

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

26 64

	Total
Assets	
Current Assets	
Bank Accounts	
110000 TOTAL FUNDS	
120000 TSB DEMAND DEPOSITS	0.00
120100 TTC DEMAND DEPOSITS	4,207.63
122000 INVESTMENTS	0.00
122100 TTC MONEY MARKET	1,086,534.13
122150 BOARD DESIGNATED	2,010,775.36
123000 LPL RESTRICTED FUNDS	125,000.00
123100 LPL RESTRICTED MMF	159,100.28
Total for 122000 INVESTMENTS	\$3,381,409.77
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	\$3,386,595.06
Total for Bank Accounts	\$3,386,595.06
Accounts Receivable	
140000 ACCOUNTS RECEIVABLE	85,284.33
141000 ACCOUNTS RECEIVABLE	\$0.00
Total for 140000 ACCOUNTS RECEIVABLE	\$85,284.33
Total for Accounts Receivable	\$85,284.33
Other Current Assets	
142100 TOTAL OTHER CURRENT ASSETS	
142120 OTHER RECEIVABLES	326.76
142150 DEPOSITS IN TRANSIT	\$0.00
145000 PREPAID EXPENSE	93,429.24
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	\$160,078.91
1499 Deposits in Transit	17,075.00
Total for Other Current Assets	\$177,153.91
Total for Current Assets	\$3,649,033.30
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	\$5,110,621.19
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
210000 ACCOUNTS PAYABLE	19,198.35
Total for Accounts Payable	\$19,198.35
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	53,056.03
214010 Paid Family Leave Act W/Holding	6,354.47
214050 Retirement W/Holding	-8,549.01
214100 MAJOR MED FLEX	\$0.00
214300 PARKING FLEX	\$0.00
214400 AFLAC	-9,522.84
214405 AFLAC - Pre Tax	7,945.82
214410 AFLAC - Post Tax	2,330.86
Total for 214400 AFLAC	\$753.84
214500 TRANSAMERICA LIFE	-484.08
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	-214.01
215300 FORMER EMP SHARE OF HEALTH INS	2,694.00
215350 Un-earned State Revenue	472,913.79
215400 Un-earned Polaris Revenue	102,432.69

216000 MEMBER INVESTMENTS(201M)	\$0.00
Total for 212000 OTHER CURRENT LIABILITIES	\$820,508.70
Dept. Taxation Payable	4.00
NYS Payable	\$0.00
Total for Other Current Liabilities	\$820,512.70
Total for Current Liabilities	\$839,711.05
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	\$839,711.05
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	-91,374.41
Total for Equity	\$4,270,910.14
Total for Liabilities and Equity	\$5,110,621.19

Finger Lakes Library System
Statement of Activity
August 2026

	Total
Revenue	
320000 INTEREST	
320005 Interest Income -TTC MM	84.23
320015 Interest Income - LPL MM	0.47
320020 Interest Income - TFA	6,284.20
Total for 320000 INTEREST	\$6,368.90
321000 UN-REALIZED GAIN / LOSS-INVSTMT	\$0.00
324000 Rental Income - Building	1,626.15
332000 GIFTS	27,508.99
340000 STATE AID	1,128,193.00
340100 STATE AID for MBR LIBRARIES	97,513.00
360000 FEES, DAMAGED, LOST ITEM CHARGE	
360350 ILL CHARGES FOR LOST/DAMAGED BOOKS	50.00
Total for 360000 FEES, DAMAGED, LOST ITEM CHARGE	\$50.00
Total for Revenue	\$1,261,260.04
Gross Profit	\$1,261,260.04
Expenditures	
400000 SALARIES & WAGES	
404101 SALARIES_PROF_LIBRARIANS	24,396.84
404102 SALARIES_PROF_OTHER	6,077.01
404105 ILS / POLARIS SALARY RECLASS	-8,882.90
406100 SALARIES_SUPPORT	10,065.95
408100 SALARIES_ADMIN	7,832.48
409999 ACCRUED SALARIES & WAGES	2,791.18
Total for 400000 SALARIES & WAGES	\$42,280.56
410000 TOTAL EMPLOYEE BENEFITS	
414100 NYS RETIREMENT	-715.56
416100 SOCIAL SECURITY	3,600.08
418100 WORKERS COMP INS	686.97
422100 NYS DISABILITY	299.63
422200 NON-NYS DISABILITY INS	252.09
424100 MEDICAL INSURANCE	8,802.06
424150 FORMER EMP & RETIREE'S MED INS	1,373.97
424900 ILS FRINGE BENEFIT RECLASS	-1,186.94
429999 ACCRUED EMPLOYEE BENEFITS	208.50
Total for 410000 TOTAL EMPLOYEE BENEFITS	\$13,320.80
430000 TOT BKS & LIB MATS	
432000 BOOKS & OTHER ITEMS	
432040 Correctional Facility Books	392.46

432050 Jail Books	1,695.49
Total for 432000 BOOKS & OTHER ITEMS	\$2,087.95
432600 CLSA DATABASES	3,418.35
432900 CLSA e-Content	10,005.60
451025 OVERDRIVE CONTENT	4,974.70
Total for 430000 TOT BKS & LIB MATS	\$20,486.60
452000 TOTAL LIBRARY SERVICES	
456100 SUPPLIES	315.69
458100 TELEPHONE	357.59
459100 TELEPHONE 800#	146.58
461100 FAX & INTERNET SERVICE	424.66
462100 POSTAGE	2,921.49
464550 NYALS CONFERENCE	
464565 NYALS CONFERENC EXPENSES	5,835.16
Total for 464550 NYALS CONFERENCE	\$5,835.16
466100 PROFESSIONAL DEVELOPMENT	90.00
468200 SOFTWARE	30.00
471000 PROFESSIONAL & CONTRACTUAL FEES	501.87
471200 BANK CHARGES & INV'MT FEES	2,573.45
476500 HUMAN RESOURCE EXPENSES	148.80
Total for 452000 TOTAL LIBRARY SERVICES	\$13,345.29
477000 DRYDEN RD BLDG COSTS	
477170 UTILITIES - DRYDEN RD	721.12
477180 MAINT/FACILITIES EXPENSE	1,840.80
Total for 477000 DRYDEN RD BLDG COSTS	\$2,561.92
478000 TOTAL OPER/MAINT	
478100 EQUIP RENT / REPAIR	342.79
Total for 478000 TOTAL OPER/MAINT	\$342.79
492000 TOTAL OPER/MAINT VEHICLES	
492100 OPERATIONS CAR/VAN	905.84
Total for 492000 TOTAL OPER/MAINT VEHICLES	\$905.84
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	
516000 CASH GRANTS/ LLSA	97,519.00
Total for 512000 TOTAL GRANTS MEMBER LIBS	\$97,519.00
574000 FAMILY LITERACY GRANT	
574200 FAMILY LITERACY GT PURCH SUPPL	687.34
Total for 574000 FAMILY LITERACY GRANT	\$687.34
876700 TOTAL ILS/POLARIS EXPENSES	
876750 SALARIES	8,882.90

876755 BENEFITS	1,186.94
876800 SUPPLIES, INS & MISC MAINT	5,102.09
876900 MBR LIB EQUIP & SUPPLIES REIMB	-48.38
876903 EQUIP & SUPPLIES for MBR LIB	174.39
876910 TELECOMMUNICATIONS	2,940.22
Total for 876700 TOTAL ILS/POLARIS EXPENSES	\$18,238.16
Total for Expenditures	\$210,693.97
Net Operating Revenue	\$1,050,566.07
Net Revenue	\$1,050,566.07