

Statement of Financial Position

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Finger Lakes Library System

As of August 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	-46,110.17
122000 INVESTMENTS	\$0.00
122100 TTC MONEY MARKET	2,038,508.08
122150 BOARD DESIGNATED	1,274,395.50
123000 LPL RESTRICTED FUNDS	125,000.00
123100 LPL RESTRICTED MMF	159,086.42
Total for 122000 INVESTMENTS	\$3,596,990.00
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	\$3,551,857.49
Total for Bank Accounts	\$3,551,857.49
Accounts Receivable	
140000 ACCOUNTS RECEIVABLE	\$131,063.92
141000 ACCOUNTS RECEIVABLE	0.00
Total for 140000 ACCOUNTS RECEIVABLE	\$131,063.92
Total for Accounts Receivable	\$131,063.92
Other Current Assets	
142100 TOTAL OTHER CURRENT ASSETS	\$0.00
142120 OTHER RECEIVABLES	326.76
142150 DEPOSITS IN TRANSIT	0.00
145000 PREPAID EXPENSE	65,420.24
145500 SECURITY DEPOSITS	205.00
146000 ACCRUED INT & MKT ADJ	5,862.18
146998 ACCRUED POLARIS REVENUE	0.00
146999 ACCRUED STATE AID	4,229.74
Total for 142100 TOTAL OTHER CURRENT ASSETS	\$76,043.92
Total for Other Current Assets	\$76,043.92
Total for Current Assets	\$3,758,965.33

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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	\$5,292,515.74
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
210000 ACCOUNTS PAYABLE	11,780.76
Total for Accounts Payable	\$11,780.76
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	47,570.19
214010 Paid Family Leave Act W/Holding	3,442.81
214050 Retirement W/Holding	-1,063.29
214100 MAJOR MED FLEX	0.00
214300 PARKING FLEX	0.00
214400 AFLAC	-\$6,077.34
214405 AFLAC - Pre Tax	4,986.50
214410 AFLAC - Post Tax	1,499.12

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DISTRIBUTION ACCOUNT	TOTAL
Total for 214400 AFLAC	\$408.28
214500 TRANSAMERICA LIFE	-276.34
215000 SALES TAX PAYABLE	0.00
215100 ACCRUED BENEFIT TIME	77,409.62
215200 ALLOCATED MEMB LIB PAYABLE (CC)	-11,215.04
215205 UN-ALLOCATED MBR LIB PAYABLE	-183.41
215300 FORMER EMP SHARE OF HEALTH INS	9,917.89
215350 Un-earned State Revenue	376,866.27
215400 Un-earned Polaris Revenue	98,118.28
216000 MEMBER INVESTMENTS(201M)	0.00
Total for 212000 OTHER CURRENT LIABILITIES	\$730,923.46
Dept. Taxation Payable	4.00
NYS Payable	0.00
Total for Other Current Liabilities	\$730,927.46
Total for Current Liabilities	\$742,708.22
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	\$742,708.22
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	474,602.75
Total for Equity	\$4,549,807.52
Total for Liabilities and Equity	\$5,292,515.74

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

DISTRIBUTION ACCOUNT	TOTAL
Income	
310000 SERV TO MUNIC	11,450.00
320000 INTEREST	\$0.00
320005 Interest Income -TTC MM	137.72
320015 Interest Income - LPL MM	5.14
320020 Interest Income - TFA	1,855.72
Total for 320000 INTEREST	\$1,998.58
321000 UN-REALIZED GAIN / LOSS-INVSTMT	4,254.82
322009 TCPL AUTOMATION ACCRUED	5,800.82
323009 MBR LIB AUTOMATION ACCRUED	18,413.15
324000 Rental Income - Building	1,447.21
340000 STATE AID	1,236,330.00
340050 STATE AID - FLLS for CBA	179,881.00
340100 STATE AID for MBR LIBRARIES	97,453.00
340999 ACCRUED STATE AID	105,001.93
346300 JAILS & CORRECTIONAL FACILITIES	33,915.00
351040 MEM LIB E-CONTENT	500.00
360000 FEES, DAMAGED, LOST ITEM CHARGE	\$0.00
360350 ILL CHARGES FOR LOST/DAMAGED BOOKS	222.39
Total for 360000 FEES, DAMAGED, LOST ITEM CHARGE	\$222.39
390010 PR YR ADJMTS & MISC REV - ILS	0.01
Sales	4,994.40
Total for Income	\$1,701,662.31
Cost of Goods Sold	0.00
Gross Profit	\$1,701,662.31
Expenses	
400000 SALARIES & WAGES	\$0.00
404101 SALARIES_PROF_LIBRARIANS	23,449.66
404102 SALARIES_PROF_OTHER	11,118.32
404105 ILS / POLARIS SALARY RECLASS	-4,441.45
406100 SALARIES_SUPPORT	9,490.41
408100 SALARIES_ADMIN	7,458.74
409999 ACCRUED SALARIES & WAGES	2,596.40
Total for 400000 SALARIES & WAGES	\$49,672.08
410000 TOTAL EMPLOYEE BENEFITS	\$0.00
414100 NYS RETIREMENT	-1,147.15
416100 SOCIAL SECURITY	3,849.28
418100 WORKERS COMP INS	2,345.11
422100 NYS DISABILITY	184.79
422200 NON-NYS DISABILITY INS	252.09

