

Statement of Financial Position

Finger Lakes Library System

As of October 31, 2025

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DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
110000 TOTAL FUNDS	
120000 TSB DEMAND DEPOSITS	0.00
120100 TTC DEMAND DEPOSITS	34,255.05
122000 INVESTMENTS	\$0.00
122100 TTC MONEY MARKET	1,879,093.18
122150 BOARD DESIGNATED	1,278,412.89
123000 LPL RESTRICTED FUNDS	125,000.00
123100 LPL RESTRICTED MMF	159,092.85
Total for 122000 INVESTMENTS	\$3,441,598.92
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	\$3,476,831.63
Total for Bank Accounts	\$3,476,831.63
Accounts Receivable	
140000 ACCOUNTS RECEIVABLE	\$11,782.37
141000 ACCOUNTS RECEIVABLE	0.00
Total for 140000 ACCOUNTS RECEIVABLE	\$11,782.37
Total for Accounts Receivable	\$11,782.37
Other Current Assets	
142100 TOTAL OTHER CURRENT ASSETS	
142120 OTHER RECEIVABLES	326.76
142150 DEPOSITS IN TRANSIT	0.00
145000 PREPAID EXPENSE	58,617.98
145500 SECURITY DEPOSITS	205.00
146000 ACCRUED INT & MKT ADJ	7,487.80
146998 ACCRUED POLARIS REVENUE	0.00
146999 ACCRUED STATE AID	22,413.29
Total for 142100 TOTAL OTHER CURRENT ASSETS	\$89,050.83
Total for Other Current Assets	\$89,050.83
Total for Current Assets	\$3,577,664.83

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DISTRIBUTION ACCOUNT	TOTAL
Fixed Assets	
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
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	
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	\$5,111,215.24
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
210000 ACCOUNTS PAYABLE	3,738.62
Total for Accounts Payable	\$3,738.62
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	64,552.68
214010 Paid Family Leave Act W/Holding	3,795.99
214050 Retirement W/Holding	-3,471.84
214100 MAJOR MED FLEX	0.00
214300 PARKING FLEX	0.00
214400 AFLAC	-\$6,628.62
214405 AFLAC - Pre Tax	5,441.78
214410 AFLAC - Post Tax	1,627.08

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DISTRIBUTION ACCOUNT	TOTAL
Total for 214400 AFLAC	\$440.24
214500 TRANSAMERICA LIFE	-308.30
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	-188.81
215300 FORMER EMP SHARE OF HEALTH INS	10,282.24
215350 Un-earned State Revenue	188,433.12
215400 Un-earned Polaris Revenue	50,471.43
216000 MEMBER INVESTMENTS(201M)	0.00
Total for 212000 OTHER CURRENT LIABILITIES	\$510,129.53
Dept. Taxation Payable	4.00
NYS Payable	0.00
Total for Other Current Liabilities	\$510,133.53
Total for Current Liabilities	\$513,872.15
Long-term Liabilities	
220000 TOTAL LONG TERM LIABILITY	
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	\$513,872.15
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
Total for 234000 RESERVE FOR EQUIP	\$144,373.60
Total for 230000 TOTAL RESERVES	\$144,373.60
260000 TOTAL FUND BALANCE	
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	522,138.32
Total for Equity	\$4,597,343.09
Total for Liabilities and Equity	\$5,111,215.24

