

Finger Lakes Library System
Statement of Financial Position
As of Jul 31, 2026

26 63

	Total
Assets	
Current Assets	
Bank Accounts	
110000 TOTAL FUNDS	
120000 TSB DEMAND DEPOSITS	0.00
120100 TTC DEMAND DEPOSITS	33,893.51
122000 INVESTMENTS	0.00
122100 TTC MONEY MARKET	95,009.79
122150 BOARD DESIGNATED	2,007,060.72
123000 LPL RESTRICTED FUNDS	125,000.00
123100 LPL RESTRICTED MMF	159,099.81
Total for 122000 INVESTMENTS	\$2,386,170.32
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	\$2,421,041.49
Total for Bank Accounts	\$2,421,041.49
Accounts Receivable	
140000 ACCOUNTS RECEIVABLE	1,457.95
141000 ACCOUNTS RECEIVABLE	\$0.00
Total for 140000 ACCOUNTS RECEIVABLE	\$1,457.95
Total for Accounts Receivable	\$1,457.95
Other Current Assets	
142100 TOTAL OTHER CURRENT ASSETS	
142120 OTHER RECEIVABLES	326.76
142150 DEPOSITS IN TRANSIT	\$0.00
145000 PREPAID EXPENSE	75,966.08
145500 SECURITY DEPOSITS	205.00
146000 ACCRUED INT & MKT ADJ	16,646.07
146998 ACCRUED POLARIS REVENUE	\$0.00
146999 ACCRUED STATE AID	49,471.84
Total for 142100 TOTAL OTHER CURRENT ASSETS	\$142,615.75
Total for Other Current Assets	\$142,615.75
Total for Current Assets	\$2,565,115.19
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	-482,178.35
147200 LAND IMPROVEMENTS	6,500.00
147225 LAND IMP - ACCUM DEPR	-5,958.33
147500 EQUIPMENT	477,635.78
147525 EQUIP - ACCUM DEPR	-433,024.25
Total for 147000 DRYDEN ROAD FIXED ASSETS	\$1,461,587.89
Total for Fixed Assets	\$1,461,587.89
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	\$4,026,703.08
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
210000 ACCOUNTS PAYABLE	107,327.30
Total for Accounts Payable	\$107,327.30
Other Current Liabilities	
212000 OTHER CURRENT LIABILITIES	\$0.00
212050 ACCRUED & OTHER LIABILITIES	130,203.20
213000 MORTGAGE PAYABLE, CURRENT	\$0.00
214000 PAYROLL PAYABLES	60,275.01
214010 Paid Family Leave Act W/Holding	6,145.50
214050 Retirement W/Holding	-5,897.81
214100 MAJOR MED FLEX	\$0.00
214300 PARKING FLEX	\$0.00
214400 AFLAC	-9,247.20
214405 AFLAC - Pre Tax	7,718.18
214410 AFLAC - Post Tax	2,266.88
Total for 214400 AFLAC	\$737.86
214500 TRANSAMERICA LIFE	-452.12
215000 SALES TAX PAYABLE	\$0.00
215100 ACCRUED BENEFIT TIME	76,739.99
215200 ALLOCATED MEMB LIB PAYABLE (CC)	-15,392.21
215205 UN-ALLOCATED MBR LIB PAYABLE	-211.31
215300 FORMER EMP SHARE OF HEALTH INS	2,694.00
215350 Un-earned State Revenue	472,913.79
215400 Un-earned Polaris Revenue	-23,042.31
216000 MEMBER INVESTMENTS(201M)	\$0.00

Total for 212000 OTHER CURRENT LIABILITIES	\$704,713.59
Dept. Taxation Payable	4.00
NYS Payable	\$0.00
Total for Other Current Liabilities	\$704,717.59
Total for Current Liabilities	\$812,044.89
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	\$812,044.89
Equity	
230000 TOTAL RESERVES	
234000 RESERVE FOR EQUIP	\$0.00
234100 Reserve for Vehicle Purchase	\$0.00
234200 Reserve for ILS / Polaris Equip	144,623.60
Total for 234000 RESERVE FOR EQUIP	\$144,623.60
Total for 230000 TOTAL RESERVES	\$144,623.60
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	\$0.00
3900 Retained Earnings	2,921,742.25
Net Revenue	-1,147,626.36
Total for Equity	\$3,214,658.19
Total for Liabilities and Equity	\$4,026,703.08

