

# Statement of Financial Position

Finger Lakes Library System

As of May 31, 2025

25 37

DISTRIBUTION ACCOUNT	TOTAL
<b>Assets</b>	
Current Assets	
Bank Accounts	
110000 TOTAL FUNDS	0
120000 TSB DEMAND DEPOSITS	
120100 TTC DEMAND DEPOSITS	10,322.46
122000 INVESTMENTS	0
122100 TTC MONEY MARKET	954,236.09
122150 BOARD DESIGNATED	1,264,349.07
123000 LPL RESTRICTED FUNDS	125,000.00
123100 LPL RESTRICTED MMF	159,085.17
<b>Total for 122000 INVESTMENTS</b>	<b>\$2,502,670.33</b>
124000 PETTY CASH	\$75.00
124001 Cash on Hand	
<b>Total for 124000 PETTY CASH</b>	<b>\$75.00</b>
125000 CREDIT CARD PROCESSING ACCOUNT	902.66
<b>Total for 110000 TOTAL FUNDS</b>	<b>\$2,513,970.45</b>
<b>Total for Bank Accounts</b>	<b>\$2,513,970.45</b>
Accounts Receivable	
140000 ACCOUNTS RECEIVABLE	\$41,353.31
141000 ACCOUNTS RECEIVABLE	
<b>Total for 140000 ACCOUNTS RECEIVABLE</b>	<b>\$41,353.31</b>
<b>Total for Accounts Receivable</b>	<b>\$41,353.31</b>
Other Current Assets	
142100 TOTAL OTHER CURRENT ASSETS	0
142120 OTHER RECEIVABLES	326.76
142150 DEPOSITS IN TRANSIT	
145000 PREPAID EXPENSE	63,223.32
145500 SECURITY DEPOSITS	205.00
146000 ACCRUED INT & MKT ADJ	1,398.87
146998 ACCRUED POLARIS REVENUE	
146999 ACCRUED STATE AID	604,697.43
<b>Total for 142100 TOTAL OTHER CURRENT ASSETS</b>	<b>\$669,851.38</b>
<b>Total for Other Current Assets</b>	<b>\$669,851.38</b>
<b>Total for Current Assets</b>	<b>\$3,225,175.14</b>

# Statement of Financial Position

## Finger Lakes Library System

As of May 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Fixed Assets</b>	
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	-397,729.90
<b>Total for 147000 DRYDEN ROAD FIXED ASSETS</b>	<b>\$1,522,694.87</b>
<b>Total for Fixed Assets</b>	<b>\$1,522,694.87</b>
<b>Other Assets</b>	
149000 UNAMORTIZED DEBT ISSUANCE COSTS	0
149100 DEBT ISSUANCE COSTS	
149125 ACCUM AMORT	
<b>Total for 149000 UNAMORTIZED DEBT ISSUANCE COSTS</b>	<b>0</b>
<b>Total for Other Assets</b>	<b>0</b>
<b>Total for Assets</b>	<b>\$4,747,870.01</b>
<b>Liabilities and Equity</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
210000 ACCOUNTS PAYABLE	34,805.32
<b>Total for Accounts Payable</b>	<b>\$34,805.32</b>
<b>Credit Cards</b>	
<b>Other Current Liabilities</b>	
212000 OTHER CURRENT LIABILITIES	0
212050 ACCRUED & OTHER LIABILITIES	160,185.67
213000 MORTGAGE PAYABLE, CURRENT	
214000 PAYROLL PAYABLES	60,078.32
214010 Paid Family Leave Act W/Holding	4,998.72
214050 Retirement W/Holding	1,478.91
214100 MAJOR MED FLEX	
214300 PARKING FLEX	
214400 AFLAC	-\$8,214.78
214405 AFLAC - Pre Tax	6,651.44
214410 AFLAC - Post Tax	1,915.69

