

Statement of Financial Position

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Finger Lakes Library System

As of July 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
110000 TOTAL FUNDS	\$0.00
120000 TSB DEMAND DEPOSITS	0.00
120100 TTC DEMAND DEPOSITS	-68,766.31
122000 INVESTMENTS	\$0.00
122100 TTC MONEY MARKET	725,096.46
122150 BOARD DESIGNATED	1,270,897.12
123000 LPL RESTRICTED FUNDS	125,000.00
123100 LPL RESTRICTED MMF	159,081.28
Total for 122000 INVESTMENTS	\$2,280,074.86
124000 PETTY CASH	\$75.00
124001 Cash on Hand	0.00
Total for 124000 PETTY CASH	\$75.00
125000 CREDIT CARD PROCESSING ACCOUNT	902.66
Total for 110000 TOTAL FUNDS	\$2,212,286.21
Total for Bank Accounts	\$2,212,286.21
Accounts Receivable	
140000 ACCOUNTS RECEIVABLE	\$986.22
141000 ACCOUNTS RECEIVABLE	0.00
Total for 140000 ACCOUNTS RECEIVABLE	\$986.22
Total for Accounts Receivable	\$986.22
Other Current Assets	
142100 TOTAL OTHER CURRENT ASSETS	\$0.00
142120 OTHER RECEIVABLES	326.76
142150 DEPOSITS IN TRANSIT	0.00
145000 PREPAID EXPENSE	48,437.24
145500 SECURITY DEPOSITS	205.00
146000 ACCRUED INT & MKT ADJ	5,040.46
146998 ACCRUED POLARIS REVENUE	0.00
146999 ACCRUED STATE AID	-5,011.08
Total for 142100 TOTAL OTHER CURRENT ASSETS	\$48,998.38
Total for Other Current Assets	\$48,998.38
Total for Current Assets	\$2,262,270.81

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DISTRIBUTION ACCOUNT	TOTAL
Fixed Assets	
147000 DRYDEN ROAD FIXED ASSETS	\$0.00
147050 CONSTRUCTION IN PROGRESS	0.00
147100 DRYDEN RD - LAND	60,000.00
147150 DRYDEN RD - BLDG	1,838,613.04
147175 D. R. - BUILD - ACCUM DEP	-436,637.35
147200 LAND IMPROVEMENTS	6,500.00
147225 LAND IMP - ACCUM DEPR	-5,308.33
147500 EQUIPMENT	477,635.78
147525 EQUIP - ACCUM DEPR	-407,252.73
Total for 147000 DRYDEN ROAD FIXED ASSETS	\$1,533,550.41
Total for Fixed Assets	\$1,533,550.41
Other Assets	
149000 UNAMORTIZED DEBT ISSUANCE COSTS	\$0.00
149100 DEBT ISSUANCE COSTS	0.00
149125 ACCUM AMORT	0.00
Total for 149000 UNAMORTIZED DEBT ISSUANCE COSTS	\$0.00
Total for Other Assets	\$0.00
Total for Assets	\$3,795,821.22
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
210000 ACCOUNTS PAYABLE	18,604.25
Total for Accounts Payable	\$18,604.25
Credit Cards	
	0.00
Other Current Liabilities	
212000 OTHER CURRENT LIABILITIES	\$0.00
212050 ACCRUED & OTHER LIABILITIES	129,928.20
213000 MORTGAGE PAYABLE, CURRENT	0.00
214000 PAYROLL PAYABLES	44,747.38
214010 Paid Family Leave Act W/Holding	3,242.91
214050 Retirement W/Holding	1,555.13
214100 MAJOR MED FLEX	0.00
214300 PARKING FLEX	0.00
214400 AFLAC	-\$5,663.88
214405 AFLAC - Pre Tax	4,758.86
214410 AFLAC - Post Tax	1,435.14

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DISTRIBUTION ACCOUNT	TOTAL
Total for 214400 AFLAC	\$530.12
214500 TRANSAMERICA LIFE	-244.38
215000 SALES TAX PAYABLE	0.00
215100 ACCRUED BENEFIT TIME	77,409.62
215200 ALLOCATED MEMB LIB PAYABLE (CC)	-9,449.03
215205 UN-ALLOCATED MBR LIB PAYABLE	-180.51
215300 FORMER EMP SHARE OF HEALTH INS	9,917.89
215350 Un-earned State Revenue	472,627.38
215400 Un-earned Polaris Revenue	-3,142.75
216000 MEMBER INVESTMENTS(201M)	0.00
Total for 212000 OTHER CURRENT LIABILITIES	\$726,941.96
Dept. Taxation Payable	4.00
NYS Payable	0.00
Total for Other Current Liabilities	\$726,945.96
Total for Current Liabilities	\$745,550.21
Long-term Liabilities	
220000 TOTAL LONG TERM LIABILITY	\$0.00
221000 MORTGAGE PAYABLE, LONG TERM	0.00
Total for 220000 TOTAL LONG TERM LIABILITY	\$0.00
Total for Long-term Liabilities	\$0.00
Total for Liabilities	\$745,550.21
Equity	
230000 TOTAL RESERVES	\$0.00
234000 RESERVE FOR EQUIP	\$0.00
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	\$0.00
262000 INVST FIXED ASSETS	0.00
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
3900 Retained Earnings	2,634,921.62
Net Income	-1,024,933.76
Total for Equity	\$3,050,271.01
Total for Liabilities and Equity	\$3,795,821.22