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

DISTRIBUTION ACCOUNT	TOTAL
424100 MEDICAL INSURANCE	7,791.41
424150 FORMER EMP & RETIREE'S MED INS	1,214.46
424900 ILS FRINGE BENEFIT RECLASS	-593.47
429999 ACCRUED EMPLOYEE BENEFITS	194.04
Total for 410000 TOTAL EMPLOYEE BENEFITS	\$14,090.56
430000 TOT BKS & LIB MATS	\$0.00
432000 BOOKS & OTHER ITEMS	\$0.00
432042 Corr Fac - Other Items	1,532.29
Total for 432000 BOOKS & OTHER ITEMS	\$1,532.29
432600 CBA DATABASES	3,691.76
432900 CLSA e-Content	4,994.40
451025 OVERDRIVE CONTENT	1,357.56
Total for 430000 TOT BKS & LIB MATS	\$11,576.01
452000 TOTAL LIBRARY SERVICES	\$0.00
456100 SUPPLIES	84.07
456200 ILL SUPPLIES	88.80
458100 TELEPHONE	353.01
459100 TELEPHONE 800#	146.58
461100 FAX & INTERNET SERVICE	424.66
462100 POSTAGE	2,869.99
466100 PROFESSIONAL DEVELOPMENT	100.00
466200 MILEAGE & TRAVEL CONF & MTG	1,175.92
466250 MILEAGE & TRAVEL - OTHER	24.44
468200 SOFTWARE	4,972.37
471000 PROFESSIONAL & CONTRACTUAL FEES	403.19
471200 BANK CHARGES & INV'MT FEES	1,796.58
476500 HUMAN RESOURCE EXPENSES	99.20
Total for 452000 TOTAL LIBRARY SERVICES	\$12,538.81
477000 DRYDEN RD BLDG COSTS	\$0.00
477170 UTILITIES - DRYDEN RD	991.01
477180 MAINT/FACILITIES EXPENSE	1,280.49
Total for 477000 DRYDEN RD BLDG COSTS	\$2,271.50
478000 TOTAL OPER/MAINT	\$0.00
478100 EQUIP RENT / REPAIR	142.38
Total for 478000 TOTAL OPER/MAINT	\$142.38
492000 TOTAL OPER/MAINT VEHICLES	\$0.00
492100 OPERATIONS CAR/VAN	573.27
496100 MAINTENANCE CAR/VAN	120.84
Total for 492000 TOTAL OPER/MAINT VEHICLES	\$694.11

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

DISTRIBUTION ACCOUNT	TOTAL
502000 TOTAL INSURANCE	\$0.00
502100 INSTITUTION INSURANCE	492.23
504100 VEHICLE INSURANCE	426.43
Total for 502000 TOTAL INSURANCE	\$918.66
512000 TOTAL GRANTS MEMBER LIBS	\$0.00
516000 CASH GRANTS/ LLSA	97,455.00
Total for 512000 TOTAL GRANTS MEMBER LIBS	\$97,455.00
574000 FAMILY LITERACY GRANT	\$0.00
574200 FAMILY LITERACY GT PURCH SUPPL	3,644.84
Total for 574000 FAMILY LITERACY GRANT	\$3,644.84
875000 PR YR ADJMTS & MISC EXPENSES	277.84
876700 TOTAL ILS/POLARIS EXPENSES	\$0.00
876750 SALARIES	4,441.45
876755 BENEFITS	593.47
876800 SUPPLIES, INS & MISC MAINT	788.56
876900 MBR LIB EQUIP & SUPPLIES REIMB	-70.00
876903 EQUIP & SUPPLIES for MBR LIB	134.85
876910 TELECOMMUNICATIONS	2,955.68
Total for 876700 TOTAL ILS/POLARIS EXPENSES	\$8,844.01
Total for Expenses	\$202,125.80
Net Operating Income	\$1,499,536.51
Other Income	0.00
Other Expenses	0.00
Net Other Income	\$0.00
Net Income	\$1,499,536.51