

Statement of Financial Position

Finger Lakes Library System

As of June 30, 2025

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DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
110000 TOTAL FUNDS	0
120000 TSB DEMAND DEPOSITS	
120100 TTC DEMAND DEPOSITS	13,600.56
122000 INVESTMENTS	0
122100 TTC MONEY MARKET	821,055.81
122150 BOARD DESIGNATED	1,264,349.07
123000 LPL RESTRICTED FUNDS	125,000.00
123100 LPL RESTRICTED MMF	159,091.14
Total for 122000 INVESTMENTS	\$2,369,496.02
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	\$2,384,074.24
Total for Bank Accounts	\$2,384,074.24
Accounts Receivable	
140000 ACCOUNTS RECEIVABLE	\$55,423.63
141000 ACCOUNTS RECEIVABLE	
Total for 140000 ACCOUNTS RECEIVABLE	\$55,423.63
Total for Accounts Receivable	\$55,423.63
Other Current Assets	
142100 TOTAL OTHER CURRENT ASSETS	0
142120 OTHER RECEIVABLES	326.76
142150 DEPOSITS IN TRANSIT	
145000 PREPAID EXPENSE	61,797.18
145500 SECURITY DEPOSITS	205.00
146000 ACCRUED INT & MKT ADJ	6,653.15
146998 ACCRUED POLARIS REVENUE	
146999 ACCRUED STATE AID	703,950.01
Total for 142100 TOTAL OTHER CURRENT ASSETS	\$772,932.10
Total for Other Current Assets	\$772,932.10
Total for Current Assets	\$3,212,429.97

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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	-397,729.90
Total for 147000 DRYDEN ROAD FIXED ASSETS	\$1,522,694.87
Total for Fixed Assets	\$1,522,694.87
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	\$4,735,124.84
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
210000 ACCOUNTS PAYABLE	22,707.52
Total for Accounts Payable	\$22,707.52
Credit Cards	
Other Current Liabilities	
212000 OTHER CURRENT LIABILITIES	0
212050 ACCRUED & OTHER LIABILITIES	120,185.67
213000 MORTGAGE PAYABLE, CURRENT	
214000 PAYROLL PAYABLES	62,818.58
214010 Paid Family Leave Act W/Holding	5,190.75
214050 Retirement W/Holding	487.02
214100 MAJOR MED FLEX	
214300 PARKING FLEX	
214400 AFLAC	-\$8,490.42
214405 AFLAC - Pre Tax	6,879.08
214410 AFLAC - Post Tax	1,979.67

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DISTRIBUTION ACCOUNT	TOTAL
Total for 214400 AFLAC	\$368.33
214500 TRANSAMERICA LIFE	-236.39
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	-177.81
215300 FORMER EMP SHARE OF HEALTH INS	9,917.89
215350 Un-earned State Revenue	-0.01
215400 Un-earned Polaris Revenue	21,071.22
216000 MEMBER INVESTMENTS(201M)	
Total for 212000 OTHER CURRENT LIABILITIES	\$295,946.14
Dept. Taxation Payable	4.00
NYS Payable	
Total for Other Current Liabilities	\$295,950.14
Total for Current Liabilities	\$318,657.66
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	\$318,657.66
Equity	
3900 Retained Earnings	2,725,662.85
Net Income	250,521.18
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	\$4,416,467.18
Total for Liabilities and Equity	\$4,735,124.84

