

Statement of Financial Position

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Finger Lakes Library System

As of April 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
110000 TOTAL FUNDS	0
120000 TSB DEMAND DEPOSITS	
120100 TTC DEMAND DEPOSITS	2,462.10
122000 INVESTMENTS	0
122100 TTC MONEY MARKET	1,036,489.39
122150 BOARD DESIGNATED	1,259,805.65
123000 LPL RESTRICTED FUNDS	125,000.00
123100 LPL RESTRICTED MMF	159,080.11
Total for 122000 INVESTMENTS	\$2,580,375.15
124000 PETTY CASH	\$75.00
124001 Cash on Hand	
Total for 124000 PETTY CASH	\$75.00
125000 CREDIT CARD PROCESSING ACCOUNT	902.66
Total for 110000 TOTAL FUNDS	\$2,583,814.91
Total for Bank Accounts	\$2,583,814.91
Accounts Receivable	
140000 ACCOUNTS RECEIVABLE	\$40,254.13
141000 ACCOUNTS RECEIVABLE	
Total for 140000 ACCOUNTS RECEIVABLE	\$40,254.13
Total for Accounts Receivable	\$40,254.13
Other Current Assets	
142100 TOTAL OTHER CURRENT ASSETS	0
142120 OTHER RECEIVABLES	326.76
142150 DEPOSITS IN TRANSIT	
145000 PREPAID EXPENSE	64,820.81
145500 SECURITY DEPOSITS	205.00
146000 ACCRUED INT & MKT ADJ	1,398.87
146998 ACCRUED POLARIS REVENUE	
146999 ACCRUED STATE AID	502,136.44
Total for 142100 TOTAL OTHER CURRENT ASSETS	\$568,887.88
Total for Other Current Assets	\$568,887.88
Total for Current Assets	\$3,192,956.92

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DISTRIBUTION ACCOUNT	TOTAL
Fixed Assets	
147000 DRYDEN ROAD FIXED ASSETS	0
147050 CONSTRUCTION IN PROGRESS	
147100 DRYDEN RD - LAND	60,000.00
147150 DRYDEN RD - BLDG	1,817,224.12
147175 D. R. - BUILD - ACCUM DEP	-435,626.80
147200 LAND IMPROVEMENTS	6,500.00
147225 LAND IMP - ACCUM DEPR	-5,308.33
147500 EQUIPMENT	477,635.78
147525 EQUIP - ACCUM DEPR	-397,700.73
Total for 147000 DRYDEN ROAD FIXED ASSETS	\$1,522,724.04
Total for Fixed Assets	\$1,522,724.04
Other Assets	
149000 UNAMORTIZED DEBT ISSUANCE COSTS	0
149100 DEBT ISSUANCE COSTS	
149125 ACCUM AMORT	
Total for 149000 UNAMORTIZED DEBT ISSUANCE COSTS	0
Total for Other Assets	0
Total for Assets	\$4,715,680.96
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
210000 ACCOUNTS PAYABLE	10,176.80
Total for Accounts Payable	\$10,176.80
Credit Cards	
Other Current Liabilities	
212000 OTHER CURRENT LIABILITIES	0
212050 ACCRUED & OTHER LIABILITIES	160,185.67
213000 MORTGAGE PAYABLE, CURRENT	
214000 PAYROLL PAYABLES	54,662.55
214010 Paid Family Leave Act W/Holding	4,807.62
214050 Retirement W/Holding	353.48
214100 MAJOR MED FLEX	
214300 PARKING FLEX	
214400 AFLAC	-\$7,939.14
214405 AFLAC - Pre Tax	6,423.80
214410 AFLAC - Post Tax	1,851.71

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DISTRIBUTION ACCOUNT	TOTAL
Total for 214400 AFLAC	\$336.37
214500 TRANSAMERICA LIFE	-204.43
215000 SALES TAX PAYABLE	
215100 ACCRUED BENEFIT TIME	85,769.92
215200 ALLOCATED MEMB LIB PAYABLE (CC)	133.64
215205 UN-ALLOCATED MBR LIB PAYABLE	-173.21
215300 FORMER EMP SHARE OF HEALTH INS	9,553.54
215350 Un-earned State Revenue	-0.01
215400 Un-earned Polaris Revenue	51,643.07
216000 MEMBER INVESTMENTS(201M)	
Total for 212000 OTHER CURRENT LIABILITIES	\$367,068.21
Dept. Taxation Payable	4.00
NYS Payable	
Total for Other Current Liabilities	\$367,072.21
Total for Current Liabilities	\$377,249.01
Long-term Liabilities	
220000 TOTAL LONG TERM LIABILITY	0
221000 MORTGAGE PAYABLE, LONG TERM	
Total for 220000 TOTAL LONG TERM LIABILITY	0
Total for Long-term Liabilities	0
Total for Liabilities	\$377,249.01
Equity	
3900 Retained Earnings	2,725,692.02
Net Income	172,456.78
230000 TOTAL RESERVES	0
234000 RESERVE FOR EQUIP	0
234100 Reserve for Vehicle Purchase	-250.00
234200 Reserve for ILS / Polaris Equip	144,623.60
Total for 234000 RESERVE FOR EQUIP	\$144,373.60
Total for 230000 TOTAL RESERVES	\$144,373.60
260000 TOTAL FUND BALANCE	0
262000 INVST FIXED ASSETS	
264000 APPROPRIATED FUNDS	600,000.00
266000 UNAPPROPRIATED FUNDS	695,918.70
Total for 260000 TOTAL FUND BALANCE	\$1,295,918.70
268000 NET CHANGE IN FUND BALANCE	-9.15
Total for Equity	\$4,338,431.95
Total for Liabilities and Equity	\$4,715,680.96

