

# Statement of Financial Position

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## Finger Lakes Library System

As of September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Assets</b>	
Current Assets	
Bank Accounts	
110000 TOTAL FUNDS	
120000 TSB DEMAND DEPOSITS	0.00
120100 TTC DEMAND DEPOSITS	31,322.26
122000 INVESTMENTS	\$0.00
122100 TTC MONEY MARKET	1,944,561.23
122150 BOARD DESIGNATED	1,276,763.76
123000 LPL RESTRICTED FUNDS	125,000.00
123100 LPL RESTRICTED MMF	159,091.29
<b>Total for 122000 INVESTMENTS</b>	<b>\$3,505,416.28</b>
124000 PETTY CASH	\$75.00
124001 Cash on Hand	0.00
<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>\$3,537,716.20</b>
<b>Total for Bank Accounts</b>	<b>\$3,537,716.20</b>
Accounts Receivable	
140000 ACCOUNTS RECEIVABLE	\$45,876.57
141000 ACCOUNTS RECEIVABLE	0.00
<b>Total for 140000 ACCOUNTS RECEIVABLE</b>	<b>\$45,876.57</b>
<b>Total for Accounts Receivable</b>	<b>\$45,876.57</b>
Other Current Assets	
142100 TOTAL OTHER CURRENT ASSETS	
142120 OTHER RECEIVABLES	326.76
142150 DEPOSITS IN TRANSIT	0.00
145000 PREPAID EXPENSE	62,019.11
145500 SECURITY DEPOSITS	205.00
146000 ACCRUED INT & MKT ADJ	7,487.80
146998 ACCRUED POLARIS REVENUE	0.00
146999 ACCRUED STATE AID	13,172.47
<b>Total for 142100 TOTAL OTHER CURRENT ASSETS</b>	<b>\$83,211.14</b>
<b>Total for Other Current Assets</b>	<b>\$83,211.14</b>
<b>Total for Current Assets</b>	<b>\$3,666,803.91</b>

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## Finger Lakes Library System

As of September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Fixed Assets</b>	
147000 DRYDEN ROAD FIXED ASSETS	
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
<b>Total for 147000 DRYDEN ROAD FIXED ASSETS</b>	<b>\$1,533,550.41</b>
<b>Total for Fixed Assets</b>	<b>\$1,533,550.41</b>
<b>Other Assets</b>	
149000 UNAMORTIZED DEBT ISSUANCE COSTS	
149100 DEBT ISSUANCE COSTS	0.00
149125 ACCUM AMORT	0.00
<b>Total for 149000 UNAMORTIZED DEBT ISSUANCE COSTS</b>	<b>\$0.00</b>
<b>Total for Other Assets</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$5,200,354.32</b>
<b>Liabilities and Equity</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
210000 ACCOUNTS PAYABLE	9,804.20
<b>Total for Accounts Payable</b>	<b>\$9,804.20</b>
<b>Other Current Liabilities</b>	
212000 OTHER CURRENT LIABILITIES	\$0.00
212050 ACCRUED & OTHER LIABILITIES	129,928.20
213000 MORTGAGE PAYABLE, CURRENT	0.00
214000 PAYROLL PAYABLES	53,011.46
214010 Paid Family Leave Act W/Holding	3,633.43
214050 Retirement W/Holding	-2,322.02
214100 MAJOR MED FLEX	0.00
214300 PARKING FLEX	0.00
214400 AFLAC	-\$6,352.98
214405 AFLAC - Pre Tax	5,214.14
214410 AFLAC - Post Tax	1,563.10

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As of September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Total for 214400 AFLAC</b>	<b>\$424.26</b>
214500 TRANSAMERICA LIFE	-292.32
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	-186.51
215300 FORMER EMP SHARE OF HEALTH INS	9,917.89
215350 Un-earned State Revenue	284,194.23
215400 Un-earned Polaris Revenue	74,685.40
216000 MEMBER INVESTMENTS(201M)	0.00
<b>Total for 212000 OTHER CURRENT LIABILITIES</b>	<b>\$619,188.60</b>
Dept. Taxation Payable	4.00
NYS Payable	0.00
<b>Total for Other Current Liabilities</b>	<b>\$619,192.60</b>
<b>Total for Current Liabilities</b>	<b>\$628,996.80</b>
Long-term Liabilities	
220000 TOTAL LONG TERM LIABILITY	
221000 MORTGAGE PAYABLE, LONG TERM	0.00
<b>Total for 220000 TOTAL LONG TERM LIABILITY</b>	<b>\$0.00</b>
<b>Total for Long-term Liabilities</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$628,996.80</b>
Equity	
230000 TOTAL RESERVES	
234000 RESERVE FOR EQUIP	\$0.00
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	
262000 INVST FIXED ASSETS	0.00
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
3900 Retained Earnings	2,634,921.62
Net Income	496,152.75
<b>Total for Equity</b>	<b>\$4,571,357.52</b>
<b>Total for Liabilities and Equity</b>	<b>\$5,200,354.32</b>