Statement of Activity
 Finger Lakes Library System
 October 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
320000 INTEREST	
320005 Interest Income -TTC MM	162.79
320015 Interest Income - LPL MM	1.56
320020 Interest Income - TFA	1,497.88
Total for 320000 INTEREST	\$1,662.23
321000 UN-REALIZED GAIN / LOSS-INVSTMT	151.25
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	105,001.93
360000 FEES, DAMAGED, LOST ITEM CHARGE	
360350 ILL CHARGES FOR LOST/DAMAGED BOOKS	93.34
Total for 360000 FEES, DAMAGED, LOST ITEM CHARGE	\$93.34
Sales	4,977.05
Total for Income	\$137,546.98
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Gross Profit	\$137,546.98
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Expenses	
400000 SALARIES & WAGES	
404101 SALARIES_PROF_LIBRARIANS	23,449.66
404102 SALARIES_PROF_OTHER	11,046.87
404105 ILS / POLARIS SALARY RECLASS	-4,441.45
406100 SALARIES_SUPPORT	9,037.82
408100 SALARIES_ADMIN	7,744.74
409999 ACCRUED SALARIES & WAGES	10,793.99
Total for 400000 SALARIES & WAGES	\$57,631.63
410000 TOTAL EMPLOYEE BENEFITS	
414100 NYS RETIREMENT	-1,153.21
416100 SOCIAL SECURITY	3,831.06
418100 WORKERS COMP INS	670.87
422100 NYS DISABILITY	325.56
422200 NON-NYS DISABILITY INS	252.09
424100 MEDICAL INSURANCE	10,516.84
424150 FORMER EMP & RETIREE'S MED INS	1,214.46
424900 ILS FRINGE BENEFIT RECLASS	-593.47
429999 ACCRUED EMPLOYEE BENEFITS	811.97
Total for 410000 TOTAL EMPLOYEE BENEFITS	\$15,876.17

Statement of Activity
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 October 2025

DISTRIBUTION ACCOUNT	TOTAL
430000 TOT BKS & LIB MATS	
432000 BOOKS & OTHER ITEMS	
432040 Correctional Facility Books	315.80
Total for 432000 BOOKS & OTHER ITEMS	\$315.80
432600 CLSA DATABASES	3,401.13
432900 CLSA e-Content	4,977.05
451025 OVERDRIVE CONTENT	2,578.55
Total for 430000 TOT BKS & LIB MATS	\$11,272.53
452000 TOTAL LIBRARY SERVICES	
456100 SUPPLIES	35.28
456200 ILL SUPPLIES	3,721.50
458100 TELEPHONE	353.01
459100 TELEPHONE 800#	146.58
461100 FAX & INTERNET SERVICE	424.66
462100 POSTAGE	2,469.99
464520 ANNUAL MEETING	
464525 ANNUAL MEETING REIMBURSEMENTS	-1,525.00
464535 ANNUAL MEETING EXPENSES	6,373.38
Total for 464520 ANNUAL MEETING	\$4,848.38
465100 SPEAKERS / PROGRAMS	500.00
466100 PROFESSIONAL DEVELOPMENT	345.42
468200 SOFTWARE	30.00
471000 PROFESSIONAL & CONTRACTUAL FEES	511.64
471200 BANK CHARGES & INV'MT FEES	4.14
476500 HUMAN RESOURCE EXPENSES	148.80
Total for 452000 TOTAL LIBRARY SERVICES	\$13,539.40
477000 DRYDEN RD BLDG COSTS	
477170 UTILITIES - DRYDEN RD	1,635.03
477180 MAINT/FACILITIES EXPENSE	1,142.34
Total for 477000 DRYDEN RD BLDG COSTS	\$2,777.37
478000 TOTAL OPER/MAINT	
478100 EQUIP RENT / REPAIR	151.37
Total for 478000 TOTAL OPER/MAINT	\$151.37
492000 TOTAL OPER/MAINT VEHICLES	
492100 OPERATIONS CAR/VAN	489.67
496100 MAINTENANCE CAR/VAN	468.55
Total for 492000 TOTAL OPER/MAINT VEHICLES	\$958.22

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 Finger Lakes Library System
 October 2025

DISTRIBUTION ACCOUNT	TOTAL
502000 TOTAL INSURANCE	
502100 INSTITUTION INSURANCE	492.23
504100 VEHICLE INSURANCE	426.43
Total for 502000 TOTAL INSURANCE	\$918.66
876700 TOTAL ILS/POLARIS EXPENSES	
876750 SALARIES	4,441.45
876755 BENEFITS	593.47
876800 SUPPLIES, INS & MISC MAINT	242.00
876910 TELECOMMUNICATIONS	3,159.14
Total for 876700 TOTAL ILS/POLARIS EXPENSES	\$8,436.06
Total for Expenses	\$111,561.41
Net Operating Income	\$25,985.57
Net Other Income	
Net Income	\$25,985.57