

Statement of Financial Position

Finger Lakes Library System

As of November 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
110000 TOTAL FUNDS	
120000 TSB DEMAND DEPOSITS	0.00
120100 TTC DEMAND DEPOSITS	-14,395.03
122000 INVESTMENTS	\$0.00
122100 TTC MONEY MARKET	1,851,415.50
122150 BOARD DESIGNATED	1,278,412.89
123000 LPL RESTRICTED FUNDS	125,000.00
123100 LPL RESTRICTED MMF	159,093.76
Total for 122000 INVESTMENTS	\$3,413,922.15
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	\$3,400,504.78
Total for Bank Accounts	\$3,400,504.78
Accounts Receivable	
140000 ACCOUNTS RECEIVABLE	\$4,075.16
141000 ACCOUNTS RECEIVABLE	0.00
Total for 140000 ACCOUNTS RECEIVABLE	\$4,075.16
Total for Accounts Receivable	\$4,075.16
Other Current Assets	
142100 TOTAL OTHER CURRENT ASSETS	
142120 OTHER RECEIVABLES	326.76
142150 DEPOSITS IN TRANSIT	0.00
145000 PREPAID EXPENSE	55,216.85
145500 SECURITY DEPOSITS	205.00
146000 ACCRUED INT & MKT ADJ	7,487.80
146998 ACCRUED POLARIS REVENUE	0.00
146999 ACCRUED STATE AID	31,356.02
Total for 142100 TOTAL OTHER CURRENT ASSETS	\$94,592.43
Total for Other Current Assets	\$94,592.43
Total for Current Assets	\$3,499,172.37

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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	\$5,032,722.78
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
210000 ACCOUNTS PAYABLE	70,681.05
Total for Accounts Payable	\$70,681.05
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	61,043.23
214010 Paid Family Leave Act W/Holding	3,970.49
214050 Retirement W/Holding	-4,692.14
214100 MAJOR MED FLEX	0.00
214300 PARKING FLEX	0.00
214400 AFLAC	-\$6,904.26
214405 AFLAC - Pre Tax	5,669.42
214410 AFLAC - Post Tax	1,691.06

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DISTRIBUTION ACCOUNT	TOTAL
Total for 214400 AFLAC	\$456.22
214500 TRANSAMERICA LIFE	-324.28
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	-192.41
215300 FORMER EMP SHARE OF HEALTH INS	10,282.24
215350 Un-earned State Revenue	95,761.08
215400 Un-earned Polaris Revenue	27,038.55
216000 MEMBER INVESTMENTS(201M)	0.00
Total for 212000 OTHER CURRENT LIABILITIES	\$389,465.76
Dept. Taxation Payable	4.00
NYS Payable	0.00
Total for Other Current Liabilities	\$389,469.76
Total for Current Liabilities	\$460,150.81
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	\$460,150.81
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	497,367.20
Total for Equity	\$4,572,571.97
Total for Liabilities and Equity	\$5,032,722.78

Statement of Activity
 Finger Lakes Library System
 November 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
320000 INTEREST	
320005 Interest Income -TTC MM	152.53
320015 Interest Income - LPL MM	0.91
Total for 320000 INTEREST	\$153.44
321000 UN-REALIZED GAIN / LOSS-INVSTMT	0.00
322009 TCPL AUTOMATION ACCRUED	5,613.70
323009 MBR LIB AUTOMATION ACCRUED	17,819.18
324000 Rental Income - Building	1,447.21
332000 GIFTS	25,350.00
340100 STATE AID for MBR LIBRARIES	33,000.00
340999 ACCRUED STATE AID	101,614.77
360000 FEES, DAMAGED, LOST ITEM CHARGE	
360350 ILL CHARGES FOR LOST/DAMAGED BOOKS	33.00
Total for 360000 FEES, DAMAGED, LOST ITEM CHARGE	\$33.00
390000 PR YR ADJMTS & MISC REVENUE	100.00
Total for Income	\$185,131.30
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Gross Profit	\$185,131.30
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Expenses	
400000 SALARIES & WAGES	
404101 SALARIES_PROF_LIBRARIANS	23,449.66
404102 SALARIES_PROF_OTHER	11,154.06
404105 ILS / POLARIS SALARY RECLASS	-4,441.45
406100 SALARIES_SUPPORT	12,302.07
408100 SALARIES_ADMIN	7,452.24
409999 ACCRUED SALARIES & WAGES	-3,199.91
Total for 400000 SALARIES & WAGES	\$46,716.67
410000 TOTAL EMPLOYEE BENEFITS	
414100 NYS RETIREMENT	-1,221.43
416100 SOCIAL SECURITY	4,066.64
418100 WORKERS COMP INS	239.94
422100 NYS DISABILITY	182.17
422200 NON-NYS DISABILITY INS	252.09
424100 MEDICAL INSURANCE	8,065.98
424150 FORMER EMP & RETIREE'S MED INS	1,214.46
424900 ILS FRINGE BENEFIT RECLASS	-593.47
429999 ACCRUED EMPLOYEE BENEFITS	-244.80
Total for 410000 TOTAL EMPLOYEE BENEFITS	\$11,961.58