**Statement of Activity**  
**Finger Lakes Library System**  
September 1-30, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Income</b>	
320000 INTEREST	
320005 Interest Income -TTC MM	161.73
320015 Interest Income - LPL MM	4.87
320020 Interest Income - TFA	16,021.22
<b>Total for 320000 INTEREST</b>	<b>\$16,187.82</b>
321000 UN-REALIZED GAIN / LOSS-INVSTMT	-12,027.34
322009 TCPL AUTOMATION ACCRUED	5,613.70
323009 MBR LIB AUTOMATION ACCRUED	17,819.18
324000 Rental Income - Building	1,447.21
340999 ACCRUED STATE AID	101,614.77
360000 FEES, DAMAGED, LOST ITEM CHARGE	
360350 ILL CHARGES FOR LOST/DAMAGED BOOKS	212.99
<b>Total for 360000 FEES, DAMAGED, LOST ITEM CHARGE</b>	<b>\$212.99</b>
<b>Total for Income</b>	<b>\$130,868.33</b>
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<b>Gross Profit</b>	<b>\$130,868.33</b>
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<b>Expenses</b>	
400000 SALARIES & WAGES	
404101 SALARIES_PROF_LIBRARIANS	23,449.66
404102 SALARIES_PROF_OTHER	11,073.66
404105 ILS / POLARIS SALARY RECLASS	-4,441.45
406100 SALARIES_SUPPORT	9,591.66
408100 SALARIES_ADMIN	7,484.74
409999 ACCRUED SALARIES & WAGES	5,002.98
<b>Total for 400000 SALARIES &amp; WAGES</b>	<b>\$52,161.25</b>
410000 TOTAL EMPLOYEE BENEFITS	
414100 NYS RETIREMENT	-1,149.94
416100 SOCIAL SECURITY	3,855.59
418100 WORKERS COMP INS	447.61
422100 NYS DISABILITY	184.82
422200 NON-NYS DISABILITY INS	252.09
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	373.55
<b>Total for 410000 TOTAL EMPLOYEE BENEFITS</b>	<b>\$12,376.12</b>

Statement of Activity  
 Finger Lakes Library System  
 September 1-30, 2025

DISTRIBUTION ACCOUNT	TOTAL
430000 TOT BKS & LIB MATS	
432000 BOOKS & OTHER ITEMS	
432030 Professional Books	164.11
432040 Correctional Facility Books	1,060.55
432050 Jail Books	402.19
<b>Total for 432000 BOOKS &amp; OTHER ITEMS</b>	<b>\$1,626.85</b>
432600 CLSA DATABASES	3,401.13
449500 ILL - LOST/DAMAGED BKS	52.50
451025 OVERDRIVE CONTENT	10,112.50
<b>Total for 430000 TOT BKS &amp; LIB MATS</b>	<b>\$15,192.98</b>
452000 TOTAL LIBRARY SERVICES	
456100 SUPPLIES	160.89
456200 ILL SUPPLIES	31.82
458100 TELEPHONE	353.01
459100 TELEPHONE 800#	146.58
461100 FAX & INTERNET SERVICE	424.66
462100 POSTAGE	2,978.93
464520 ANNUAL MEETING	
464525 ANNUAL MEETING REIMBURSEMENTS	-175.00
<b>Total for 464520 ANNUAL MEETING</b>	<b>-\$175.00</b>
466200 MILEAGE & TRAVEL CONF & MTG	1,631.26
466250 MILEAGE & TRAVEL - OTHER	116.87
468200 SOFTWARE	231.00
471000 PROFESSIONAL & CONTRACTUAL FEES	267.66
471200 BANK CHARGES & INV'MT FEES	9.14
473000 MEMBERSHIPS/DUES_FLLS ONLY	383.00
476500 HUMAN RESOURCE EXPENSES	99.20
<b>Total for 452000 TOTAL LIBRARY SERVICES</b>	<b>\$6,659.02</b>
477000 DRYDEN RD BLDG COSTS	
477170 UTILITIES - DRYDEN RD	1,003.36
477180 MAINT/FACILITIES EXPENSE	2,300.62
<b>Total for 477000 DRYDEN RD BLDG COSTS</b>	<b>\$3,303.98</b>
478000 TOTAL OPER/MAINT	
478100 EQUIP RENT / REPAIR	142.38
<b>Total for 478000 TOTAL OPER/MAINT</b>	<b>\$142.38</b>
492000 TOTAL OPER/MAINT VEHICLES	
492100 OPERATIONS CAR/VAN	521.88
496100 MAINTENANCE CAR/VAN	4,846.64
<b>Total for 492000 TOTAL OPER/MAINT VEHICLES</b>	<b>\$5,368.52</b>

**Statement of Activity**  
**Finger Lakes Library System**  
September 1-30, 2025

DISTRIBUTION ACCOUNT	TOTAL
502000 TOTAL INSURANCE	
502100 INSTITUTION INSURANCE	492.23
504100 VEHICLE INSURANCE	426.43
<b>Total for 502000 TOTAL INSURANCE</b>	<b>\$918.66</b>
574000 FAMILY LITERACY GRANT	
574200 FAMILY LITERACY GT PURCH SUPPL	4,621.89
<b>Total for 574000 FAMILY LITERACY GRANT</b>	<b>\$4,621.89</b>
875000 PR YR ADJMTS & MISC EXPENSES	100.00
876700 TOTAL ILS/POLARIS EXPENSES	\$87.00
876750 SALARIES	4,441.45
876755 BENEFITS	593.47
876760 LICENSE ACQ FEES	1,557.69
876800 SUPPLIES, INS & MISC MAINT	171.72
876910 TELECOMMUNICATIONS	2,950.25
<b>Total for 876700 TOTAL ILS/POLARIS EXPENSES</b>	<b>\$9,801.58</b>
<b>Total for Expenses</b>	<b>\$110,646.38</b>
<b>Net Operating Income</b>	<b>\$20,221.95</b>
<b>Net Other Income</b>	
<b>Net Income</b>	<b>\$20,221.95</b>