# Statement of Financial Position

## Finger Lakes Library System

As of May 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Total for 214400 AFLAC</b>	<b>\$352.35</b>
214500 TRANSAMERICA LIFE	-220.41
215000 SALES TAX PAYABLE	
215100 ACCRUED BENEFIT TIME	85,769.92
215200 ALLOCATED MEMB LIB PAYABLE (CC)	-9,449.03
215205 UN-ALLOCATED MBR LIB PAYABLE	-175.41
215300 FORMER EMP SHARE OF HEALTH INS	9,553.54
215350 Un-earned State Revenue	-0.01
215400 Un-earned Polaris Revenue	27,429.10
216000 MEMBER INVESTMENTS(201M)	
<b>Total for 212000 OTHER CURRENT LIABILITIES</b>	<b>\$340,001.67</b>
Dept. Taxation Payable	4.00
NYS Payable	
<b>Total for Other Current Liabilities</b>	<b>\$340,005.67</b>
<b>Total for Current Liabilities</b>	<b>\$374,810.99</b>
Long-term Liabilities	
220000 TOTAL LONG TERM LIABILITY	0
221000 MORTGAGE PAYABLE, LONG TERM	
<b>Total for 220000 TOTAL LONG TERM LIABILITY</b>	<b>0</b>
<b>Total for Long-term Liabilities</b>	<b>0</b>
<b>Total for Liabilities</b>	<b>\$374,810.99</b>
Equity	
3900 Retained Earnings	2,725,662.85
Net Income	207,113.02
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
<b>Total for 234000 RESERVE FOR EQUIP</b>	<b>\$144,373.60</b>
<b>Total for 230000 TOTAL RESERVES</b>	<b>\$144,373.60</b>
260000 TOTAL FUND BALANCE	0
262000 INVST FIXED ASSETS	
264000 APPROPRIATED FUNDS	600,000.00
266000 UNAPPROPRIATED FUNDS	695,918.70
<b>Total for 260000 TOTAL FUND BALANCE</b>	<b>\$1,295,918.70</b>
268000 NET CHANGE IN FUND BALANCE	-9.15
<b>Total for Equity</b>	<b>\$4,373,059.02</b>
<b>Total for Liabilities and Equity</b>	<b>\$4,747,870.01</b>

Statement of Activity  
 Finger Lakes Library System  
 May 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Income</b>	
320000 INTEREST	0
320005 Interest Income -TTC MM	74.87
320015 Interest Income - LPL MM	5.06
320020 Interest Income - TFA	322.91
<b>Total for 320000 INTEREST</b>	<b>\$402.84</b>
321000 UN-REALIZED GAIN / LOSS-INVSTMT	2,068.10
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	-\$5.00
360350 ILL CHARGES FOR LOST/DAMAGED BOOKS	96.99
<b>Total for 360000 FEES, DAMAGED, LOST ITEM CHARGE</b>	<b>\$91.99</b>
<b>Total for Income</b>	<b>\$130,756.72</b>
<b>Cost of Goods Sold</b>	
<b>Gross Profit</b>	<b>\$130,756.72</b>
<b>Expenses</b>	
400000 SALARIES & WAGES	0
404101 SALARIES_PROF_LIBRARIANS	22,689.22
404102 SALARIES_PROF_OTHER	10,579.64
404105 ILS / POLARIS SALARY RECLASS	-4,229.78
406100 SALARIES_SUPPORT	8,816.14
408100 SALARIES_ADMIN	7,172.61
409999 ACCRUED SALARIES & WAGES	4,987.26
<b>Total for 400000 SALARIES &amp; WAGES</b>	<b>\$50,015.09</b>
410000 TOTAL EMPLOYEE BENEFITS	0
416100 SOCIAL SECURITY	3,676.44
418100 WORKERS COMP INS	266.66
422100 NYS DISABILITY	-14.01
424100 MEDICAL INSURANCE	7,776.93
424150 FORMER EMP & RETIREE'S MED INS	1,214.46
424900 ILS FRINGE BENEFIT RECLASS	-1,146.69
429999 ACCRUED EMPLOYEE BENEFITS	363.77
<b>Total for 410000 TOTAL EMPLOYEE BENEFITS</b>	<b>\$12,137.56</b>