Finger Lakes Library System
Statement of Activity
July 2026

	Total
Revenue	
320000 INTEREST	
320005 Interest Income -TTC MM	9.70
320015 Interest Income - LPL MM	0.47
320020 Interest Income - TFA	3,463.10
Total for 320000 INTEREST	\$3,473.27
321000 UN-REALIZED GAIN / LOSS-INVSTMT	163.15
322009 TCPL AUTOMATION ACCRUED	5,800.82
323009 MBR LIB AUTOMATION ACCRUED	18,413.15
324000 Rental Income - Building	1,626.15
332000 GIFTS	86.43
340999 ACCRUED STATE AID	-1,077,114.60
350000 NYS CONSTR GRNT (OTHER)	2,061.00
351040 MEM LIB E-CONTENT	770.00
360000 FEES, DAMAGED, LOST ITEM CHARGE	
360350 ILL CHARGES FOR LOST/DAMAGED BOOKS	470.76
Total for 360000 FEES, DAMAGED, LOST ITEM CHARGE	\$470.76
Total for Revenue	-\$1,044,249.87
Gross Profit	-\$1,044,249.87
Expenditures	
400000 SALARIES & WAGES	
404101 SALARIES_PROF_LIBRARIANS	39,645.76
404102 SALARIES_PROF_OTHER	16,538.69
404105 ILS / POLARIS SALARY RECLASS	-8,882.90
406100 SALARIES_SUPPORT	16,783.93
408100 SALARIES_ADMIN	14,198.15
409999 ACCRUED SALARIES & WAGES	-13,293.91
Total for 400000 SALARIES & WAGES	\$64,989.72
410000 TOTAL EMPLOYEE BENEFITS	
414100 NYS RETIREMENT	-2,081.95
416100 SOCIAL SECURITY	6,517.63
418100 WORKERS COMP INS	3,433.99
422100 NYS DISABILITY	183.68
422200 NON-NYS DISABILITY INS	252.09
424100 MEDICAL INSURANCE	9,753.36
424150 FORMER EMP & RETIREE'S MED INS	1,373.97
424900 ILS FRINGE BENEFIT RECLASS	-1,186.94
429999 ACCRUED EMPLOYEE BENEFITS	-981.83
Total for 410000 TOTAL EMPLOYEE BENEFITS	\$17,264.00

430000 TOT BKS & LIB MATS	
432000 BOOKS & OTHER ITEMS	
432030 Professional Books	583.68
432040 Correctional Facility Books	281.87
432042 Corr Fac - Other Items	59.34
432050 Jail Books	494.38
Total for 432000 BOOKS & OTHER ITEMS	\$1,419.27
432600 CLSA DATABASES	3,401.13
432900 CLSA e-Content	19,501.83
450000 DATABASE & MOVIE LICENSES	562.00
451025 OVERDRIVE CONTENT	7,356.70
Total for 430000 TOT BKS & LIB MATS	\$32,240.93
452000 TOTAL LIBRARY SERVICES	
456100 SUPPLIES	275.23
458100 TELEPHONE	355.58
459100 TELEPHONE 800#	146.58
461100 FAX & INTERNET SERVICE	424.66
462100 POSTAGE	2,469.99
464550 NYALS CONFERENCE	150.00
468100 OCLC	20,657.02
468200 SOFTWARE	201.00
471000 PROFESSIONAL & CONTRACTUAL FEES	407.90
471200 BANK CHARGES & INV'MT FEES	6.64
473000 MEMBERSHIPS/DUES_FLLS ONLY	1,191.00
476500 HUMAN RESOURCE EXPENSES	99.20
Total for 452000 TOTAL LIBRARY SERVICES	\$26,384.80
477000 DRYDEN RD BLDG COSTS	
477170 UTILITIES - DRYDEN RD	1,144.69
477180 MAINT/FACILITIES EXPENSE	1,397.04
Total for 477000 DRYDEN RD BLDG COSTS	\$2,541.73
478000 TOTAL OPER/MAINT	
478100 EQUIP RENT / REPAIR	1,683.00
Total for 478000 TOTAL OPER/MAINT	\$1,683.00
492000 TOTAL OPER/MAINT VEHICLES	
492100 OPERATIONS CAR/VAN	698.85
496100 MAINTENANCE CAR/VAN	1,869.93
Total for 492000 TOTAL OPER/MAINT VEHICLES	\$2,568.78
502000 TOTAL INSURANCE	
502100 INSTITUTION INSURANCE	602.44
504100 VEHICLE INSURANCE	403.23
Total for 502000 TOTAL INSURANCE	\$1,005.67
512000 TOTAL GRANTS MEMBER LIBS	
515000 OUTREACH MINI-GRANTS	5,654.00

Total for 512000 TOTAL GRANTS MEMBER LIBS	\$5,654.00
876700 TOTAL ILS/POLARIS EXPENSES	
876750 SALARIES	8,882.90
876755 BENEFITS	1,186.94
876760 LICENSE ACQ FEES	2,220.44
876765 MAINT ILS	89,582.08
876900 MBR LIB EQUIP & SUPPLIES REIMB	-292.19
876903 EQUIP & SUPPLIES for MBR LIB	24.19
876905 ILS EQUIPMENT	5,000.00
876910 TELECOMMUNICATIONS	3,003.56
Total for 876700 TOTAL ILS/POLARIS EXPENSES	\$109,607.92
Total for Expenditures	\$263,940.55
Net Operating Revenue	-\$1,308,190.42
Net Revenue	-\$1,308,190.42