Statement of Activity
 Finger Lakes Library System
 April 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
320000 INTEREST	0
320005 Interest Income -TTC MM	121.97
320015 Interest Income - LPL MM	4.90
Total for 320000 INTEREST	\$126.87
321000 UN-REALIZED GAIN / LOSS-INVSTMT	
322009 TCPL AUTOMATION ACCRUED	5,613.70
323009 MBR LIB AUTOMATION ACCRUED	17,819.18
324000 Rental Income - Building	1,418.83
340999 ACCRUED STATE AID	99,252.58
360000 FEES, DAMAGED, LOST ITEM CHARGE	0
360350 ILL CHARGES FOR LOST/DAMAGED BOOKS	134.69
Total for 360000 FEES, DAMAGED, LOST ITEM CHARGE	\$134.69
Total for Income	\$124,365.85
Cost of Goods Sold	
Gross Profit	\$124,365.85
Expenses	
400000 SALARIES & WAGES	0
404101 SALARIES_PROF_LIBRARIANS	22,689.22
404102 SALARIES_PROF_OTHER	10,782.59
404105 ILS / POLARIS SALARY RECLASS	-4,229.78
406100 SALARIES_SUPPORT	8,621.25
408100 SALARIES_ADMIN	7,203.86
409999 ACCRUED SALARIES & WAGES	4,987.26
Total for 400000 SALARIES & WAGES	\$50,054.40
410000 TOTAL EMPLOYEE BENEFITS	0
416100 SOCIAL SECURITY	3,593.68
418100 WORKERS COMP INS	900.05
424100 MEDICAL INSURANCE	7,610.28
424150 FORMER EMP & RETIREE'S MED INS	1,214.46
424900 ILS FRINGE BENEFIT RECLASS	-1,146.69
429999 ACCRUED EMPLOYEE BENEFITS	363.77
Total for 410000 TOTAL EMPLOYEE BENEFITS	\$12,535.55
430000 TOT BKS & LIB MATS	0
432000 BOOKS & OTHER ITEMS	0
432015 Juvenile - Other Items	206.49
432040 Correctional Facility Books	109.72
432042 Corr Fac - Other Items	1,766.85
Total for 432000 BOOKS & OTHER ITEMS	\$2,083.06

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 April 2025

DISTRIBUTION ACCOUNT	TOTAL
432600 CBA DATABASES	1,678.23
451025 OVERDRIVE CONTENT	2,381.39
Total for 430000 TOT BKS & LIB MATS	\$6,142.68
452000 TOTAL LIBRARY SERVICES	0
456100 SUPPLIES	175.80
461100 FAX & INTERNET SERVICE	-197.89
462100 POSTAGE	2,869.99
465100 SPEAKERS / PROGRAMS	35.00
466250 MILEAGE & TRAVEL - OTHER	1,561.64
468200 SOFTWARE	262.20
471000 PROFESSIONAL & CONTRACTUAL FEES	309.86
471200 BANK CHARGES & INV'MT FEES	111.61
472000 LEGAL FEES	2,075.00
476500 HUMAN RESOURCE EXPENSES	99.20
Total for 452000 TOTAL LIBRARY SERVICES	\$7,302.41
477000 DRYDEN RD BLDG COSTS	0
477140 SECURITY SYSTEM	706.20
477170 UTILITIES - DRYDEN RD	2,034.15
477180 MAINT/FACILITIES EXPENSE	1,432.38
Total for 477000 DRYDEN RD BLDG COSTS	\$4,172.73
478000 TOTAL OPER/MAINT	0
478100 EQUIP RENT / REPAIR	137.76
Total for 478000 TOTAL OPER/MAINT	\$137.76
492000 TOTAL OPER/MAINT VEHICLES	0
492100 OPERATIONS CAR/VAN	453.47
496100 MAINTENANCE CAR/VAN	1,278.24
Total for 492000 TOTAL OPER/MAINT VEHICLES	\$1,731.71
502000 TOTAL INSURANCE	0
502100 INSTITUTION INSURANCE	492.23
504100 VEHICLE INSURANCE	426.43
Total for 502000 TOTAL INSURANCE	\$918.66
512000 TOTAL GRANTS MEMBER LIBS	0
515000 OUTREACH MINI-GRANTS	23,635.00
Total for 512000 TOTAL GRANTS MEMBER LIBS	\$23,635.00
876700 TOTAL ILS/POLARIS EXPENSES	0
876750 SALARIES	4,229.78
876755 BENEFITS	1,146.69
876900 MBR LIB EQUIP & SUPPLIES REIMB	124.50
876903 EQUIP & SUPPLIES for MBR LIB	4,003.91

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April 2025

DISTRIBUTION ACCOUNT	TOTAL
876910 TELECOMMUNICATIONS	2,434.05
Total for 876700 TOTAL ILS/POLARIS EXPENSES	\$11,938.93
Total for Expenses	\$118,569.83
Net Operating Income	\$5,796.02
Other Income	
Other Expenses	
Net Other Income	0
Net Income	\$5,796.02