Statement of Activity  
 Finger Lakes Library System  
 May 2025

DISTRIBUTION ACCOUNT	TOTAL
430000 TOT BKS & LIB MATS	0
432000 BOOKS & OTHER ITEMS	0
432015 Juvenile - Other Items	915.78
432040 Correctional Facility Books	988.35
432042 Corr Fac - Other Items	-109.15
<b>Total for 432000 BOOKS &amp; OTHER ITEMS</b>	<b>\$1,794.98</b>
432600 CBA DATABASES	1,678.23
449500 ILL - LOST/DAMAGED BKS	206.67
451025 OVERDRIVE CONTENT	2,743.52
<b>Total for 430000 TOT BKS &amp; LIB MATS</b>	<b>\$6,423.40</b>
452000 TOTAL LIBRARY SERVICES	0
456100 SUPPLIES	38.95
456200 ILL SUPPLIES	34.90
458100 TELEPHONE	345.41
459100 TELEPHONE 800#	146.58
461100 FAX & INTERNET SERVICE	235.27
462100 POSTAGE	2,869.99
465100 SPEAKERS / PROGRAMS	500.00
466100 PROFESSIONAL DEVELOPMENT	165.00
466250 MILEAGE & TRAVEL - OTHER	-690.89
468200 SOFTWARE	385.15
471000 PROFESSIONAL & CONTRACTUAL FEES	488.59
471200 BANK CHARGES & INV'MT FEES	2,013.44
472000 LEGAL FEES	1,812.50
476500 HUMAN RESOURCE EXPENSES	148.80
<b>Total for 452000 TOTAL LIBRARY SERVICES</b>	<b>\$8,493.69</b>
477000 DRYDEN RD BLDG COSTS	0
477170 UTILITIES - DRYDEN RD	1,533.98
477180 MAINT/FACILITIES EXPENSE	1,448.82
<b>Total for 477000 DRYDEN RD BLDG COSTS</b>	<b>\$2,982.80</b>
478000 TOTAL OPER/MAINT	0
478100 EQUIP RENT / REPAIR	142.96
<b>Total for 478000 TOTAL OPER/MAINT</b>	<b>\$142.96</b>
492000 TOTAL OPER/MAINT VEHICLES	0
492100 OPERATIONS CAR/VAN	475.47
496100 MAINTENANCE CAR/VAN	1,011.74
<b>Total for 492000 TOTAL OPER/MAINT VEHICLES</b>	<b>\$1,487.21</b>

Statement of Activity  
 Finger Lakes Library System  
 May 2025

DISTRIBUTION ACCOUNT	TOTAL
502000 TOTAL INSURANCE	0
502100 INSTITUTION INSURANCE	492.23
504100 VEHICLE INSURANCE	426.43
508100 TRUSTEE INSURANCE	2,061.00
<b>Total for 502000 TOTAL INSURANCE</b>	<b>\$2,979.66</b>
574000 FAMILY LITERACY GRANT	0
574200 FAMILY LITERACY GT PURCH SUPPL	750.00
<b>Total for 574000 FAMILY LITERACY GRANT</b>	<b>\$750.00</b>
875000 PR YR ADJMTS & MISC EXPENSES	250.00
876700 TOTAL ILS/POLARIS EXPENSES	0
876750 SALARIES	4,229.78
876755 BENEFITS	1,146.69
876900 MBR LIB EQUIP & SUPPLIES REIMB	-25,533.38
876903 EQUIP & SUPPLIES for MBR LIB	28,007.47
876910 TELECOMMUNICATIONS	2,881.87
<b>Total for 876700 TOTAL ILS/POLARIS EXPENSES</b>	<b>\$10,732.43</b>
<b>Total for Expenses</b>	<b>\$96,394.80</b>
<b>Net Operating Income</b>	<b>\$34,361.92</b>
Other Income	
Other Expenses	
<b>Net Other Income</b>	<b>0</b>
<b>Net Income</b>	<b>\$34,361.92</b>