07
<b>Total 410000 TOTAL EMPLOYEE BENEFITS</b>	<b>78,685.76</b>
430000 TOT BKS & LIB MATS	
432000 BOOKS & OTHER ITEMS	
432015 Juvenile - Other Items	331.26
432030 Professional Books	143.31
432040 Correctional Facility Books	235.57
432050 Jail Books	1,270.43
<b>Total 432000 BOOKS &amp; OTHER ITEMS</b>	<b>1,980.57</b>

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## Statement of Activity

December 2024

	TOTAL
432600 CBA DATABASES	1,678.23
449500 ILL - LOST/DAMAGED BKS	99.89
451025 OVERDRIVE CONTENT	10,500.00
<b>Total 430000 TOT BKS &amp; LIB MATS</b>	<b>14,258.69</b>
452000 TOTAL LIBRARY SERVICES	
456100 SUPPLIES	401.37
458100 TELEPHONE	345.41
459100 TELEPHONE 800#	112.67
461100 FAX & INTERNET SERVICE	424.66
462100 POSTAGE	2,901.84
464520 ANNUAL MEETING	
464525 ANNUAL MEETING REIMBURSEMENTS	-68.00
<b>Total 464520 ANNUAL MEETING</b>	<b>-68.00</b>
465100 SPEAKERS / PROGRAMS	250.00
468200 SOFTWARE	160.40
471000 PROFESSIONAL & CONTRACTUAL FEES	8,893.33
471200 BANK CHARGES & INV'MT FEES	13.50
473000 MEMBERSHIPS/DUES_FLLS ONLY	2,694.00
476500 HUMAN RESOURCE EXPENSES	136.78
<b>Total 452000 TOTAL LIBRARY SERVICES</b>	<b>16,265.96</b>
477000 DRYDEN RD BLDG COSTS	
477170 UTILITIES - DRYDEN RD	631.76
477180 MAINT/FACILITIES EXPENSE	1,726.61
<b>Total 477000 DRYDEN RD BLDG COSTS</b>	<b>2,358.37</b>
478000 TOTAL OPER/MAINT	
478100 EQUIP RENT / REPAIR	144.39
<b>Total 478000 TOTAL OPER/MAINT</b>	<b>144.39</b>
492000 TOTAL OPER/MAINT VEHICLES	
492100 OPERATIONS CAR/VAN	422.49
496100 MAINTENANCE CAR/VAN	105.00
<b>Total 492000 TOTAL OPER/MAINT VEHICLES</b>	<b>527.49</b>
502000 TOTAL INSURANCE	
502100 INSTITUTION INSURANCE	513.80
504100 VEHICLE INSURANCE	385.07
<b>Total 502000 TOTAL INSURANCE</b>	<b>898.87</b>
512000 TOTAL GRANTS MEMBER LIBS	
516000 CASH GRANTS/ LLSA	10,569.00
518000 CENTRAL LIB DEVELOPMENT	175,699.00
519050 FLLS Special Purpose Grants	2,000.00
<b>Total 512000 TOTAL GRANTS MEMBER LIBS</b>	<b>188,268.00</b>

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## Statement of Activity

December 2024

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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	220.00
876850 TRAVEL & TRAINING	605.00
876900 MBR LIB EQUIP & SUPPLIES REIMB	-223.00
876903 EQUIP & SUPPLIES for MBR LIB	1,209.60
876910 TELECOMMUNICATIONS	2,835.82
<b>Total 876700 TOTAL ILS/POLARIS EXPENSES</b>	<b>10,023.89</b>
<b>Total Expenditures</b>	<b>\$388,035.63</b>
NET OPERATING REVENUE	<b>\$ -259,522.53</b>
NET REVENUE	<b>\$ -259,522.53</b>

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