Statement of Activity
 Finger Lakes Library System
 July 1-31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
320000 INTEREST	\$0.00
320005 Interest Income -TTC MM	54.52
320015 Interest Income - LPL MM	5.14
320020 Interest Income - TFA	454.67
Total for 320000 INTEREST	\$514.33
321000 UN-REALIZED GAIN / LOSS-INVSTMT	3,564.16
322009 TCPL AUTOMATION ACCRUED	5,800.82
323009 MBR LIB AUTOMATION ACCRUED	18,413.15
324000 Rental Income - Building	1,447.21
340999 ACCRUED STATE AID	-1,076,462.33
350000 NYS CONSTR GRNT (OTHER)	6,044.00
360000 FEES, DAMAGED, LOST ITEM CHARGE	\$0.00
360050 BOOKS, MOVIE LICENSES & OTHER	338.00
360350 ILL CHARGES FOR LOST/DAMAGED BOOKS	311.09
Total for 360000 FEES, DAMAGED, LOST ITEM CHARGE	\$649.09
Total for Income	-\$1,040,029.57
Cost of Goods Sold	0.00
Gross Profit	-\$1,040,029.57
Expenses	
400000 SALARIES & WAGES	\$0.00
404101 SALARIES_PROF_LIBRARIANS	40,115.55
404102 SALARIES_PROF_OTHER	19,518.29
404105 ILS / POLARIS SALARY RECLASS	-4,441.45
406100 SALARIES_SUPPORT	15,432.00
408100 SALARIES_ADMIN	13,074.00
409999 ACCRUED SALARIES & WAGES	-17,044.32
Total for 400000 SALARIES & WAGES	\$66,654.07
410000 TOTAL EMPLOYEE BENEFITS	\$0.00
414100 NYS RETIREMENT	-1,888.24
416100 SOCIAL SECURITY	6,605.04
418100 WORKERS COMP INS	854.96
422100 NYS DISABILITY	161.45
422200 NON-NYS DISABILITY INS	252.09
424100 MEDICAL INSURANCE	10,299.22
424150 FORMER EMP & RETIREE'S MED INS	1,214.46
424900 ILS FRINGE BENEFIT RECLASS	-593.47
429999 ACCRUED EMPLOYEE BENEFITS	-1,224.61
Total for 410000 TOTAL EMPLOYEE BENEFITS	\$15,680.90

Statement of Activity
 Finger Lakes Library System
 July 1-31, 2025

DISTRIBUTION ACCOUNT	TOTAL
430000 TOT BKS & LIB MATS	\$0.00
432000 BOOKS & OTHER ITEMS	\$0.00
432030 Professional Books	1,011.73
432040 Correctional Facility Books	626.90
432042 Corr Fac - Other Items	-276.24
Total for 432000 BOOKS & OTHER ITEMS	\$1,362.39
432600 CBA DATABASES	11,178.23
450000 DATABASE & MOVIE LICENSES	900.00
451025 OVERDRIVE CONTENT	1,285.87
Total for 430000 TOT BKS & LIB MATS	\$14,726.49
452000 TOTAL LIBRARY SERVICES	\$0.00
456100 SUPPLIES	756.01
456200 ILL SUPPLIES	69.80
458100 TELEPHONE	345.41
459100 TELEPHONE 800#	146.58
461100 FAX & INTERNET SERVICE	424.66
462100 POSTAGE	3,098.39
466100 PROFESSIONAL DEVELOPMENT	141.57
466200 MILEAGE & TRAVEL CONF & MTG	-34.66
468100 OCLC	20,101.27
468200 SOFTWARE	199.49
471000 PROFESSIONAL & CONTRACTUAL FEES	330.68
471200 BANK CHARGES & INV'MT FEES	2.14
473000 MEMBERSHIPS/DUES_FLLS ONLY	2,741.00
476500 HUMAN RESOURCE EXPENSES	99.20
Total for 452000 TOTAL LIBRARY SERVICES	\$28,421.54
477000 DRYDEN RD BLDG COSTS	\$0.00
477170 UTILITIES - DRYDEN RD	1,188.89
477180 MAINT/FACILITIES EXPENSE	3,627.08
Total for 477000 DRYDEN RD BLDG COSTS	\$4,815.97
478000 TOTAL OPER/MAINT	\$0.00
478100 EQUIP RENT / REPAIR	1,427.47
Total for 478000 TOTAL OPER/MAINT	\$1,427.47
492000 TOTAL OPER/MAINT VEHICLES	\$0.00
492100 OPERATIONS CAR/VAN	478.47
496100 MAINTENANCE CAR/VAN	-4,401.98
Total for 492000 TOTAL OPER/MAINT VEHICLES	-\$3,923.51
502000 TOTAL INSURANCE	\$0.00
502100 INSTITUTION INSURANCE	492.23
504100 VEHICLE INSURANCE	426.43
Total for 502000 TOTAL INSURANCE	\$918.66

Statement of Activity
 Finger Lakes Library System
 July 1-31, 2025

DISTRIBUTION ACCOUNT	TOTAL
512000 TOTAL GRANTS MEMBER LIBS	\$0.00
515000 OUTREACH MINI-GRANTS	10,634.00
Total for 512000 TOTAL GRANTS MEMBER LIBS	\$10,634.00
574000 FAMILY LITERACY GRANT	730.00
876700 TOTAL ILS/POLARIS EXPENSES	\$0.00
876750 SALARIES	4,441.45
876755 BENEFITS	593.47
876765 MAINT ILS	86,972.90
876900 MBR LIB EQUIP & SUPPLIES REIMB	-1,282.93
876903 EQUIP & SUPPLIES for MBR LIB	1,692.75
876910 TELECOMMUNICATIONS	2,966.14
Total for 876700 TOTAL ILS/POLARIS EXPENSES	\$95,383.78
Total for Expenses	\$235,469.37
Net Operating Income	-\$1,275,498.94
Other Income	0.00
Other Expenses	0.00
Net Other Income	\$0.00
Net Income	-\$1,275,498.94