Statement of Activity
 Finger Lakes Library System
 June 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
320000 INTEREST	0
320005 Interest Income -TTC MM	59.05
320015 Interest Income - LPL MM	5.97
Total for 320000 INTEREST	\$65.02
321000 UN-REALIZED GAIN / LOSS-INVSTMT	5,254.28
322009 TCPL AUTOMATION ACCRUED	5,613.70
323009 MBR LIB AUTOMATION ACCRUED	17,819.18
324000 Rental Income - Building	1,418.83
332000 GIFTS	25,000.00
340999 ACCRUED STATE AID	99,252.58
Total for Income	\$154,423.59
Cost of Goods Sold	
Gross Profit	\$154,423.59
Expenses	
400000 SALARIES & WAGES	0
404101 SALARIES_PROF_LIBRARIANS	22,689.22
404102 SALARIES_PROF_OTHER	10,674.13
404105 ILS / POLARIS SALARY RECLASS	-4,229.78
406100 SALARIES_SUPPORT	8,969.76
408100 SALARIES_ADMIN	7,166.36
409999 ACCRUED SALARIES & WAGES	2,493.63
Total for 400000 SALARIES & WAGES	\$47,763.32
410000 TOTAL EMPLOYEE BENEFITS	0
416100 SOCIAL SECURITY	3,694.94
418100 WORKERS COMP INS	542.66
422100 NYS DISABILITY	596.29
424100 MEDICAL INSURANCE	7,791.41
424150 FORMER EMP & RETIREE'S MED INS	1,214.46
424900 ILS FRINGE BENEFIT RECLASS	-1,146.69
429999 ACCRUED EMPLOYEE BENEFITS	181.89
Total for 410000 TOTAL EMPLOYEE BENEFITS	\$12,874.96
430000 TOT BKS & LIB MATS	0
432000 BOOKS & OTHER ITEMS	0
432040 Correctional Facility Books	869.90
Total for 432000 BOOKS & OTHER ITEMS	\$869.90
432600 CBA DATABASES	1,678.23
433000 CLSA e-Magazines	17,500.00
449500 ILL - LOST/DAMAGED BKS	21.95

Statement of Activity
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 June 2025

DISTRIBUTION ACCOUNT	TOTAL
451025 OVERDRIVE CONTENT	7,460.95
Total for 430000 TOT BKS & LIB MATS	\$27,531.03
452000 TOTAL LIBRARY SERVICES	0
456100 SUPPLIES	37.64
458100 TELEPHONE	345.41
459100 TELEPHONE 800#	146.58
461100 FAX & INTERNET SERVICE	424.66
462100 POSTAGE	2,869.99
465100 SPEAKERS / PROGRAMS	500.00
466100 PROFESSIONAL DEVELOPMENT	335.00
466200 MILEAGE & TRAVEL CONF & MTG	291.66
468200 SOFTWARE	2,646.17
471000 PROFESSIONAL & CONTRACTUAL FEES	250.18
471200 BANK CHARGES & INV'MT FEES	7.39
472000 LEGAL FEES	3,680.40
473000 MEMBERSHIPS/DUES_FLLS ONLY	225.00
475500 TRUSTEE TRNG & Other Expenses	350.00
476500 HUMAN RESOURCE EXPENSES	99.20
Total for 452000 TOTAL LIBRARY SERVICES	\$12,209.28
477000 DRYDEN RD BLDG COSTS	0
477170 UTILITIES - DRYDEN RD	1,167.02
477180 MAINT/FACILITIES EXPENSE	1,211.86
Total for 477000 DRYDEN RD BLDG COSTS	\$2,378.88
478000 TOTAL OPER/MAINT	0
478100 EQUIP RENT / REPAIR	142.38
Total for 478000 TOTAL OPER/MAINT	\$142.38
492000 TOTAL OPER/MAINT VEHICLES	0
492100 OPERATIONS CAR/VAN	519.89
Total for 492000 TOTAL OPER/MAINT VEHICLES	\$519.89
502000 TOTAL INSURANCE	0
502100 INSTITUTION INSURANCE	492.23
504100 VEHICLE INSURANCE	426.43
Total for 502000 TOTAL INSURANCE	\$918.66
574000 FAMILY LITERACY GRANT	0
574200 FAMILY LITERACY GT PURCH SUPPL	700.00
Total for 574000 FAMILY LITERACY GRANT	\$700.00
876700 TOTAL ILS/POLARIS EXPENSES	0
876750 SALARIES	4,229.78
876755 BENEFITS	1,146.69
876760 LICENSE ACQ FEES	521.50

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June 2025

DISTRIBUTION ACCOUNT	TOTAL
876900 MBR LIB EQUIP & SUPPLIES REIMB	-5,457.72
876910 TELECOMMUNICATIONS	3,163.99
Total for 876700 TOTAL ILS/POLARIS EXPENSES	\$3,604.24
Total for Expenses	\$108,642.64
Net Operating Income	\$45,780.95
Other Income	
Other Expenses	
Net Other Income	0
Net Income	\$45,780.95