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 November 2025

DISTRIBUTION ACCOUNT	TOTAL
430000 TOT BKS & LIB MATS	
432000 BOOKS & OTHER ITEMS	
432015 Juvenile - Other Items	371.52
432040 Correctional Facility Books	3,848.00
432042 Corr Fac - Other Items	1,125.12
432050 Jail Books	1,230.45
Total for 432000 BOOKS & OTHER ITEMS	\$6,575.09
432600 CLSA DATABASES	24,526.65
432900 CLSA e-Content	4,555.30
450000 DATABASE & MOVIE LICENSES	6,300.00
451025 OVERDRIVE CONTENT	10,040.95
Total for 430000 TOT BKS & LIB MATS	\$51,997.99
452000 TOTAL LIBRARY SERVICES	
456100 SUPPLIES	147.31
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	-100.00
464535 ANNUAL MEETING EXPENSES	162.86
Total for 464520 ANNUAL MEETING	\$62.86
464550 NYALS CONFERENCE	
464565 NYALS CONFERENC EXPENSES	64.21
Total for 464550 NYALS CONFERENCE	\$64.21
464600 PULISDO CONFERENCE	
464635 PULISDO CONFERENCE EXPENSES	60.00
Total for 464600 PULISDO CONFERENCE	\$60.00
468200 SOFTWARE	53.19
471000 PROFESSIONAL & CONTRACTUAL FEES	9,430.67
471200 BANK CHARGES & INV'MT FEES	0.89
473000 MEMBERSHIPS/DUES_FLLS ONLY	408.00
476500 HUMAN RESOURCE EXPENSES	99.20
Total for 452000 TOTAL LIBRARY SERVICES	\$13,720.57
477000 DRYDEN RD BLDG COSTS	
477170 UTILITIES - DRYDEN RD	2,070.70
477180 MAINT/FACILITIES EXPENSE	1,842.57
Total for 477000 DRYDEN RD BLDG COSTS	\$3,913.27

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 November 2025

DISTRIBUTION ACCOUNT	TOTAL
478000 TOTAL OPER/MAINT	
478100 EQUIP RENT / REPAIR	214.01
Total for 478000 TOTAL OPER/MAINT	\$214.01
492000 TOTAL OPER/MAINT VEHICLES	
492100 OPERATIONS CAR/VAN	537.43
496100 MAINTENANCE CAR/VAN	1,745.92
Total for 492000 TOTAL OPER/MAINT VEHICLES	\$2,283.35
502000 TOTAL INSURANCE	
502100 INSTITUTION INSURANCE	492.23
504100 VEHICLE INSURANCE	426.43
Total for 502000 TOTAL INSURANCE	\$918.66
510000 EXPENSED FIXTURES & EQUIPMENT	65.15
512000 TOTAL GRANTS MEMBER LIBS	
519050 FLLS Special Purpose Grants	60,500.00
Total for 512000 TOTAL GRANTS MEMBER LIBS	\$60,500.00
876700 TOTAL ILS/POLARIS EXPENSES	
876750 SALARIES	4,441.45
876755 BENEFITS	593.47
876760 LICENSE ACQ FEES	4,371.00
876900 MBR LIB EQUIP & SUPPLIES REIMB	-783.38
876903 EQUIP & SUPPLIES for MBR LIB	5,589.80
876910 TELECOMMUNICATIONS	2,655.48
Total for 876700 TOTAL ILS/POLARIS EXPENSES	\$16,867.82
Total for Expenses	\$209,159.07
Net Operating Income	-\$24,027.77
Net Other Income	
Net Income	-\$24,027.77